

PHILIPPINE MINING DEVELOPMENT CORPORATION
TRIAL BALANCE (Unaudited)
AS OF JUNE 30, 2023

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	44,635,669.31
1	01	03	030	Cash in Bank-Foreign Currency, Savings Account	61,377,504.82
1	01	05	010	Treasury Bills	149,976,116.48
1	03	01	010	Accounts Receivable	11,317,383.68
1	03	99	020	Due from Officers and Employees	179,199.30
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	39,722.24
1	04	04	190	Electrical Supplies and Materials Inventory	80,828.81
1	04	04	990	Other Supplies and Materials Inventory	3,489,654.63
1	04	04	992	Allowance for Impairment - Other Supplies and Materials Inventory	(799,815.43)
1	06	02	990	Land Improvements	712,235.16
1	06	02	991	Accumulated Depreciation-Land Improvements	(90,216.35)
1	06	03	040	Water Supply Systems	10,900,084.29
1	06	03	041	Accumulated Depreciation-Water Supply Systems	(2,174,567.72)
1	06	03	990	Other Infrastructure Assets	36,954,679.74
1	06	03	991	Accumulated Depreciation-Other Infrastructure Assets	(4,767,773.63)
1	06	04	010	Buildings	5,578,717.25
1	06	04	011	Accumulated Depreciation-Buildings	(4,400,912.77)
1	06	05	020	Office Equipment	573,666.59
1	06	05	021	Accumulated Depreciation-Office Equipment	(484,107.93)
1	06	05	030	Information and Communication Technology Equipment	2,095,817.74
1	06	05	031	Accumulated Depreciation-Information and Communication Technology Equipment	(1,753,332.87)
1	06	05	170	Electrical Equipment	384,821.21
1	06	05	171	Accumulated Depreciation-Electrical Equipment	(206,257.21)
1	06	05	990	Other Machinery and Equipment	4,443,376.25
1	06	05	991	Accumulated Depreciation-Other Machinery and Equipment	(4,066,634.53)
1	06	06	010	Motor Vehicles	10,956,332.49
1	06	06	011	Accumulated Depreciation-Motor Vehicles	(7,201,493.30)
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	3,888,717.44
1	08	01	021	Accumulated Amortization-Computer Software	(3,194,344.27)
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	390,509.82
1	99	01	040	Advances to Officers and Employees	58,035.70
1	99	02	020	Prepaid Rent	274,968.75
1	99	02	060	Input Tax	1,857,742.01
1	99	02	990	Other Prepayments	10,363,760.23
1	99	03	990	Other Deposits	1,998,894.47
2	01	01	010	Accounts Payable	(1,717,196.13)
2	06	01	020	Leave Benefits Payable	(4,869,349.49)
2	01	01	020	Due to Officers and Employees	(62,810.22)
2	01	02	040	Loans Payable-Domestic	(56,660,401.00)

