



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

May 10, 2018

FOR : HON. MARIA ANGELA S. GARCIA
Municipal Mayor

FROM : SEVILLA O. BISLIG
Municipal Accountant


SUBJECT : REPORTS AS OF APRIL, 2018

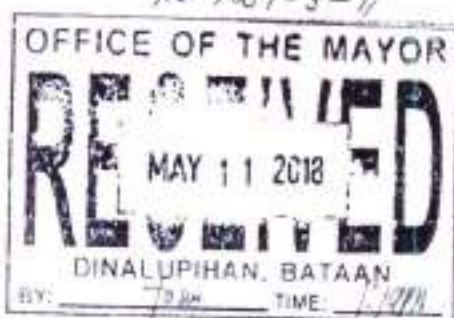
In compliance with the provisions of RA 7160 this is to apprise your good Office with the financial status of our LGU, the undersigned hereby submits the following report for the current year period ending April 30, 2018, to wit:

- | | |
|--------------------------------------|--------------------------|
| A. Statement of Comprehensive Income | D. Trial Balances |
| - General Fund | - General Fund |
| - Special Education Fund | - Special Education Fund |
| - Trust Fund | - Trust Fund |
| - Consolidated Report | |
| B. Statement of Cash Flow | E. Bank Reconciliation |
| - General Fund | - General Fund |
| - Special Education Fund | - Special Education Fund |
| - Trust Fund | - Trust Fund |
| - Consolidated Report | |
| C. Statement of Financial Position | |
| - General Fund | |
| - Special Education Fund | |
| - Trust Fund | |
| - Consolidated Report | |

These reports have also been submitted to our COA team auditors. Further, the undersigned wish to remind your good Office that reports A,B,C are required for posting on at least 3 conspicuous places, on our website and on the DILG portal.

Very truly yours,



SEVILLA O. BISLIG
Municipal Accountant




MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
General Fund
For the Month Ended April 30, 2018

	<u>2018</u>
Revenue	
Tax Revenue	26,479,350.23
Share from Internal Revenue Collections	67,450,768.00
Share from Economic Zones	18,325,782.79
Service and Business Income	14,652,877.46
Shares, Grants and Donations	468,050.92
Miscellaneous Income	399,430.92
Total Revenue	<u>127,776,260.32</u>
Less: Current Operating Expenses	
Personnel Services	18,559,640.75
Maintenance and Other Operating Expenses	28,757,922.63
Financial Expenses	117,095.46
Non-cash Expenses	4,671,105.94
Current Operating Expenses	<u>52,105,764.78</u>
Surplus (Deficit) from Current Operation	75,670,495.54
Add (Deduct):	
Transfers, Assistance and Subsidy From	30,000.00
Transfers, Assistance and Subsidy to	(503,425.56)
Surplus(Deficit) for the period	<u><u>75,197,069.98</u></u>

Prepared by:


KHALIL PATRICIA R. ABAD
Accountant II

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
SPECIAL EDUCATION FUND
For the Month Ended April 30, 2018

Revenue	
Tax Revenue	8,060,233.11
Interest Income	3,334.91
Total Revenue	<u>8,063,568.02</u>
Less: Current Operating Expenses	
Maintenance and other Operating Expenses	666.98
Non-cash Expenses	565,371.49
Current Operating Expenses	<u>566,038.47</u>
Surplus (Deficit) from Current Operation	7,497,529.55
Add (Deduct):	
Transfers, Assistance and Subsidy To	
Surplus(Deficit) for the period	<u>7,497,529.55</u>

Prepared by:


NEIL ALLEN S. LAPID
Accountant II

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
Combined / Consolidated
For the Month Ended April 30, 2018

Revenue	
Tax Revenue	34,539,583.34
Share from Internal Revenue Collections	67,450,768.00
Share from Economic Zones	18,325,782.79
Service and Business Income	14,656,212.37
Shares, Grants and Donations	468,050.92
Miscellaneous Income	399,430.92
Total Revenue	<u><u>135,839,828.34</u></u>
Less: Current Operating Expenses	
Personnel Services	18,559,640.75
Maintenance and Other Operating Expenses	28,758,589.61
Financial Expenses	117,095.46
Non-cash Expenses	5,236,477.43
Current Operating Expenses	<u><u>52,671,803.25</u></u>
Surplus (Deficit) from Current Operation	83,168,025.09
Add (Deduct):	
Transfers, Assistance and Subsidy From	30,000.00
Transfers, Assistance and Subsidy To	(503,425.56)
Surplus(Deficit) for the period	<u><u>82,694,599.53</u></u>

