


PHILIPPINE MINING DEVELOPMENT CORPORATION
 TRIAL BALANCE
 AS OF JUNE 30, 2020


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	85,060,736.85
1	01	03	030	Cash in Bank-Foreign Currency, Savings Account	2,247,920.99
1	03	03	010	Due from National Government Agencies	130,685.17
1	03	05	020	Due from Officers and Employees	116,252.51
1	03	05	021	Allowance for Impairment-Due from Officers and Employees	(112,776.51)
1	03	05	990	Other Receivables	81,825.50
1	04	04	990	Other Supplies and Materials Inventory	3,571,826.64
1	06	03	040	Water Supply Systems	10,900,084.29
1	06	03	041	Accumulated Depreciation-Water Supply Systems	(931,958.11)
1	06	03	990	Other Infrastructure Assets	31,362,425.02
1	06	03	991	Accumulated Depreciation-Other Infrastructure Assets	(749,222.62)
1	06	04	010	Buildings	5,443,926.53
1	06	04	011	Accumulated Depreciation-Buildings	(3,600,702.65)
1	06	05	020	Office Equipment	1,366,090.64
1	06	05	021	Accumulated Depreciation-Office Equipment	(1,170,447.78)
1	06	05	030	Information and Communication Technology Equipment	3,986,194.37
1	06	05	031	Accumulated Depreciation-Information and Communication Technology Equipment	(2,668,959.43)
1	06	05	070	Communication Equipment	83,532.14
1	06	05	071	Accumulated Depreciation-Communication Equipment	(31,184.03)
1	06	05	170	Electrical Equipment	297,321.21
1	06	05	171	Accumulated Depreciation-Electrical Equipment	(174,632.98)
1	06	05	990	Other Machinery and Equipment	4,616,387.20
1	06	05	991	Accumulated Depreciation-Other Machinery and Equipment	(4,314,996.43)
1	06	06	010	Motor Vehicles	8,291,153.92
1	06	06	011	Accumulated Depreciation-Motor Vehicles	(5,481,229.60)
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	3,819,634.47
1	08	01	021	Accumulated Amortization-Computer Software	(2,753,617.01)
1	06	12	990	Other Exploration and Evaluation Assets	114,038,000.00
1	06	12	991	Accumulated Depreciation-Other Exploration and Evaluation Assets	(770,925.06)
1	06	12	992	Accumulated Impairment Losses-Other Exploration and Evaluation Assets	(204,000.00)
1	06	99	020	Construction in Progress-Infrastructure Assets	8,682,674.18
1	06	99	030	Construction in Progress-Buildings and Other Structures	446,336.13
1	99	01	030	Advances to Special Disbursing Officer	499,206.91
1	99	01	040	Advances to Officers and Employees	20,015.70
1	99	02	060	Input Tax	3,386,771.54
1	99	02	990	Other Prepayments	15,480,725.30
1	99	03	990	Other Deposits	1,729,349.90
2	01	01	010	Accounts Payable	(3,120,038.45)
2	01	01	020	Due to Officers and Employees	(109,522.31)
2	01	02	040	Loans Payable-Domestic	(56,660,401.00)
2	02	01	010	Due to BIR	(858,728.73)
2	02	01	030	Due to Pag-IBIG	(115,555.59)
2	02	01	040	Due to PhilHealth	(50,414.62)
2	02	01	110	Due to SSS	(85,984.30)
2	04	01	010	Trust Liabilities	(5,922,905.73)
2	05	01	990	Other Deferred Credits	(8,000,000.00)
3	02	01	010	Revaluation Surplus	(10,005,948.46)
3	07	01	010	Retained (Earnings)/Deficit	(121,679,903.61)
3	08	01	010	Share Capital	(125,000,000.00)
4	02	02	210	Interest Income (net)	(204,158.28)
4	05	01	010	Gain on Foreign Exchange	(16,115.68)
5	01	01	010	Salaries & Wages-Regular	20,131,333.70
5	01	02	010	Personnel Economic Relief Allowance (PERA)	701,839.18
5	01	02	020	Representation Allowance (RA)	455,500.00
5	01	02	030	Transportation Allowance (TA)	453,500.00
5	01	02	040	Clothing/Uniform Allowance	516,000.00
5	01	02	130	Overtime & Night Pay	43,220.38
5	01	02	140	Year End Bonus	3,358,188.00
5	01	02	990	Other Bonuses and Allowance	58,828.17

RCA				ACCOUNT TITLES	END DEBIT(CREDIT)
5	01	03	010	Retirement and Life Insurance Premiums	
5	01	03	020	Pag-IBIG Contributions	703,760.00
5	01	03	030	PhilHealth Contributions	35,900.00
5	01	03	040	Employees Compensation Insurance Premiums	234,922.17
5	02	01	010	Traveling Expenses-Local	12,200.00
5	02	02	010	Training Expenses	447,653.39
5	02	03	010	Office Supplies Expense	7,500.00
5	02	03	030	Non-Accountable Forms Expenses	104,866.76
5	02	03	070	Drugs and Medicines Expenses	11,925.89
5	02	03	090	Fuel, Oil and Lubricants Expenses	36,597.85
5	02	03	210	Semi-Expendable Machinery and Equipment Expenses	238,091.30
5	02	03	990	Other Supplies and Material Expenses	33,244.73
5	02	04	010	Water Expenses	212,026.32
5	02	04	020	Electricity Expenses	4,794.59
5	02	04	990	Other Utility Expenses	214,875.94
5	02	05	010	Postage and Courier Services	78,260.80
5	02	05	020	Telephone Expenses	15,889.50
5	02	05	030	Internet Subscription Expenses	45,256.97
5	02	07	020	Research, Exploration and Development Expenses	45,278.06
5	02	10	030	Extraordinary and Miscellaneous Expenses	101,289.39
5	02	11	010	Legal Services	10,360.51
5	02	12	010	Environment/Sanitary Services	292,952.86
5	02	12	030	Security Services	37,088.24
5	02	12	990	Other General Services	10,024,179.26
5	02	13	040	Repairs and Maintenance-Buildings and Other Structures	1,493,308.01
5	02	13	050	Repairs and Maintenance-Machinery and Equipment	184,841.36
5	02	13	060	Repairs and Maintenance-Transportation Equipment	14,290.00
5	02	13	070	Repairs and Maintenance-Furniture and Fixtures	177,984.82
5	02	13	990	Repairs and Maintenance-Other Property, Plant and Equipment	12,450.00
5	02	14	990	Financial Assistance/Subsidy/Contributions-Others	11,792.86
5	02	15	010	Taxes, Duties and Licenses	19,000.00
5	02	15	020	Fidelity Bond Premiums	2,353,286.91
5	02	15	030	Insurance Expense	363,600.51
5	02	99	020	Printing and Publication Expenses	454,209.18
5	02	99	030	Representation Expenses	25,224.00
5	02	99	050	Rent/Lease Expenses	7,689.56
5	02	99	070	Subscription Expenses	1,440,439.54
5	02	99	120	Directors and Committee Members' Fees	166,063.86
5	02	99	990	Other Maintenance and Operating Expenses	185,000.00
5	03	01	040	Bank Charges	1,119,486.62
5	05	01	040	Depreciation-Buildings and Other Structures	4,046.75
5	05	01	050	Depreciation-Machinery and Equipment	221,104.12
5	05	01	060	Depreciation-Transportation Equipmment	223,883.64
5	05	01	090	Depreciation-Leased Assets Improvements	241,083.77
5	05	01	030	Depreciation-Infrastructure Assets	13,882.75
5	05	01	990	Depreciation-Other Property, Plant and Equipment	802,987.68
5	05	02	010	Amortization-Intangible Assets	256,975.02
5	05	04	010	Loss on Foreign Exchange	78,437.52
					54,793.89
					(0.00)

Prepared by:


Stephanie A. Alfonso
FAD-G.A. Supervisor

Reviewed by:


Mary Ann P. Zarcilla
Manager, FAD