

**PHILIPPINE MINING DEVELOPMENT CORPORATION**  
**UNAUDITED TRIAL BALANCE**  
**AS OF JUNE 30, 2024**

RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
1	01	01	020	Petty Cash	105,000.00
1	01	02	020	Cash in Bank-Local Currency, Current Account	45,802,727.49
1	01	03	030	Cash in Bank-Foreign Currency, Savings Account	152,860,268.59
1	02	02	010	Investment in Treasury Bills-Local	49,972,519.62
1	03	01	010	Accounts Receivable	13,288,017.40
1	03	99	010	Receivables-Disallowances/Charges	213,554.54
1	03	99	020	Due from Officers and Employees	170,772.30
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	112,260.06
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	(117,281.28)
1	06	03	040	Water Supply Systems	10,900,084.29
1	06	03	041	Accumulated Depreciation-Water Supply Systems	(2,576,349.70)
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	(6,185,739.07)
1	06	03	992	Accumulated Impairment Loss-Other Infrastructure Assets	(2,227,409.62)
1	06	04	010	Buildings	6,088,432.32
1	06	04	011	Accumulated Depreciation-Buildings	(4,662,718.89)
1	06	05	020	Office Equipment	942,890.55
1	06	05	021	Accumulated Depreciation-Office Equipment	(563,322.68)
1	06	05	030	Information and Communication Technology Equipment	3,112,192.74
1	06	05	031	Accumulated Depreciation-Information and Communication Technology Equipment	(2,011,421.62)
1	06	05	070	Communication Equipment	66,964.29
1	06	05	071	Accumulated Depreciation-Communication Equipment	(9,542.42)
1	06	05	170	Electrical Equipment	384,821.21
1	06	05	171	Accumulated Depreciation-Electrical Equipment	(247,819.66)
1	06	05	990	Other Machinery and Equipment	4,443,376.25
1	06	05	991	Accumulated Depreciation-Other Machinery and Equipment	(4,108,790.77)
1	06	05	992	Accumulated Impairment Losses-Other Machinery and Equipment	(12,770.15)
1	06	06	010	Motor Vehicles	10,956,332.49
1	06	06	011	Accumulated Depreciation-Motor Vehicles	(7,985,907.89)
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	(3,746,416.08)
1	06	13	990	Other Exploration and Evaluation Assets	92,389,100.00
1	06	13	991	Accumulated Depreciation-Other Exploration and Evaluation Assets	(679,725.00)
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	(3,320,237.10)
1	08	98	020	Development in Progress Computer Software	552,053.57
1	99	01	030	Advances to Special Disbursing Officer	63,046.00
1	99	01	040	Advances to Officers and Employees	62,515.70
1	99	02	020	Prepaid Rent	280,218.75
1	99	02	060	Input Tax	1,506,617.43
1	99	02	990	Other Prepayments	13,454,323.00
1	99	03	990	Other Deposits	1,970,352.85
2	01	01	010	Accounts Payable	(1,418,318.23)
2	06	01	020	Leave Benefits Payable	(5,522,818.28)
2	01	01	020	Due to Officers and Employees	(64,767.16)
2	01	02	040	Loans Payable-Domestic	(56,660,401.00)
2	02	01	010	Due to BIR	(770,652.37)
2	02	01	020	Due to GSIS	(511,273.10)
2	02	01	030	Due to Pag-IBIG	(96,040.95)

RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
2	02	01	040	Due to PhilHealth	(202,629.07)
2	02	01	110	Due to SSS	(142,890.70)
2	02	01	120	Value Added Tax Payable	(751,714.28)
2	04	01	010	Trust Liabilities	(120,402,336.16)
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	(54,205,000.00)
3	02	01	010	Revaluation Surplus	(1,349,850.00)
3	07	01	010	Retained (Earnings)/Deficit	94,819,531.72
3	08	01	010	Share Capital	(125,000,000.00)
4	02	02	210	Interest Income (net)	(33,206.30)
4	02	02	320	Royalty Fees (net)	(13,288,017.40)
4	02	02	990	Other Business Income	(6,250,000.00)
4	05	01	010	Gain on Foreign Exchange	(8,289,631.63)
4	05	01	170	Gain on Sale of Unserviceable Property	(14,285.72)
5	01	01	010	Salaries & Wages-Regular	17,122,178.94
5	01	01	020	Salaries & Wages-Casual/Contractual	7,000,917.47
5	01	02	010	Personnel Economic Relief Allowance (PERA)	637,996.50
5	01	02	020	Representation Allowance (RA)	437,125.00
5	01	02	030	Transportation Allowance (TA)	437,125.00
5	01	02	040	Clothing/Uniform Allowance	693,000.00
5	01	02	130	Overtime & Night Pay	3,601.53
5	01	02	140	Year End Bonus	30,909.50
5	01	02	150	Cash Gift	7,000.00
5	01	02	160	Mid-Year Bonus	4,035,327.00
5	01	02	170	Directors and Committee Members' Fees	259,000.00
5	01	03	010	Retirement and Life Insurance Premiums	1,874,547.12
5	01	03	020	Pag-IBIG Contributions	104,100.00
5	01	03	030	PhilHealth Contributions	559,393.54
5	01	03	040	Employees Compensation Insurance Premiums	297,068.28
5	01	04	010	Pension Benefits	749,025.00
5	01	04	030	Terminal Leave Benefits	175,896.53
5	02	01	010	Traveling Expenses-Local	1,192,023.10
5	02	02	010	Training Expenses	191,654.36
5	02	03	010	Office Supplies Expense	104,985.83
5	02	03	030	Non-Accountable Forms Expenses	3,600.00
5	02	03	070	Drugs and Medicines Expenses	8,740.65
5	02	03	090	Fuel, Oil and Lubricants Expenses	279,502.45
5	02	03	210	Semi-Expendable Machinery and Equipment Expenses	311,568.74
5	02	03	220	Semi-ExpendableFurniture, Fixtures and Books Expenses	77,410.71
5	02	03	260	Electrical Supplies and Materials Expenses	13,516.07
5	02	03	280	Housekeeping/Cleaning Supplies Expense	75,506.55
5	02	03	990	Other Supplies and Material Expenses	168,003.87
5	02	04	010	Water Expenses	3,628.79
5	02	04	020	Electricity Expenses	329,244.87
5	02	04	990	Other Utility Expenses	255,777.77
5	02	05	010	Postage and Courier Services	17,958.76
5	02	05	020	Telephone Expenses	68,104.28
5	02	05	030	Internet Subscription Expenses	79,859.35
5	02	10	030	Extraordinary and Miscellaneous Expenses	20,208.00
5	02	11	020	Auditing Services	1,035,153.00
5	02	11	030	Consultancy Services	35,000.00
5	02	12	010	Environment/Sanitary Services	43,944.72
5	02	12	030	Security Services	1,104,000.00
5	02	12	990	Other General Services	857,389.37
5	02	13	040	Repairs and Maintenance-Buildings and Other Structures	93,784.74
5	02	13	050	Repairs and Maintenance-Machinery and Equipment	29,276.79
5	02	13	060	Repairs and Maintenance-Transportation Equipment	357,536.25
5	02	13	070	Repairs and Maintenance-Furniture and Fixtures	5,190.00
5	02	13	990	Repairs and Maintenance-Other Property, Plant and Equipment	1,090.18
5	02	15	010	Taxes, Duties and Licenses	2,709,132.90
5	02	15	020	Fidelity Bond Premiums	168,937.50
5	02	15	030	Insurance Expense	906,159.26
5	02	15	040	Income Tax Expenses	125,285.72

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5	02	99	020	Printing and Publication Expenses	16,391.46
5	02	99	030	Representation Expenses	48,658.61
5	02	99	040	Transportation and Delivery Expenses	3,120.00
5	02	99	050	Rent/Lease Expenses	2,292,113.23
5	02	99	070	Subscription Expenses	157,492.86
5	02	99	140	Documentary Stamps Expenses	114,638.00
5	02	99	990	Other Maintenance and Operating Expenses	927,832.08
5	03	01	040	Bank Charges	26,602.71
5	05	01	020	Depreciation-Land Improvements	11,277.06
5	05	01	030	Depreciation-Infrastructure Assets	757,608.65
5	05	01	040	Depreciation-Buildings and Other Structures	119,173.98
5	05	01	050	Depreciation-Machinery and Equipment	536,075.55
5	05	01	060	Depreciation-Transportation Equipment	326,839.40
5	05	01	090	Depreciation-Leased Assets Improvements	36,049.11
5	05	01	990	Depreciation-Other Property, Plant and Equipment	226,575.00
5	05	02	010	Amortization-Intangible Assets	60,267.84
5	05	03	090	Impairment Loss-Property, Plant and Equipment	12,770.15
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