



To: *sinwky*

Republic of the Philippines  
Province of Bataan  
Municipality of Dinalupihan  
**OFFICE OF THE MUNICIPAL ACCOUNTANT**

---

September 08, 2021

FOR : HON. MARIA ANGELA S. GARCIA  
Municipal Mayor

FROM : SEVILLA O. BISLIG  
Municipal Accountant

SUBJECT : REPORTS AS OF AUGUST, 2021

Submitting herewith the financial statements for AUGUST 2021 of the following funds of LGU Dinalupihan, Bataan to wit,

- a. General Fund
- b. Trust Fund
- c. Special Education Fund
- d. Consolidated

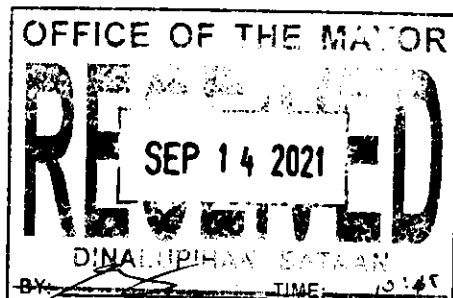
The reports include the following:

- Statement of Financial Position
- Statement of Financial Performance
- Statement of Cash Flows
- Statement of Changes in Net Assets/Equity

Please acknowledge receipt hereof.

Very truly yours,

  
**SEVILLA O. BISLIG**  
Municipal Accountant



**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Financial Performance**  
**General Fund**  
For the Month Ended August 31, 2021

	<b>2021</b>
<b>Revenue</b>	
Tax Revenue	38,872,451.13
Share from Internal Revenue Collections	178,715,680.00
Share from Economic Zones	35,979,360.89
Service and Business Income	16,833,079.15
Shares, Grants and Donations	757,432.85
Gains	90.00
Miscellaneous Income	369,290.62
<b>Total Revenue</b>	<b>271,527,384.64</b>
 <b>Less: Current Operating Expenses</b>	
Personnel Services	66,393,609.50
Maintenance and Other Operating Expenses	93,911,271.81
Financial Expenses	738,790.18
Non-cash Expenses	12,960,247.36
<b>Current Operating Expenses</b>	<b>174,003,918.85</b>
 <b>Surplus (Deficit) from Current Operation</b>	<b>97,523,465.79</b>
Add (Deduct):	
Transfers, Assistance and Subsidy From	200,000.00
Transfers, Assistance and Subsidy to	(18,210.00)
<b>Surplus(Deficit) for the period</b>	<b>97,705,255.79</b>

Prepared by:

  
**NEIL ALLEN S. LAPID**  
Accountant III

Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant


**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Changes in Net Assets/Equity**  
**General Fund**  
For the Month Ended August 31, 2021

	<b>Accumulated Surpluses/(Deficits)</b>
<b>Balance at January 1, 2021</b>	<b>207,263,097.56</b>
Add (Deduct):	
Adjustment of PPE Recognized Directly in Equity	8,938,239.52
Prior Period Errors	<u>9,220,229.30</u>
<b>Restated Balance</b>	<b>225,421,566.38</b>
Add (Deduct):	
Surplus (Deficit) for the period	<u>97,705,255.79</u>
<b>Balance at August 31, 2021</b>	<b><u><u>323,126,822.17</u></u></b>

Prepared by:

  
**NEIL ALLEN S. LAPID**  
Accountant III

Certified Correct:

  
**SEVELA O. BISLIG**  
Municipal Accountant


**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Financial Position**  
**General Fund**  
As at August 31, 2021

	<u>2021</u>
<b>ASSETS</b>	
Current Assets	
Cash and Cash Equivalents	125,245,335.01
Investments	21,359,277.87
Receivables	73,628,791.77
Inventories	8,466,451.55
<b>Total Current Assets</b>	<u><b>228,699,856.20</b></u>
Non-Current Assets	
Receivables	6,100,000.00
Property, Plant and Equipment	193,806,129.90
Intangible Assets	3,117,084.45
<b>Total Non-Current Assets</b>	<u><b>203,023,214.35</b></u>
<b>Total Assets</b>	<u><u><b>431,723,070.55</b></u></u>
<b>LIABILITIES</b>	
Current Liabilities	
Financial Liabilities	9,381,412.07
Inter-Agency Payables	8,285,959.31
Intra-Agency Payables	57,010.32
Trust Liabilities	715,767.18
Deferred Credits/Unearned Income	37,460,147.96
<b>Total Current Liabilities</b>	<u><b>55,900,296.84</b></u>
Non-Current Liabilities	
Financial Liabilities	52,629,909.64
Other Payables	66,041.90
<b>Total Non-Current Liabilities</b>	<u><b>52,695,951.54</b></u>
<b>Total Liabilities</b>	<u><b>108,596,248.38</b></u>
<b>NET ASSETS/EQUITY</b>	
<b>Government Equity</b>	<u><b>323,126,822.17</b></u>
<b>Total Liabilities and Net Assets/Equity</b>	<u><u><b>431,723,070.55</b></u></u>

