

PHILIPPINE MINING DEVELOPMENT CORPORATION
TRIAL BALANCE (Unaudited)
AS OF JUNE 30, 2021

RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
1	01	01	020	Petty Cash	107,000.00
1	01	02	020	Cash in Bank-Local Currency, Current Account	3,538,860.76
1	01	03	030	Cash in Bank-Foreign Currency, Savings Account	672,835.37
1	03	01	010	Accounts Receivable	48,529,140.00
1	03	03	010	Due from National Government Agencies	54,485.91
1	03	05	020	Due from Officers and Employees	116,792.35
1	03	05	021	Allowance for Impairment-Due from Officers and Employees	(112,776.51)
1	03	05	990	Other Receivables	71,824.50
1	04	04	990	Other Supplies and Materials Inventory	3,571,826.64
1	06	02	990	Land Improvements	712,235.16
1	06	02	991	Accumulated Depreciation-Land Improvements	(36,086.58)
1	06	03	040	Water Supply Systems	10,900,084.29
1	06	03	041	Accumulated Depreciation-Water Supply Systems	(1,346,161.32)
1	06	03	990	Other Infrastructure Assets	31,760,204.61
1	06	03	991	Accumulated Depreciation-Other Infrastructure Assets	(1,964,927.84)
1	06	04	010	Buildings	5,598,118.09
1	06	04	011	Accumulated Depreciation-Buildings	(3,942,379.10)
1	06	05	020	Office Equipment	1,366,090.64
1	06	05	021	Accumulated Depreciation-Office Equipment	(1,207,849.79)
1	06	05	030	Information and Communication Technology Equipment	3,986,194.37
1	06	05	031	Accumulated Depreciation-Information and Communication Technology Equipment	(2,982,345.82)
1	06	05	070	Communication Equipment	83,532.14
1	06	05	071	Accumulated Depreciation-Communication Equipment	(53,339.38)
1	06	05	170	Electrical Equipment	297,321.21
1	06	05	171	Accumulated Depreciation-Electrical Equipment	(219,249.05)
1	06	05	990	Other Machinery and Equipment	4,616,387.20
1	06	05	991	Accumulated Depreciation-Other Machinery and Equipment	(4,331,282.14)
1	06	06	010	Motor Vehicles	8,291,153.92
1	06	06	011	Accumulated Depreciation-Motor Vehicles	(5,903,941.36)
1	06	06	990	Other Transportation Equipment	4,709,676.00
1	06	06	991	Accumulated Depreciation-Other Transportation Equipment	(4,474,192.20)
1	06	09	020	Leased Assets Improvements, Building	3,991,634.50
1	06	09	021	Accumulated Depreciation-Leased Assets Improvements, Buildings	(3,792,052.77)
1	08	01	020	Computer Software	3,853,435.30
1	08	01	021	Accumulated Amortization-Computer Software	(2,917,990.76)
1	06	12	990	Other Exploration and Evaluation Assets	114,038,000.00
1	06	12	991	Accumulated Depreciation-Other Exploration and Evaluation Assets	(1,284,875.10)
1	06	12	992	Accumulated Impairment Losses-Other Exploration and Evaluation Assets	(204,000.00)
1	06	99	020	Construction in Progress-Infrastructure Assets	9,003,931.67
1	06	99	030	Construction in Progress-Buildings and Other Structures	2,944,999.65
1	99	01	030	Advances to Special Disbursing Officer	388,000.00
1	99	01	040	Advances to Officers and Employees	20,015.70
1	99	02	060	Input Tax	5,096,184.77

RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
1	99	02	990	Other Prepayments	15,482,925.42
1	99	03	990	Other Deposits	1,533,273.40
2	01	01	010	Accounts Payable	(8,863,914.05)
2	01	01	020	Due to Officers and Employees	(77,661.53)
2	01	02	040	Loans Payable-Domestic	(56,660,401.00)
2	02	01	010	Due to BIR	(794,876.41)
2	02	01	030	Due to Pag-IBIG	(46,816.85)
2	02	01	040	Due to PhilHealth	(47,267.76)
2	02	01	110	Due to SSS	(85,369.97)
2	04	01	010	Trust Liabilities	(6,682,413.45)
2	05	01	990	Other Deferred Credits	(8,000,000.00)
2	05	02	990	Other Unearned revenue/Income	(15,000,000.00)
2	99	99	090	Dividends Payable	(56,577,777.00)
3	02	01	010	Revaluation Surplus	(10,005,948.46)
3	07	01	010	Retained (Earnings)/Deficit	45,816,851.81
3	08	01	010	Share Capital	(125,000,000.00)
4	02	02	210	Interest Income (net)	(3,417.20)
4	02	02	320	Royalty Fees (net)	(48,529,140.00)
4	02	02	990	Other Business Income	(589.29)
4	05	01	010	Gain on Foreign Exchange	(17,806.17)
5	01	01	010	Salaries & Wages-Regular	14,094,971.09
5	01	01	020	Salaries & Wages-Casual/Contractual	4,252,126.64
5	01	02	010	Personnel Economic Relief Allowance (PERA)	707,363.63
5	01	02	020	Representation Allowance (RA)	368,000.00
5	01	02	030	Transportation Allowance (TA)	368,000.00
5	01	02	040	Clothing/Uniform Allowance	474,000.00
5	01	02	130	Overtime & Night Pay	25,413.79
5	01	02	140	Year End Bonus	2,892,355.50
5	01	03	010	Retirement and Life Insurance Premiums	781,572.50
5	01	03	020	Pag-IBIG Contributions	47,300.00
5	01	03	030	PhilHealth Contributions	223,993.98
5	01	03	040	Employees Compensation Insurance Premiums	11,420.00
5	01	04	990	Other Personnel Benefits	9,724.42
5	02	01	010	Traveling Expenses-Local	112,332.28
5	02	03	010	Office Supplies Expense	57,098.48
5	02	03	030	Non-Accountable Forms Expenses	8,300.00
5	02	03	070	Drugs and Medicines Expenses	276.01
5	02	03	090	Fuel, Oil and Lubricants Expenses	368,910.10
5	02	03	210	Semi-Expendable Machinery and Equipment Expenses	25,614.28
5	02	03	990	Other Supplies and Material Expenses	148,808.08
5	02	04	010	Water Expenses	5,612.28
5	02	04	020	Electricity Expenses	193,683.24
5	02	04	990	Other Utility Expenses	123,866.50
5	02	05	010	Postage and Courier Services	19,292.45
5	02	05	020	Telephone Expenses	68,883.38
5	02	05	030	Internet Subscription Expenses	68,892.84
5	02	10	010	Confidential Expenses	5,632,296.00
5	02	10	030	Extraordinary and Miscellaneous Expenses	(1,620.00)
5	02	11	030	Consultancy Services	8,799.96
5	02	12	010	Environment/Sanitary Services	66,247.28
5	02	12	030	Security Services	1,380,000.00
5	02	12	990	Other General Services	929,481.18
5	02	13	040	Repairs and Maintenance-Buildings and Other Structures	681,811.34
5	02	13	050	Repairs and Maintenance-Machinery and Equipment	12,850.00

RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
5	02	13	060	Repairs and Maintenance-Transportation Equipment	122,415.12
5	02	13	990	Repairs and Maintenance-Other Property, Plant and Equipment	483.64
5	02	15	010	Taxes, Duties and Licenses	147,615.62
5	02	15	020	Fidelity Bond Premiums	531,187.50
5	02	15	030	Insurance Expense	357,166.84
5	02	15	040	Income Tax Expenses	5.89
5	02	99	020	Printing and Publication Expenses	26,965.50
5	02	99	030	Representation Expenses	624.00
5	02	99	050	Rent/Lease Expenses	1,936,512.31
5	02	99	060	Membership Dues and Contributions to Organizations	3,500.00
5	02	99	070	Subscription Expenses	34,144.07
5	02	99	080	Donations	25,625.00
5	02	99	120	Directors and Committee Members' Fees	229,000.00
5	02	99	990	Other Maintenance and Operating Expenses	712,077.37
5	03	01	040	Bank Charges	850.00
5	05	01	020	Depreciation-Land Improvements	13,532.45
5	05	01	030	Depreciation-Infrastructure Assets	810,545.47
5	05	01	040	Depreciation-Buildings and Other Structures	120,572.34
5	05	01	050	Depreciation-Machinery and Equipment	215,314.92
5	05	01	060	Depreciation-Transportation Equipment	211,355.88
5	05	01	990	Depreciation-Other Property, Plant and Equipment	256,975.02
5	05	02	010	Amortization-Intangible Assets	77,168.28
5	05	04	010	Loss on Foreign Exchange	12,519.03
					0.00

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