


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

RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
1	01	01	020	Petty Cash	75,135.30
1	01	02	020	Cash in Bank-Local Currency, Current Account	119,697,122.44
1	01	03	030	Cash in Bank-Foreign Currency, Savings Account	65,829,258.66
1	01	05	060	Special Savings Deposit-Local Currency	50,000,000.00
1	03	01	010	Accounts Receivable	16,440,998.40
1	03	99	020	Due from Officers and Employees	175,759.30
1	03	99	022	Allowance for Impairment-Due from Officers and Employees	(112,776.51)
1	03	99	990	Other Receivables	71,824.50
1	04	04	130	Construction Materials Inventory	255,670.42
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	(96,982.59)
1	06	03	040	Water Supply Systems	10,900,084.29
1	06	03	041	Accumulated Depreciation-Water Supply Systems	(2,278,118.52)
1	06	03	990	Other Infrastructure Assets	36,954,679.74
1	06	03	991	Accumulated Depreciation-Other Infrastructure Assets	(5,118,843.09)
1	06	04	010	Buildings	5,578,717.25
1	06	04	011	Accumulated Depreciation-Buildings	(4,460,311.43)
1	06	05	020	Office Equipment	942,890.55
1	06	05	021	Accumulated Depreciation-Office Equipment	(499,527.08)
1	06	05	030	Information and Communication Technology Equipment	2,095,817.74
1	06	05	031	Accumulated Depreciation-Information and Communication Technology Equipment	(1,785,797.51)
1	06	05	170	Electrical Equipment	384,821.21
1	06	05	171	Accumulated Depreciation-Electrical Equipment	(216,647.81)
1	06	05	990	Other Machinery and Equipment	4,443,376.25
1	06	05	991	Accumulated Depreciation-Other Machinery and Equipment	(4,077,173.59)
1	06	06	010	Motor Vehicles	10,956,332.49
1	06	06	011	Accumulated Depreciation-Motor Vehicles	(7,397,596.95)
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	4,315,470.88
1	06	09	021	Accumulated Depreciation-Leased Assets Improvements, Buildings	(3,674,317.88)
1	08	01	020	Computer Software	3,888,717.44
1	08	01	021	Accumulated Amortization-Computer Software	(3,224,478.19)
1	06	13	990	Other Exploration and Evaluation Assets	92,389,100.00
1	06	98	020	Construction in Progress-Infrastructure Assets	8,756,113.78
1	06	98	030	Construction in Progress-Buildings and Other Structures	287,746.05
1	99	01	030	Advances to Special Disbursing Officer	396,789.52
1	99	01	040	Advances to Officers and Employees	62,015.70
1	99	02	020	Prepaid Rent	274,968.75
1	99	02	060	Input Tax	385,316.27
1	99	02	990	Other Prepayments	13,885,444.66
1	99	03	990	Other Deposits	1,877,607.23
2	01	01	010	Accounts Payable	(1,916,619.84)
2	06	01	020	Leave Benefits Payable	(4,869,349.49)
2	01	01	020	Due to Officers and Employees	(68,719.86)
2	01	02	040	Loans Payable-Domestic	(56,660,401.00)