Prepared by:


NEIL ALLEN S. LAPID
Accountant II


Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant


MUNICIPALITY OF DINALUPIHAN
Statement of Cash Flow
General Fund
For the Month Ended April 30, 2018

	2018
Cash Flows from Operating Activities	
<i>Cash Inflows</i>	
Collection from taxpayers	26,479,350.23
Share from Internal Revenue Allotment	67,450,768.00
Share from Economic Zones	18,325,782.79
Receipts from business/service income	14,571,056.87
Shares, Grants and Donations	498,050.92
Interest Income	81,820.59
Miscellaneous Income	399,430.92
Other Receipts	3,913,625.90
Total Cash Inflows	131,719,886.22
<i>Cash Outflows</i>	
Payments to suppliers and creditors	25,011,549.83
Payments to employees	18,559,640.75
Financial Expenses	117,095.46
Subsidies and Donation	4,249,798.36
Other Expenses	15,984,719.80
Total Cash Outflows	63,922,804.20
Net Cash Flows from Operating Activities	67,797,082.02
Cash Flows from Investing Activities	
<i>Cash Outflows</i>	
Purchase/Construction of Property, Plant and Equipment	3,842,990.79
Total Cash Outflows	3,842,990.79
Net Cash Flows from Investing Activities	(3,842,990.79)
Cash Flows from Financing Activities	
<i>Cash Outflows</i>	
Payment of loan amortization	1,257,979.17
Total Cash Outflows	1,257,979.17
Net Cash Flows from Financing Activities	(1,257,979.17)
 Total Cash Provided by Operating, Investing and Financing Activities	 62,696,112.06
 Add: Cash at the Beginning of the year	 47,487,945.95
Cash, April 30, 2018	110,184,058.01

Prepared by:


KHALIL PATRICIA R. ABAD
Accountant II

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

Municipality of Dinalupihan
Statement of Cash Flows
SPECIAL EDUCATION FUND
For the Month Ended April 30, 2018

Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	8,063,568.02
Other Receipts	39,241.10
Total Cash Inflows	<u>8,102,809.12</u>
Cash Outflows	
Payment of expenses	
Payment to suppliers and creditors	666.98
Other Expenses	1,269,706.42
Total Cash Outflows	<u>1,270,373.40</u>
Net Cash Flows from Operating Activities	<u>6,832,435.72</u>
Cash Flows from Investing Activities	
Total Cash Provided by Operating, Investing and Financing Activities	
	6,832,435.72
Add: Cash at the Beginning of the year	<u>8,506,734.33</u>
Cash, April 30, 2018	<u>15,339,170.05</u>

Prepared by:


NEIL ALLEN S. LAPID
Accountant II

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

Dinalupihan, Bataan
Statement of Cash Flow
Trust Fund
For the Month Ended April 30, 2018

Cash Flows from Operating Activities :

Cash Inflows :	
Other Receipts	<u>9,506,220.94</u>
Total Cash Inflows	<u>9,506,220.94</u>
Cash Outflows :	
Other Disbursements	<u>6,350,202.35</u>
Total Cash Outflows	<u>6,350,202.35</u>
Net Cash Flows from Operating Activities	<u>3,156,018.59</u>

Cash Flows from Investing Activities :


Cash Outflows :	
Purchase of Property, Plant and Equipment and Construction of Public Infrastructures	<u>4,215,999.07</u>
Total Cash Outflows	<u>4,215,999.07</u>
Net Cash Flows from Investing Activities	<u>(4,215,999.07)</u>

Net Increase in Cash (1,059,980.48)

Add : Cash, January 01, 2018 59,618,288.79

Cash, April 30, 2018 58,558,308.31

Prepared by:


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Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Cash Flow
Combined / Consolidated
For the Month Ended April 30, 2018