Prepared by:

  
**NEIL ALLEN S. LAPID**  
Accountant III

Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant

**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Cash Flow**  
**General Fund**  
For the Month Ended August 31, 2021

	<b>2021</b>
<b>Cash Flows from Operating Activities</b>	
<i><b>Cash Inflows</b></i>	
Collection from taxpayers	38,872,451.13
Share from Internal Revenue Allotment	178,715,680.00
Share from Economic Zones	35,979,360.89
Receipts from business/service income	16,691,195.87
Shares, Grants and Donations	957,432.85
Interest Income	141,883.28
Gains	90.00
Miscellaneous Income	369,290.62
Other Receipts	20,478,662.05
<b>Total Cash Inflows</b>	<b>292,206,046.69</b>
<i><b>Cash Outflows</b></i>	
Payments to suppliers and creditors	82,142,840.49
Payments to employees	66,393,609.50
Financial Expenses	738,790.18
Subsidies and Donation	11,786,641.32
Other Expenses	66,849,030.75
<b>Total Cash Outflows</b>	<b>227,910,912.24</b>
<b>Net Cash Flows from Operating Activities</b>	<b>64,295,134.45</b>
 <b>Cash Flows from Investing Activities</b>	
<i><b>Cash Outflows</b></i>	
Purchase/Construction of Property, Plant and Equipment	2,860,573.93
Purchase of Intangible Assets	636,188.33
<b>Total Cash Outflows</b>	<b>3,496,762.26</b>
<b>Net Cash Flows from Investing Activities</b>	<b>(3,496,762.26)</b>
 <b>Cash Flows from Financing Activities</b>	
<i><b>Cash Inflows</b></i>	
Acquisition of Loans	16,300,000.00
<b>Total Cash Inflows</b>	<b>16,300,000.00</b>
<i><b>Cash Outflows</b></i>	
Payment of loan amortization	1,628,789.70
<b>Total Cash Outflows</b>	<b>1,628,789.70</b>
<b>Net Cash Flows from Financing Activities</b>	<b>14,671,210.30</b>
 <b>Total Cash Provided by Operating, Investing and Financing Activities</b>	<b>75,469,582.49</b>
 <b>Add: Cash at the Beginning of the year</b>	<b>49,775,752.52</b>
<b>Cash, August 31, 2021</b>	<b>125,245,335.01</b>

Prepared by:

  
**NEIL ALLEN S. LAPID**  
Accountant III

Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant


**Dinalupihan, Bataan**  
**Statement of Financial Position**  
**Trust Fund**  
**As at August 31, 2021**

	<b>2021</b>
<b>ASSETS</b>	
<i>Current Assets</i>	
Cash and Cash Equivalents	71,883,045.98
Receivables	50,000,000.00
<b>Total Current Assets</b>	<b>121,883,045.98</b>
<i>Non-Current Assets</i>	
Property, Plant and Equipment	12,663,193.39
<b>Total Non-Current Assets</b>	<b>12,663,193.39</b>
<b>Total Assets</b>	<b>134,546,239.37</b>
<b>LIABILITIES</b>	
<i>Current Liabilities</i>	
Financial Liabilities	10,720.84
Inter-Agency Payables	131,481,478.84
Trust Liabilities	1,623,857.96
<b>Total Current Liabilities</b>	<b>133,116,057.64</b>
<i>Non-Current Liabilities</i>	
Other Payables	1,430,181.73
<b>Total Non-Current Liabilities</b>	<b>1,430,181.73</b>
<b>Total Liabilities</b>	<b>134,546,239.37</b>
<b>NET ASSETS/EQUITY</b>	
Government Equity	-
<b>Total Liabilities and Net Assets/Equity</b>	<b>134,546,239.37</b>

