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

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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>
<b>Revenue</b>	
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>
<b>Total Revenue</b>	<b>52,324,047.11</b>
<b>Less: Current Operating Expenses</b>	
Personnel Services	7,179,118.80
Maintenance and Other Operating Expenses	2,405,745.43
Non-cash Expenses	<u>1,582,753.12</u>
<b>Current Operating Expenses</b>	<b><u>11,167,617.35</u></b>
<b>Surplus (Deficit) from Current Operation</b>	<b>41,156,429.76</b>
Add (Deduct):	
Transfers, Assistance and Subsidy From	-
Transfers, Assistance and Subsidy to	<u>-</u>
<b>Surplus(Deficit) for the period</b>	<b><u>41,156,429.76</u></b>

Prepared by:

  
**NEIL ALLEN S. LAPID**  
Accountant III

Certified Correct:


  
**SEVILLA O. BISLIG**

Municipal Accountant

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

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

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

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

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

	<u>2021</u>
<b>Cash Flows from Operating Activities</b>	
<b>Cash Inflows</b>	
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
<b>Total Cash Inflows</b>	<u>93,521,797.80</u>
<b>Cash Outflows</b>	
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
<b>Total Cash Outflows</b>	<u>49,576,201.99</u>
<b>Net Cash Flows from Operating Activities</b>	<u>43,945,595.81</u>
<b>Total Cash Provided by Operating, Investing and Financing Activities</b>	<b>43,945,595.81</b>
<b>Add: Cash at the Beginning of the year</b>	<u>49,775,752.52</u>
<b>Cash, January 31, 2021</b>	<u><u>93,721,348.33</u></u>

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	<u>4,475,883.11</u>
Total Revenue	<u>4,475,883.11</u>
Less: Current Operating Expenses	
Maintenance and other Operating Expenses	-
Non-cash Expenses	<u>224,525.60</u>
Current Operating Expenses	<u>224,525.60</u>
Surplus (Deficit) from Current Operation	<u>4,251,357.51</u>
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	<u>19,850,241.44</u>
Add (Deduct) Changes in net assets/equity during the year	
Transfer of Other Infrastructure Projects	-
Surplus (Deficit) for the period	<u>4,251,357.51</u>
Total recognized revenue and expenses for the period	
Balance at January 31, 2021	<u><u>24,101,598.95</u></u>

Prepared by:

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

Certified Correct:

  
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Municipal Accountant

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

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

Prepared by:

  
**NEIL ALLEN S. LAPID**  
Accountant III

Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant

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

**Cash Flows from Operating Activities :**

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

Prepared by:

  
**NEIL ALLEN S. LAPID**  
Accountant III

Certified Correct :

  
**SEVILLA O. BISLIG**  
Municipal Accountant

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

<b>Revenue</b>	
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
<b>Total Revenue</b>	<b><u>56,799,930.22</u></b>
<b>Less: Current Operating Expenses</b>	
Personnel Services	7,179,118.80
Maintenance and Other Operating Expenses	2,405,745.43
Non-cash Expenses	1,807,278.72
<b>Current Operating Expenses</b>	<b><u>11,392,142.95</u></b>
<b>Surplus (Deficit) from Current Operation</b>	<b>45,407,787.27</b>
<b>Add (Deduct):</b>	
Transfers, Assistance and Subsidy From	-
Transfers, Assistance and Subsidy To	-
<b>Surplus(Deficit) for the period</b>	<b><u><u>45,407,787.27</u></u></b>

Prepared by:

  
**NEIL ALLEN S. LAPID**  
Accountant III

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**SEVILLA O. BISLIG**  
Municipal Accountant


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

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

Prepared by:

  
**NEIL ALLEN S. LAPID**  
Accountant III

Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant

**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Financial Position**  
**Combined / Consolidated**  
As at 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
<b>Total Current Assets</b>	<b><u>356,282,055.30</u></b>

**Non-Current Assets**

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

**Total Assets**

**568,781,206.20**

**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
<b>Total Current Liabilities</b>	<b><u>262,601,467.63</u></b>

**Non-Current Liabilities**

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

**Total Liabilities**

**302,321,791.23**

**NET ASSETS/EQUITY**

Government Equity	<u>266,459,414.97</u>
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**Total Liabilities and Net Assets/Equity**

**568,781,206.20**

Prepared by:

  
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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>
<b>Cash Flows from Operating Activities</b>	
<b>Cash Inflows</b>	
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
<b>Total Cash Inflows</b>	<u>99,837,645.97</u>
<b>Cash Outflows</b>	
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
<b>Total Cash Outflows</b>	<u>50,038,234.69</u>
<b>Net Cash Flows from Operating Activities</b>	<u>49,799,411.28</u>
<b>Total Cash Provided by Operating, Investing and Financing Activities</b>	<u>49,799,411.28</u>
<b>Add: Cash at the Beginning of the year</b>	<u>113,137,221.61</u>
<b>Cash, January 31, 2021</b>	<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

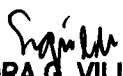

**GENERAL FUND**

**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	
<b>TOTAL&gt;&gt;</b>		<b>503,869,729.22</b>	<b>503,869,729.22</b>
<b>PREPARED BY :</b>		<b>CERTIFIED CORRECT:</b>	
 <b>NORA G. VILLEN</b> <b>Administrative Assistant IV</b>		 <b>SEVILLA O. BISLIG</b> <b>Municipal Accountant</b>	

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

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	304,552.25	
Cash in Bank - Local Currency, Current Account	1-01-02-010	21,026,387.97	
Special Education Tax Receivable	1-03-01-030	60,837,262.73	
Due from Officers and Employees	1-03-06-020	104,920.40	
Office Equipment	1-07-05-020	4,592,411.65	
Accumulated Depreciation - Office Equipment	1-07-05-021		1,082,520.13
Information and Communication Technology Equipment	1-07-05-030	2,235,245.00	
Accumulated Depreciation - Information and Communication Te	1-07-05-031		940,352.47
Sports Equipment	1-07-05-130	60,900.00	
Accumulated Depreciation - Sports Equipment	1-07-05-131		18,423.32
Technical and Scientific Equipment	1-07-05-140	68,500.00	
Accumulated Depreciation - Technical and Scientific Equipment	1-07-05-141		31,547.90
Other Machinery and Equipment	1-07-05-990	339,579.00	
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		180,427.99
Furniture and Fixtures	1-07-07-010	1,811,013.09	
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		822,889.50
Books	1-07-07-020	884,860.00	
Accumulated Depreciation - Books	1-07-07-021		328,313.25
Construction in Progress - Buildings and Other Structures	1-07-10-030	8,938,239.52	
Other Property, Plant and Equipment	1-07-99-990	402,391.01	
Accumulated Depreciation - Other Property, Plant and Equipme	1-07-99-991		4,855.53
Accounts Payable	2-01-01-010		8,689,843.28
Due to Officers and Employees	2-01-01-020		200.00
Due to BIR	2-02-01-010		7,995.00
Due to LGUs	2-02-01-070		4,396,518.97
Guaranty/Security Deposits Payable	2-04-04-040		129,711.90
Deferred Special Education Tax	2-05-01-020		60,871,064.43
Government Equity	3-01-01-010		19,850,485.86
Prior Period Adjustment	3-01-01-020	244.42	
Special Education Tax	4-01-02-050		4,645,918.15
Discount on Special Education Tax	4-01-02-051	423,970.65	
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		253,935.61
Depreciation - Machinery and Equipment	5-05-01-050	97,481.60	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	127,044.00	
<b>GRAND TOTAL&gt;&gt;</b>		<b>102,255,003.29</b>	<b>102,255,003.29</b>

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 January,2021**

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	18,615.00	
Cash in Bank - Local Currency Current Account	1-01-02-010	47,865,729.34	
Loans Receivable- Others	1-03-01-990	94,450.00	
Allowance for Doubtful Accounts	301		94,450.00
Accounts Payables	2-01-01-010		5,000.00
Due to Officers and Employees	2-01-01-020		5,720.84
Due to Philhealth	2-02-01-040		18,600.00
Due to NGAs	2-02-01-050		16,647,354.30
Due to LGUs	2-02-01-070		23,677,545.50
Guaranty/Security/Deposits Payable	2-04-04-040		275,255.28
Trust Liabilities- DRRMF	2-04-01-020		5,297,706.68
Trust Liabilities	2-04-01-010		620,980.01
Other Payables	2-99-99-990		1,336,181.73
<b>GRAND TOTAL&gt;&gt;</b>		<b>47,978,794.34</b>	<b>47,978,794.34</b>

**Prepared by :**



**ALICIA M. GUTIERREZ**

Administrative Assistant IV

**Certified Correct:**



**SEVILLA O. BISLIG**

Municipal Accountant



Republic of the Philippines  
Province of Bataan  
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

CERTIFICATION

To Whom It May Concern:

This is to certify that as per records maintained in this Office, the following are the book balances of the bank accounts maintained by the Municipality of Dinalupihan, Bataan as of January 31, 2021.

**General Fund:**

1-01-02-010 - Cash in Bank - Local Currency, Current Account ( LBP)	92,717,504.23
1-01-02-010 - Cash in Bank - Local Currency, Current Account ( LBP-SB )	94,730.09
1-01-02-010 - Cash in Bank - Local Currency, Current Account ( DBP)	25,000.00
1-01-02-010 - Cash in Bank - Local Currency, Current Account ( LBP-Debt Service)	30,074.79
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit ( DBP)	10,653,415.90
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit ( LBP)	5,283,623.54
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit ( DBP)	5,307,896.42

**Special Education Fund:**

1-01-02-010 - Cash in Bank - Local Currency, Current Account ( LBP)	21,026,387.97
---	---------------


**Trust Fund:**

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	45,229,860.61
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-ARISP III)	68,585.90
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-LMISTF)	345,107.05
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Philhealth for HCI)	1,549,815.57
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Philhealth for Profe	672,360.21

**Grand Total**

183,004,362.28

Issued this 10th day of February 2021, for records purposes.

  
SEVILLA O. BISLIG  
Municipal Accountant

Mayor



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 January 31, 2021.

**General Fund:**

1-01-02-010 - Cash in Bank - Local Currency, Current Account ( LBP)	92,717,504.23
1-01-02-010 - Cash in Bank - Local Currency, Current Account ( LBP-SB )	94,730.09
1-01-02-010 - Cash in Bank - Local Currency, Current Account ( DBP)	25,000.00
1-01-02-010 - Cash in Bank - Local Currency, Current Account ( LBP-Debt Service)	30,074.79
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit ( DBP)	10,653,415.90
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit ( LBP)	5,283,623.54
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit ( DBP)	5,307,896.42

**Special Education Fund:**

1-01-02-010 - Cash in Bank - Local Currency, Current Account ( LBP)	21,026,387.97
---	---------------


**Trust Fund:**

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	45,229,860.61
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-ARISP III)	68,585.90
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-LMISTF)	345,107.05
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Philhealth for HCI)	1,549,815.57
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Philhealth for Profe)	672,360.21

**Grand Total**

183,004,362.28

Issued this 10th day of February 2021, for records purposes.

  
SEVILLA O. BISLIS  
Municipal Accountant



Republic of the Philippines  
Province of Bataan  
Municipality of Dinalupihan


OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION  
As of January 31, 2021


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

Balance per Bank					93,176,834.49
Add:	Bank Error re: deposit dated 01/26/2021				<u>21,359.49</u>
					93,198,193.98
Less:	Outstanding Checks:				
	Check No. 530416	dated	12/29/2020	13,775.00	
	Check No. 530495	dated	12/29/2020	1,500.00	
	Check No. 530577	dated	12/29/2020	10,000.00	
	Check No. 530580	dated	12/29/2020	66,250.00	
	Check No. 529673	dated	12/29/2020	25,000.00	
	Check No. 530593	dated	12/29/2020	47,926.39	
	Check No. 530594	dated	12/29/2020	17,676.45	
	Check No. 530595	dated	12/29/2020	117,787.01	
	Check No. 530596	dated	12/29/2020	87,396.56	
	Check No. 530753	dated	1/21/2021	3,000.00	
	Check No. 530799	dated	1/29/2021	78,791.55	
	Check No. 530769	dated	1/29/2021	11,586.79	
					<u>480,689.75</u>
Adjusted Bank Balance					<u><u>92,717,504.23</u></u>
Balance per Book					<u><u>92,717,504.23</u></u>

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 January 31, 2021

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


Balance per Bank	94,730.09
Add: Deposit in Transit	-
Adjusted Bank Balance	<u>94,730.09</u>

Balance per Book	<u>94,730.09</u>
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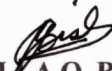
Prepared By:

  
**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 January 31, 2021

FUND : GENERAL FUND  
BANK : DEVELOPMENT BANK OF THE PHILIPPINES  
ACCOUNT NUMBER: 0-05284-575-6


Balance per Bank 25,000.00


Balance per Book 25,000.00

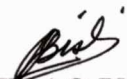
Prepared By:

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  
Province of Bataan  
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION  
As of January 31, 2021

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


Balance per Bank 30,074.79

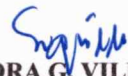
Balance per Book 30,074.79

Prepared By:

Checked By:

Certified Correct:

  
**JHONAIYN D. ARELLANO**  
Admin. Asst. II

  
**NORA G. VILLEN**  
Admin. Asst. IV

  
**SEVILLA O. BISLIGN**  
Municipal Accountant



Republic of the Philippines  
Province of Bataan  
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT


STATEMENT OF BANK RECONCILIATION  
As of January 31, 2021

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

Balance per Bank 10,653,415.90

Balance per Book 10,653,415.90

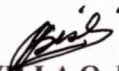
Prepared By:

  
**JHONALYN D. ARELLANO**  
Admin. Asst. II

Checked By:

  
**NORA G. VILLEN**  
Admin. Asst. IV

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**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 January 31, 2021

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

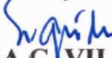
Balance per Bank 5,283,623.54

Balance per Book 5,283,623.54


Prepared By:

  
JHONALYN D. ARELLANO  
Admin. Asst. II

Checked By:

  
NORA G. VILLEN  
Admin. Asst. IV

Certified Correct: .

  
SEVILVA O. BISLIGN  
Municipal Accountant



Republic of the Philippines  
Province of Bataan  
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT


STATEMENT OF BANK RECONCILIATION  
As of January 31, 2021

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


Balance per Bank 5,307,896.42

Balance per Book 5,307,896.42

Prepared By:

  
**JHONALYN D. ARELLANO**  
Admin. Asst. II

Checked By:

  
**NORA G. VILLEN**  
Admin. Asst. IV

Certified Correct:

  
**SEVILLA O. BISLIGN**  
Municipal Accountant



Republic of the Philippines  
Province of Bataan  
Municipality of Dinalupihan


OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION  
As of January 31, 2021


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

Balance per Bank					21,070,060.39
Add: Deposit in Transit					-
					<hr/> 21,070,060.39
Less: Bank error re: deposit on 01/26/2022		21,359.49			
Outstanding Checks:					
Check No. 461405	dated	7/14/2020	22,312.93		
					<hr/> 43,672.42
Adjusted Bank Balance					<hr/> <hr/> 21,026,387.97
Balance per Book					<hr/> <hr/> 21,026,387.97


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 January 31, 2021


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

Balance per Bank		45,246,810.61
Less:		
Outstanding Checks		
Check no. 412030 dated 12/11/2020	16,950.00	<u>16,950.00</u>
Subtotal		<u>45,229,860.61</u>
Balance per Book		<u>45,229,860.61</u>

Prepared By:

  
**MICHIKO M. SIBUG**  
Accountant III

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

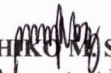
STATEMENT OF BANK RECONCILIATION  
As of January 31, 2021

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

Balance per Bank 68,585.90

Balance per Book 68,585.90

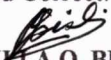
Prepared By:

  
MICHIKO SIBUG  
Accountant III

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 January 31, 2021

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


Balance per Bank 345,107.05

Balance per Book 345,107.05

Prepared By:

  
MICHIKO M. SIBUG  
Accountant III

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

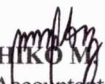
STATEMENT OF BANK RECONCILIATION  
As of January 31, 2021

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


Balance per Bank 1,549,815.57

Balance per Book 1,549,815.57


Prepared By:

  
MICHIKO M. SIBUG  
Accountant III

Checked By:

  
ALICIA M. GUTIERREZ  
Adm. Asst. IV

Certified Correct:

  
SEVELLA O. BISLIG  
Municipal Accountant