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

September 10, 2020

FOR : HON. MARIA ANGELA S. GARCIA
Municipal Mayor

FROM : SEVILLA O. BISLIG
Municipal Accountant

SUBJECT : REPORTS AS OF AUGUST, 2020

Submitting herewith the financial statements for AUGUST, 2020 of the following funds of LGU Dinalupihan, Bataan to wit,

- a. General Fund
- b. Trust Fund
- c. Special Education Fund
- d. Consolidated
- e. 5% MDRRM Report

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

JN-1177-09-17



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 August 31, 2020.

General Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	81,952,751.69
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-SB)	39,715.40
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Debt Service)	30,067.01
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (DBP)	10,630,029.84
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (LBP)	5,274,709.13
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (DBP)	5,291,838.04

Special Education Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	29,623,876.78
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Trust Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	38,486,253.45
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-ARISP III)	68,568.15
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-LMISTF)	345,017.72
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Philhealth for HCI)	1,494,386.73
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Philhealth for Profe	645,297.35

Grand Total

173,882,511.29

Issued this 10th day of September, 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 August 31, 2020

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

Balance per Bank 82,240,145.89
Add: Deposit in Transit -
Less: Outstanding Checks:

Check No.	528608	dated	1/24/2020	3,000.00
Check No.	528764	dated	2/17/2020	3,000.00
Check No.	528767	dated	2/17/2020	3,000.00
Check No.	528768	dated	2/17/2020	3,000.00
Check No.	528799	dated	2/19/2020	10,000.00
Check No.	529071	dated	3/17/2020	300.00
Check No.	528995	dated	3/27/2020	150.00
Check No.	529559	dated	8/3/2020	4,350.00
Check No.	529686	dated	8/3/2020	4,350.00
Check No.	529688	dated	8/3/2020	4,350.00
Check No.	529757	dated	8/20/2020	10,814.40
Check No.	529794	dated	8/26/2020	11,136.00
Check No.	529811	dated	8/26/2020	4,350.00
Check No.	529812	dated	8/26/2020	4,350.00
Check No.	529813	dated	8/26/2020	4,350.00
Check No.	529623	dated	8/28/2020	600.00
Check No.	529783	dated	8/28/2020	149,093.80
Check No.	529731	dated	8/28/2020	67,200.00

287,394.20

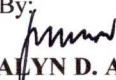
Adjusted Bank Balance

81,952,751.69

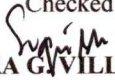
Balance per Book

81,952,751.69

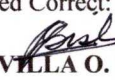
Prepared By:


JHONALYN D. ARELLANO
Admin. Asst. II

Checked By:


NORA G. VILLEN
Admin. Asst. IV

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

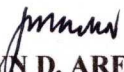
STATEMENT OF BANK RECONCILIATION
As of August 31, 2020

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

Balance per Bank	39,715.40
Add: Deposit in Transit	-
Adjusted Bank Balance	<u>39,715.40</u>

Balance per Book	<u>39,715.40</u>
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Prepared By:


JHONALYN D. ARELLANO
Admin. Asst. II

Checked By:


NORA G. VILLEN
Admin. 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 August 31, 2020

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

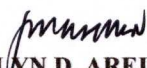
Balance per Bank 30,067.01

Balance per Book 30,067.01

Prepared By:

Checked By:

Certified Correct:


JHONALYN D. ARELLANO
Admin. Asst. II


NORA G. VILLEN
Admin. Asst. IV


SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
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OFFICE OF THE MUNICIPAL ACCOUNTANT


STATEMENT OF BANK RECONCILIATION
As of August 31, 2020

FUND : GENERAL FUND
BANK : DBP - TIME DEPOSIT
ACCOUNT NUMBER: 0575-034772-100

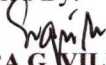
Balance per Bank 5,291,838.04

Balance per Book 5,291,838.04

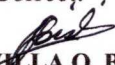
Prepared By:


JHONALDYN D. ARELLANO
Admin. Asst. II

Checked By:


NORA G. VILLEN
Admin. Asst. IV

Certified Correct:


SEYELLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

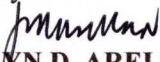
STATEMENT OF BANK RECONCILIATION
As of August 31, 2020

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

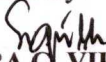
Balance per Bank 5,274,709.13

Balance per Book 5,274,709.13


Prepared By:


JHONALYN D. ARELLANO
Admin. Asst. II

Checked By:


NORA G. VILLEN
Admin. Asst. IV

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant



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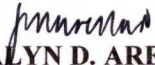
STATEMENT OF BANK RECONCILIATION
As of August 31, 2020

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

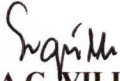
Balance per Bank 10,630,029.84

Balance per Book 10,630,029.84


Prepared By:


JHONALYN D. ARELLANO
Admin. Asst. II

Checked By:


NORA G. VILLEN
Admin. Asst. IV

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Municipal Accountant



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OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of August 31, 2020

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

Balance per Bank						29,677,619.66
Add: Deposit in Transit						-
Less: Outstanding Checks:						
Check No.	461405	dated	7/14/2020	22,312.93		
Check No.	461413	dated	8/13/2020	<u>31,429.95</u>		53,742.88
Adjusted Bank Balance						<u><u>29,623,876.78</u></u>
Balance per Book						<u><u>29,623,876.78</u></u>


Prepared By:


JHONALYN D. ARELLANO
Administrative Asst. II

Checked By:


ALICIA M. GUTIERREZ
Administrative Asst. IV

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

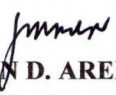
OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of August 31, 2020


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

Balance per Bank	38,486,253.45
Less: Outstanding Checks	-
Adjusted Bank Balance	<u>38,486,253.45</u>
Balance per Book	<u>38,486,253.45</u>


Prepared By:


JHONALYN D. ARELLANO
Admin. Asst. 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 August 31, 2020

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


Balance per Bank 1,494,386.73

Balance per Book 1,494,386.73

Prepared By:


JHONALYN D. ARELLANO
Admin. Asst. 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 August 31, 2020

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


Balance per Bank 645,297.35

Balance per Book 645,297.35

Prepared By:


JHONALYN D. ARELLANO
Admin. Asst. 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 August 31, 2020

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


Balance per Bank 68,568.15

Balance per Book 68,568.15


Prepared By:


JHONALYN D. ARELLANO
Admin. Asst. 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 August 31, 2020

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


Balance per Bank 345,017.72

Balance per Book 345,017.72

Prepared By:


JHONALYN D. ARELLANO
Admin. Asst. II

Checked By:


ALICIA M. GUTIERREZ
Adm.Asst. IV

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant


MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
Combined / Consolidated
For the Month Ended August 31, 2020

Revenue	
Tax Revenue	51,011,231.23
Share from Internal Revenue Collections	166,748,544.00
Share from Economic Zones	21,857,606.52
Service and Business Income	16,978,587.61
Shares, Grants and Donations	239,674.72
Miscellaneous Income	237,223.63
Total Revenue	<u>257,072,867.71</u>
Less: Current Operating Expenses	
Personnel Services	61,336,973.39
Maintenance and Other Operating Expenses	151,027,193.12
Financial Expenses	580,319.85
Non-cash Expenses	13,621,004.85
Current Operating Expenses	<u>226,565,491.21</u>
Surplus (Deficit) from Current Operation	30,507,376.50
Add (Deduct):	
Transfers, Assistance and Subsidy From	250,000.00
Transfers, Assistance and Subsidy To	(462,275.00)
Surplus(Deficit) for the period	<u><u>30,295,101.50</u></u>

Prepared by:


NEIL ALLEN S. LAPID
Accountant III

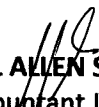
Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant


MUNICIPALITY OF DINALUPIHAN
Statement of Changes in Net Assets/Equity
Combined / Consolidated
For the Month Ended August 31, 2020

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2020	235,585,016.17
Add (Deduct):	
Prior Period Errors	<u>2,373,957.60</u>
Restated Balance	237,958,973.77
Add (Deduct):	
Surplus (Deficit) for the period	<u>30,295,101.50</u>
Balance at August 31, 2020	<u>268,254,075.27</u>

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, 2020

ASSETS

Current Assets

Cash and Cash Equivalents	152,989,240.33
Investments	21,196,577.01
Receivables	109,647,631.35
Inventories	1,593,348.61
Total Current Assets	<u>285,426,797.30</u>

Non-Current Assets

Receivables	6,100,000.00
Property, Plant and Equipment	203,481,581.18
Intangible Assets	806,896.12
Total Non-Current Assets	<u>210,388,477.30</u>

Total Assets	<u><u>495,815,274.60</u></u>
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LIABILITIES

Current Liabilities

Financial Liabilities	31,471,843.08
Inter-Agency Payables	49,710,665.47
Intra-Agency Payables	13,828.99
Trust Liabilities	30,655,660.85
Deferred Credits/Unearned Income	74,546,700.23
Total Current Liabilities	<u>186,398,698.62</u>

Non-Current Liabilities

Financial Liabilities	39,563,418.25
Other Payables	1,599,082.46
Total Non-Current Liabilities	<u>41,162,500.71</u>

Total Liabilities	<u>227,561,199.33</u>
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NET ASSETS/EQUITY

Government Equity	<u>268,254,075.27</u>
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Total Liabilities and Net Assets/Equity	<u><u>495,815,274.60</u></u>
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Prepared by:

Certified Correct:


NEIL ALLEN S. LAPID
Accountant III


SEVILLA O. BISLIG
Municipal Accountant


MUNICIPALITY OF DINALUPIHAN
Statement of Cash Flow
Combined / Consolidated
For the Month Ended August 31, 2020

	2020
Cash Flows from Operating Activities	
<i>Cash Inflows</i>	
Collection from taxpayers	51,011,231.23
Share from Internal Revenue Allotment	166,748,544.00
Share from Economic Zones	21,857,606.52
Receipts from business/service income	16,781,333.75
Shares, Grants and Donations	489,674.72
Interest Income	197,253.86
Miscellaneous Income	237,223.63
Other Receipts	39,680,319.01
Total Cash Inflows	297,003,186.72
<i>Cash Outflows</i>	
Payments to suppliers and creditors	142,274,027.85
Payments to employees	61,336,973.39
Financial Expenses	580,319.85
Subsidies and Donation	9,215,440.27
Other Expenses	75,443,707.67
Total Cash Outflows	288,850,469.03
Net Cash Flows from Operating Activities	8,152,717.69
Cash Flows from Investing Activities	
<i>Cash Outflows</i>	
Purchase/Construction of Property, Plant and Equipment	12,585,147.20
Total Cash Outflows	12,585,147.20
Net Cash Flows from Investing Activities	(12,585,147.20)
Cash Flows from Financing Activities	
<i>Cash Outflows</i>	
Payment of loan amortization	1,581,003.86
Total Cash Outflows	1,581,003.86
Net Cash Flows from Financing Activities	(1,581,003.86)
Total Cash Provided by Operating, Investing and Financing Activities	(6,013,433.37)
 Add: Cash at the Beginning of the year	 159,002,673.70
Cash, August 31, 2020	152,989,240.33

Prepared by:



NEIL ALLEN S. LAPID
Accountant III


Certified Correct:


SEVILA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
General Fund
For the Month Ended August 31, 2020

	2020
Revenue	
Tax Revenue	37,835,655.68
Share from Internal Revenue Collections	166,748,544.00
Share from Economic Zones	21,857,606.52
Service and Business Income	16,966,555.64
Shares, Grants and Donations	239,674.72
Miscellaneous Income	237,223.63
Total Revenue	243,885,260.19
Less: Current Operating Expenses	
Personnel Services	61,336,973.39
Maintenance and Other Operating Expenses	149,771,563.47
Financial Expenses	580,319.85
Non-cash Expenses	12,368,589.67
Current Operating Expenses	224,057,446.38
Surplus (Deficit) from Current Operation	19,827,813.81
Add (Deduct):	
Transfers, Assistance and Subsidy From	250,000.00
Transfers, Assistance and Subsidy to	(462,275.00)
Surplus(Deficit) for the period	19,615,538.81

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, 2020

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2020	213,566,897.88
Add (Deduct):	
Prior Period Errors	<u>2,546,318.63</u>
Restated Balance	216,113,216.51
Add (Deduct):	
Surplus (Deficit) for the period	<u>19,615,538.81</u>
Balance at August 31, 2020	<u>235,728,755.32</u>

Prepared by:


NEIL ALLEN S. LAPID
Accountant III

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Position
General Fund
As at August 31, 2020

	2020
ASSETS	
Current Assets	
Cash and Cash Equivalents	82,307,756.09
Investments	21,196,577.01
Receivables	74,769,539.68
Inventories	1,593,348.61
Total Current Assets	179,867,221.39
Non-Current Assets	
Receivables	6,100,000.00
Property, Plant and Equipment	186,513,369.56
Intangible Assets	806,896.12
Total Non-Current Assets	193,420,265.68
Total Assets	373,287,487.07
LIABILITIES	
Current Liabilities	
Financial Liabilities	29,370,450.33
Inter-Agency Payables	7,136,333.24
Intra-Agency Payables	2,228.99
Trust Liabilities	21,417,693.32
Deferred Credits/Unearned Income	39,683,706.89
Total Current Liabilities	97,610,412.77
Non-Current Liabilities	
Financial Liabilities	39,563,418.25
Other Payables	384,900.73
Total Non-Current Liabilities	39,948,318.98
Total Liabilities	137,558,731.75
NET ASSETS/EQUITY	
Government Equity	235,728,755.32
Total Liabilities and Net Assets/Equity	373,287,487.07

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, 2020

	2020
Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	37,835,655.68
Share from Internal Revenue Allotment	166,748,544.00
Share from Economic Zones	21,857,606.52
Receipts from business/service income	16,781,333.75
Shares, Grants and Donations	489,674.72
Interest Income	185,221.89
Miscellaneous Income	237,223.63
Other Receipts	36,598,496.36
Total Cash Inflows	280,733,756.55
Cash Outflows	
Payments to suppliers and creditors	141,018,398.20
Payments to employees	61,336,973.39
Financial Expenses	580,319.85
Subsidies and Donation	9,215,440.27
Other Expenses	63,817,959.15
Total Cash Outflows	275,969,090.86
Net Cash Flows from Operating Activities	4,764,665.69
 Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	1,101,096.40
Total Cash Outflows	1,101,096.40
Net Cash Flows from Investing Activities	(1,101,096.40)
 Cash Flows from Financing Activities	
Cash Outflows	
Payment of loan amortization	1,581,003.86
Total Cash Outflows	1,581,003.86
Net Cash Flows from Financing Activities	(1,581,003.86)
 Total Cash Provided by Operating, Investing and Financing Activities	2,082,565.43
 Add: Cash at the Beginning of the year	80,225,190.66
Cash, August 31, 2020	82,307,756.09

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, 2020

Revenue	
Tax Revenue	13,175,575.55
Interest Income	<u>12,031.97</u>
Total Revenue	<u>13,187,607.52</u>
Less: Current Operating Expenses	
Maintenance and other Operating Expenses	1,255,629.65
Non-cash Expenses	<u>1,252,415.18</u>
Current Operating Expenses	<u>2,508,044.83</u>
Surplus (Deficit) from Current Operation	10,679,562.69
Add (Deduct):	
Transfers, Assistance and Subsidy To	<u>-</u>
Surplus(Deficit) for the period	<u><u>10,679,562.69</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, 2020

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2020	22,018,118.29
Add (Deduct)	
Prior Period Errors	(172,361.03)
Restated Balance	<u>21,845,757.26</u>
Add (Deduct) Changes in net assets/equity during the year	
Transfer of Other Infrastructure Projects	-
Surplus (Deficit) for the period	<u>10,679,562.69</u>
Total recognized revenue and expenses for the period	
Balance at August 31, 2020	<u><u>32,525,319.95</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, 2020

ASSETS

Current Assets

Cash and Cash Equivalents	29,640,320.84
Receivables	<u>34,878,091.67</u>
Total Current Assets	<u>64,518,412.51</u>

Non-Current Assets

Property, Plant and Equipment	<u>5,484,160.82</u>
Total Non-Current Assets	<u>5,484,160.82</u>

Total Assets	<u><u>70,002,573.33</u></u>
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LIABILITIES

Current Liabilities

Financial Liabilities	2,090,671.91
Inter-Agency Payables	471,658.63
Intra-Agency Payables	11,600.00
Trust Liabilities	40,329.50
Deferred Credits/Unearned Income	<u>34,862,993.34</u>
Total Current Liabilities	<u>37,477,253.38</u>

Total Liabilities	<u>37,477,253.38</u>
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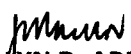
NET ASSETS/EQUITY


Government Equity	<u>32,525,319.95</u>
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Total Liabilities and Net Assets/Equity	<u><u>70,002,573.33</u></u>
---	-----------------------------

Prepared by:

Certified Correct:


JHONALYN D. ARELLANO
Administrative Asst. II


SEVILLA O. BISLIG
Municipal Accountant

Municipality of Dinalupihan
Statement of Cash Flows
SPECIAL EDUCATION FUND
For the Month Ended August 31, 2020

Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	13,175,575.55
Interest Income	12,031.97
Other Receipts	44,948.92
Total Cash Inflows	13,232,556.44
Cash Outflows	
Payment of expenses	
Payment to suppliers and creditors	1,255,629.65
Other Expenses	3,775,717.07
Total Cash Outflows	5,031,346.72
Net Cash Flows from Operating Activities	8,201,209.72
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	-
Net Cash Flows from Investing Activities	-
Total Cash Provided by Operating, Investing and Financing Activities	8,201,209.72
Add: Cash at the Beginning of the year	21,439,111.12
Cash, August 31, 2020	29,640,320.84

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

Dinalupihan, Bataan
Statement of Financial Position
Trust Fund
As at August 31, 2020

	2020
ASSETS	
<i>Current Assets</i>	
Cash and Cash Equivalents	41,041,163.40
Total Current Assets	<u>41,041,163.40</u>
<i>Non-Current Assets</i>	
Property, Plant and Equipment	11,484,050.80
Total Non-Current Assets	<u>11,484,050.80</u>
Total Assets	<u><u>52,525,214.20</u></u>
LIABILITIES	
<i>Current Liabilities</i>	
Financial Liabilities	10,720.84
Inter-Agency Payables	42,102,673.60
Trust Liabilities	9,197,638.03
Total Current Liabilities	<u>51,311,032.47</u>
<i>Non-Current Liabilities</i>	
Other Payables	1,214,181.73
Total Non-Current Liabilities	<u>1,214,181.73</u>
Total Liabilities	52,525,214.20
NET ASSETS/EQUITY	
Government Equity	-
Total Liabilities and Net Assets/Equity	<u><u>52,525,214.20</u></u>

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, 2020

Cash Flows from Operating Activities :

Cash Inflows :	
Other Receipts	3,036,873.73
Total Cash Inflows	<u>3,036,873.73</u>
Cash Outflows :	
Other Disbursements	7,850,031.45
Total Cash Outflows	<u>7,850,031.45</u>
Net Cash Flows from Operating Activities	<u>(4,813,157.72)</u>

Cash Flows from Investing Activities :


Cash Outflows :	
Purchase of Property, Plant and Equipment and Construction of Public Infrastructures	11,484,050.80
Total Cash Outflows	<u>11,484,050.80</u>
Net Cash Flows from Investing Activities	<u>(11,484,050.80)</u>

Net Increase in Cash	<u>(16,297,208.52)</u>
Add : Cash, January 01, 2020	<u>57,338,371.92</u>
Cash, August 31, 2020	<u><u>41,041,163.40</u></u>

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, 2020

GENERAL FUND



Code: 100

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	85,221.99	
Petty Cash Fund	1-01-01-020	200,000.00	
Cash in Bank - Local Currency, Current Account	1-01-02-010	82,022,534.10	
Cash in Bank -Local Currency, Time Deposits	1-02-01-010	21,196,577.01	
Accounts Receivable	1-03-01-010	6,698,533.22	
Real Property Tax Receivable	1-03-01-020	39,678,305.40	
Loans Receivable - Others	1-03-01-990	35,840.03	
Due from Other Funds	1-03-04-050	14,075.90	
Advances for Operating Expenses	1-03-05-010	37,495.00	
Advances for Payroll	1-03-05-020	430,659.14	
Advances to Special Disbursing Officer	1-03-05-030	6,411,607.00	
Advances for Officers and Employees	1-03-05-040	30,800.00	
Receivables - Disallowances/Charges	1-03-06-010	27,402,613.97	
Due from Officers and Employees	1-03-06-020	158,753.03	
Other Receivables	1-03-06-990	6,697.02	
Food Supplies for Distribution	1-04-02-010	207,575.51	
Office Supplies Inventory	1-04-04-010	379,932.44	
Accountable Forms, Plates and Stickers	1-04-04-020	107,250.62	
Drugs and Medicines Inventory	1-04-04-060	887,550.04	
Other Supplies and Materials Inventory	1-04-04-990	11,040.00	
Land	1-07-01-010	52,138,693.53	
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	32,672,934.50	
Slaughterhouses	1-07-04-050	12,088,545.11	
Other Structures	1-07-04-990	28,747,709.28	
Machinery	1-07-05-010	10,422,499.00	
Office Equipment	1-07-05-020	10,610,741.34	
Information and Communication Technology Equipment	1-07-05-030	11,393,869.23	
Agricultural and Forestry Equipment	1-07-05-040	3,391,830.09	
Communication Equipment	1-07-05-070	4,188,871.20	
Disaster Response and Rescue Equipment	1-07-05-090	17,594,976.75	
Military, Police and Security Equipment	1-07-05-100	384,010.00	
Medical Equipment	1-07-05-110	4,597,734.25	
Technical and Scientific Equipment	1-07-05-140	23,900.00	
Other Machinery and Equipment	1-07-05-990	2,466,244.00	
Motor Vehicles	1-07-06-010	10,155,700.00	
Furniture and Fixtures	1-07-07-010	4,104,307.81	
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	806,896.12	
Other Property, Plant and Equipment	1-07-99-990	12,657,871.32	
Allowance for Doubtful Accounts	301		35,840.03
Accumulated Depreciation - Buildings	1-07-04-011		5,211,557.79
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031		1,251,170.03
Accumulated Depreciation - Markets	1-07-04-041		21,553,705.75
Accumulated Depreciation - Slaughterhouses	1-07-04-051		1,000,813.77
Accumulated Depreciation - Other Structures	1-07-04-991		10,501,106.53

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Accumulated Depreciation - Machinery	1-07-05-011		2,686,146.78
Accumulated Depreciation - Office Equipment	1-07-05-021		3,783,444.52
Accumulated Depreciation - Information and Communication T	1-07-05-031		5,805,004.55
Accumulated Depreciation - Agricultural and Forestry Equipme	1-07-05-041		630,971.32
Accumulated Depreciation - Communication Equipment	1-07-05-071		1,488,013.36
Accumulated Depreciation - Disaster Response and Rescue E	1-07-05-091		5,440,650.30
Accumulated Depreciation - Military, Police and Security Equip	1-07-05-101		109,442.88
Accumulated Depreciation - Medical Equipment	1-07-05-111		767,850.08
Accumulated Depreciation - Technical and Scientific Equipme	1-07-05-141		16,650.48
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		691,259.27
Accumulated Depreciation - Motor Vehicles	1-07-06-011		4,024,739.75
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		1,240,969.90
Accumulated Depreciation - Other Property, Plant and Equipm	1-07-99-991		492,028.41
Accounts Payable	2-01-01-010		28,217,297.79
Due to Officers and Employees	2-01-01-020		838,713.57
Leave Benefits Payable	2-01-01-110		314,438.97
Loans Payable - Domestic	2-01-02-040		39,563,418.25
Due to BIR	2-02-01-010		1,122,606.86
Due to GSIS	2-02-01-020		1,694,111.02
Due to Pag-IBIG	2-02-01-030		1,558,009.48
Due to PhilHealth	2-02-01-040		133,503.72
Due to NGAs	2-02-01-050		862.06
Due to GOCCs	2-02-01-060		74,532.85
Due to LGUs	2-02-01-070		2,552,707.25
Due to Other Funds	2-03-01-010		2,228.99
Trust Liabilities	2-04-01-010		355,000.00
Trust Liabilities - Disaster Risk Reduction and Management Fu	2-04-01-020		20,843,568.00
Guaranty/Security Deposits Payable	2-04-04-040		219,125.32
Deferred Real Property Tax	2-05-01-010		39,683,706.89
Other Payables	2-99-99-990		384,900.73
Government Equity	3-01-01-010		213,566,897.88
Prior Period Adjustment	3-01-01-020		2,546,318.63
Community Tax	4-01-01-050		1,469,991.74
Real Property Tax- Basic	4-01-02-040		10,511,176.20
Discount on Real Property Tax- Basic	4-01-02-041	657,465.40	
Business Tax	4-01-03-030		25,595,599.48
Amusement Tax	4-01-03-060		109,604.00
Franchise Tax	4-01-03-070		120,000.00
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		686,749.66
Share from Internal Revenue Collections (IRA)	4-01-06-010		166,748,544.00
Share from Economic Zones	4-01-06-050		21,857,606.52
Permit Fees	4-02-01-010		4,971,574.05
Registration Fees	4-02-01-020		468,574.00
Clearance and Certification Fees	4-02-01-040		1,946,650.00
Supervision and Regulation Enforcement Fees	4-02-01-070		280,400.00
Inspection Fees	4-02-01-100		1,772,900.00
Fees for Sealing and Licensing of Weights and Measures	4-02-01-160		710.00
Other Service Income	4-02-01-990		363,514.00
Rent Income	4-02-02-050		91,562.75
Parking Fees	4-02-02-120		811,590.00
Receipt from Market Operations	4-02-02-140		2,915,540.45
Receipt from Slaughterhouse Operation	4-02-02-150		656,955.00

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Receipt from Cemetery Operations	4-02-02-160		324,697.50
Garbage Fees	4-02-02-190		2,176,666.00
Interest Income	4-02-02-220		185,221.89
Subsidy from Local Government Units	4-03-01-020		250,000.00
Share from PCSO	4-04-01-020		239,674.72
Miscellaneous Income	4-06-01-010		237,223.63
Salaries and Wages - Regular	5-01-01-010	39,138,414.80	
Personal Economic Relief Allowance (PERA)	5-01-02-010	3,018,272.73	
Representation Allowance (RA)	5-01-02-020	1,476,700.00	
Transportation Allowance (TA)	5-01-02-030	1,476,700.00	
Hazard Pay	5-01-02-110	2,065,703.00	
Clothing/Uniform Allowance	5-01-02-040	1,134,000.00	
Subsistence Allowance	5-01-02-050	517,536.39	
Laundry Allowance	5-01-02-060	51,600.00	
Overtime and Night Pay	5-01-02-130	382,908.57	
Other Bonuses and Allowances	5-01-02-990	4,887,655.00	
Retirement and Life Insurance Premiums	5-01-03-010	4,698,698.69	
Pag-IBIG Contributions	5-01-03-020	783,116.44	
PhilHealth Contributions	5-01-03-030	521,775.24	
Employees Compensation Insurance Premiums	5-01-03-040	150,936.53	
Other Personnel Benefits	5-01-04-990	1,032,956.00	
Traveling Expenses - Local	5-02-01-010	431,510.66	
Training Expenses	5-02-02-010	264,800.00	
Office Supplies Expenses	5-02-03-010	139,122.34	
Accountable Forms Expenses	5-02-03-020	122,185.69	
Welfare Goods Expenses	5-02-03-060	45,354,863.63	
Drugs and Medicines Expenses	5-02-03-070	12,319,817.70	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	8,995,441.80	
Fuel, Oil and Lubricants Expenses	5-02-03-090	2,247,094.63	
Other Supplies and Materials Expenses	5-02-03-990	2,071,758.79	
Water Expenses	5-02-04-010	152,432.95	
Electricity Expenses	5-02-04-020	3,370,233.19	
Postage and Courier Services	5-02-05-010	1,406.00	
Telephone Expenses	5-02-05-020	1,165,445.51	
Internet Subscription Expenses	5-02-05-030	171,788.67	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	774.33	
Awards/Rewards Expenses	5-02-06-010	15,000.00	
Prizes	5-02-06-020	32,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	664,604.73	
Other Professional Services	5-02-11-990	1,308,950.00	
Environment/Sanitary Services	5-02-12-010	14,040,620.00	
Janitorial Services	5-02-12-020	3,983,356.29	
Security Services	5-02-12-030	7,002,817.10	
Other General Services	5-02-12-990	19,000,106.64	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	519,259.00	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	22,971.00	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	729,822.96	
Subsidy to Local Government Units	5-02-14-030	462,275.00	
Taxes, Duties and Licenses	5-02-16-010	24,631.30	
Fidelity Bond Premiums	5-02-16-020	221,475.00	
Insurance Expenses	5-02-16-030	1,154,563.97	
Advertising Expenses	5-02-99-010	69,744.00	

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Printing and Publication Expenses	5-02-99-020	90,164.00	
Representation Expenses	5-02-99-030	3,146,050.30	
Rent Expenses	5-02-99-050	569,370.00	
Membership Dues and Contributions to Organizations	5-02-99-060	94,300.00	
Donations	5-02-99-080	8,753,165.27	
Other Maintenance and Operating Expenses	5-02-99-990	11,519,916.02	
Interest Expenses	5-03-01-020	580,319.85	
Depreciation- Buildings and Other Structures	5-05-01-040	5,502,043.71	
Depreciation-Machinery and Equipment	5-05-01-050	5,690,515.63	
Depreciation - Transportation Equipment	5-05-01-060	838,393.12	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	294,747.92	
Depreciation - Other Property, Plant and Equipment	5-05-01-990	42,889.29	
TOTAL>>		665,196,039.35	665,196,039.35


PREPARED BY :	CERTIFIED CORRECT:
 NORA G. VILLEN Administrative Assistant IV	 SEVILLA O. BISLIG Municipal Accountant

**Municipality of Dinalupihan
SPECIAL EDUCATION FUND
TRIAL BALANCE
For the month of AUGUST 2020**


ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	16,444.06	
Cash in Bank - Local Currency, Current Account	1-01-02-010	29,623,876.78	
Special Education Tax Receivable	1-03-01-030	34,767,171.27	
Advances to Special Disbursing Officer	1-03-05-030	6,000.00	
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		226,637.04
Office Equipment	1-07-05-020	2,112,211.65	
Accumulated Depreciation - Office Equipment	1-07-05-021		940,690.91
Information and Communication Technology Equipment	1-07-05-030	2,596,323.91	
Accumulated Depreciation - Information and Communication T	1-07-05-031		1,428,988.73
Sports Equipment	1-07-05-130	40,000.00	
Accumulated Depreciation - Sports Equipment	1-07-05-131		15,516.34
Technical and Scientific Equipment	1-07-05-140	88,500.00	
Accumulated Depreciation - Technical and Scientific Equipment	1-07-05-141		23,037.48
Other Machinery and Equipment	1-07-05-990	355,629.00	
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		175,874.47
Furniture and Fixtures	1-07-07-010	2,450,232.18	
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		643,156.93
Books	1-07-07-020	1,172,260.00	
Accumulated Depreciation - Books	1-07-07-021		454,254.22
Other Property, Plant and Equipment	1-07-99-990	423,134.71	
Accumulated Depreciation - Other Property, Plant and Equipme	1-07-99-991		101,580.13
Accounts Payable	2-01-01-010		2,090,471.91
Due to Officers and Employees	2-01-01-020		200.00
Due to BIR	2-02-01-010		32,268.92
Due to Pag-IBIG	2-02-01-030		600.00
Due to GOCCs	2-02-01-060		1,080.00
Due to LGUs	2-02-01-070		437,709.71
Due to Other Funds	2-03-01-010		11,600.00
Guaranty/Security Deposits Payable	2-04-04-040		40,329.50
Deferred Special Education Tax	2-05-01-020		34,862,993.34
Government Equity	3-01-01-010		22,018,118.29
Prior Period Adjustment	3-01-01-020	172,361.03	
Special Education Tax	4-01-02-050		13,066,806.89
Discount on Special Education Tax	4-01-02-051	903,473.31	
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		1,012,241.97
Interest Income	4-02-02-220		12,031.97
Training Expenses	5-02-02-010	78,520.00	
Water Expenses	5-02-04-010	2,563.40	
Electricity Expenses	5-02-04-020	22,299.29	
Internet Subscription Expenses	5-02-05-030	16,107.96	
Repairs and Maintenance - Land Improvements	5-02-13-020	108,119.00	

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	94,275.00	
Internet Subscription Expenses	5-02-05-030	3,315.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	553,430.00	
Other General Services	5-02-12-990	377,000.00	
Depreciation - Land Improvements	5-05-01-020	32,376.72	
Depreciation - Machinery and Equipment	5-05-01-050	778,934.50	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	441,103.96	
GRAND TOTAL>>		77,596,188.75	77,596,188.75

Prepared by:


JHONALYN D. ARELLANO
 Administrative Asst. II

Certified Correct:


SEVILLA O. BISLIG
 Municipal Accountant

Municipality of Dinalupihan
TRUST FUND
Trial Balance
For the month of AUGUST, 2020

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	1,640.00	
Cash in Bank - Local Currency Current Account	1-01-02-010	41,039,523.40	
Loans Receivable- Others	1-03-01-990	94,450.00	
Road Networks	1-07-03-010	11,484,050.80	
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 BIR	2-02-01-010		674,739.31
Due to Philhealth	2-02-01-040		1,080.00
Due to NGAs	2-02-01-050		20,549,277.84
Due to LGUs	2-02-01-070		20,877,576.45
Guaranty/Security/Deposits Payable	2-04-04-040		611,575.99
Trust Liabilities- DRRMF	2-04-01-020		7,965,082.03
Trust Liabilities	2-04-01-010		620,980.01
Other Payables	2-99-99-990		1,214,181.73
GRAND TOTAL>>		52,619,664.20	52,619,664.20

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 August 31, 2020**


Municipal Government of DINALUPIHAN, BATAAN

Particulars	LDRRMF		From Other Sources	Total
	Quick Response Fund (30%)	Mitigation Fund (70%)		
A. Source of Funds				
Current Appropriation				
Original Appropriation	5,790,459.18	13,511,071.43		19,301,530.61
Supplemental Budget no. 1	6,213,409.69	14,497,955.95		20,711,365.64
Supplemental Budget no. 3	2,413,016.95	5,630,372.87		8,043,389.82
Realignment from 20% Development Fund			19,962,321.96	19,962,321.96
Continuing Appropriation				
Transferred to the Special Trust Fund	8,964,647.13	4,273,971.94		13,238,619.07
Total Funds Available	23,381,532.95	37,913,372.19	19,962,321.96	81,257,227.10
B. Utilization				
CURRENT APPROPRIATION:				
70% Preparedness Program				
Reorganization/Strengthening of MDRRMC				
Review and Updating of DRRM and Cont Plan		158,805.00		158,805.00
Environmental Mitigation Measures		22,512.00		22,512.00
Fire Prevention Month		28,000.00		28,000.00
Fight against COVID-19		2,732,804.72		2,732,804.72
Standby Goods for Relief Operation & Assistance				
Fight against COVID-19		3,607,115.00		3,607,115.00
Procurement of Equip, Tools, Supplies and Materials				
African Swine Flu		14,996.25		14,996.25
Emergency Preparedness (Typhoon)		199,000.00		199,000.00
Taal Volcano Ashfall		87,500.00		87,500.00
Fight against COVID-19		18,153,237.60		18,153,237.60
During Disaster Program				
Search, Rescue and Retrieval Operations				-
Monitoring and Reporting				-
African Swine Flu Related Activities	1,077,346.72			1,077,346.72
Fight against COVID-19	10,219,205.23	2,567,614.60	19,738,429.18	32,525,249.01
Post Disaster Program				
Slideslope protection				-
Sandbagging				-
Desilting earthcanal				-
Total Utilization Current Appropriation	11,296,551.95	27,571,585.17	19,738,429.18	58,606,566.30
CONTINUING APPROPRIATION:				
Relief Operation & Assistance				-
Fight against COVID-19	5,273,537.04			5,273,537.04
Total Utilization of Continuing Appropriation	5,273,537.04	-	-	5,273,537.04
Total Utilization	16,570,088.99	27,571,585.17	19,738,429.18	63,880,103.34
Unutilized Current Appropriation	3,120,333.87	6,067,815.08	223,892.78	9,412,041.73
Unutilized Continuing Appropriation	3,691,110.09	4,273,971.94	-	7,965,082.03
Total Unutilized Balance	6,811,443.96	10,341,787.02	223,892.78	17,377,123.76

Prepared by:


MICHIKO M. SIBUG
Accountant III

Certified Correct :


SEVELA O. BISLIG
Municipal Accountant