

PHILIPPINE MINING DEVELOPMENT CORPORATION
TRIAL BALANCE (Unaudited)
AS OF MARCH 31, 2023

RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
1	01	01	020	Petty Cash	106,999.99
1	01	02	020	Cash in Bank-Local Currency, Current Account	73,481,933.15
1	01	03	030	Cash in Bank-Foreign Currency, Savings Account	60,339,930.62
1	01	05	010	Treasury Bills	79,659,844.23
1	03	01	010	Accounts Receivable	11,317,383.68
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	59,558.64
1	03	99	020	Due from Officers and Employees	195,205.71
1	03	99	022	Allowance for Impairment-Due from Officers and Employees	(112,776.51)
1	03	99	990	Other Receivables	82,556.50
1	04	04	130	Construction Materials Inventory	79,873.67
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	(83,450.12)
1	06	03	040	Water Supply Systems	10,900,084.29
1	06	03	041	Accumulated Depreciation-Water Supply Systems	(2,071,016.92)
1	06	03	990	Other Infrastructure Assets	36,954,679.74
1	06	03	991	Accumulated Depreciation-Other Infrastructure Assets	(4,416,704.18)
1	06	04	010	Buildings	5,578,717.25
1	06	04	011	Accumulated Depreciation-Buildings	(4,341,514.12)
1	06	05	020	Office Equipment	573,666.59
1	06	05	021	Accumulated Depreciation-Office Equipment	(478,299.93)
1	06	05	030	Information and Communication Technology Equipment	2,095,817.74
1	06	05	031	Accumulated Depreciation-Information and Communication Technology Equipment	(1,720,868.23)
1	06	05	170	Electrical Equipment	384,821.21
1	06	05	171	Accumulated Depreciation-Electrical Equipment	(195,866.61)
1	06	05	990	Other Machinery and Equipment	4,443,376.25
1	06	05	991	Accumulated Depreciation-Other Machinery and Equipment	(4,056,095.41)
1	06	06	010	Motor Vehicles	10,956,332.49
1	06	06	011	Accumulated Depreciation-Motor Vehicles	(7,005,389.73)
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	(3,164,210.35)
1	06	13	990	Other Exploration and Evaluation Assets	92,389,100.00
1	06	98	020	Construction in Progress-Infrastructure Assets	8,658,872.39
1	06	98	030	Construction in Progress-Buildings and Other Structures	74,121.42
1	99	01	030	Advances to Special Disbursing Officer	345,989.52
1	99	01	040	Advances to Officers and Employees	46,978.33
1	99	02	010	Advances to Contractors	82,500.00
1	99	02	020	Prepaid Rent	105,000.00
1	99	02	060	Input Tax	1,604,112.84
1	99	02	990	Other Prepayments	14,496,913.30
1	99	03	990	Other Deposits	1,643,814.57
2	01	01	010	Accounts Payable	(6,586,545.62)
2	01	01	020	Due to Officers and Employees	(62,851.92)
2	01	02	040	Loans Payable-Domestic	(56,660,401.00)
2	02	01	010	Due to BIR	(794,566.20)

RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
2	02	01	020	Due to GSIS	(266,997.60)
2	02	01	030	Due to Pag-IBIG	(61,742.99)
2	02	01	040	Due to PhilHealth	(79,392.90)
2	02	01	050	Due to NGAs	(1,431,834,300.00)
2	02	01	110	Due to SSS	(50,604.21)
2	02	01	120	Value Added Tax Payable	(1,214.20)
2	04	01	010	Trust Liabilities	(68,117,704.47)
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	(1,349,850.00)
3	07	01	010	Retained (Earnings)/Deficit	67,604,272.18
3	08	01	010	Share Capital	(125,000,000.00)
4	02	02	210	Interest Income (net)	(756,780.15)
4	06	99	990	Miscellaneous Income	(10,118.30)
4	05	01	010	Gain on Foreign Exchange	(850,246.00)
5	01	01	010	Salaries & Wages-Regular	8,032,234.14
5	01	01	020	Salaries & Wages-Casual/Contractual	3,191,769.77
5	01	02	010	Personnel Economic Relief Allowance (PERA)	312,181.83
5	01	02	020	Representation Allowance (RA)	193,625.00
5	01	02	030	Transportation Allowance (TA)	193,625.00
5	01	02	140	Year End Bonus	19,539.00
5	01	02	170	Directors and Committee Members' Fees	100,000.00
5	01	03	010	Retirement and Life Insurance Premiums	976,573.03
5	01	03	020	Pag-IBIG Contributions	26,300.00
5	01	03	030	PhilHealth Contributions	194,686.03
5	01	03	040	Employees Compensation Insurance Premiums	16,880.00
5	02	01	010	Traveling Expenses-Local	340,050.10
5	02	02	010	Training Expenses	144,802.10
5	02	03	010	Office Supplies Expense	83,336.61
5	02	03	030	Non-Accountable Forms Expenses	3,600.00
5	02	03	070	Drugs and Medicines Expenses	21,676.43
5	02	03	090	Fuel, Oil and Lubricants Expenses	187,479.75
5	02	03	210	Semi-Expendable Machinery and Equipment Expenses	21,285.60
5	02	03	220	Semi-Expendable Furniture, Fixtures and Books Expenses	5,357.14
5	02	03	260	Electrical Supplies and Materials Expenses	4,285.71
5	02	03	280	Housekeeping/Cleaning Supplies Expense	16,667.30
5	02	03	990	Other Supplies and Material Expenses	36,532.07
5	02	04	010	Water Expenses	2,266.40
5	02	04	020	Electricity Expenses	147,402.41
5	02	04	990	Other Utility Expenses	170,860.83
5	02	05	010	Postage and Courier Services	10,005.56
5	02	05	020	Telephone Expenses	45,544.94
5	02	05	030	Internet Subscription Expenses	38,946.42
5	02	10	030	Extraordinary and Miscellaneous Expenses	7,839.94
5	02	11	030	Consultancy Services	44,196.43
5	02	12	010	Environment/Sanitary Services	8,789.29
5	02	12	030	Security Services	552,000.00
5	02	12	990	Other General Services	457,786.97
5	02	13	040	Repairs and Maintenance-Buildings and Other Structures	54,135.93
5	02	13	060	Repairs and Maintenance-Transportation Equipment	118,231.56
5	02	13	990	Repairs and Maintenance-Other Property, Plant and Equipment	500.00
5	02	15	010	Taxes, Duties and Licenses	162,052.83
5	02	15	020	Fidelity Bond Premiums	25,875.00
5	02	15	030	Insurance Expense	914,357.99
5	02	15	040	Income Tax Expenses	101.18
5	02	99	010	Advertising, Promotional and Marketing Expenses	35,000.00
5	02	99	020	Printing and Publication Expenses	14,188.00

RCA				ACCOUNT TITLES	END DEBIT (CREDIT)
5	02	99	030	Representation Expenses	1,043.00
5	02	99	050	Rent/Lease Expenses	905,006.53
5	02	99	070	Subscription Expenses	6,900.00
5	02	99	140	Documentary Stamps Expenses	115,044.00
5	02	99	990	Other Maintenance and Operating Expenses	777,702.24
5	03	01	040	Bank Charges	32,789.04
5	05	01	020	Depreciation-Land Improvements	6,766.23
5	05	01	030	Depreciation-Infrastructure Assets	453,523.84
5	05	01	040	Depreciation-Buildings and Other Structures	59,398.66
5	05	01	050	Depreciation-Machinery and Equipment	60,242.82
5	05	01	060	Depreciation-Transportation Equipmment	196,103.64
5	05	02	010	Amortization-Intangible Assets	38,954.46
5	05	04	010	Loss on Foreign Exchange	4,065,318.45
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