



In Rally

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

August 10, 2018

FOR : HON. MARIA ANGELA S. GARCIA
Municipal Mayor

FROM : SEVILLA O. BISLIG
Municipal Accountant

SUBJECT : REPORTS AS OF JULY, 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 July 31, 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 | F. 5% MDRRM REPORT |
| - 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 D-LG portal.

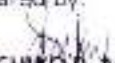
Very truly yours,


SEVILLA O. BISLIG
Municipal Accountant


MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
Combined / Consolidated
For the Month Ended July 31, 2018

Revenue	
Tax Revenue	39,875,093.35
Share from Internal Revenue Collections	118,038,844.00
Share from Economic Zones	18,325,782.79
Service and Business Income	18,672,322.60
Shares, Grants and Donations	984,407.73
Miscellaneous Income	951,829.46
Total Revenue	<u>196,849,279.93</u>
Less: Current Operating Expenses	
Personnel Services	36,098,351.96
Maintenance and Other Operating Expenses	75,291,860.26
Financial Expenses	867,309.66
Non-cash Expenses	8,688,766.54
Current Operating Expenses	<u>120,946,288.42</u>
Surplus (Deficit) from Current Operation	75,902,991.51
Add (Deduct):	
Transfers, Assistance and Subsidy From	820,000.00
Transfers, Assistance and Subsidy To	<u>(848,425.56)</u>
Surplus(Deficit) for the period	<u>75,874,565.95</u>

Prepared by:


MICHIKO R. MUTUC
 Accountant III

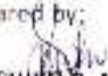
Certified Correct:


SEVILLA O. BISLIG
 Municipal Accountant


MUNICIPALITY OF DINALUPIHAN
Statement of Changes in Net Assets/Equity
Combined / Consolidated
For the Month Ended July 31, 2018

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2018	164,645,938.47
Add (Deduct):	
Adjustment of PPE Recognized Directly in Equity	5,839,866.29
Prior Period Errors	2,072,604.12
Restated Balance	172,558,408.88
Add (Deduct):	
Surplus (Deficit) for the period	75,874,565.95
Balance at July 31, 2018	248,432,974.83

Prepared by:


MICHIKO R. MUTUC
Accountant II

Certified Correct:


SEVELLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Position
Combined / Consolidated
As at July 31, 2018

ASSETS

Current Assets

Cash and Cash Equivalents	167,610,775.83
Investments	20,795,304.94
Receivables	66,485,728.50
Inventories	865,357.94
Total Current Assets	<u>255,757,167.21</u>

Non-Current Assets

Receivables	6,100,000.00
Property, Plant and Equipment	194,970,172.37
Total Non-Current Assets	<u>201,070,172.37</u>

Total Assets	<u>456,827,339.58</u>
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LIABILITIES

Current Liabilities

Financial Liabilities	21,197,591.90
Inter-Agency Payables	52,676,179.52
Trust Liabilities	25,657,431.10
Deferred Credits/Unearned Income	56,808,801.16
Total Current Liabilities	<u>158,340,003.68</u>

Non-Current Liabilities

Financial Liabilities	49,522,559.65
Other Payables	531,801.42
Total Non-Current Liabilities	<u>50,054,361.07</u>


Total Liabilities	<u>208,394,364.75</u>
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NET ASSETS/EQUITY

Government Equity	248,432,974.83
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Total Liabilities and Net Assets/Equity	<u>456,827,339.58</u>
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Prepared by:


MICHIKO R. MUTUC
Accountant III

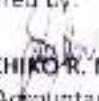
Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant


MUNICIPALITY OF DINALUPIHAN
Statement of Cash Flow
Combined / Consolidated
For the Month Ended July 31, 2018

	2018
Cash Flows from Operating Activities	
<i>Cash Inflows</i>	
Collection from taxpayers	39,881,950.64
Share from Internal Revenue Allotment	118,038,844.00
Share from Economic Zones	18,325,782.79
Receipts from business/service income	18,508,133.81
Shares, Grants and Donations	1,804,407.73
Interest Income	158,331.50
Miscellaneous Income	951,829.46
Other Receipts	11,549,839.63
Total Cash Inflows	209,219,119.56
<i>Cash Outflows</i>	
Payments to suppliers and creditors	65,905,881.72
Payments to employees	36,098,351.96
Financial Expenses	867,309.66
Subsidies and Donation	10,234,404.10
Other Expenses	27,975,077.13
Total Cash Outflows	141,081,024.57
Net Cash Flows from Operating Activities	68,138,094.99
Cash Flows from Investing Activities	
<i>Cash Outflows</i>	
Purchase/Construction of Property, Plant and Equipment	13,624,329.89
Total Cash Outflows	13,624,329.89
Net Cash Flows from Investing Activities	(13,624,329.89)
Cash Flows from Financing Activities	
<i>Cash Outflows</i>	
Payment of loan amortization	2,515,958.34
Total Cash Outflows	2,515,958.34
Net Cash Flows from Financing Activities	(2,515,958.34)
Total Cash Provided by Operating, Investing and Financing Activities	51,997,806.76
Add: Cash at the Beginning of the year	115,612,969.07
Cash, July 31, 2018	167,610,775.83

Prepared by:


MICHICO R. MUTUC
Accountant III

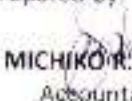
Certified Correct:


SEVELLA O. BISLIG
Municipal Accountant


MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
General Fund
For the Month Ended July 31, 2018

	2018
Revenue	
Tax Revenue	30,284,128.84
Share from Internal Revenue Collections	118,038,844.00
Share from Economic Zones	18,325,782.79
Service and Business Income	18,666,465.31
Shares, Grants and Donations	984,407.73
Miscellaneous Income	951,829.46
Total Revenue	187,251,458.13
Less: Current Operating Expenses	
Personnel Services	36,098,351.95
Maintenance and Other Operating Expenses	73,825,459.64
Financial Expenses	867,309.66
Non-cash Expenses	7,694,974.77
Current Operating Expenses	118,486,096.03
Surplus (Deficit) from Current Operation	68,765,362.10
Add (Deduct):	
Transfers, Assistance and Subsidy From	820,000.00
Transfers, Assistance and Subsidy to	(848,425.56)
Surplus(Deficit) for the period	68,736,936.54

Prepared by:


MICHIKO R. MUTUC
Accountant II


Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant


MUNICIPALITY OF DINALUPIHAN
Statement of Changes in Net Assets/Equity
General Fund
For the Month Ended July 31, 2018

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2018	153,332,078.64
Add (Deduct):	
Prior Period Errors	<u>2,072,604.12</u>
Restated Balance	155,404,682.76
Add (Deduct):	
Surplus (Deficit) for the period	<u>68,736,936.54</u>
Balance at July 31, 2018	<u>224,141,619.30</u>

Prepared by:


MICHIKO R. MUTUC
Accountant II

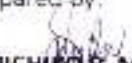
Certified Correct:


SEVELLA O. BISLIG
Municipal Accountant


MUNICIPALITY OF DINALUPIHAN
Statement of Financial Position
General Fund
As at July 31, 2018

	2018
ASSETS	
Current Assets	
Cash and Cash Equivalents	98,220,967.28
Investments	20,795,304.94
Receivables	40,524,644.29
Inventories	865,357.94
Prepayments and Deferred Charges	
Total Current Assets	160,406,274.45
Non-Current Assets	
Receivables	6,100,000.00
Property, Plant and Equipment	168,166,342.34
Total Non-Current Assets	174,266,342.34
Total Assets	334,672,616.79
LIABILITIES	
Current Liabilities	
Financial Liabilities	22,974,930.56
Inter-Agency Payables	4,418,769.70
Intra-Agency Payables	-
Trust Liabilities	2,019,916.35
Deferred Credits/Unearned Income	31,511,876.54
Total Current Liabilities	60,925,493.15
Non-Current Liabilities	
Financial Liabilities	49,572,559.65
Other Payables	82,944.69
Total Non-Current Liabilities	49,605,504.34
Total Liabilities	110,530,997.49
NET ASSETS/EQUITY	
Government Equity	224,141,619.30
Total Liabilities and Net Assets/Equity	334,672,616.79

Prepared by:


MICHIRO R. MUTUC
Accountant III

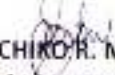
Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant


MUNICIPALITY OF DINALUPIHAN
Statement of Cash Flow
General Fund
For the Month Ended July 31, 2018

	2018
Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	30,284,128.84
Share from Internal Revenue Allotment	118,038,844.00
Share from Economic Zones	18,325,782.79
Receipts from business/service income	18,508,133.81
Shares, Grants and Donations	1,804,407.73
Interest Income	158,331.50
Miscellaneous Income	951,829.46
Other Receipts	4,897,649.41
Total Cash Inflows	192,969,107.54
Cash Outflows	
Payments to suppliers and creditors	64,439,481.10
Payments to employees	36,098,351.96
Financial Expenses	867,309.66
Subsidies and Donation	10,234,404.10
Other Expenses	18,672,250.23
Total Cash Outflows	130,311,797.05
Net Cash Flows from Operating Activities	62,657,310.49
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	9,408,330.82
Total Cash Outflows	9,408,330.82
Net Cash Flows from Investing Activities	(9,408,330.82)
Cash Flows from Financing Activities	
Cash Outflows	
Payment of loan amortization	2,515,958.34
Total Cash Outflows	2,515,958.34
Net Cash Flows from Financing Activities	(2,515,958.34)
Total Cash Provided by Operating, Investing and Financing Activities	50,733,021.33
Add: Cash at the Beginning of the year	47,487,945.95
Cash, July 31, 2018	98,220,967.28

Prepared by:


MICHICO R. MUTUC
Accountant III


Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant


MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
SPECIAL EDUCATION FUND
For the Month Ended July 31, 2018

Revenue	
Tax Revenue	9,591,964.51
Interest Income	<u>5,857.29</u>
Total Revenue	<u>9,597,821.80</u>
Less: Current Operating Expenses	
Maintenance and other Operating Expenses	1,466,400.62
Non-cash Expenses	<u>993,791.77</u>
Current Operating Expenses	<u>2,460,192.39</u>
Surplus (Deficit) from Current Operation	<u>7,137,629.41</u>
Add (Deduct):	
Transfers, Assistance and Subsidy To	-
Surplus(Deficit) for the period	<u><u>7,137,629.41</u></u>

Prepared by:


NEIL ALLEN S. LAPID
Accountant 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 July 31, 2018

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2018	11,313,859.83
Add (Deduct)	
Prior Period Errors	-
Restated Balance	<u>11,313,859.83</u>
Add (Deduct) Changes in net assets/equity during the year	
Transfer of Other Infrastructure Projects	-
Surplus (Deficit) for the period	<u>7,137,629.41</u>
Total recognized revenue and expenses for the period	
Balance at July 31, 2018	<u><u>18,451,489.24</u></u>

Prepared by:


NEIL ALLEN S. LAPID
Accountant II

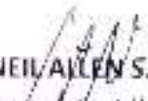
Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
 Statement of Financial Position
 SPECIAL EDUCATION FUND
 As at July 31, 2018

ASSETS	
Current Assets	
Cash and Cash Equivalents	15,053,672.49
Receivables	25,384,694.21
Total Current Assets	<u>40,438,366.70</u>
Non-Current Assets	
Property, Plant and Equipment	3,909,719.66
Total Non-Current Assets	<u>3,909,719.66</u>
Total Assets	<u><u>44,348,086.36</u></u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	216,940.50
Inter-Agency Payables	342,402.50
Trust Liabilities	40,329.50
Deferred Credits/Unearned Income	25,296,924.62
Total Current Liabilities	<u>25,896,597.12</u>
Total Liabilities	<u>25,896,597.12</u>
NET ASSETS/EQUITY	
Government Equity	<u>18,451,489.24</u>
Total Liabilities and Net Assets/Equity	<u><u>44,348,086.36</u></u>

Prepared by:


NEIL ALLEN S. LAPID
 Accountant II


Certified Correct:


SEVILLA O. BISLIG
 Municipal Accountant


Municipality of Dinalupihan
Statement of Cash Flows
SPECIAL EDUCATION FUND
For the Month Ended July 31, 2018

Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	9,597,821.80
Other Receipts	70,817.91
Total Cash Inflows	<u>9,668,639.71</u>
Cash Outflows	
Payment of expenses	
Payment to suppliers and creditors	1,466,400.62
Other Expenses	1,655,300.93
Total Cash Outflows	<u>3,121,701.55</u>
Net Cash Flows from Operating Activities	<u>6,546,938.16</u>
Cash Flows from Investing Activities	
Total Cash Provided by Operating, Investing and	
Financing Activities	6,546,938.16
Add: Cash at the Beginning of the year	8,506,734.33
Cash, July 31, 2018	<u><u>15,053,672.49</u></u>

Prepared by:


NEIL ALLEN S. LAPID
Accountant II

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Changes in Net Assets/Equity
Trust Fund
For the Month Ended July 31, 2018

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2018	-
Add (Deduct):	
Adjustment of PPE Recognized Directly in Equity	5,839,866.29
Balance at July 31, 2018	<u>5,839,866.29</u>

Prepared by:



KHALIL PATRICIA R. ABAD
Accountant II

Certified Correct:



SEVILLA O. BISLIG
Municipal Accountant

Dinalupihan, Bataan
Statement of Financial Position
Trust Fund
As at July 31, 2018

	2018
ASSETS	
<i>Current Assets</i>	
Cash and Cash Equivalents	54,336,136.06
Receivables	576,390.00
Total Current Assets	<u>54,912,526.06</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>77,806,636.43</u></u>
LIABILITIES	
<i>Current Liabilities</i>	
Financial Liabilities	5,720.84
Inter-Agency Payables	47,915,007.32
Trust Liabilities	23,597,185.25
Total Current Liabilities	<u>71,517,913.41</u>
<i>Non-Current Liabilities</i>	
Other Payables	448,856.73
Total Non-Current Liabilities	<u>448,856.73</u>
Total Liabilities	71,966,770.14
NET ASSETS/EQUITY	
Government Equity	5,839,866.29
Total Liabilities and Net Assets/Equity	<u><u>77,806,636.43</u></u>

Prepared by:


KHALIL PATRICIA R. ABAD
Accountant II

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

Dinalupihan, Bataan
Statement of Cash Flow
Trust Fund
For the Month Ended July 31, 2018

Cash Flows from Operating Activities :

Cash Inflows :	
Other Receipts	6,581,372.31
Total Cash Inflows	<u>6,581,372.31</u>
Cash Outflows :	
Other Disbursements	7,647,525.97
Total Cash Outflows	<u>7,647,525.97</u>
Net Cash Flows from Operating Activities	<u>(1,066,153.66)</u>

Cash Flows from Investing Activities :

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

Cash Flows from Financing Activities :

Cash Inflows :	
Acquisition of Loans	
Total Cash Inflows	<u>-</u>
Net Cash Flows from Financing Activities	<u>-</u>

Net Increase in Cash	<u>(5,282,152.73)</u>
Add : Cash, January 01, 2018	<u>59,618,288.79</u>
Cash, July 31, 2018	<u><u>54,336,136.06</u></u>

Prepared by:


KHALIL PATRICIA R. ABAD
Accountant II

Certified Correct :

SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN, BATAAN

TRIAL BALANCE
For the Month of July 2018

GENERAL FUND

Code: 100

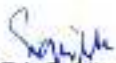
ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	253,852.84	
Petty Cash Fund	1-01-01-020	200,000.00	
Cash in Bank - Local Currency, Current Account	1-01-02-010	97,767,114.44	
Cash in Bank - Local Currency Time Deposits	1-02-01-010	20,795,304.94	
Accounts Receivable	1-03-01-010	7,176,473.53	
Real Property Tax Receivable	1-03-01-020	31,494,725.73	
Loans Receivable - Others	1-03-01-990	50,840.03	
Advances for Operating Expenses	1-03-05-010	122,550.00	
Advances to Special Disbursing Officer	1-03-05-030	7,660,554.87	
Advances for Officers and Employees	1-03-05-040	38,850.00	
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	161,996.38	
Accountable Forms, Plates and Stickers	1-04-04-020	65,151.05	
Drugs and Medicines Inventory	1-04-04-060	428,625.00	
Other Supplies and Materials Inventory	1-04-04-990	23,770.00	
Land	1-07-01-010	48,426,693.53	
Flood Control Systems	1-07-03-020	4,477,812.45	
Buildings	1-07-04-010	16,637,376.47	
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	27,185,309.26	
Machinery	1-07-05-010	3,315,199.00	
Office Equipment	1-07-05-020	4,773,277.96	
Information and Communication Technology Equipment	1-07-05-030	7,550,108.23	
Communication Equipment	1-07-05-070	1,040,816.20	
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	1,883,078.01	
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		1,937,370.52
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031		384,891.78
Accumulated Depreciation - Markets	1-07-04-041		14,970,437.20
Accumulated Depreciation - Slaughterhouses	1-07-04-051		271,000.09
Accumulated Depreciation - Other Structures	1-07-04-991		5,571,264.05
Accumulated Depreciation - Machinery	1-07-05-011		576,521.20
Accumulated Depreciation - Office Equipment	1-07-05-021		1,691,371.68
Accumulated Depreciation - Information and Communication T	1-07-05-031		2,239,968.55
Accumulated Depreciation - Communication Equipment	1-07-05-071		375,467.15

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Accumulated Depreciation - Disaster Response and Rescue E	1-07-05-091		1,796,158.29
Accumulated Depreciation - Medical Equipment	1-07-05-111		42,481.79
Accumulated Depreciation - Technical and Scientific Equipme	1-07-05-141		7,189.98
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		386,178.37
Accumulated Depreciation - Motor Vehicles	1-07-06-011		2,167,899.71
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		508,587.38
Accumulated Depreciation - Other Property, Plant and Equipm	1-07-99-991		444,805.67
Accounts Payable	2-01-01-010		21,863,536.75
Due to Officers and Employees	2-01-01-020		420,512.87
Terminal Leave Payables	2-01-01-110		690,880.94
Loans Payable - Domestic	2-01-02-040		49,522,559.65
Due to BIR	2-02-01-010		1,179,805.37
Due to GSIS	2-02-01-020		1,309,917.95
Due to Pag-IBIG	2-02-01-030		440,063.75
Due to PhilHealth	2-02-01-040		86,696.07
Due to NGAs	2-02-01-050		123.86
Due to GOCCs	2-02-01-060		73,627.85
Due to LGUs	2-02-01-070		1,328,544.85
Trust Liabilities	2-04-01-010		1,843,290.28
Guaranty/Security Deposits Payable	2-04-04-040		176,626.07
Deferred Real Property Tax	2-05-01-010		31,511,876.54
Other Payables	2-99-99-990		82,944.69
Government Equity	3-01-01-010		153,332,078.64
Prior Period Adjustment	3-01-01-020		2,072,604.12
Community Tax	4-01-01-050		1,261,574.50
Real Property Tax- Basic	4-01-02-040		7,400,870.45
Discount on Real Property Tax- Basic	4-01-02-041	376,431.15	
Business Tax	4-01-03-030		21,009,791.75
Tax on Sand, Gravel and Other Quarry Products	4-01-03-040		10,488.00
Amusement Tax	4-01-03-060		208,703.00
Franchise Tax	4-01-03-070		120,000.00
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		649,132.27
Share from Internal Revenue Collections (IRA)	4-01-06-010		118,038,844.00
Share from Economic Zones	4-01-06-050		18,325,782.79
Permit Fees	4-02-01-010		5,513,997.41
Registration Fees	4-02-01-020		720,706.00
Clearance and Certification Fees	4-02-01-040		1,889,840.00
Inspection Fees	4-02-01-100		1,530,350.00
Fees for Sealing and Licensing of Weights and Measures	4-02-01-160		3,730.00
Other Service Income	4-02-01-990		33,938.00
Rent Income	4-02-02-060		344,362.57
Parking Fees	4-02-02-120		624,785.00
Receipt from Market Operations	4-02-02-140		5,056,224.83
Receipt from Slaughterhouse Operation	4-02-02-150		755,800.00
Receipt from Cemetery Operations	4-02-02-160		372,485.00
Garbage Fees	4-02-02-190		1,861,915.00
Interest Income	4-02-02-220		158,331.50
Subsidy from Local Government Units	4-03-01-020		820,000.00
Share from PCSO	4-04-01-020		984,407.73
Miscellaneous Income	4-06-01-010		951,829.46
Salaries and Wages - Regular	5-01-01-010	22,946,839.92	

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Personal Economic Relief Allowance (PERA)	5-01-02-010	2,319,000.00	
Representation Allowance (RA)	5-01-02-020	1,229,225.00	
Transportation Allowance (TA)	5-01-02-030	1,229,225.00	
Subsistence Allowance	5-01-02-050	243,512.37	
Laundry Allowance	5-01-02-060	23,550.00	
Hazard Pay	5-01-02-110	769,634.74	
Overtime and Night Pay	5-01-02-130	62,178.54	
Other Bonuses and Allowances	5-01-02-990	3,202,184.00	
Retirement and Life Insurance Premiums	5-01-03-010	2,716,472.15	
Pag-IBIG Contributions	5-01-03-020	457,334.32	
PhilHealth Contributions	5-01-03-030	302,489.09	
Employees Compensation Insurance Premiums	5-01-03-040	113,827.75	
Terminal Leave Benefits	5-01-04-030	482,879.09	
Traveling Expenses - Local	5-02-01-010	1,013,176.62	
Training Expenses	5-02-02-010	998,336.59	
Scholarship Grants/Expenses	5-02-02-020	7,704,848.96	
Office Supplies Expenses	5-02-03-010	527,829.17	
Accountable Forms Expenses	5-02-03-020	103,185.48	
Drugs and Medicines Expenses	5-02-03-070	1,087,539.15	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	244,754.50	
Fuel, Oil and Lubricants Expenses	5-02-03-090	1,161,633.96	
Other Supplies and Materials Expenses	5-02-03-990	1,055,933.84	
Water Expenses	5-02-04-010	552,259.15	
Electricity Expenses	5-02-04-020	3,207,955.28	
Postage and Courier Services	5-02-05-010	1,986.00	
Telephone Expenses	5-02-05-020	1,025,334.92	
Internet Subscription Expenses	5-02-05-030	158,030.00	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	2,500.00	
Awards/Rewards Expenses	5-02-06-010	98,500.00	
Prizes	5-02-06-020	321,000.00	
Confidential Expenses	5-02-10-010	1,700,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	7,176,845.72	
Consultancy Services	5-02-11-030	635,718.00	
Other Professional Services	5-02-11-990	530,471.66	
Environment/Sanitary Services	5-02-12-010	4,772,496.00	
Janitorial Services	5-02-12-020	3,008,377.96	
Security Services	5-02-12-030	3,941,322.95	
Other General Services	5-02-12-990	11,515,563.61	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	149,617.00	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	971,584.07	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	34,466.50	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	899,471.29	
Repairs and Maintenance - Furniture and Fixtures	5-02-13-070	2,500.00	
Subsidy to Local Government Units	5-02-14-030	848,425.56	
Taxes, Duties and Licenses	5-02-16-010	23,384.70	
Fidelity Bond Premiums	5-02-16-020	156,750.00	
Insurance Expenses	5-02-16-030	1,085,781.34	
Advertising Expenses	5-02-99-010	34,430.00	
Printing and Publication Expenses	5-02-99-020	154,150.00	
Representation Expenses	5-02-99-030	3,567,717.82	
Rent Expenses	5-02-99-050	1,493,304.16	

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Membership Dues and Contributions to Organizations	5-02-99-060	108,000.00	
Donations	5-02-99-080	9,385,978.54	
Other Maintenance and Operating Expenses	5-02-99-990	3,212,725.30	
Interest Expenses	5-03-01-020	867,309.56	
Depreciation- Buildings and Other Structures	5-05-01-040	4,459,915.60	
Depreciation-Machinery and Equipment	5-05-01-050	2,599,551.31	
Depreciation - Transportation Equipment	5-05-01-060	371,185.94	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	136,658.80	
Depreciation - Other Property, Plant and Equipment	5-05-01-990	4,350.98	
Other Losses	5-05-04-990	123,312.14	
TOTAL>>		487,806,002.97	487,806,002.97

PREPARED BY :


NORA G. VILLEN

Administrative Assistant IV

CERTIFIED CORRECT:


SEVILLA O. BISLIG
Municipal Accountant

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

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	9,814.24	
Cash in Bank - Local Currency, Current Account	1-01-02-010	15,043,858.15	
Special Education Tax Receivable	1-03-01-030	25,279,773.81	
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		125,459.79
Office Equipment	1-07-05-020	1,294,341.75	
Accumulated Depreciation - Office Equipment	1-07-05-021		351,440.84
Information and Communication Technology Equipment	1-07-05-030	2,680,131.56	
Accumulated Depreciation - Information and Communication Techno	1-07-05-031		1,254,395.32
Sports Equipment	1-07-05-130	40,000.00	
Accumulated Depreciation - Sports Equipment	1-07-05-131		7,599.84
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		307,268.59
Furniture and Fixtures	1-07-07-010	962,763.00	
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		544,127.81
Books	1-07-07-020	581,400.00	
Accumulated Depreciation - Books	1-07-07-021		215,222.46
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		216,740.50
Due to Officers and Employees	2-01-01-020		700.00
Due to BIR	2-02-01-010		19,964.85
Due to Pag-IBIG	2-02-01-030		400.00
Due to GOCCs	2-02-01-060		1,980.00
Due to LGUs	2-02-01-070		320,057.65
Guaranty/Security Deposits Payable	2-04-04-040		40,329.50
Deferred Special Education Tax	2-05-01-020		25,296,924.62
Government Equity	3-01-01-010		11,313,859.83
Special Education Tax	4-01-02-050		9,188,160.69
Discount on Special Education Tax	4-01-02-051	407,611.51	
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		811,415.33
Interest Income	4-02-02-220		5,857.29
Training Expenses	5-02-02-010	154,280.00	
Other Supplies and Materials Expenses	5-02-03-990	493,740.00	
Water Expenses	5-02-04-010	1,152.10	
Electricity Expenses	5-02-04-020	68,980.46	
Internet Subscription Expenses	5-02-05-030	20,820.52	
Other General Services	5-02-12-990	220,053.54	
Repairs and Maintenance - Land Improvements	5-02-13-020	39,424.00	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	406,200.00	
Rent Expenses	5-02-99-050	15,000.00	

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Donations	5-02-99-080	46,240.00	
Depreciation - Land Improvements	5-05-01-020	78,329.63	
Depreciation - Machinery and Equipment	5-05-01-050	699,723.03	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	765,739.11	
GRAND TOTAL>>		50,123,485.04	50,123,485.04

Prepared by:

Certified Correct:


JHONALYN D. ARELLANO
 Administrative Asst. II


SEVILLA O. BISLIG
 Municipal Accountant

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

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	13,100.00	
Cash in Bank - Local Currency Current Account	1-01-02-010	54,323,036.06	
Loans Receivable- Others	1-03-01-990	94,450.00	
Advances to Special Disbursing Officer	1-03-05-030	576,390.00	
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		1,260.00
Due to Officers and Employees	2-01-01-020		5,720.84
Due to Philhealth	2-02-01-040		859,202.74
Due to NGAs	2-02-01-050		44,056,318.35
Due to LGUs	2-02-01-070		2,998,226.23
Guaranty/Security/Deposits Payable	2-04-04-040		741,820.18
Trust Liabilities- DRRMF	2-04-01-020		22,434,636.50
Trust Liabilities	2-04-01-010		420,728.57
Other Payable	2-99-99-990		448,866.73
Government Equity	3-01-01-010		5,839,866.29
GRAND TOTAL>>		77,901,086.43	77,901,086.43

Prepared by :


ALICIA M. GUTIERREZ
 Administrative Assistant IV

Certified Correct:



SEVILLA O. BISLIG
 Municipal Accountant

**Report on the Utilization of Local Disaster Risk Reduction and Management Fund
As of July 31, 2018**


Municipal Government of DINALUPIHAN, BATAAN

Particulars	LDRRMF		From Other Sources	Total
	Quick Response Fund (30%)	Mitigation Fund (70%)		
A. Source of Funds				
Current Appropriation	4,556,012.25	10,630,695.25		15,186,707.50
Continuing Appropriation				
Prior Years Appropriations				
Transferred to the Special Trust	7,063,072.85	15,371,563.65		22,434,636.50
Total Funds Available	11,619,085.10	26,002,258.90	-	37,621,344.00
B. Utilization				
Pre-Disaster Preparedness Program				
Reorganization/Strengthening og MDRRMC				
Sum/Vac		14,400.00		14,400.00
Municipal/Brgy DRRMC		156,345.00		156,345.00
Incident Command System Training		136,770.00		136,770.00
				-
Standby Goods for Relief Operation & Assistance				-
Procurement of Equip, Tools, Supplies and Materials		103,320.00		103,320.00
Brgy and SK Election-Flash Lights		38,490.00		38,490.00
				-
During Disaster Program				-
Search, Rescue and Retrieved Operations				-
Evacuation				-
Relief Goods	3,379,021.72			3,379,021.72
Meals Served during relief goods operations		89,045.00		89,045.00
Transportation and Mobilization				-
Monitoring and Reporting				-
MDRRM		143,321.50		143,321.50
Flash Flood-Casa Bonita-Meals Served		50,225.00		50,225.00
				-
Post Disaster Program				-
Cleaning and Rehabilitation/Embankment				-
Sandbagging		791,000.00		791,000.00
Medical Services				-
Assessment damages				-
Emergency Shelter Assistance				-
				-
Total Utilization	3,379,021.72	1,522,916.50	-	4,901,938.22
				-
Unutilized Balance	8,240,063.38	24,479,342.40	-	32,719,405.78

Prepared by:


MICHIKO R. MUTUC
Accountant II

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 July 31, 2018.

General Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	97,463,018.19
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-SB)	274,078.04
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Debt Service)	30,018.21
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (DBP)	10,414,835.26
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (LBP)	5,186,633.17
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (DBP)	5,193,836.51

Special Education Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	15,043,858.25
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Trust Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	53,850,092.89
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-ARISP III)	68,456.87
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-LMISTF)	344,457.76
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Philhealth for HCI cha)	30,014.27
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Philhealth for Professi	30,014.27

Grand Total

187,929,313.69

Issued this 9th day of August, 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 July 31, 2018

FUND : GENERAL FUND

BANK : LAND BANK OF THE PHIL.

ACCOUNT NUMBER: 2632-1000-46

Balance per Bank

98,140,000.12

Less: Outstanding Checks:

Check # 476242 dated 05/06/18	10,000.00
Check # 476512 dated 07/04/18	4,406.40
Check # 476554 dated 07/09/18	3,000.00
Check # 476569 dated 07/11/18	43,700.00
Check # 476630 dated 07/24/18	3,369.60
Check # 476658 dated 07/25/18	3,312.00
Check # 476659 dated 07/25/18	1,728.00
Check # 476581 dated 07/12/18	7,296.00
Check # 476599 dated 07/13/18	13,300.00
Check # 476623 dated 07/20/18	28,000.00
Check # 476649 dated 07/24/18	5,760.00
Check # 476660 dated 07/25/18	370.00
Check # 476637 dated 07/24/18	12,499.20
Check # 476650 dated 07/24/18	438,382.89
Check # 476681 dated 07/26/18	6,220.50
Check # 476639 dated 07/24/18	92,637.40
Check # 476663 dated 07/25/18	3,000.00

676,981.99

Adjusted Bank Balance

97,463,018.19

Balance per Book

97,463,018.19

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 July 31, 2018

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

Balance per Bank		276,072.04
Less: Outstanding Checks:		
Check # 396420 dated 07/12/18	1,994.00	1,994.00
		<u>274,078.04</u>

Balance per Book		<u>274,078.04</u>
------------------	--	-------------------

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 July 31, 2018

FUND : GENERAL FUND - DEBT SERVICE ACCOUNT
BANK : LAND BANK OF THE PHIL.
ACCOUNT NUMBER: 2632-1025-45

Balance per Bank 30,018.21

Balance per Book 30,018.21

Prepared By:

Checked By:

Certified Correct:

KHALIL PATRICIA R. ABAD
Accountant II

NORA G. VILLEN
Adm. Asst. IV

SEVILA 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 July 31, 2018

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

Balance per Bank 10,414,835.26

Balance per Book 10,414,835.26

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 July 31, 2018

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

Balance per Bank 5,186,633.17

Balance per Book 5,186,633.17

Prepared By:

KHALIL PATRICIA R. ARAD
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 July 31, 2018

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

Balance per Bank 5,193,836.51

Balance per Book 5,193,836.51

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 July 31 2018

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

Balance per Bank		15,064,575.05
Less: Outstanding Checks		
Check # 411473 dated 07/24/18	10,944.00	
Check # 411474 dated 07/25/18	9,772.80	20,716.80
Adjusted Bank Balance		<u>15,043,858.25</u>

Balance per Book		<u>15,043,858.25</u>
------------------	--	----------------------

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 July 31, 2018

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

Balance per Bank 53,850,092.89

Balance per Book 53,850,092.89

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 July 31, 2018

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

Balance per Bank 68,456.87

Balance per Book 68,456.87

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 July 31, 2018

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

Balance per Bank 344,457.76

Balance per Bank 344,457.76

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
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OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of July 31, 2018

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

Balance per Bank 30,014.27

Balance per Book 30,014.27

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 July 31, 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 30,014.27

Balance per Book 30,014.27

Prepared By:

KHALIL PATRICIA R. ABAD
Accountant II

Checked By:

ALICIA M. GUTIERREZ
Adm. Asst. IV

Certified Correct:

SEVILLA O. BISLIG
Municipal Accountant