

Aum

Bism rely



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

February 10, 2021

FOR : HON. MARIA ANGELA S. GARCIA
Municipal Mayor

FROM : SEVILLA O. BISLIG
Municipal Accountant

SUBJECT : REPORTS AS OF JANUARY 2021

Submitting herewith the financial statements for JANUARY 2021 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

10-2-21

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

	<u>2021</u>
Revenue	
Tax Revenue	21,176,727.81
Share from Internal Revenue Collections	22,339,460.00
Service and Business Income	8,743,728.83
Miscellaneous Income	<u>64,130.47</u>
Total Revenue	52,324,047.11
Less: Current Operating Expenses	
Personnel Services	7,179,118.80
Maintenance and Other Operating Expenses	2,405,745.43
Non-cash Expenses	<u>1,582,753.12</u>
Current Operating Expenses	<u>11,167,617.35</u>
Surplus (Deficit) from Current Operation	41,156,429.76
Add (Deduct):	
Transfers, Assistance and Subsidy From	-
Transfers, Assistance and Subsidy to	<u>-</u>
Surplus(Deficit) for the period	<u>41,156,429.76</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
General Fund
For the Month Ended January 31, 2021

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2021	201,163,097.56
Add (Deduct):	
Prior Period Errors	<u>38,288.70</u>
Restated Balance	201,201,386.26
Add (Deduct):	
Surplus (Deficit) for the period	<u>41,156,429.76</u>
Balance at January 31, 2021	<u>242,357,816.02</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 January 31, 2021

	<u>2021</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	93,721,348.33
Investments	21,244,935.86
Receivables	105,639,855.95
Inventories	<u>5,518,447.47</u>
Total Current Assets	<u>226,124,587.61</u>
Non-Current Assets	
Property, Plant and Equipment	194,094,445.60
Intangible Assets	<u>2,480,896.12</u>
Total Non-Current Assets	<u>196,575,341.72</u>
Total Assets	<u>422,699,929.33</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	64,926,365.41
Inter-Agency Payables	11,737,477.06
Trust Liabilities	576,970.32
Deferred Credits/Unearned Income	<u>64,717,158.65</u>
Total Current Liabilities	<u>141,957,971.44</u>
Non-Current Liabilities	
Financial Liabilities	37,958,699.34
Other Payables	<u>425,442.53</u>
Total Non-Current Liabilities	<u>38,384,141.87</u>
Total Liabilities	180,342,113.31
NET ASSETS/EQUITY	
Government Equity	<u>242,357,816.02</u>
Total Liabilities and Net Assets/Equity	<u>422,699,929.33</u>

Prepared by:


NEIL ALLEN S. LAPID
Accountant III

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

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

	2021
Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	21,176,727.81
Share from Internal Revenue Allotment	22,339,460.00
Receipts from business/service income	8,741,968.21
Interest Income	1,760.62
Miscellaneous Income	64,130.47
Other Receipts	41,197,750.69
Total Cash Inflows	93,521,797.80
Cash Outflows	
Payments to suppliers and creditors	2,121,045.43
Payments to employees	7,179,118.80
Subsidies and Donation	284,700.00
Other Expenses	39,991,337.76
Total Cash Outflows	49,576,201.99
Net Cash Flows from Operating Activities	43,945,595.81
 Total Cash Provided by Operating, Investing and Financing Activities	 43,945,595.81
 Add: Cash at the Beginning of the year	 49,775,752.52
Cash, January 31, 2021	93,721,348.33

Prepared by:


NEIL ALVENS, LAPID
Accountant III

Certified Correct: .


SEVIELA O. BISLIG
Municipal Accountant

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

Revenue	
Tax Revenue	4,475,883.11
Total Revenue	<u>4,475,883.11</u>
Less: Current Operating Expenses	
Maintenance and other Operating Expenses	-
Non-cash Expenses	224,525.60
Current Operating Expenses	<u>224,525.60</u>
Surplus (Deficit) from Current Operation	4,251,357.51
Add (Deduct):	
Transfers, Assistance and Subsidy To	-
Surplus(Deficit) for the period	<u><u>4,251,357.51</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 January 31, 2021

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2020	19,850,485.86
Add (Deduct)	
Prior Period Errors	(244.42)
Restated Balance	19,850,241.44
Add (Deduct) Changes in net assets/equity during the year	
Transfer of Other Infrastructure Projects	-
Surplus (Deficit) for the period	4,251,357.51
Total recognized revenue and expenses for the period	
Balance at January 31, 2021	24,101,598.95

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
For the Month Ended January 31, 2021

ASSETS	
Current Assets	
Cash and Cash Equivalents	21,330,940.22
Receivables	<u>60,942,183.13</u>
Total Current Assets	<u>82,273,123.35</u>
Non-Current Assets	
Property, Plant and Equipment	<u>15,923,809.18</u>
Total Non-Current Assets	<u>15,923,809.18</u>
Total Assets	<u><u>98,196,932.53</u></u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	8,689,843.28
Inter-Agency Payables	4,404,513.97
Intra-Agency Payables	200.00
Trust Liabilities	129,711.90
Deferred Credits/Unearned Income	<u>60,871,064.43</u>
Total Current Liabilities	<u>74,095,333.58</u>
Total Liabilities	<u>74,095,333.58</u>
NET ASSETS/EQUITY	
Government Equity	<u>24,101,598.95</u>
Total Liabilities and Net Assets/Equity	<u><u>98,196,932.53</u></u>

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

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

Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	4,475,883.11
Other Receipts	1,690,029.70
Total Cash Inflows	6,165,912.81
Cash Outflows	
Payment of expenses	
Payment to suppliers and creditors	-
Other Expenses	218,134.70
Total Cash Outflows	218,134.70
Net Cash Flows from Operating Activities	5,947,778.11
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	5,947,778.11
Add: Cash at the Beginning of the year	15,383,162.11
Cash, January 31, 2021	21,330,940.22

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 January 31, 2021

	2021
ASSETS	
<i>Current Assets</i>	
Cash and Cash Equivalents	47,884,344.34
Total Current Assets	<u>47,884,344.34</u>
Total Assets	<u><u>47,884,344.34</u></u>
LIABILITIES	
<i>Current Liabilities</i>	
Financial Liabilities	10,720.84
Inter-Agency Payables	40,343,499.80
Trust Liabilities	6,193,941.97
Total Current Liabilities	<u>46,548,162.61</u>
<i>Non-Current Liabilities</i>	
Other Payables	1,336,181.73
Total Non-Current Liabilities	<u>1,336,181.73</u>
Total Liabilities	47,884,344.34
NET ASSETS/EQUITY	
Government Equity	-
Total Liabilities and Net Assets/Equity	<u><u>47,884,344.34</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 January 31, 2021

Cash Flows from Operating Activities :

Cash Inflows :	
Other Receipts	<u>149,935.36</u>
Total Cash Inflows	<u>149,935.36</u>
Cash Outflows :	
Other Disbursements	<u>243,898.00</u>
Total Cash Outflows	<u>243,898.00</u>
Net Cash Flows from Operating Activities	<u>(93,962.64)</u>
Net Increase in Cash	(93,962.64)
Add : Cash, January 01, 2021	<u>47,978,306.98</u>
Cash, January 31, 2021	<u><u>47,884,344.34</u></u>

Prepared by:


NEIL ALLEN S. LAPID
Accountant III

Certified Correct :


SEVILA O. BISLIG
Municipal Accountant

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

Revenue	
Tax Revenue	25,652,610.92
Share from Internal Revenue Collections	22,339,460.00
Service and Business Income	8,743,728.83
Miscellaneous Income	64,130.47
Total Revenue	<u>56,799,930.22</u>
Less: Current Operating Expenses	
Personnel Services	7,179,118.80
Maintenance and Other Operating Expenses	2,405,745.43
Non-cash Expenses	1,807,278.72
Current Operating Expenses	<u>11,392,142.95</u>
Surplus (Deficit) from Current Operation	45,407,787.27
Add (Deduct):	
Transfers, Assistance and Subsidy From	-
Transfers, Assistance and Subsidy To	-
Surplus(Deficit) for the period	<u><u>45,407,787.27</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 January 31, 2021

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2021	221,013,583.42
Add (Deduct):	
Prior Period Errors	<u>38,044.28</u>
Restated Balance	221,051,627.70
Add (Deduct):	
Surplus (Deficit) for the period	<u>45,407,787.27</u>
Balance at January 31, 2021	<u>266,459,414.97</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 January 31, 2021

ASSETS

Current Assets

Cash and Cash Equivalents	162,936,632.89
Investments	21,244,935.86
Receivables	166,582,039.08
Inventories	5,518,447.47
Total Current Assets	<u>356,282,055.30</u>

Non-Current Assets

Property, Plant and Equipment	210,018,254.78
Intangible Assets	2,480,896.12
Total Non-Current Assets	<u>212,499,150.90</u>

Total Assets	<u><u>568,781,206.20</u></u>
---------------------	-------------------------------------

LIABILITIES

Current Liabilities

Financial Liabilities	73,626,929.53
Inter-Agency Payables	56,485,490.83
Intra-Agency Payables	200.00
Trust Liabilities	6,900,624.19
Deferred Credits/Unearned Income	125,588,223.08
Total Current Liabilities	<u>262,601,467.63</u>

Non-Current Liabilities

Financial Liabilities	37,958,699.34
Other Payables	1,761,624.26
Total Non-Current Liabilities	<u>39,720,323.60</u>

Total Liabilities	<u>302,321,791.23</u>
--------------------------	------------------------------

NET ASSETS/EQUITY

Government Equity	<u>266,459,414.97</u>
-------------------	-----------------------

Total Liabilities and Net Assets/Equity	<u><u>568,781,206.20</u></u>
--	-------------------------------------

Prepared by:


NEIL ALLEN S. LAPID
Accountant III

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant


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

	<u>2021</u>
Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	25,652,610.92
Share from Internal Revenue Allotment	22,339,460.00
Receipts from business/service income	8,741,968.21
Interest Income	1,760.62
Miscellaneous Income	64,130.47
Other Receipts	43,037,715.75
Total Cash Inflows	<u>99,837,645.97</u>
Cash Outflows	
Payments to suppliers and creditors	2,121,045.43
Payments to employees	7,179,118.80
Subsidies and Donation	284,700.00
Other Expenses	40,453,370.46
Total Cash Outflows	<u>50,038,234.69</u>
Net Cash Flows from Operating Activities	<u>49,799,411.28</u>
Total Cash Provided by Operating, Investing and Financing Activities	<u>49,799,411.28</u>
Add: Cash at the Beginning of the year	<u>113,137,221.61</u>
Cash, January 31, 2021	<u><u>162,936,632.89</u></u>

Prepared by:


NEIL ALLEN S. RAPID
Accountant III

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN, BATAAN

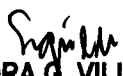

TRIAL BALANCE
For the Month of January 2021

GENERAL FUND

Code: 100

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	654,039.22	
Petty Cash Fund	1-01-01-020	200,000.00	
Cash in Bank - Local Currency, Current Account	1-01-02-010	92,867,309.11	
Cash in Bank -Local Currency, Time Deposits	1-02-01-010	21,244,935.86	
Accounts Receivable	1-03-01-010	6,591,039.18	
Real Property Tax Receivable	1-03-01-020	64,730,030.30	
Loans Receivable - Others	1-03-01-990	30,840.03	
Advances for Operating Expenses	1-03-05-010	192,600.00	
Advances for Payroll	1-03-05-020	133,181.28	
Advances to Special Disbursing Officer	1-03-05-030	188,400.00	
Receivables - Disallowances/Charges	1-03-06-010	27,402,613.97	
Due from Officers and Employees	1-03-06-020	6,366,294.20	
Other Receivables	1-03-06-990	35,697.02	
Welfare Goods for Distribution	1-04-02-020	4,239,549.76	
Office Supplies Inventory	1-04-04-010	393,098.95	
Accountable Forms, Plates and Stickers	1-04-04-020	144,076.84	
Drugs and Medicines Inventory	1-04-04-060	731,026.92	
Other Supplies and Materials Inventory	1-04-04-990	10,695.00	
Land	1-07-01-010	52,138,693.53	
Buildings	1-07-04-010	18,406,437.65	
School Buildings	1-07-04-020	4,310,548.82	
Hospitals and Health Centers	1-07-04-030	14,759,259.70	
Markets	1-07-04-040	32,672,934.50	
Slaughterhouses	1-07-04-050	12,088,545.11	
Other Structures	1-07-04-990	28,356,987.46	
Machinery	1-07-05-010	11,086,200.00	
Office Equipment	1-07-05-020	10,867,657.34	
Information and Communication Technology Equipment	1-07-05-030	11,485,725.23	
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	17,660,196.75	
Military, Police and Security Equipment	1-07-05-100	1,022,160.00	
Medical Equipment	1-07-05-110	5,209,814.25	
Technical and Scientific Equipment	1-07-05-140	23,900.00	
Other Machinery and Equipment	1-07-05-990	2,127,064.00	
Motor Vehicles	1-07-06-010	8,645,000.00	
Furniture and Fixtures	1-07-07-010	4,184,065.41	
Construction in Progress - Infrastructure Assets	1-07-10-020	3,213,287.08	
Construction in Progress - Buildings and Other Structures	1-07-10-030	4,956,825.75	
Computer Software	1-09-01-020	2,480,896.12	
Other Property, Plant and Equipment	1-07-99-990	12,930,607.72	
Allowance for Doubtful Accounts	301		30,840.03
Accumulated Depreciation - Buildings	1-07-04-011		5,187,596.71
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031		1,426,779.03
Accumulated Depreciation - Markets	1-07-04-041		22,982,697.65
Accumulated Depreciation - Slaughterhouses	1-07-04-051		1,158,513.00
Accumulated Depreciation - Other Structures	1-07-04-991		11,177,158.75
Accumulated Depreciation - Machinery	1-07-05-011		3,237,497.08
Accumulated Depreciation - Office Equipment	1-07-05-021		4,144,483.89

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Accumulated Depreciation - Information and Communication T	1-07-05-031		5,051,085.06
Accumulated Depreciation - Agricultural and Forestry Equipme	1-07-05-041		765,231.32
Accumulated Depreciation - Communication Equipment	1-07-05-071		1,834,162.63
Accumulated Depreciation - Disaster Response and Rescue E	1-07-05-091		6,188,185.77
Accumulated Depreciation - Military, Police and Security Equip	1-07-05-101		139,843.68
Accumulated Depreciation - Medical Equipment	1-07-05-111		1,112,449.42
Accumulated Depreciation - Technical and Scientific Equipme	1-07-05-141		18,542.58
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		378,535.20
Accumulated Depreciation - Motor Vehicles	1-07-06-011		3,109,403.81
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		1,187,866.20
Accumulated Depreciation - Other Property, Plant and Equipm	1-07-99-991		532,134.21
Accounts Payable	2-01-01-010		63,395,447.01
Due to Officers and Employees	2-01-01-020		1,216,479.43
Leave Benefits Payable	2-01-01-110		314,438.97
Loans Payable - Domestic	2-01-02-040		37,958,699.34
Due to BIR	2-02-01-010		488,674.99
Due to GSIS	2-02-01-020		1,704,432.24
Due to Pag-IBIG	2-02-01-030		401,626.90
Due to PhilHealth	2-02-01-040		139,847.48
Due to NGAs	2-02-01-050		11,573.46
Due to GOCCs	2-02-01-060		83,072.85
Due to LGUs	2-02-01-070		8,908,249.14
Due to Other Funds	2-03-01-010		-
Trust Liabilities	2-04-01-010		355,000.00
Guaranty/Security Deposits Payable	2-04-04-040		221,970.32
Deferred Real Property Tax	2-05-01-010		64,717,158.65
Other Payables	2-99-99-990		425,442.53
Government Equity	3-01-01-010		201,163,097.56
Prior Period Adjustment	3-01-01-020		38,288.70
Community Tax	4-01-01-050		1,235,679.31
Real Property Tax- Basic	4-01-02-040		3,716,734.54
Discount on Real Property Tax- Basic	4-01-02-041	339,176.52	
Business Tax	4-01-03-030		16,240,341.99
Franchise Tax	4-01-03-070		120,000.00
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		203,148.49
Share from Internal Revenue Collections (IRA)	4-01-06-010		22,339,460.00
Permit Fees	4-02-01-010		2,889,662.08
Registration Fees	4-02-01-020		95,701.00
Clearance and Certification Fees	4-02-01-040		1,084,770.00
Supervision and Regulation Enforcement Fees	4-02-01-070		23,500.00
Inspection Fees	4-02-01-100		1,513,750.00
Fees for Sealing and Licensing of Weights and Measures	4-02-01-160		29,600.00
Other Service Income	4-02-01-990		7,300.00
Parking Fees	4-02-02-120		308,380.00
Receipt from Market Operations	4-02-02-140		956,812.63
Receipt from Slaughterhouse Operation	4-02-02-150		75,030.00
Receipt from Cemetery Operations	4-02-02-160		36,662.50
Garbage Fees	4-02-02-190		1,720,800.00
Interest Income	4-02-02-220		1,760.62
Miscellaneous Income	4-06-01-010		64,130.47
Salaries and Wages - Regular	5-01-01-010	5,349,045.40	
Personal Economic Relief Allowance (PERA)	5-01-02-010	368,000.00	

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Representation Allowance (RA)	5-01-02-020	188,850.00	
Transportation Allowance (TA)	5-01-02-030	188,850.00	
Hazard Pay	5-01-02-110	245,110.20	
Retirement and Life Insurance Premiums	5-01-03-010	643,576.44	
Pag-IBIG Contributions	5-01-03-020	107,262.74	
PhilHealth Contributions	5-01-03-030	69,924.02	
Employees Compensation Insurance Premiums	5-01-03-040	18,500.00	
Traveling Expenses - Local	5-02-01-010	7,500.00	
Other Supplies and Materials Expenses	5-02-03-990	127,145.20	
Telephone Expenses	5-02-05-020	27,003.49	
Internet Subscription Expenses	5-02-05-030	21,280.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	54.00	
Other Professional Services	5-02-11-990	90,565.00	
Janitorial Services	5-02-12-020	228,764.47	
Security Services	5-02-12-030	308,992.14	
Other General Services	5-02-12-990	1,297,480.42	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	12,260.71	
Donations	5-02-99-080	284,700.00	
Depreciation- Buildings and Other Structures	5-05-01-040	692,556.54	
Depreciation-Machinery and Equipment	5-05-01-050	738,342.83	
Depreciation - Transportation Equipment	5-05-01-060	104,799.14	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	39,033.45	
Depreciation - Other Property, Plant and Equipment	5-05-01-990	8,021.16	
TOTAL>>		503,869,729.22	503,869,729.22
PREPARED BY :		CERTIFIED CORRECT:	
 NORA G. VILLEN Administrative Assistant IV		 SEVILLA O. BISLIG Municipal Accountant	