Prepared by:

  
**NEIL ALLEN S. LAPID**  
Accountant III

Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant

**Dinalupihan, Bataan**  
**Statement of Cash Flow**  
**Trust Fund**  
For the Month Ended August 31, 2021

**Cash Flows from Operating Activities :**

**Cash Inflows :**

Other Receipts	<u>93,355,209.06</u>
<b>Total Cash Inflows</b>	<b><u>93,355,209.06</u></b>

**Cash Outflows :**

Other Disbursements	<u>56,787,276.67</u>
<b>Total Cash Outflows</b>	<b><u>56,787,276.67</u></b>

<b>Net Cash Flows from Operating Activities</b>	<b><u>36,567,932.39</u></b>
---	-----------------------------

**Cash Flows from Investing Activities :**

**Cash Outflows :**

Purchase of Property, Plant and Equipment and Construction of Public Infrastructures	<u>12,663,193.39</u>
<b>Total Cash Outflows</b>	<b><u>12,663,193.39</u></b>

<b>Net Cash Flows from Investing Activities</b>	<b><u>(12,663,193.39)</u></b>
---	-------------------------------

<b>Net Increase in Cash</b>	<b>23,904,739.00</b>
-----------------------------	----------------------

<b>Add : Cash, January 01, 2021</b>	<b><u>47,978,306.98</u></b>
-------------------------------------	-----------------------------

<b>Cash, August 31, 2021</b>	<b><u><u>71,883,045.98</u></u></b>
------------------------------	------------------------------------

Prepared by:

  
**NEIL ALLEN S. LAPID**  
Accountant III

Certified Correct :

  
**SEVILLA O. BISLIG**  
Municipal Accountant

**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Financial Performance**  
**SPECIAL EDUCATION FUND**  
For the Month Ended August 31, 2021

Revenue	
Tax Revenue	16,881,269.16
Interest Income	4,670.00
Total Revenue	<u>16,885,939.16</u>
Less: Current Operating Expenses	
Maintenance and other Operating Expenses	1,851,294.85
Non-cash Expenses	1,390,041.28
Current Operating Expenses	<u>3,241,336.13</u>
Surplus (Deficit) from Current Operation	<u>13,644,603.03</u>
Add (Deduct):	
Transfers, Assistance and Subsidy To	-
Surplus(Deficit) for the period	<u><u>13,644,603.03</u></u>

Prepared by:

  
**JHONALYN D. ARELLANO**  
Administrative Asst. II

Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant



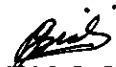
**Municipality of Dinalupihan**  
**Statement of Changes in Net Assets/Equity**  
**SPECIAL EDUCATION FUND**  
For the Month Ended August 31, 2021

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2021	19,850,485.86
Add (Deduct)	
Prior Period Errors	(244.42)
Add (Deduct) Changes in net assets/equity during the year	
Transfer of Asset	(8,938,239.52)
Restated Balance	<u>10,912,001.92</u>
Surplus (Deficit) for the period	<u>13,644,603.03</u>
Total recognized revenue and expenses for the period	
Balance at August 31, 2021	<u><u>24,556,604.95</u></u>

Prepared by:

  
**JHONALYN D. ARELLANO**  
Administrative Asst. II

Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN  
Statement of Financial Position  
SPECIAL EDUCATION FUND  
As at August 31, 2021

ASSETS

Current Assets

Cash and Cash Equivalents	19,124,782.13
Receivables	<u>36,017,235.31</u>
Total Current Assets	<u>55,142,017.44</u>

Non-Current Assets

Property, Plant and Equipment	<u>5,924,974.38</u>
Total Non-Current Assets	<u>5,924,974.38</u>
Total Assets	<u>61,066,991.82</u>

LIABILITIES

Current Liabilities

Financial Liabilities	89,071.13
Inter-Agency Payables	206,191.47
Intra-Agency Payables	-
Trust Liabilities	154,831.90
Deferred Credits/Unearned Income	<u>36,060,292.37</u>
Total Current Liabilities	<u>36,510,386.87</u>
Total Liabilities	<u>36,510,386.87</u>

NET ASSETS/EQUITY

Government Equity	<u>24,556,604.95</u>
Total Liabilities and Net Assets/Equity	<u>61,066,991.82</u>

Prepared by:

  
JHONALYN B. ARELLANO  
Administrative Asst. II

Certified Correct:

