

**PHILIPPINE MINING DEVELOPMENT CORPORATION**  
**TRIAL BALANCE (Unaudited)**  
**AS OF DECEMBER 31, 2022**

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	52,805,570.28
1	01	03	030	Cash in Bank-Foreign Currency, Savings Account	183,551,499.37
1	03	01	010	Accounts Receivable	14,146,729.60
1	03	03	010	Due from National Government Agencies	1,431,834,300.00
1	03	03	020	Due from Government-Owned or Controlled Corporations	6,255.44
1	03	99	020	Due from Officers and Employees	179,543.87
1	03	99	022	Allowance for Impairment-Due from Officers and Employees	(112,776.51)
1	03	99	990	Other Receivables	162,522.28
1	04	04	130	Construction Materials Inventory	35,335.81
1	04	04	990	Other Supplies and Materials Inventory	3,570,483.44
1	06	02	990	Land Improvements	712,235.16
1	06	02	991	Accumulated Depreciation-Land Improvements	(76,683.69)
1	06	03	040	Water Supply Systems	10,900,084.29
1	06	03	041	Accumulated Depreciation-Water Supply Systems	(1,967,466.22)
1	06	03	990	Other Infrastructure Assets	36,608,442.93
1	06	03	991	Accumulated Depreciation-Other Infrastructure Assets	(4,066,731.24)
1	06	04	010	Buildings	5,578,717.25
1	06	04	011	Accumulated Depreciation-Buildings	(4,282,115.47)
1	06	05	020	Office Equipment	423,666.59
1	06	05	021	Accumulated Depreciation-Office Equipment	(328,951.45)
1	06	05	030	Information and Communication Technology Equipment	2,149,032.03
1	06	05	031	Accumulated Depreciation-Information and Communication Technology Equipment	(1,738,957.17)
1	06	05	170	Electrical Equipment	384,821.21
1	06	05	171	Accumulated Depreciation-Electrical Equipment	(185,475.98)
1	06	05	990	Other Machinery and Equipment	4,443,376.25
1	06	05	991	Accumulated Depreciation-Other Machinery and Equipment	(4,045,556.40)
1	06	06	010	Motor Vehicles	10,956,332.49
1	06	06	011	Accumulated Depreciation-Motor Vehicles	(6,809,286.01)
1	06	06	990	Other Transportation Equipment	4,709,676.00
1	06	06	991	Accumulated Depreciation-Other Transportation Equipment	(4,474,192.15)
1	06	09	020	Leased Assets Improvements, Building	3,991,634.50
1	06	09	021	Accumulated Depreciation-Leased Assets Improvements, Buildings	(3,792,052.76)
1	08	01	020	Computer Software	3,888,717.44
1	08	01	021	Accumulated Amortization-Computer Software	(3,125,255.89)
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	8,974,978.95
1	06	98	030	Construction in Progress-Buildings and Other Structures	94,533.02
1	99	01	030	Advances to Special Disbursing Officer	6,195.33
1	99	01	040	Advances to Officers and Employees	20,015.70
1	99	02	010	Advances to Contractors	13,500.00
1	99	02	020	Prepaid Rent	105,000.00
1	99	02	060	Input Tax	1,259,324.03
1	99	02	990	Other Prepayments	14,497,014.48
1	99	03	990	Other Deposits	1,490,482.35
2	01	01	010	Accounts Payable	(6,990,515.83)
2	01	01	020	Due to Officers and Employees	(51,448.50)
2	01	02	040	Loans Payable-Domestic	(56,660,401.00)

RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
2	02	01	010	Due to BIR	(1,058,864.34)
2	02	01	020	Due to GSIS	(256,887.32)
2	02	01	030	Due to Pag-IBIG	(54,487.28)
2	02	01	040	Due to PhilHealth	(78,674.77)
2	02	01	050	Due to NGAs	(1,431,834,300.00)
2	02	01	110	Due to SSS	(53,981.11)
2	04	01	010	Trust Liabilities	(68,165,408.54)
2	05	01	990	Other Deferred Credits	(8,054,475.55)
2	05	02	990	Other Unearned revenue/Income	(165,592,700.00)
2	99	99	090	Dividends Payable	(54,577,935.91)
3	02	01	010	Revaluation Surplus	(10,005,948.46)
3	07	01	010	Retained (Earnings)/Deficit	954,163.66
3	08	01	010	Share Capital	(125,000,000.00)
4	02	02	210	Interest Income (net)	(119,045.07)
4	02	02	320	Royalty Fees (net)	(36,935,487.74)
4	02	02	990	Other Business Income	(5,357,142.86)
4	06	99	990	Miscellaneous Income	(140,511.91)
4	05	01	010	Gain on Foreign Exchange	(6,500,550.40)
5	01	01	010	Salaries & Wages-Regular	34,162,096.22
5	01	01	020	Salaries & Wages-Casual/Contractual	12,197,197.89
5	01	02	010	Personnel Economic Relief Allowance (PERA)	1,380,835.68
5	01	02	020	Representation Allowance (RA)	828,971.15
5	01	02	030	Transportation Allowance (TA)	828,971.15
5	01	02	040	Clothing/Uniform Allowance	516,000.00
5	01	02	080	Productivity Incentive Allowance	467,500.00
5	01	02	130	Overtime & Night Pay	21,966.21
5	01	02	140	Year End Bonus	4,224,102.50
5	01	02	150	Cash Gift	467,000.00
5	01	02	160	Mid-Year Bonus	3,717,512.00
5	01	02	170	Directors and Committee Members' Fees	514,000.00
5	01	02	990	Other Bonuses and Allowance	2,119,140.00
5	01	03	010	Retirement and Life Insurance Premiums	3,118,990.37
5	01	03	020	Pag-IBIG Contributions	100,600.00
5	01	03	030	PhilHealth Contributions	715,582.76
5	01	03	040	Employees Compensation Insurance Premiums	51,840.00
5	01	04	030	Terminal Leave Benefits	2,195,678.58
5	01	04	990	Other Personnel Benefits	870,773.38
5	02	01	010	Traveling Expenses-Local	1,127,003.95
5	02	02	010	Training Expenses	374,038.51
5	02	03	010	Office Supplies Expense	263,597.52
5	02	03	030	Non-Accountable Forms Expenses	5,850.00
5	02	03	070	Drugs and Medicines Expenses	10,928.62
5	02	03	090	Fuel, Oil and Lubricants Expenses	983,690.52
5	02	03	210	Semi-Expendable Machinery and Equipment Expenses	411,291.50
5	02	03	220	Semi-Expendable Furniture, Fixtures and Books Expenses	43,818.50
5	02	03	260	Electrical Supplies and Materials Expenses	17,011.08
5	02	03	280	Housekeeping/Cleaning Supplies Expense	110,705.17
5	02	03	990	Other Supplies and Material Expenses	327,663.50
5	02	04	010	Water Expenses	7,326.03
5	02	04	020	Electricity Expenses	552,428.63
5	02	04	990	Other Utility Expenses	450,622.58
5	02	05	010	Postage and Courier Services	44,754.30
5	02	05	020	Telephone Expenses	130,005.39
5	02	05	030	Internet Subscription Expenses	168,327.36
5	02	10	030	Extraordinary and Miscellaneous Expenses	108,000.00
5	02	11	020	Auditing Services	4,403,760.00
5	02	11	030	Consultancy Services	42,410.71
5	02	12	010	Environment/Sanitary Services	82,106.07
5	02	12	030	Security Services	3,312,000.00
5	02	12	990	Other General Services	1,996,643.50
5	02	13	040	Repairs and Maintenance-Buildings and Other Structures	941,059.83

RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
5	02	13	050	Repairs and Maintenance-Machinery and Equipment	34,371.43
5	02	13	060	Repairs and Maintenance-Transportation Equipment	204,112.75
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	20,450.00
5	02	15	010	Taxes, Duties and Licenses	525,312.49
5	02	15	020	Fidelity Bond Premiums	385,639.50
5	02	15	030	Insurance Expense	420,027.98
5	02	15	040	Income Tax Expenses	54,976.55
5	02	99	020	Printing and Publication Expenses	51,908.35
5	02	99	030	Representation Expenses	27,531.49
5	02	99	040	Transportation and Delivery Expenses	44,413.62
5	02	99	050	Rent/Lease Expenses	4,123,437.37
5	02	99	070	Subscription Expenses	1,273,116.13
5	02	99	140	Documentary Stamps Expenses	54,230.50
5	02	99	180	Major Events and Conventions Expenses	216,629.25
5	02	99	990	Other Maintenance and Operating Expenses	2,586,574.18
5	03	01	040	Bank Charges	15,079.72
5	05	01	020	Depreciation-Land Improvements	27,064.94
5	05	01	030	Depreciation-Infrastructure Assets	1,797,986.07
5	05	01	040	Depreciation-Buildings and Other Structures	237,594.62
5	05	01	050	Depreciation-Machinery and Equipment	220,873.62
5	05	01	060	Depreciation-Transportation Equipment	693,988.86
5	05	02	010	Amortization-Intangible Assets	146,997.29
5	05	04	010	Loss on Foreign Exchange	4,053,515.92
					<b>0.00</b>

**Prepared by:**



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