

PHILIPPINE MINING DEVELOPMENT CORPORATION
TRIAL BALANCE (Unaudited)
AS OF MARCH 31, 2024

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	64,541,829.32
1	01	03	030	Cash in Bank-Foreign Currency, Savings Account	136,311,535.17
1	02	02	010	Investment in Treasury Bills-Local	49,972,519.62
1	03	01	010	Accounts Receivable	13,873,015.57
1	03	99	020	Due from Officers and Employees	176,630.90
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	93,794.00
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	(110,515.05)
1	06	03	040	Water Supply Systems	10,900,084.29
1	06	03	041	Accumulated Depreciation-Water Supply Systems	(2,479,009.51)
1	06	03	042	Accumulated Impairment Loss-Water Supply Systems	(186,194.54)
1	06	03	990	Other Infrastructure Assets	37,226,122.45
1	06	03	991	Accumulated Depreciation-Other Infrastructure Assets	(5,851,866.80)
1	06	03	992	Accumulated Impairment Loss-Other Infrastructure Assets	(14,689.01)
1	06	04	010	Buildings	6,088,432.32
1	06	04	011	Accumulated Depreciation-Buildings	(4,591,214.49)
1	06	05	020	Office Equipment	942,890.55
1	06	05	021	Accumulated Depreciation-Office Equipment	(542,057.48)
1	06	05	030	Information and Communication Technology Equipment	2,925,032.03
1	06	05	031	Accumulated Depreciation-Information and Communication Technology Equipment	(1,911,435.24)
1	06	05	070	Communication Equipment	66,964.29
1	06	05	071	Accumulated Depreciation-Communication Equipment	(6,361.61)
1	06	05	170	Electrical Equipment	384,821.21
1	06	05	171	Accumulated Depreciation-Electrical Equipment	(237,429.04)
1	06	05	990	Other Machinery and Equipment	4,443,376.25
1	06	05	991	Accumulated Depreciation-Other Machinery and Equipment	(4,098,251.71)
1	06	06	010	Motor Vehicles	10,956,332.49
1	06	06	011	Accumulated Depreciation-Motor Vehicles	(7,789,804.25)
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	(3,724,786.62)
1	06	13	990	Other Exploration and Evaluation Assets	92,389,100.00
1	06	13	991	Accumulated Depreciation-Other Exploration and Evaluation Assets	(453,150.00)
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	08	01	020	Computer Software	3,888,717.44
1	08	01	021	Accumulated Amortization-Computer Software	(3,290,103.18)
1	08	98	020	Development in Progress Computer Software	538,482.14
1	99	01	030	Advances to Special Disbursing Officer	315,601.40
1	99	01	040	Advances to Officers and Employees	50,615.70

RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
1	99	02	020	Prepaid Rent	274,968.75
1	99	02	060	Input Tax	1,143,931.13
1	99	02	990	Other Prepayments	13,656,129.93
1	99	03	990	Other Deposits	1,996,102.78
2	01	01	010	Accounts Payable	(1,417,198.13)
2	06	01	020	Leave Benefits Payable	(5,522,818.28)
2	01	01	020	Due to Officers and Employees	(69,303.80)
2	01	02	040	Loans Payable-Domestic	(56,660,401.00)
2	02	01	010	Due to BIR	(874,006.52)
2	02	01	020	Due to GSIS	(460,514.49)
2	02	01	030	Due to Pag-IBIG	(89,922.69)
2	02	01	040	Due to PhilHealth	(199,495.77)
2	02	01	110	Due to SSS	(151,878.93)
2	04	01	010	Trust Liabilities	(120,590,074.47)
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	(171,189,600.00)
2	99	99	090	Dividends Payable	(55,340,000.00)
3	02	01	010	Revaluation Surplus	(1,349,850.00)
3	07	01	010	Retained (Earnings)/Deficit	92,480,792.53
3	08	01	010	Share Capital	(125,000,000.00)
4	02	02	210	Interest Income	(17,123.94)
4	05	01	010	Gain on Foreign Exchange	(1,327,223.59)
5	01	01	010	Salaries & Wages-Regular	8,843,234.22
5	01	01	020	Salaries & Wages-Casual/Contractual	3,275,894.96
5	01	02	010	Personnel Economic Relief Allowance (PERA)	320,293.70
5	01	02	020	Representation Allowance (RA)	198,000.00
5	01	02	030	Transportation Allowance (TA)	198,000.00
5	01	02	140	Year End Bonus	30,909.50
5	01	02	150	Cash Gift	7,000.00
5	01	02	170	Directors and Committee Members' Fees	110,000.00
5	01	03	010	Retirement and Life Insurance Premiums	1,067,652.70
5	01	03	020	Pag-IBIG Contributions	47,100.00
5	01	03	030	PhilHealth Contributions	279,987.51
5	01	03	040	Employees Compensation Insurance Premiums	17,990.00
5	01	04	010	Pension Benefits	749,025.00
5	01	04	030	Terminal Leave Benefits	164,970.56
5	02	01	010	Traveling Expenses-Local	765,807.27
5	02	02	010	Training Expenses	131,219.29
5	02	03	010	Office Supplies Expense	46,697.95
5	02	03	030	Non-Accountable Forms Expenses	3,600.00
5	02	03	070	Drugs and Medicines Expenses	8,594.65
5	02	03	090	Fuel, Oil and Lubricants Expenses	111,033.10
5	02	03	210	Semi-Expendable Machinery and Equipment Expenses	22,071.43
5	02	03	220	Semi-ExpendableFurniture, Fixtures and Books Expenses	42,142.86
5	02	03	260	Electrical Supplies and Materials Expenses	4,007.14
5	02	03	280	Housekeeping/Cleaning Supplies Expense	21,957.59
5	02	03	990	Other Supplies and Material Expenses	123,669.65
5	02	04	010	Water Expenses	1,558.27
5	02	04	020	Electricity Expenses	126,346.53
5	02	04	990	Other Utility Expenses	110,903.15
5	02	05	010	Postage and Courier Services	5,340.36
5	02	05	020	Telephone Expenses	33,546.62
5	02	05	030	Internet Subscription Expenses	37,883.17
5	02	10	030	Extraordinary and Miscellaneous Expenses	8,899.00
5	02	11	030	Consultancy Services	35,000.00
5	02	12	010	Environment/Sanitary Services	16,905.43
5	02	12	030	Security Services	552,000.00
5	02	12	990	Other General Services	405,570.55

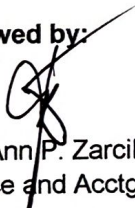
RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
5	02	13	040	Repairs and Maintenance-Buildings and Other Structures	47,484.05
5	02	13	050	Repairs and Maintenance-Machinery and Equipment	14,991.08
5	02	13	060	Repairs and Maintenance-Transportation Equipment	280,190.22
5	02	13	070	Repairs and Maintenance-Furniture and Fixtures	5,000.00
5	02	15	010	Taxes, Duties and Licenses	102,896.00
5	02	15	020	Fidelity Bond Premiums	25,875.00
5	02	15	030	Insurance Expense	248,604.58
5	02	99	020	Printing and Publication Expenses	16,388.46
5	02	99	030	Representation Expenses	20,036.61
5	02	99	050	Rent/Lease Expenses	1,128,415.99
5	02	99	070	Subscription Expenses	74,084.29
5	02	99	140	Documentary Stamps Expenses	31,618.00
5	02	99	180	Major Events and Conventions Expenses	48,392.86
5	02	99	990	Other Maintenance and Operating Expenses	460,062.37
5	03	01	040	Bank Charges	26,602.71
5	05	01	020	Depreciation-Land Improvements	6,766.23
5	05	01	030	Depreciation-Infrastructure Assets	477,917.92
5	05	01	040	Depreciation-Buildings and Other Structures	71,504.39
5	05	01	050	Depreciation-Machinery and Equipment	140,523.84
5	05	01	060	Depreciation-Transportation Equipmment	196,103.64
5	05	01	090	Depreciation-Leased Assets Improvements	21,629.46
5	05	02	010	Amortization-Intangible Assets	30,133.92
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Prepared by:



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