	2018
Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	34,542,918.25
Share from Internal Revenue Allotment	67,450,768.00
Share from Economic Zones	18,325,782.79
Receipts from business/service income	14,571,056.87
Shares, Grants and Donations	498,050.92
Interest Income	81,820.59
Miscellaneous Income	399,430.92
Other Receipts	13,459,087.94
Total Cash Inflows	149,328,916.28
Cash Outflows	
Payments to suppliers and creditors	25,012,216.81
Payments to employees	18,559,640.75
Financial Expenses	117,095.46
Subsidies and Donation	4,249,798.36
Other Expenses	23,604,628.57
Total Cash Outflows	71,543,379.95
Net Cash Flows from Operating Activities	77,785,536.33
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	8,058,989.86
Total Cash Outflows	8,058,989.86
Net Cash Flows from Investing Activities	(8,058,989.86)
Cash Flows from Financing Activities	
Cash Outflows	
Payment of loan amortization	1,257,979.17
Total Cash Outflows	1,257,979.17
Net Cash Flows from Financing Activities	(1,257,979.17)
Total Cash Provided by Operating, Investing and Financing Activities	68,468,567.30
Add: Cash at the Beginning of the year	115,612,969.07
Cash, April 30, 2018	184,081,536.37

Prepared by:


NEIL ALLEN S. LAPID
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SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Position
General Fund
As at April 30, 2018

	2018
ASSETS	
Current Assets	
Cash and Cash Equivalents	110,184,058.01
Investments	20,749,654.16
Receivables	41,925,118.15
Inventories	654,714.29
Total Current Assets	173,513,544.61
Non-Current Assets	
Receivables	6,100,000.00
Property, Plant and Equipment	165,624,871.14
Total Non-Current Assets	171,724,871.14
Total Assets	345,238,415.75
LIABILITIES	
Current Liabilities	
Financial Liabilities	24,422,789.91
Inter-Agency Payables	4,397,223.79
Intra-Agency Payables	-
Trust Liabilities	715,920.49
Deferred Credits/Unearned Income	34,212,931.40
Total Current Liabilities	63,748,865.59
Non-Current Liabilities	
Financial Liabilities	50,780,538.82
Other Payables	296,386.92
Total Non-Current Liabilities	51,076,925.74
Total Liabilities	114,825,791.33
NET ASSETS/EQUITY	
Government Equity	230,412,624.42
Total Liabilities and Net Assets/Equity	345,238,415.75

Prepared by:



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SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Position
SPECIAL EDUCATION FUND
As at April 30, 2018

ASSETS

Current Assets

Cash and Cash Equivalents	15,339,170.05
Receivables	<u>28,565,883.25</u>
Total Current Assets	<u>43,905,053.30</u>

Non-Current Assets

Property, Plant and Equipment	<u>4,338,139.94</u>
Total Non-Current Assets	<u>4,338,139.94</u>

Total Assets	<u><u>48,243,193.24</u></u>
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LIABILITIES

Current Liabilities

Financial Liabilities	387,249.50
Inter-Agency Payables	643,837.44
Trust Liabilities	40,329.50
Deferred Credits/Unearned Income	<u>28,360,387.42</u>
Total Current Liabilities	<u>29,431,803.86</u>

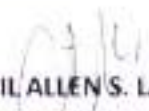
Total Liabilities	<u>29,431,803.86</u>
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NET ASSETS/EQUITY

Government Equity	<u>18,811,389.38</u>
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Total Liabilities and Net Assets/Equity	<u><u>48,243,193.24</u></u>
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Dinalupihan, Bataan
Statement of Financial Position
Trust Fund
As at April 30, 2018

	2018
ASSETS	
<i>Current Assets</i>	
Cash and Cash Equivalents	58,558,308.31
Receivables	53,400.00
Total Current Assets	<u>58,611,708.31</u>
<i>Non-Current Assets</i>	
Property, Plant and Equipment	22,894,110.37
Total Non-Current Assets	<u>22,894,110.37</u>
Total Assets	<u><u>81,505,818.68</u></u>
LIABILITIES	
<i>Current Liabilities</i>	
Financial Liabilities	5,720.84
Inter-Agency Payables	50,802,617.42
Trust Liabilities	24,470,757.40
Total Current Liabilities	<u>75,279,095.66</u>
<i>Non-Current Liabilities</i>	
Other Payables	386,856.73
Total Non-Current Liabilities	<u>386,856.73</u>
Total Liabilities	75,665,952.39
NET ASSETS/EQUITY	
Government Equity	5,839,866.29
Total Liabilities and Net Assets/Equity	<u><u>81,505,818.68</u></u>

Prepared by:


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Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Position
Combined / Consolidated
As at April 30, 2018

ASSETS

Current Assets

Cash and Cash Equivalents	184,081,536.37
Investments	20,749,654.16
Receivables	70,544,401.40
Inventories	654,714.29
Total Current Assets	<u>276,030,306.22</u>