  
SEVILLA O. BISLIG  
Municipal Accountant

**Municipality of Dinalupihan**  
**Statement of Cash Flows**  
**SPECIAL EDUCATION FUND**  
For the Month Ended August 31, 2021

<b>Cash Flows from Operating Activities</b>	
<b>Cash Inflows</b>	
Collection from taxpayers	16,881,269.16
Interest Income	4,670.00
Other Receipts	7,765,556.71
<b>Total Cash Inflows</b>	<u>24,651,495.87</u>
<b>Cash Outflows</b>	
Payment of expenses	
Payment to suppliers and creditors	1,851,294.85
Other Expenses	19,058,581.00
<b>Total Cash Outflows</b>	<u>20,909,875.85</u>
<b>Net Cash Flows from Operating Activities</b>	<u>3,741,620.02</u>
<b>Cash Flows from Investing Activities</b>	
<b>Cash Outflows</b>	
Purchase/Construction of Property, Plant and Equipment	-
<b>Net Cash Flows from Investing Activities</b>	<u>-</u>
<b>Total Cash Provided by Operating, Investing and Financing Activities</b>	<u>3,741,620.02</u>
<b>Add: Cash at the Beginning of the year</b>	<u>15,383,162.11</u>
<b>Cash, August 31, 2021</b>	<u><u>19,124,782.13</u></u>

Prepared by:

  
**JHONALD D. ARELLANO**  
Administrative Asst. II

Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant


**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Financial Performance**  
**Combined / Consolidated**  
For the Month Ended August 31, 2021

<b>Revenue</b>	
Tax Revenue	55,753,720.29
Share from Internal Revenue Collections	178,715,680.00
Share from Economic Zones	35,979,360.89
Service and Business Income	16,837,749.15
Shares, Grants and Donations	757,432.85
Gains	90.00
Miscellaneous Income	369,290.62
<b>Total Revenue</b>	<b><u>288,413,323.80</u></b>
<b>Less: Current Operating Expenses</b>	
Personnel Services	66,393,609.50
Maintenance and Other Operating Expenses	95,762,566.66
Financial Expenses	738,790.18
Non-cash Expenses	14,350,288.64
<b>Current Operating Expenses</b>	<b><u>177,245,254.98</u></b>
<b>Surplus (Deficit) from Current Operation</b>	<b>111,168,068.82</b>
<b>Add (Deduct):</b>	
Transfers, Assistance and Subsidy From	200,000.00
Transfers, Assistance and Subsidy To	(18,210.00)
<b>Surplus(Deficit) for the period</b>	<b><u><u>111,349,858.82</u></u></b>

Prepared by:

  
**NEIL ALLEN S. LAPID**  
Accountant III

Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant


**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Changes in Net Assets/Equity**  
**Combined / Consolidated**  
**For the Month Ended August 31, 2021**

	<b>Accumulated Surpluses/(Deficits)</b>
<b>Balance at January 1, 2021</b>	<b>227,113,583.42</b>
<b>Add (Deduct):</b>	
Adjustment of PPE Recognized Directly in Equity	8,938,239.52
Prior Period Errors	9,219,984.88
<b>Restated Balance</b>	<b>245,271,807.82</b>
<b>Add (Deduct):</b>	
Changes in net assets/equity during the year	(8,938,239.52)
Surplus (Deficit) for the period	111,349,858.82
<b>Balance at August 31, 2021</b>	<b><u>347,683,427.12</u></b>

Prepared by:

  
**NEIL ALLEN S. LAPID**  
Accountant III

Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant

**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Financial Position**  
**Combined / Consolidated**  
As at August 31, 2021

**ASSETS**

**Current Assets**

Cash and Cash Equivalents	216,253,163.12
Investments	21,359,277.87
Receivables	159,646,027.08
Inventories	8,466,451.55
<b>Total Current Assets</b>	<b><u>405,724,919.62</u></b>

**Non-Current Assets**

Receivables	6,100,000.00
Property, Plant and Equipment	212,394,297.67
Intangible Assets	3,117,084.45
<b>Total Non-Current Assets</b>	<b><u>221,611,382.12</u></b>

**Total Assets** **627,336,301.74**

**LIABILITIES**

**Current Liabilities**

Financial Liabilities	9,481,204.04
Inter-Agency Payables	139,973,629.62
Intra-Agency Payables	57,010.32
Trust Liabilities	2,494,457.04
Deferred Credits/Unearned Income	73,520,440.33
<b>Total Current Liabilities</b>	<b><u>225,526,741.35</u></b>