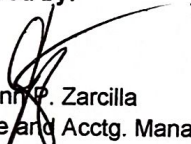
RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
2	02	01	010	Due to BIR	(759,746.72)
2	02	01	020	Due to GSIS	(522,617.64)
2	02	01	030	Due to Pag-IBIG	(72,813.18)
2	02	01	040	Due to PhilHealth	(145,005.27)
2	02	01	110	Due to SSS	(130,788.79)
2	02	01	120	Value Added Tax Payable	(7,337,350.52)
2	04	01	010	Trust Liabilities	(71,559,624.69)
2	04	01	040	Guaranty/Security Deposits Payable	(200,000.00)
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	(57,000,000.00)
3	02	01	010	Revaluation Surplus	(1,349,850.00)
3	07	01	010	Retained (Earnings)/Deficit	77,338,763.61
3	08	01	010	Share Capital	(125,000,000.00)
4	02	02	210	Interest Income (net)	(1,107,942.84)
4	02	02	990	Other Business Income	(60,809,364.38)
4	06	99	990	Miscellaneous Income	(345,341.51)
4	05	01	010	Gain on Foreign Exchange	(2,880,090.62)
5	01	01	010	Salaries & Wages-Regular	16,099,136.35
5	01	01	020	Salaries & Wages-Casual/Contractual	6,345,725.91
5	01	02	010	Personnel Economic Relief Allowance (PERA)	623,818.18
5	01	02	020	Representation Allowance (RA)	391,625.00
5	01	02	030	Transportation Allowance (TA)	391,625.00
5	01	02	040	Clothing/Uniform Allowance	546,000.00
5	01	02	140	Year End Bonus	19,539.00
5	01	02	160	Mid-Year Bonus	3,697,041.00
5	01	02	170	Directors and Committee Members' Fees	268,000.00
5	01	02	990	Other Bonuses and Allowance	3,500.00
5	01	03	010	Retirement and Life Insurance Premiums	2,307,637.73
5	01	03	020	Pag-IBIG Contributions	62,000.00
5	01	03	030	PhilHealth Contributions	457,727.98
5	01	03	040	Employees Compensation Insurance Premiums	39,550.00
5	02	01	010	Traveling Expenses-Local	605,825.81
5	02	02	010	Training Expenses	359,627.83
5	02	03	010	Office Supplies Expense	149,340.49
5	02	03	030	Non-Accountable Forms Expenses	5,287.50
5	02	03	070	Drugs and Medicines Expenses	26,227.36
5	02	03	090	Fuel, Oil and Lubricants Expenses	335,165.22
5	02	03	210	Semi-Expendable Machinery and Equipment Expenses	115,623.64
5	02	03	220	Semi-ExpendableFurniture, Fixtures and Books Expenses	25,446.43
5	02	03	260	Electrical Supplies and Materials Expenses	8,979.91
5	02	03	280	Housekeeping/Cleaning Supplies Expense	30,864.15
5	02	03	990	Other Supplies and Material Expenses	118,867.01
5	02	04	010	Water Expenses	6,612.99
5	02	04	020	Electricity Expenses	280,983.74
5	02	04	990	Other Utility Expenses	302,108.54
5	02	05	010	Postage and Courier Services	20,415.40
5	02	05	020	Telephone Expenses	79,741.05
5	02	05	030	Internet Subscription Expenses	74,892.84
5	02	10	030	Extraordinary and Miscellaneous Expenses	62,029.88
5	02	11	020	Auditing Services	932,571.00
5	02	11	030	Consultancy Services	44,196.43
5	02	12	010	Environment/Sanitary Services	18,678.50
5	02	12	030	Security Services	1,380,000.00
5	02	12	990	Other General Services	936,886.60
5	02	13	040	Repairs and Maintenance-Buildings and Other Structures	94,377.36
5	02	13	050	Repairs and Maintenance-Machinery and Equipment	17,857.14
5	02	13	060	Repairs and Maintenance-Transportation Equipment	144,360.85

RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
5	02	13	990	Repairs and Maintenance-Other Property, Plant and Equipment	1,571.43
5	02	15	010	Taxes, Duties and Licenses	201,743.46
5	02	15	020	Fidelity Bond Premiums	200,062.50
5	02	15	030	Insurance Expense	940,735.85
5	02	15	040	Income Tax Expenses	4,133,254.25
5	02	99	010	Advertising, Promotional and Marketing Expenses	35,000.00
5	02	99	020	Printing and Publication Expenses	41,213.00
5	02	99	030	Representation Expenses	69,077.86
5	02	99	050	Rent/Lease Expenses	2,052,794.68
5	02	99	070	Subscription Expenses	51,612.68
5	02	99	140	Documentary Stamps Expenses	120,561.50
5	02	99	180	Major Events and Conventions Expenses	64,750.00
5	02	99	990	Other Maintenance and Operating Expenses	1,735,028.33
5	03	01	040	Bank Charges	56,428.88
5	05	01	020	Depreciation-Land Improvements	13,532.47
5	05	01	030	Depreciation-Infrastructure Assets	908,144.10
5	05	01	040	Depreciation-Buildings and Other Structures	118,797.31
5	05	01	050	Depreciation-Machinery and Equipment	119,445.15
5	05	01	060	Depreciation-Transportation Equipmment	392,207.28
5	05	02	010	Amortization-Intangible Assets	69,088.38
5	05	04	010	Loss on Foreign Exchange	5,060,840.28
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Prepared by:


Stephanie A. Alfonso
Gen. Acctg. Supervisor

Reviewed by:


Mary Ann P. Zarcilla
Finance and Acctg. Manager