Non-Current Assets

Receivables	6,100,000.00
Property, Plant and Equipment	192,857,121.45
Total Non-Current Assets	<u>198,957,121.45</u>

Total Assets **474,987,427.67**

LIABILITIES

Current Liabilities

Financial Liabilities	24,815,760.25
Inter-Agency Payables	55,843,678.65
Trust Liabilities	25,227,007.39
Deferred Credits/Unearned Income	62,573,318.82
Total Current Liabilities	<u>168,459,765.11</u>

Non-Current Liabilities

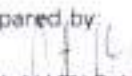
Financial Liabilities	50,780,538.82
Other Payables	683,243.65
Total Non-Current Liabilities	<u>51,463,782.47</u>

Total Liabilities **219,923,547.58**

NET ASSETS/EQUITY

Government Equity 255,063,880.09

Total Liabilities and Net Assets/Equity **474,987,427.67**

Prepared by:

NEIL ALLEN S. LAPID
Accountant II

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Municipal Accountant

MUNICIPALITY OF DINALUPIHAN, BATAAN

TRIAL BALANCE
For the Month of April 2018

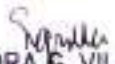
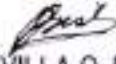
GENERAL FUND

Code: 100

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	160,666.58	
Petty Cash Fund	1-01-01-020	200,000.00	
Cash in Bank - Local Currency, Current Account	1-01-02-010	109,823,391.43	
Cash in Bank - Local Currency, Time Deposits	1-02-01-010	20,749,654.16	
Accounts Receivable	1-03-01-010	7,226,819.48	
Real Property Tax Receivable	1-03-01-020	34,208,226.83	
Loans Receivable - Others	1-03-01-990	50,840.03	
Advances for Operating Expenses	1-03-05-010	4,408.00	
Advances to Special Disbursing Officer	1-03-05-030	6,337,800.00	
Advances for Officers and Employees	1-03-05-040	118,373.68	
Receivables - Disallowances/Charges	1-03-06-010	3,780.00	
Due from Officers and Employees	1-03-06-020	121,013.14	
Other Receivables	1-03-06-990	6,697.02	
Food Supplies for Distribution	1-04-02-010	185,815.51	
Office Supplies inventory	1-04-04-010	149,840.45	
Accountable Forms, Plates and Stickers	1-04-04-020	163,408.33	
Drugs and Medicines Inventory	1-04-04-060	112,380.00	
Other Supplies and Materials Inventory	1-04-04-990	43,270.00	
Land	1-07-01-010	48,426,693.53	
Buildings	1-07-04-010	15,597,828.89	
School Buildings	1-07-04-020	2,007,000.00	
Hospitals and Health Centers	1-07-04-030	8,753,968.32	
Markets	1-07-04-040	33,150,646.82	
Slaughterhouses	1-07-04-050	1,381,199.59	
Other Structures	1-07-04-990	27,185,309.28	
Machinery	1-07-05-010	3,315,199.00	
Office Equipment	1-07-05-020	4,642,113.96	
Information and Communication Technology Equipment	1-07-05-030	7,550,108.23	
Communication Equipment	1-07-05-070	1,036,836.20	
Disaster Response and Rescue Equipment	1-07-05-090	11,679,421.00	
Medical Equipment	1-07-05-110	996,600.00	
Technical and Scientific Equipment	1-07-05-140	23,900.00	
Other Machinery and Equipment	1-07-05-990	852,654.00	
Motor Vehicles	1-07-06-010	4,910,700.00	
Furniture and Fixtures	1-07-07-010	1,970,242.01	
Construction in Progress - Infrastructure Assets	1-07-10-020	6,997,098.12	
Construction in Progress - Buildings and Other Structures	1-07-10-030	3,256,528.55	
Other Property, Plant and Equipment	1-07-99-990	12,238,548.22	
Allowance for Doubtful Accounts	301		50,840.03
Accumulated Depreciation - Buildings	1-07-04-011		1,728,656.11
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031		280,938.39
Accumulated Depreciation - Markets	1-07-04-041		14,138,645.15
Accumulated Depreciation - Slaughterhouses	1-07-04-051		254,278.69
Accumulated Depreciation - Other Structures	1-07-04-991		4,985,720.54
Accumulated Depreciation - Machinery	1-07-05-011		497,325.73
Accumulated Depreciation - Office Equipment	1-07-05-021		1,464,648.59
Accumulated Depreciation - Information and Communication T	1-07-05-031		1,882,369.48