**Non-Current Liabilities**

Financial Liabilities	52,629,909.64
Other Payables	1,496,223.63
<b>Total Non-Current Liabilities</b>	<b><u>54,126,133.27</u></b>

**Total Liabilities** **279,652,874.62**

**NET ASSETS/EQUITY**

Government Equity **347,683,427.12**

**Total Liabilities and Net Assets/Equity** **627,336,301.74**

Prepared by:

  
**NEIL ALLEN S. LAPID**  
Accountant III

Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant

**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Cash Flow**  
**Combined / Consolidated**  
For the Month Ended August 31, 2021

	<b>2021</b>
<b>Cash Flows from Operating Activities</b>	
<b>Cash Inflows</b>	
Collection from taxpayers	55,753,720.29
Share from Internal Revenue Allotment	178,715,680.00
Share from Economic Zones	35,979,360.89
Receipts from business/service income	16,691,195.87
Shares, Grants and Donations	957,432.85
Interest Income	146,553.28
Gains	90.00
Miscellaneous Income	369,290.62
Other Receipts	121,599,427.82
<b>Total Cash Inflows</b>	<b>410,212,751.62</b>
<b>Cash Outflows</b>	
Payments to suppliers and creditors	83,994,135.34
Payments to employees	66,393,609.50
Financial Expenses	738,790.18
Subsidies and Donation	11,786,641.32
Other Expenses	142,694,888.42
<b>Total Cash Outflows</b>	<b>305,608,064.76</b>
<b>Net Cash Flows from Operating Activities</b>	<b>104,604,686.86</b>
<b>Cash Flows from Investing Activities</b>	
<b>Cash Outflows</b>	
Purchase/Construction of Property, Plant and Equipment	15,523,767.32
Purchase of Intangible Assets	636,188.33
<b>Total Cash Outflows</b>	<b>16,159,955.65</b>
<b>Net Cash Flows from Investing Activities</b>	<b>(16,159,955.65)</b>
<b>Cash Flows from Financing Activities</b>	
Acquisition of Loans	16,300,000.00
<b>Total Cash Inflows</b>	<b>16,300,000.00</b>
<b>Cash Outflows</b>	
Payment of loan amortization	1,628,789.70
<b>Total Cash Outflows</b>	<b>1,628,789.70</b>
<b>Net Cash Flows from Financing Activities</b>	<b>14,671,210.30</b>
<b>Total Cash Provided by Operating, Investing and Financing Activities</b>	<b>103,115,941.51</b>
 <b>Add: Cash at the Beginning of the year</b>	 <b>113,137,221.61</b>
<b>Cash, August 31, 2021</b>	<b>216,253,163.12</b>

Prepared by:

  
**NEIL ALLEN S. LAPID**  
Accountant III

Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant

**MUNICIPALITY OF DINALUPIHAN, BATAAN**

**TRIAL BALANCE**  
For the Month of August 2021

**GENERAL FUND**



**Code: 100**

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	465,732.94	
Petty Cash Fund	1-01-01-020	200,000.00	
Cash in Bank - Local Currency, Current Account	1-01-02-010	124,579,602.07	
Cash in Bank -Local Currency, Time Deposits	1-02-01-010	21,359,277.87	
Accounts Receivable	1-03-01-010	6,428,592.71	
Real Property Tax Receivable	1-03-01-020	37,444,764.25	
Loans Receivable - Others	1-03-01-990	30,840.03	
Due from Other Funds	1-03-04-050	3,197.12	
Advances for Operating Expenses	1-03-05-010	192,600.00	
Advances for Payroll	1-03-05-020	211,700.94	
Advances to Special Disbursing Officer	1-03-05-030	7,890,453.36	
Receivables - Disallowances/Charges	1-03-06-010	27,402,613.97	
Due from Officers and Employees	1-03-06-020	119,172.40	
Other Receivables	1-03-06-990	35,697.02	
Welfare Goods for Distribution	1-04-02-020	4,239,549.76	
Office Supplies Inventory	1-04-04-010	1,163,746.90	
Accountable Forms, Plates and Stickers	1-04-04-020	194,478.86	
Drugs and Medicines Inventory	1-04-04-060	2,675,076.53	
Other Supplies and Materials Inventory	1-04-04-990	193,599.50	
Land	1-07-01-010	51,553,193.53	
Buildings	1-07-04-010	27,344,677.17	
School Buildings	1-07-04-020	4,310,548.82	
Hospitals and Health Centers	1-07-04-030	15,777,823.89	
Markets	1-07-04-040	32,672,934.50	
Slaughterhouses	1-07-04-050	12,088,545.11	
Other Structures	1-07-04-990	28,931,987.46	
Machinery	1-07-05-010	11,086,200.00	
Office Equipment	1-07-05-020	10,820,327.34	
Information and Communication Technology Equipment	1-07-05-030	11,696,645.23	
Agricultural and Forestry Equipment	1-07-05-040	3,391,830.09	
Communication Equipment	1-07-05-070	4,243,871.20	
Disaster Response and Rescue Equipment	1-07-05-090	17,660,196.75	
Military, Police and Security Equipment	1-07-05-100	1,022,160.00	
Medical Equipment	1-07-05-110	5,209,814.25	
Technical and Scientific Equipment	1-07-05-140	23,900.00	
Other Machinery and Equipment	1-07-05-990	2,302,078.83	
Motor Vehicles	1-07-06-010	8,645,000.00	
Furniture and Fixtures	1-07-07-010	4,933,335.41	
Construction in Progress - Infrastructure Assets	1-07-10-020	3,213,287.08	
Construction in Progress - Buildings and Other Structures	1-07-10-030	4,956,825.75	
Computer Software	1-09-01-020	3,117,084.45	
Other Property, Plant and Equipment	1-07-99-990	12,930,607.72	
Allowance for Doubtful Accounts	301		30,840.03



ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Accumulated Depreciation - Machinery	1-07-05-011		4,061,408.49
Accumulated Depreciation - Office Equipment	1-07-05-021		5,077,264.99
Accumulated Depreciation - Information and Communication T	1-07-05-031		6,344,251.05
Accumulated Depreciation - Agricultural and Forestry Equipme	1-07-05-041		953,195.32
Accumulated Depreciation - Communication Equipment	1-07-05-071		2,254,396.87
Accumulated Depreciation - Disaster Response and Rescue E	1-07-05-091		7,309,639.40
Accumulated Depreciation - Military, Police and Security Equip	1-07-05-101		185,196.22
Accumulated Depreciation - Medical Equipment	1-07-05-111		1,376,037.08
Accumulated Depreciation - Technical and Scientific Equipme	1-07-05-141		21,191.52
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		430,650.20
Accumulated Depreciation - Motor Vehicles	1-07-06-011		3,842,997.79
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		1,502,605.96
Accumulated Depreciation - Other Property, Plant and Equipm	1-07-99-991		588,282.33
Accounts Payable	2-01-01-010		8,063,211.41
Due to Officers and Employees	2-01-01-020		1,318,200.66
Loans Payable - Domestic	2-01-02-040		52,629,909.64
Due to BIR	2-02-01-010		1,290,665.34
Due to GSIS	2-02-01-020		13,513.90
Due to Pag-IBIG	2-02-01-030		891.87
Due to PhilHealth	2-02-01-040		137,899.37
Due to NGAs	2-02-01-050		185,431.58
Due to GOCCs	2-02-01-060		9,752.85
Due to LGUs	2-02-01-070		6,647,804.40
Due to Other Funds	2-03-01-010		57,010.32
Trust Liabilities	2-04-01-010		355,000.00
Trust Liabilities - Disaster Risk Reduction and Management Fu	2-04-01-020		100,000.00
Guaranty/Security Deposits Payable	2-04-04-040		260,767.18
Deferred Real Property Tax	2-05-01-010		37,460,147.96
Other Payables	2-99-99-990		66,041.90
Government Equity	3-01-01-010		216,201,337.08
Prior Period Adjustment	3-01-01-020		9,220,229.30
Community Tax	4-01-01-050		1,771,567.27
Real Property Tax- Basic	4-01-02-040		13,225,966.29
Discount on Real Property Tax- Basic	4-01-02-041	776,957.19	
Business Tax	4-01-03-030		23,475,868.43
Franchise Tax	4-01-03-070		120,000.00
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		1,056,006.33
Share from Internal Revenue Collections (IRA)	4-01-06-010		178,715,680.00
Share from Economic Zones	4-01-06-050		35,979,360.89
Permit Fees	4-02-01-010		4,743,609.73
Registration Fees	4-02-01-020		660,368.00
Clearance and Certification Fees	4-02-01-040		2,182,357.50
Supervision and Regulation Enforcement Fees	4-02-01-070		184,800.00
Inspection Fees	4-02-01-100		1,939,750.00
Fees for Sealing and Licensing of Weights and Measures	4-02-01-160		31,410.00
Other Service Income	4-02-01-990		39,100.00


ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Interest Income	4-02-02-220		141,883.28
Subsidy from National Government	4-03-01-010		200,000.00
Share from PCSO	4-04-01-020		757,432.85
Other Gains	4-05-01-990		90.00
Miscellaneous Income	4-06-01-010		369,290.62
Salaries and Wages - Regular	5-01-01-010	42,726,192.77	
Personal Economic Relief Allowance (PERA)	5-01-02-010	2,942,000.00	
Representation Allowance (RA)	5-01-02-020	1,510,800.00	
Transportation Allowance (TA)	5-01-02-030	1,510,800.00	
Subsistence Allowance	5-01-02-050	527,050.02	
Laundry Allowance	5-01-02-060	52,350.00	
Hazard Pay	5-01-02-110	1,947,594.05	
Overtime and Night Pay	5-01-02-130	158,392.84	
Other Bonuses and Allowances	5-01-02-990	5,366,964.00	
Retirement and Life Insurance Premiums	5-01-03-010	5,127,537.33	
Pag-IBIG Contributions	5-01-03-020	857,225.69	
PhilHealth Contributions	5-01-03-030	557,277.68	
Employees Compensation Insurance Premiums	5-01-03-040	147,100.00	
Terminal Leave Benefits	5-01-04-030	2,962,325.12	
Traveling Expenses - Local	5-02-01-010	313,020.00	
Training Expenses	5-02-02-010	17,500.00	
Office Supplies Expenses	5-02-03-010	400,729.25	
Accountable Forms Expenses	5-02-03-020	108,937.98	
Welfare Goods Expenses	5-02-03-060	10,058,281.70	
Drugs and Medicines Expenses	5-02-03-070	1,212,539.70	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	2,047,788.69	
Fuel, Oil and Lubricants Expenses	5-02-03-090	2,132,037.31	
Other Supplies and Materials Expenses	5-02-03-990	1,028,884.61	
Water Expenses	5-02-04-010	549,389.40	
Electricity Expenses	5-02-04-020	4,331,067.22	
Postage and Courier Services	5-02-05-010	1,740.00	
Telephone Expenses	5-02-05-020	1,418,822.86	
Internet Subscription Expenses	5-02-05-030	265,439.00	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	1,000.00	
Confidential Expenses	5-02-10-010	1,500,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	337,714.28	
Other Professional Services	5-02-11-990	1,345,480.00	
Environment/Sanitary Services	5-02-12-010	14,746,082.00	
Janitorial Services	5-02-12-020	4,153,257.11	
Security Services	5-02-12-030	7,592,823.25	
Other General Services	5-02-12-990	18,241,906.55	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	632,821.97	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	84,076.00	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	1,527,523.46	
Repairs and Maintenance - Furniture and Fixtures	5-02-13-070	386.00	
Subsidy to Local Government Units	5-02-14-030	18,210.00	

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Transportation and Delivery Expenses	5-02-99-040	4,000.00	
Rent Expenses	5-02-99-050	120,368.60	
Membership Dues and Contributions to Organizations	5-02-99-060	109,000.00	
Donations	5-02-99-080	11,768,431.32	
Other Maintenance and Operating Expenses	5-02-99-990	2,267,041.35	
Interest Expenses	5-03-01-020	616,490.18	
Bank Charges	5-03-01-040	122,300.00	
Depreciation- Buildings and Other Structures	5-05-01-040	5,822,354.41	
Depreciation-Machinery and Equipment	5-05-01-050	5,881,557.34	
Depreciation - Transportation Equipment	5-05-01-060	838,393.12	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	353,773.21	
Depreciation - Other Property, Plant and Equipment	5-05-01-990	64,169.28	
TOTAL>>		687,562,656.85	687,562,656.85
<b>PREPARED BY :</b>		<b>CERTIFIED CORRECT:</b>	
 <b>NORA G. VILLEN</b> <b>Administrative Assistant IV</b>		 <b>SEVILLA O. BISLIG</b> <b>Municipal Accountant</b>	