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2	02	01	010	Due to BIR	(832,280.15)
2	02	01	020	Due to GSIS	(506,719.86)
2	02	01	030	Due to Pag-IBIG	(71,129.30)
2	02	01	040	Due to PhilHealth	(146,790.45)
2	02	01	110	Due to SSS	(136,986.50)
2	02	01	120	Value Added Tax Payable	(273.21)
2	04	01	010	Trust Liabilities	(70,422,536.48)
2	04	01	040	Guaranty/Security Deposits Payable	(270,000.00)
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)	(3,120,977.01)
4	02	02	320	Royalty Fees (net)	(8,105,514.72)
4	02	02	990	Other Business Income	(60,809,364.38)
4	06	99	990	Miscellaneous Income	(347,618.30)
4	05	01	010	Gain on Foreign Exchange	(5,323,089.18)
5	01	01	010	Salaries & Wages-Regular	24,223,720.47
5	01	01	020	Salaries & Wages-Casual/Contractual	9,785,563.20
5	01	02	010	Personnel Economic Relief Allowance (PERA)	935,318.17
5	01	02	020	Representation Allowance (RA)	585,000.00
5	01	02	030	Transportation Allowance (TA)	585,000.00
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	338,000.00
5	01	02	990	Other Bonuses and Allowance	3,500.00
5	01	03	010	Retirement and Life Insurance Premiums	3,326,772.57
5	01	03	020	Pag-IBIG Contributions	89,500.00
5	01	03	030	PhilHealth Contributions	660,076.44
5	01	03	040	Employees Compensation Insurance Premiums	56,680.00
5	02	01	010	Traveling Expenses-Local	1,034,119.05
5	02	02	010	Training Expenses	417,849.54
5	02	03	010	Office Supplies Expense	202,291.68
5	02	03	030	Non-Accountable Forms Expenses	5,287.50
5	02	03	070	Drugs and Medicines Expenses	26,875.11
5	02	03	090	Fuel, Oil and Lubricants Expenses	530,765.71
5	02	03	210	Semi-Expendable Machinery and Equipment Expenses	216,839.70
5	02	03	220	Semi-Expendable Furniture, Fixtures and Books Expenses	328,021.05
5	02	03	260	Electrical Supplies and Materials Expenses	36,904.60
5	02	03	280	Housekeeping/Cleaning Supplies Expense	85,465.91
5	02	03	990	Other Supplies and Material Expenses	126,817.01
5	02	04	010	Water Expenses	9,289.03
5	02	04	020	Electricity Expenses	421,772.25
5	02	04	990	Other Utility Expenses	414,407.81
5	02	05	010	Postage and Courier Services	34,380.76
5	02	05	020	Telephone Expenses	111,160.40
5	02	05	030	Internet Subscription Expenses	115,934.07
5	02	10	030	Extraordinary and Miscellaneous Expenses	62,029.88
5	02	11	020	Auditing Services	1,865,142.00
5	02	11	030	Consultancy Services	44,196.43
5	02	12	010	Environment/Sanitary Services	24,783.79
5	02	12	030	Security Services	2,208,000.00
5	02	12	990	Other General Services	1,421,091.80
5	02	13	040	Repairs and Maintenance-Buildings and Other Structures	98,004.15
5	02	13	050	Repairs and Maintenance-Machinery and Equipment	19,957.14
5	02	13	060	Repairs and Maintenance-Transportation Equipment	228,126.02

RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
5	02	13	070	Repairs and Maintenance-Furniture and Fixtures	2,816.43
5	02	13	990	Repairs and Maintenance-Other Property, Plant and Equipment	1,816.43
5	02	15	010	Taxes, Duties and Licenses	242,752.34
5	02	15	020	Fidelity Bond Premiums	243,285.00
5	02	15	030	Insurance Expense	950,512.64
5	02	15	040	Income Tax Expenses	611,569.82
5	02	99	010	Advertising, Promotional and Marketing Expenses	35,000.00
5	02	99	020	Printing and Publication Expenses	41,363.00
5	02	99	030	Representation Expenses	131,633.86
5	02	99	050	Rent/Lease Expenses	2,888,177.44
5	02	99	070	Subscription Expenses	219,400.68
5	02	99	140	Documentary Stamps Expenses	121,874.00
5	02	99	180	Major Events and Conventions Expenses	172,724.31
5	02	99	990	Other Maintenance and Operating Expenses	2,170,078.60
5	03	01	040	Bank Charges	77,621.91
5	05	01	020	Depreciation-Land Improvements	20,298.70
5	05	01	030	Depreciation-Infrastructure Assets	1,362,764.36
5	05	01	040	Depreciation-Buildings and Other Structures	178,195.97
5	05	01	050	Depreciation-Machinery and Equipment	188,258.63
5	05	01	060	Depreciation-Transportation Equipmment	588,310.92
5	05	01	090	Depreciation-Leased Assets Improvements	7,209.82
5	05	02	010	Amortization-Intangible Assets	99,222.30
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