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Accumulated Depreciation - Communication Equipment	1-07-05-071		326,395.40
Accumulated Depreciation - Disaster Response and Rescue E	1-07-05-091		1,498,418.97
Accumulated Depreciation - Medical Equipment	1-07-05-111		38,370.65
Accumulated Depreciation - Technical and Scientific Equipme	1-07-05-141		6,054.72
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		349,300.39
Accumulated Depreciation - Motor Vehicles	1-07-06-011		2,010,776.66
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		445,370.42
Accumulated Depreciation - Other Property, Plant and Equipm	1-07-99-991		440,454.69
Accounts Payable	2-01-01-010		23,701,388.81
Due to Officers and Employees	2-01-01-020		353,987.87
Terminal Leave Payables	2-01-01-110		367,413.23
Loans Payable - Domestic	2-01-02-040		50,780,538.82
Due to BIR	2-02-01-010		786,259.32
Due to GSIS	2-02-01-020		1,271,747.50
Due to Pag-IBIG	2-02-01-030		424,928.43
Due to PhilHealth	2-02-01-040		86,107.96
Due to NGAs	2-02-01-050		16,220.12
Due to GOCCs	2-02-01-060		72,747.85
Due to LGUs	2-02-01-070		1,739,212.61
Trust Liabilities	2-04-01-010		140,022.62
Guaranty/Security Deposits Payable	2-04-04-040		575,897.87
Deferred Real Property Tax	2-05-01-010		34,212,931.40
Other Payables	2-99-99-990		296,386.92
Government Equity	3-01-01-010		153,332,078.64
Prior Period Adjustment	3-01-01-020		1,883,475.80
Community Tax	4-01-01-050		1,062,885.19
Real Property Tax- Basic	4-01-02-040		6,331,342.59
Discount on Real Property Tax- Basic	4 01 02 041	355,126.80	
Business Tax	4-01-03-030		18,725,381.07
Amusement Tax	4-01-03-060		122,897.50
Franchise Tax	4-01-03-070		120,000.00
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		471,970.68
Share from Internal Revenue Collections (IRA)	4-01-06-010		67,450,768.00
Share from Economic Zones	4-01-06-050		18,325,782.79
Permit Fees	4-02-01-010		4,351,302.15
Registration Fees	4-02-01-020		455,049.00
Clearance and Certification Fees	4-02-01-040		1,480,215.00
Inspection Fees	4-02-01-100		1,452,550.00
Fees for Sealing and Licensing of Weights and Measures	4-02-01-160		3,020.00
Other Service Income	4-02-01-990		33,938.00
Rent Income	4-02-02-050		242,144.24
Parking Fees	4-02-02-120		535,595.00
Receipt from Market Operations	4-02-02-140		3,832,193.48
Receipt from Slaughterhouse Operation	4-02-02-150		421,860.00
Receipt from Cemetery Operations	4-02-02-160		215,400.00
Garbage Fees	4-02-02-190		1,547,790.00
Interest Income	4-02-02-220		81,820.59
Subsidy from Local Government Units	4-03-01-020		30,000.00
Share from PCSO	4-04-01-020		468,050.92
Miscellaneous Income	4-06-01-010		399,430.92