**Municipality of Dinalupihan**  
**TRUST FUND**  
**Trial Balance**  
**As of August 31, 2021**

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	718,468.00	
Cash in Bank - Local Currency Current Account	1-01-02-010	71,164,577.98	
Loans Receivable- Others	1-03-01-990	94,450.00	
Advances to Special Disbursing Officer	1-03-05-030	50,000,000.00	
Furniture and Fixtures	1-07-07-010	71,665.30	
Road Networks	1-07-03-010	12,591,528.09	
Allowance for Doubtful Accounts	301		94,450.00
Accounts Payables	2-01-01-010		5,000.00
Due to Officers and Employees	2-01-01-020		5,720.84
Due to Philhealth	2-02-01-040		6,300.00
Due to NGAs	2-02-01-050		109,852,461.36
Due to LGUs	2-02-01-070		21,622,717.48
Guaranty/Security/Deposits Payable	2-04-04-040		259,951.28
Trust Liabilities- DRRMF	2-04-01-020		1,363,906.68
Other Payables	2-99-99-990		1,430,181.73
<b>GRAND TOTAL&gt;&gt;</b>		<b>134,640,689.37</b>	<b>134,640,689.37</b>

**Prepared by :**

  
**MICHIKO M. SIBUG**  
 Accountant III

**Certified Correct:**

  
**SEVILLA O. BISLIG**  
 Municipal Accountant

**Municipality of Dinalupihan  
SPECIAL EDUCATION FUND  
TRIAL BALANCE  
As of August 2021**

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	44,908.53	
Cash in Bank - Local Currency, Current Account	1-01-02-010	19,079,873.60	
Special Education Tax Receivable	1-03-01-030	35,998,235.31	
Advances for Payroll	1-03-05-020	19,000.00	
Due from Officers and Employees	1-03-06-020	104,920.40	
Office Equipment	1-07-05-020	4,592,411.65	
Accumulated Depreciation - Office Equipment	1-07-05-021		1,375,738.75
Information and Communication Technology Equipment	1-07-05-030	2,235,245.00	
Accumulated Depreciation - Information and Communication Te	1-07-05-031		1,340,566.20
Sports Equipment	1-07-05-130	60,900.00	
Accumulated Depreciation - Sports Equipment	1-07-05-131		22,956.38
Technical and Scientific Equipment	1-07-05-140	68,500.00	
Accumulated Depreciation - Technical and Scientific Equipment	1-07-05-141		44,201.38
Other Machinery and Equipment	1-07-05-990	339,579.00	
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		208,842.53
Furniture and Fixtures	1-07-07-010	1,811,013.09	
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		1,084,440.69
Books	1-07-07-020	884,860.00	
Accumulated Depreciation - Books	1-07-07-021		491,766.54
Other Property, Plant and Equipment	1-07-99-990	402,391.01	
Accumulated Depreciation - Other Property, Plant and Equipmen	1-07-99-991		6,333.30
Accounts Payable	2-01-01-010		88,871.13
Due to Officers and Employees	2-01-01-020		200.00
Due to BIR	2-02-01-010		736.20
Due to Pag-IBIG	2-02-01-030		200.00
Due to GOCCs	2-02-01-060		30.00
Due to LGUs	2-02-01-070		205,225.27
Guaranty/Security Deposits Payable	2-04-04-040		154,831.90
Deferred Special Education Tax	2-05-01-020		36,060,292.37
Government Equity	3-01-01-010		10,912,246.34
Prior Period Adjustment	3-01-01-020	244.42	
Special Education Tax	4-01-02-050		16,589,237.79
Discount on Special Education Tax	4-01-02-051	1,027,976.56	
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		1,320,007.93
Interest Income	4-02-02-220		4,670.00
Office Supplies Expenses	5-02-03-010	1,313,376.52	
Water Expenses	5-02-04-010	1,073.50	
Electricity Expenses	5-02-04-020	145,956.83	
Internet Subscription Expenses	5-02-05-030	17,888.00	
Janitorial Services	5-02-12-020	373,000.00	
Depreciation - Machinery and Equipment	5-05-01-050	837,992.80	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	552,048.48	
<b>GRAND TOTAL&gt;&gt;</b>		<b>69,911,394.70</b>	<b>69,911,394.70</b>

Prepared by:

Certified Correct: