


PHILIPPINE MINING DEVELOPMENT CORPORATION
TRIAL BALANCE (Unaudited)
AS OF JUNE 30, 2022

RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
1	01	01	020	Petty Cash	71,924.00
1	01	02	020	Cash in Bank-Local Currency, Current Account	44,167,515.25
1	01	03	030	Cash in Bank-Foreign Currency, Savings Account	11,538,711.96
1	03	01	010	Accounts Receivable	13,478,059.80
1	03	03	010	Due from National Government Agencies	73,500.00
1	03	99	020	Due from Officers and Employees	116,123.75
1	03	99	022	Allowance for Impairment-Due from Officers and Employees	(112,776.51)
1	03	99	990	Other Receivables	111,473.55
1	04	04	130	Construction Materials Inventory	157,537.64
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	(63,151.42)
1	06	03	040	Water Supply Systems	10,900,084.29
1	06	03	041	Accumulated Depreciation-Water Supply Systems	(1,760,364.52)
1	06	03	990	Other Infrastructure Assets	36,447,463.95
1	06	03	991	Accumulated Depreciation-Other Infrastructure Assets	(3,372,190.25)
1	06	04	010	Buildings	5,578,717.25
1	06	04	011	Accumulated Depreciation-Buildings	(4,163,318.16)
1	06	05	020	Office Equipment	345,202.30
1	06	05	021	Accumulated Depreciation-Office Equipment	(316,496.84)
1	06	05	030	Information and Communication Technology Equipment	2,217,672.03
1	06	05	031	Accumulated Depreciation-Information and Communication Technology Equipment	(1,709,892.29)
1	06	05	170	Electrical Equipment	384,821.21
1	06	05	171	Accumulated Depreciation-Electrical Equipment	(156,495.33)
1	06	05	990	Other Machinery and Equipment	4,443,376.25
1	06	05	991	Accumulated Depreciation-Other Machinery and Equipment	(4,024,478.29)
1	06	06	010	Motor Vehicles	10,956,332.49
1	06	06	011	Accumulated Depreciation-Motor Vehicles	(6,417,078.81)
1	06	06	990	Other Transportation Equipment	4,709,676.00
1	06	06	991	Accumulated Depreciation-Other Transportation Equipment	(4,474,192.07)
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	3,888,717.44
1	08	01	021	Accumulated Amortization-Computer Software	(3,038,526.44)
1	06	13	990	Other Exploration and Evaluation Assets	114,038,000.00
1	06	13	991	Accumulated Depreciation-Other Exploration and Evaluation Assets	(1,541,850.00)
1	06	13	992	Accumulated Impairment Losses-Other Exploration and Evaluation Assets	(204,000.00)
1	06	98	020	Construction in Progress-Infrastructure Assets	8,658,872.39
1	06	98	030	Construction in Progress-Buildings and Other Structures	331,689.57
1	99	01	030	Advances to Special Disbursing Officer	343,457.50
1	99	01	040	Advances to Officers and Employees	33,591.70
1	99	02	020	Prepaid Rent	125,000.00
1	99	02	060	Input Tax	1,367,796.34

RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
1	99	02	990	Other Prepayments	14,551,658.83
1	99	03	990	Other Deposits	1,691,649.00
2	01	01	010	Accounts Payable	(5,715,772.24)
2	01	01	020	Due to Officers and Employees	(101,709.61)
2	01	02	040	Loans Payable-Domestic	(56,660,401.00)
2	02	01	010	Due to BIR	(844,297.82)
2	02	01	020	Due to GSIS	(179,950.89)
2	02	01	030	Due to Pag-IBIG	(56,370.22)
2	02	01	040	Due to PhilHealth	(72,560.51)
2	02	01	110	Due to SSS	(37,196.91)
2	02	01	120	Value Added Tax Payable	(2,901.79)
2	04	01	010	Trust Liabilities	(8,504,596.24)
2	05	01	990	Other Deferred Credits	(8,000,000.00)
2	05	02	990	Other Unearned revenue/Income	(2,500,000.00)
2	99	99	090	Dividends Payable	(73,721,685.91)
3	02	01	010	Revaluation Surplus	(10,005,948.46)
3	07	01	010	Retained (Earnings)/Deficit	1,044,237.35
3	08	01	010	Share Capital	(125,000,000.00)
4	02	02	210	Interest Income (net)	(96,632.67)
4	02	02	320	Royalty Fees (net)	(13,478,059.80)
4	06	99	990	Miscellaneous Income	(33,219.62)
4	05	01	010	Gain on Foreign Exchange	(1,198,911.87)
5	01	01	010	Salaries & Wages-Regular	14,796,238.52
5	01	01	020	Salaries & Wages-Casual/Contractual	5,774,479.90
5	01	02	010	Personnel Economic Relief Allowance (PERA)	696,507.01
5	01	02	020	Representation Allowance (RA)	442,971.15
5	01	02	030	Transportation Allowance (TA)	442,971.15
5	01	02	040	Clothing/Uniform Allowance	516,000.00
5	01	02	080	Productivity Incentive Allowance	5,000.00
5	01	02	130	Overtime & Night Pay	19,932.83
5	01	02	160	Mid-Year Bonus	3,302,791.00
5	01	02	170	Directors and Committee Members' Fees	248,000.00
5	01	02	990	Other Bonuses and Allowance	13,140.00
5	01	03	010	Retirement and Life Insurance Premiums	1,124,743.48
5	01	03	020	Pag-IBIG Contributions	48,900.00
5	01	03	030	PhilHealth Contributions	247,122.19
5	01	03	040	Employees Compensation Insurance Premiums	18,700.00
5	01	04	990	Other Personnel Benefits	114,574.37
5	02	01	010	Traveling Expenses-Local	773,830.67
5	02	02	010	Training Expenses	104,008.74
5	02	03	010	Office Supplies Expense	141,418.06
5	02	03	030	Non-Accountable Forms Expenses	3,600.00
5	02	03	070	Drugs and Medicines Expenses	3,835.73
5	02	03	090	Fuel, Oil and Lubricants Expenses	541,215.69
5	02	03	220	Semi-Expendable Furniture, Fixtures and Books Expenses	76,778.31
5	02	03	990	Other Supplies and Material Expenses	340,145.37
5	02	04	010	Water Expenses	3,194.64
5	02	04	020	Electricity Expenses	232,756.36
5	02	04	990	Other Utility Expenses	188,610.52
5	02	05	010	Postage and Courier Services	25,542.34
5	02	05	020	Telephone Expenses	68,911.15
5	02	05	030	Internet Subscription Expenses	73,946.42
5	02	10	030	Extraordinary and Miscellaneous Expenses	56,328.90
5	02	11	020	Auditing Services	1,100,940.00

RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
5	02	11	030	Consultancy Services	6,250.00
5	02	12	010	Environment/Sanitary Services	41,435.00
5	02	12	030	Security Services	1,380,000.00
5	02	12	990	Other General Services	952,276.90
5	02	13	040	Repairs and Maintenance-Buildings and Other Structures	466,462.24
5	02	13	050	Repairs and Maintenance-Machinery and Equipment	34,371.43
5	02	13	060	Repairs and Maintenance-Transportation Equipment	136,153.49
5	02	13	070	Repairs and Maintenance-Furniture and Fixtures	11,300.00
5	02	13	990	Repairs and Maintenance-Other Property, Plant and Equipment	19,950.00
5	02	15	010	Taxes, Duties and Licenses	385,291.77
5	02	15	020	Fidelity Bond Premiums	312,562.50
5	02	15	030	Insurance Expense	392,226.39
5	02	15	040	Income Tax Expenses	332.20
5	02	99	020	Printing and Publication Expenses	18,505.50
5	02	99	030	Representation Expenses	10,853.00
5	02	99	050	Rent/Lease Expenses	2,231,317.01
5	02	99	070	Subscription Expenses	52,749.29
5	02	99	180	Major Events and Conventions Expenses	195,919.34
5	02	99	990	Other Maintenance and Operating Expenses	1,572,703.64
5	03	01	040	Bank Charges	14,800.61
5	05	01	020	Depreciation-Land Improvements	13,532.47
5	05	01	030	Depreciation-Infrastructure Assets	896,343.59
5	05	01	040	Depreciation-Buildings and Other Structures	118,797.31
5	05	01	050	Depreciation-Machinery and Equipment	99,951.76
5	05	01	060	Depreciation-Transportation Equipment	301,781.58
5	05	02	010	Amortization-Intangible Assets	60,267.84
5	05	04	010	Loss on Foreign Exchange	35,251.76
					(0.00)

Prepared by:


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