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Salaries and Wages - Regular	5-01-01-010	13,182,262.42	
Personal Economic Relief Allowance (PERA)	5-01-02-010	1,330,000.00	
Representation Allowance (RA)	5-01-02-020	698,075.00	
Transportation Allowance (TA)	5-01-02-030	698,075.00	
Subsistence Allowance	5-01-02-050	137,109.14	
Laundry Allowance	5-01-02-060	14,250.00	
Hazard Pay	5-01-02-110	436,145.61	
Retirement and Life Insurance Premiums	5-01-03-010	1,564,392.35	
Pag-IBIG Contributions	5-01-03-020	260,643.22	
PhilHealth Contributions	5-01-03-030	173,829.97	
Employees Compensation Insurance Premiums	5-01-03-040	64,858.04	
Traveling Expenses - Local	5-02-01-010	339,247.42	
Training Expenses	5-02-02-010	508,187.19	
Office Supplies Expenses	5-02-03-010	321,397.97	
Drugs and Medicines Expenses	5-02-03-070	23,678.00	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	95,343.50	
Fuel, Oil and Lubricants Expenses	5-02-03-090	361,269.24	
Other Supplies and Materials Expenses	5-02-03-990	289,363.35	
Water Expenses	5-02-04-010	259,896.60	
Electricity Expenses	5-02-04-020	1,503,368.02	
Postage and Courier Services	5-02-05-010	575.00	
Telephone Expenses	5-02-05-020	574,157.08	
Internet Subscription Expenses	5-02-05-030	111,970.00	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	1,500.00	
Awards/Rewards Expenses	5-02-06-010	16,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	3,487,326.65	
Consultancy Services	5-02-11-030	299,000.00	
Other Professional Services	5-02-11-990	266,805.53	
Environment/Sanitary Services	5-02-12-010	3,113,088.00	
Janitorial Services	5-02-12-020	1,498,067.60	
Security Services	5-02-12-030	1,930,489.10	
Other General Services	5-02-12-990	5,588,168.07	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	4,500.00	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	442,858.07	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	19,884.50	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	526,225.20	
Repairs and Maintenance - Furniture and Fixtures	5-02-13-070	2,500.00	
Subsidy to Local Government Units	5-02-14-030	503,425.56	
Taxes, Dues and Licenses	5-02-16-010	15,808.88	
Fidelity Bond Premiums	5-02-16-020	102,750.00	
Insurance Expenses	5-02-16-030	1,070,271.47	
Printing and Publication Expenses	5-02-99-020	73,650.00	
Representation Expenses	5-02-99-030	1,397,009.07	
Rent Expenses	5-02-99-050	619,244.32	
Membership Dues and Contributions to Organizations	5-02-99-060	72,000.00	
Donations	5-02-99-080	3,746,372.80	
Other Maintenance and Operating Expenses	5-02-99-990	75,950.00	
Interest Expenses	5-03-01-020	117,095.46	
Depreciation- Buildings and Other Structures	5-05-01-040	2,713,190.84	
Depreciation-Machinery and Equipment	5-05-01-050	1,547,098.23	

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Depreciation - Transportation Equipment	5-05-01-060	214,062.89	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	73,441.84	
Other Losses	5-05-04-990	123,312.14	
TOTAL>>		428,601,297.50	428,601,297.50
PREPARED BY :		CERTIFIED CORRECT:	
 NORA G. VILLEN Administrative Assistant IV		 SEVILLA O. BISLIS Municipal Accountant	

Municipality of Dinalupihan
SPECIAL EDUCATION FUND
TRIAL BALANCE
For the Month of APRIL 2018

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	21,620.94	
Cash in Bank - Local Currency, Current Account	1-01-02-010	15,317,549.11	
Special Education Tax Receivable	1-03-01-030	28,355,682.85	
Advances for Operating Expenses	1-03-05-010	105,280.00	
Due from Officers and Employees	1-03-06-020	104,920.40	
Other Land Improvements	1-07-02-990	255,605.62	
Accumulated Depreciation - Other Land Improvements	1-07-02-991		113,318.52
Office Equipment	1-07-05-020	1,294,343.75	
Accumulated Depreciation - Office Equipment	1-07-05-021		290,390.75
Information and Communication Technology Equipment	1-07-05-030	2,680,131.56	
Accumulated Depreciation - Information and Communication Technol	1-07-05-031		1,052,669.95
Sports Equipment	1-07-05-130	40,000.00	
Accumulated Depreciation - Sports Equipment	1-07-05-131		6,649.86
Technical and Scientific Equipment	1-07-05-140	52,824.00	
Other Machinery and Equipment	1-07-05-990	689,128.00	
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		269,103.21
Furniture and Fixtures	1-07-07-010	962,763.00	
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		476,267.12
Books	1-07-07-020	581,400.00	
Accumulated Depreciation - Books	1-07-07-021		169,194.96
Other Property, Plant and Equipment	1-07-99-990	261,118.51	
Accumulated Depreciation - Other Property, Plant and Equipment	1-07-99-991		101,580.13
Accounts Payable	2-01-01-010		387,049.50
Due to Officers and Employees	2-01-01-020		200.00
Due to BIR	2-02-01-010		3,214.28
Due to LGLJs	2-02-01-070		640,623.16
Guaranty/Security Deposits Payable	2-04-04-040		40,329.50
Deferred Special Education Tax	2-05-01-020		28,360,387.42
Government Equity	3-01-01-010		11,313,859.83
Special Education Tax	4-01-02-050		7,851,250.83
Discount on Special Education Tax	4-01-02-051	380,981.07	
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		589,963.35
Interest Income	4-02-02-220		3,334.91
Taxes, Duties and Licenses	5-02-16-010	666.98	
Depreciation - Land Improvements	5-05-01-020	16,188.36	
Depreciation - Machinery and Equipment	5-05-01-050	397,332.21	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	151,850.92	
GRAND TOTAL>>>		51,669,387.28	51,669,387.28

Prepared by:

Jhonelyn D. Arellano
JHONALYN D. ARELLANO
Administrative Asst. II

Certified Correct:

Sevilla O. Bislig
SEVILLA O. BISLIG
Municipal Accountant

Municipality of Dinalupihan
TRUST FUND
Trial Balance
For the month of APRIL 2018

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	15,610.00	
Cash in Bank - Local Currency Current Account	1-01-02-010	58,542,698.31	
Loans Receivable- Others	1-03-01-990	94,450.00	
Advances to Special Disbursing Officer	1-03-05-030	53,400.00	
Construction in Progress- Building and Other Structures	1-07-10-030	5,839,866.29	
Construction in Progress- Infrastructure Assets	1-07-03-020	17,054,244.08	
Allowance for Doubtful Accounts	301		94,450.00
Due to BIR	2-02-01-020		12,982.45
Due to Officers and Employees	2-01-01-020		5,720.84
Due to Philhealth	2-02-01-040		192,151.76
Due to NGAs	2-02-01-050		47,661,175.70
Due to LGUs	2-02-01-070		2,936,307.51
Guaranty/Security/Deposits Payable	2-04-04-040		1,000,670.18
Trust Liabilities- DRRMF	2-04-01-020		22,434,636.50
Trust Liabilities	2-04-01-010		1,035,450.72
Other Payable	2-99-99-990		386,856.73
Government Equity	3-01-01-010		5,839,866.29
GRAND TOTAL>>		81,600,268.68	81,600,268.68

Prepared by :


ALICIA M. GUTIERREZ
 Administrative Assistant IV

Certified Correct:


SEVILLA O. BISLIG
 Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

CERTIFICATION

To Whom It May Concern:

This is to certify that as per records maintained in this Office, the following are the book balances of the bank accounts maintained by the Municipality of Dinalupihan, Bataan as of April 30, 2018

General Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	109,519,359.59
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-SB)	274,019.70
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Debt Service)	30,012.14
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (DBP)	10,391,195.29
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (LBP)	5,176,158.76
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (DBP)	5,182,300.23

Special Education Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	15,317,549.11
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Trust Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	58,069,850.76
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-ARISP III)	68,443.03
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-LMISTF)	344,388.12
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Philhealth for HCI cha	30,008.20
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Philhealth for Professi	30,008.20

Grand Total

204,373,276.73

Issued this 9th day of April, 2018 for records purposes.


SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of April 30, 2018

FUND : GENERAL FUND
BANK : LAND BANK OF THE PHIL.
ACCOUNT NUMBER: 2632-1000-46

Balance per Bank 109,697,354.01

Less: Outstanding Checks:

Check # 445619 dated 12/08/17	1,500.00
Check # 475890 dated 04/16/18	21,000.00
Check # 475911 dated 04/23/18	6,000.00
Check # 475928 dated 04/24/18	4,000.00
Check # 475760 dated 03/20/18	3,000.00
Check # 475925 dated 04/24/18	98,313.00
Check # 475937 dated 04/25/18	20,000.00
Check # 475934 dated 04/25/18	3,763.20
Check # 475942 dated 04/25/18	10,120.16
Check # 475943 dated 04/25/18	1,406.25
Check # 475945 dated 04/25/18	8,000.00
Check # 475932 dated 04/25/18	891.81

177,994.42


Adjusted Bank Balance

109,519,359.59

Balance per Book

109,519,359.59


Prepared By:


KHALIL PATRICIA R. ABAD
Accountant II

Checked By:


NORA G. VILLEN
Adm. Asst. IV

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of April 30, 2018

FUND : GENERAL FUND - SANGGUNIANG BAYAN
BANK : LAND BANK OF THE PHIL.
ACCOUNT NUMBER: 2632-1023-91

Balance per Bank 274,019.70

Balance per Book 274,019.70

Prepared By:


KHALIL PATRICIA R. ABAD
Accountant II

Checked By:


NORA G. VILLEN
Adm. Asst. IV

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of April 30, 2018

FUND : GENERAL FUND - DEBT SERVICE ACCOUNT

BANK : LAND BANK OF THE PHIL.

ACCOUNT NUMBER: 2632-1025-45

Balance per Bank 30,012.14

Balance per Book 30,012.14

Prepared By:

Checked By:

Certified Correct:


KHALIL PATRICIA R. ABAD
Accountant II


NORA G. VILLEN
Adm. Asst. IV


SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of April 30, 2018

FUND : GENERAL FUND
BANK : DBP - TIME DEPOSIT
ACCOUNT NUMBER: 0575-830025-608

Balance per Bank 10,391,195.29

Balance per Book 10,391,195.29

Prepared By:

KHALIL PATRICIA R. ABAD
Accountant II

Checked By:

NORA G. VILLEN
Adm. Asst. IV

Certified Correct:

SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of April 30, 2018

FUND : GENERAL FUND
BANK : LBP - TIME DEPOSIT
ACCOUNT NUMBER: 2631-1260-33

Balance per Bank 5,176,158.76

Balance per Book 5,176,158.76

Prepared By:

KHALIL PATRICIA R. ABAD
Accountant II

Checked By:

NORA G. VILLEN
Adm.Asst. IV

Certified Correct:

SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of April 30, 2018

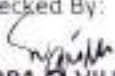
FUND : GENERAL FUND
BANK : DBP - TIME DEPOSIT
ACCOUNT NUMBER: 0575-830025-608

Balance per Bank 5,182,300.23

Balance per Book 5,182,300.23

Prepared By:

KHALIL PATRICIA R. ABAD
Accountant II

Checked By:

NORA G. VILLEN
Adm. Asst. IV

Certified Correct:

SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of April 30, 2018

FUND : SPECIAL EDUCATION FUND
BANK : LAND BANK OF THE PHIL.
ACCOUNT NUMBER: 2632-1000-54

Balance per Bank 15,317,549.11

Balance per Book 15,317,549.11

Prepared By:

KHALIL PATRICIA R. ABAD
Accountant II

Checked By:

JHONALYN D. ARELLANO
Adm.Asst. II

Certified Correct:

SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan


OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of April 30, 2018

FUND : TRUST FUND
BANK : LAND BANK OF THE PHIL.
ACCOUNT NUMBER: 2632-1000-62

Balance per Bank		58,087,650.76
Less: Outstanding Checks:		
Check # 411776 dated 04/27/18	<u>17,800.00</u>	<u>17,800.00</u>
Adjusted Bank Balance		<u>58,069,850.76</u>
Balance per Book		<u>58,069,850.76</u>

Prepared By:


KHALIL PATRICIA R. ABAD
Accountant II

Checked By:


ALICIA M. GUTIERREZ
Adm.Asst. IV

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of April 30, 2018

FUND : TRUST FUND - ARISP III
BANK : LAND BANK OF THE PHIL.
ACCOUNT NUMBER: 2632-1024-13

Balance per Bank 68,443.03

Balance per Book 68,443.03

Prepared By:

KHALIL PATRICIA R. ABAD
Accountant II

Checked By:

ALICIA M. GUTIERREZ
Adm. Asst. IV

Certified Correct:

SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of April 30, 2018

FUND : TRUST FUND - LMISTF
BANK : LAND BANK OF THE PHIL.
ACCOUNT NUMBER: 2632-102456

Balance per Bank 344,388.12

Balance per Book 344,388.12

Prepared By:

KHALIL PATRICIA R. ABAD
Accountant II

Checked By:

ALICIA M. GUTIERREZ
Adm. Asst. IV

Certified Correct:

SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of April 30, 2018

FUND : MUNICIPALITY OF DINALUPIHAN FOR HCI CHARGES
BANK : LAND BANK OF THE PHIL.
ACCOUNT NUMBER: 2632-1025-88

Balance per Bank 30,008.20

Balance per Book 30,008.20

Prepared By:


KHALIL PATRICIA R. ABAD
Accountant II

Checked By:


ALICIA M. GUTIERREZ
Adm. Asst. IV

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of April 30, 2018

FUND : MUNICIPALITY OF DINALUPIHAN FOR PROFESSIONAL FEE DESIGNATED FOR POOLING
BANK : LAND BANK OF THE PHIL.
ACCOUNT NUMBER: 2632-1025-96

Balance per Bank 30,008.20

Balance per Book 30,008.20

Prepared By:


KHALIL PATRICIA R. ABAD
Accountant II

Checked By:


ALICIA M. GUTIERREZ
Adm.Asst. IV

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant