



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

MA-1
To: on rally

May 10, 2021

FOR : HON. MARIA ANGELA S. GARCIA
Municipal Mayor

FROM : SEVILLA O. BISLIG
Municipal Accountant

SUBJECT : REPORTS AS OF APRIL, 2021

Submitting herewith the financial statements for APRIL 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

17-0672-00



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

CERTIFICATION

To Whom It May Concern:

This is to certify that as per records maintained in this Office, the following are the book balances of the bank accounts maintained by the Municipality of Dinalupihan, Bataan as of April 30, 2021.

General Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	103,431,084.55
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-SB)	39,736.47
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)	30,077.80
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (DBP)	10,677,918.76
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (LBP)	5,287,205.27
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (DBP)	5,319,972.19

Special Education Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	17,256,255.39
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Trust Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	27,304,675.98
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-ARISP III)	68,592.76
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-LMISTF)	345,141.56
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Philhealth for HCI)	1,670,274.45
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Philhealth for Profe	737,029.54

Grand Total

172,192,964.72

Issued this 7th day of May 2021, for records purposes.


SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION


As of April 30, 2021

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

Balance per Bank	39,736.47
Add: Deposit in Transit	-
Adjusted Bank Balance	<u>39,736.47</u>

Balance per Book	<u>39,736.47</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 April 30, 2021

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

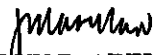
Balance per Bank 25,000.00

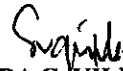
Balance per Book 25,000.00

Prepared By:

Checked By:

Certified Correct:


JHONALDYN 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 April 30, 2021

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


Balance per Bank 30,077.80


Balance per Book 30,077.80


Prepared By:

Checked By:

Certified Correct:


JHONALDYN D. ARELLANO
Admin. Asst. II


NORA G. WILLEN
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 April 30, 2021

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


Balance per Bank

5,319,972.19


Balance per Book

5,319,972.19


Prepared By:


JHONALYN D. ARELLANO
Admin. Asst. II

Checked By:


NORA G. VILLEN
Admin. Asst. IV

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant


MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
Combined / Consolidated
For the Month Ended April 30, 2021

Revenue	
Tax Revenue	45,395,955.27
Share from Internal Revenue Collections	89,357,840.00
Share from Economic Zones	15,311,741.98
Service and Business Income	13,212,212.73
Shares, Grants and Donations	235,867.62
Miscellaneous Income	148,782.92
Total Revenue	163,662,400.52
Less: Current Operating Expenses	
Personnel Services	29,439,588.27
Maintenance and Other Operating Expenses	28,526,890.02
Financial Expenses	50.00
Non-cash Expenses	7,271,863.23
Current Operating Expenses	65,238,391.52
Surplus (Deficit) from Current Operation	98,424,009.00
Add (Deduct):	
Transfers, Assistance and Subsidy From	-
Transfers, Assistance and Subsidy To	-
Surplus(Deficit) for the period	98,424,009.00

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 April 30, 2021

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2021	227,113,583.42
Add (Deduct):	
Prior Period Errors	<u>1,184,041.11</u>
Restated Balance	228,297,624.53
Add (Deduct):	
Surplus (Deficit) for the period	<u>98,424,009.00</u>
Balance at April 30, 2021	<u>326,721,633.53</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 April 30, 2021

ASSETS

Current Assets

Cash and Cash Equivalents	151,318,870.98
Investments	21,285,096.22
Receivables	121,435,176.54
Inventories	5,681,707.67
Total Current Assets	<u>299,720,851.41</u>

Non-Current Assets

Receivables	6,100,000.00
Property, Plant and Equipment	216,845,728.75
Intangible Assets	2,480,896.12
Total Non-Current Assets	<u>225,426,624.87</u>

Total Assets

525,147,476.28

LIABILITIES

Current Liabilities

Financial Liabilities	22,444,904.33
Inter-Agency Payables	46,091,399.74
Intra-Agency Payables	1,072,260.36
Trust Liabilities	2,500,281.14
Deferred Credits/Unearned Income	86,470,484.19
Total Current Liabilities	<u>158,579,329.76</u>

Non-Current Liabilities

Financial Liabilities	37,958,699.34
Other Payables	1,887,813.65
Total Non-Current Liabilities	<u>39,846,512.99</u>

Total Liabilities

198,425,842.75

NET ASSETS/EQUITY

Government Equity	<u>326,721,633.53</u>
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Total Liabilities and Net Assets/Equity

525,147,476.28

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 April 30, 2021

	2021
Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	45,395,955.27
Share from Internal Revenue Allotment	89,357,840.00
Share from Economic Zones	15,311,741.98
Receipts from business/service income	13,154,747.09
Shares, Grants and Donations	235,867.62
Interest Income	57,465.64
Miscellaneous Income	148,782.92
Other Receipts	32,497,835.08
Total Cash Inflows	196,160,235.60
Cash Outflows	
Payments to suppliers and creditors	24,599,433.13
Payments to employees	29,439,588.27
Financial Expenses	50.00
Subsidies and Donation	3,927,456.89
Other Expenses	87,010,364.55
Total Cash Outflows	144,976,892.84
Net Cash Flows from Operating Activities	51,183,342.76
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	13,001,693.39
Total Cash Outflows	13,001,693.39
Net Cash Flows from Investing Activities	(13,001,693.39)
Total Cash Provided by Operating, Investing and Financing Activities	38,181,649.37
Add: Cash at the Beginning of the year	113,137,221.61
Cash, April 30, 2021	151,318,870.98

Prepared by:


NEIL ALLEN S. LAPID
Accountant III

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant


MUNICIPALITY OF DINALJPIHAN
Statement of Financial Performance
General Fund
For the Month Ended April 30, 2021

	2021
Revenue	
Tax Revenue	31,724,787.22
Share from Internal Revenue Collections	89,357,840.00
Share from Economic Zones	15,311,741.98
Service and Business Income	13,209,760.63
Shares, Grants and Donations	235,867.62
Miscellaneous Income	148,782.92
Total Revenue	149,988,780.37
 Less: Current Operating Expenses	
Personnel Services	29,439,588.27
Maintenance and Other Operating Expenses	27,454,130.02
Financial Expenses	50.00
Non-cash Expenses	6,354,380.83
Current Operating Expenses	63,248,149.12
 Surplus (Deficit) from Current Operation	86,740,631.25
Add (Deduct):	
Transfers, Assistance and Subsidy From	-
Transfers, Assistance and Subsidy to	-
Surplus(Deficit) for the period	86,740,631.25

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 April 30, 2021

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2021	207,263,097.56
Add (Deduct):	
Prior Period Errors	<u>1,184,285.53</u>
Restated Balance	208,447,383.09
Add (Deduct):	
Surplus (Deficit) for the period	<u>86,740,631.25</u>
Balance at April 30, 2021	<u>295,188,014.34</u>

Prepared by:


NEIL ALLEN S. LAPID
Accountant III

Certified Correct:


SEVELIA O. BISLIG
Municipal Accountant


MUNICIPALITY OF DINALUPIHAN
Statement of Financial Position
General Fund
As at April 30, 2021

	2021
ASSETS	
Current Assets	
Cash and Cash Equivalents	103,841,645.80
Investments	21,285,096.22
Receivables	78,734,324.44
Inventories	5,681,707.67
Total Current Assets	209,542,774.13
Non-Current Assets	
Receivables	6,100,000.00
Property, Plant and Equipment	188,951,682.98
Intangible Assets	2,480,896.12
Total Non-Current Assets	197,532,579.10
Total Assets	407,075,353.23
LIABILITIES	
Current Liabilities	
Financial Liabilities	22,322,517.28
Inter-Agency Payables	6,251,326.59
Intra-Agency Payables	144,886.86
Trust Liabilities	711,287.28
Deferred Credits/Unearned Income	43,989,989.62
Total Current Liabilities	73,420,007.63
Non-Current Liabilities	
Financial Liabilities	37,958,699.34
Other Payables	508,631.92
Total Non-Current Liabilities	38,467,331.26
Total Liabilities	111,887,338.89
NET ASSETS/EQUITY	
Government Equity	295,188,014.34
Total Liabilities and Net Assets/Equity	407,075,353.23

Prepared by:


NEIL ALLEN S. LAPID
Accountant III

Certified Correct:


SEVELIA O. BISLIG
Municipal Accountant

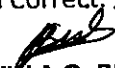
MUNICIPALITY OF DINALUPIHAN
Statement of Cash Flow
General Fund
For the Month Ended April 30, 2021

	2021
Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	31,724,787.22
Share from Internal Revenue Allotment	89,357,840.00
Share from Economic Zones	15,311,741.98
Receipts from business/service income	13,154,747.09
Shares, Grants and Donations	235,867.62
Interest Income	55,013.54
Miscellaneous Income	148,782.92
Other Receipts	17,416,638.33
Total Cash Inflows	167,405,418.70
Cash Outflows	
Payments to suppliers and creditors	23,526,673.13
Payments to employees	29,439,588.27
Financial Expenses	50.00
Subsidies and Donation	3,927,456.89
Other Expenses	56,107,257.13
Total Cash Outflows	113,001,025.42
Net Cash Flows from Operating Activities	54,404,393.28
 Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	338,500.00
Total Cash Outflows	338,500.00
Net Cash Flows from Investing Activities	(338,500.00)
 Total Cash Provided by Operating, Investing and Financing Activities	 54,065,893.28
 Add: Cash at the Beginning of the year	 49,775,752.52
Cash, April 30, 2021	103,841,645.80

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 April 30, 2021

Revenue	13,671,168.05
Tax Revenue	2,452.10
Interest Income	<u>13,673,620.15</u>
Total Revenue	
Less: Current Operating Expenses	
Maintenance and other Operating Expenses	1,072,760.00
Non-cash Expenses	<u>917,482.40</u>
Current Operating Expenses	<u>1,990,242.40</u>
Surplus (Deficit) from Current Operation	11,683,377.75
Add (Deduct):	
Transfers, Assistance and Subsidy To	-
Surplus(Deficit) for the period	<u><u>11,683,377.75</u></u>

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II


Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant


Municipality of Dinaluphan
Statement of Changes in Net Assets/Equity
SPECIAL EDUCATION FUND
For the Month Ended April 30, 2021

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2021	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>11,683,377.75</u>
Total recognized revenue and expenses for the period	
Balance at April 30, 2021	<u><u>31,533,619.19</u></u>

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II

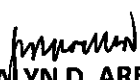
Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Position
SPECIAL EDUCATION FUND
As at April 30, 2021

ASSETS	
Current Assets	
Cash and Cash Equivalents	17,276,480.89
Receivables	<u>42,700,852.10</u>
Total Current Assets	<u>59,977,332.99</u>
Non-Current Assets	
Property, Plant and Equipment	<u>15,230,852.38</u>
Total Non-Current Assets	<u>15,230,852.38</u>
Total Assets	<u><u>75,208,185.37</u></u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	111,666.21
Inter-Agency Payables	200.00
Intra-Agency Payables	927,373.50
Trust Liabilities	154,831.90
Deferred Credits/Unearned Income	<u>42,480,494.57</u>
Total Current Liabilities	<u>43,674,566.18</u>
Total Liabilities	<u>43,674,566.18</u>
NET ASSETS/EQUITY	
Government Equity	<u>31,533,619.19</u>
Total Liabilities and Net Assets/Equity	<u><u>75,208,185.37</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 April 30, 2021

Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	13,671,168.05
Interest Income	2,452.10
Other Receipts	14,442,557.33
Total Cash Inflows	28,116,177.48
Cash Outflows	
Payment of expenses	1,072,760.00
Payment to suppliers and creditors	25,150,098.70
Other Expenses	26,222,858.70
Total Cash Outflows	1,893,318.78
Net Cash Flows from Operating Activities	
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	
Financing Activities	1,893,318.78
Add: Cash at the Beginning of the year	15,383,162.11
Cash, April 30, 2021	17,276,480.89

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 April 30, 2021

	2021
ASSETS	
<i>Current Assets</i>	
Cash and Cash Equivalents	30,200,744.29
Total Current Assets	30,200,744.29
<i>Non-Current Assets</i>	
Property, Plant and Equipment	12,663,193.39
Total Non-Current Assets	12,663,193.39
Total Assets	42,863,937.68
LIABILITIES	
<i>Current Liabilities</i>	
Financial Liabilities	10,720.84
Inter-Agency Payables	39,839,873.15
Trust Liabilities	1,634,161.96
Total Current Liabilities	41,484,755.95
<i>Non-Current Liabilities</i>	
Other Payables	1,379,181.73
Total Non-Current Liabilities	1,379,181.73
Total Liabilities	42,863,937.68
NET ASSETS/EQUITY	
Government Equity	-
Total Liabilities and Net Assets/Equity	42,863,937.68

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 April 30, 2021

Cash Flows from Operating Activities :

Cash Inflows :

Other Receipts

638,639.42

Total Cash Inflows

638,639.42

Cash Outflows :

Other Disbursements

5,753,008.72

Total Cash Outflows

5,753,008.72

Net Cash Flows from Operating Activities

(5,114,369.30)

Cash Flows from Investing Activities :

Cash Outflows :

Purchase of Property, Plant and Equipment and
Construction of Public Infrastructures

12,663,193.39

Total Cash Outflows

12,663,193.39

Net Cash Flows from Investing Activities

(12,663,193.39)

Net Increase in Cash

(17,777,562.69)

Add : Cash, January 01, 2021

47,978,306.98


Cash, April 30, 2021

30,200,744.29

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 April 2021


GENERAL FUND

Code: 100

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	115,746.98	
Petty Cash Fund	1-01-01-020	200,000.00	
Cash in Bank - Local Currency, Current Account	1-01-02-010	103,525,898.82	
Cash in Bank -Local Currency, Time Deposits	1-02-01-010	21,285,096.22	
Accounts Receivable	1-03-01-010	6,512,053.36	
Real Property Tax Receivable	1-03-01-020	43,980,595.43	
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	255,282.26	
Advances to Special Disbursing Officer	1-03-05-030	6,336,400.00	
Receivables - Disallowances/Charges	1-03-06-010	27,402,613.97	
Due from Officers and Employees	1-03-06-020	119,082.40	
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	199,322.04	
Drugs and Medicines Inventory	1-04-04-060	731,026.92	
Other Supplies and Materials Inventory	1-04-04-990	118,710.00	
Land	1-07-01-010	51,553,193.53	
Buildings	1-07-04-010	18,406,437.65	
School Buildings	1-07-04-020	2,007,000.00	
Hospitals and Health Centers	1-07-04-030	14,173,984.79	
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	10,487,027.34	
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	4,789,335.41	
Construction in Progress - Infrastructure Assets	1-07-10-020	3,213,287.08	
Construction in Progress - Buildings and Other Structures	1-07-10-030	7,835,374.57	
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		5,566,343.05
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031		1,537,792.47
Accumulated Depreciation - Markets	1-07-04-041		23,840,092.79
Accumulated Depreciation - Slaughterhouses	1-07-04-051		1,260,685.05
Accumulated Depreciation - Other Structures	1-07-04-991		11,805,501.52
Accumulated Depreciation - Machinery	1-07-05-011		3,590,601.97
Accumulated Depreciation - Office Equipment	1-07-05-021		4,558,855.76

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Accumulated Depreciation - Information and Communication T	1-07-05-031		5,605,276.17
Accumulated Depreciation - Agricultural and Forestry Equipme	1-07-05-041		845,787.32
Accumulated Depreciation - Communication Equipment	1-07-05-071		2,023,979.37
Accumulated Depreciation - Disaster Response and Rescue E	1-07-05-091		6,667,633.08
Accumulated Depreciation - Military, Police and Security Equip	1-07-05-101		158,084.16
Accumulated Depreciation - Medical Equipment	1-07-05-111		1,225,415.56
Accumulated Depreciation - Technical and Scientific Equipme	1-07-05-141		19,677.84
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		402,695.10
Accumulated Depreciation - Motor Vehicles	1-07-06-011		3,423,801.23
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		1,315,373.57
Accumulated Depreciation - Other Property, Plant and Equipm	1-07-99-991		556,197.69
Accounts Payable	2-01-01-010		20,783,205.08
Due to Officers and Employees	2-01-01-020		1,224,873.23
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		821,867.95
Due to GSIS	2-02-01-020		1,619,606.46
Due to Pag-IBIG	2-02-01-030		351,467.11
Due to PhilHealth	2-02-01-040		144,347.81
Due to NGAs	2-02-01-050		197,799.92
Due to GOCCs	2-02-01-060		95,457.85
Due to LGUs	2-02-01-070		3,020,779.49
Due to Other Funds	2-03-01-010		144,886.86
Trust Liabilities	2-04-01-010		355,000.00
Trust Liabilities - Disaster Risk Reduction and Management Fu	2-04-01-020		100,000.00
Guaranty/Security Deposits Payable	2-04-04-040		256,287.28
Deferred Real Property Tax	2-05-01-010		43,989,989.62
Other Payables	2-99-99-990		508,631.92
Government Equity	3-01-01-010		207,263,097.56
Prior Period Adjustment	3-01-01-020		1,184,285.53
Community Tax	4-01-01-050		1,497,961.62
Real Property Tax- Basic	4-01-02-040		11,039,971.67
Discount on Real Property Tax- Basic	4-01-02-041	460,165.25	
Business Tax	4-01-03-030		19,169,891.08
Franchise Tax	4-01-03-070		120,000.00
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		357,128.10
Share from Internal Revenue Collections (IRA)	4-01-06-010		89,357,840.00
Share from Economic Zones	4-01-06-050		15,311,741.98
Permit Fees	4-02-01-010		3,943,874.63
Registration Fees	4-02-01-020		357,930.00
Clearance and Certification Fees	4-02-01-040		1,682,160.00
Supervision and Regulation Enforcement Fees	4-02-01-070		162,300.00
Inspection Fees	4-02-01-100		1,833,400.00
Fees for Sealing and Licensing of Weights and Measures	4-02-01-160		31,190.00
Other Service Income	4-02-01-990		24,900.00
Parking Fees	4-02-02-120		658,635.00
Receipt from Market Operations	4-02-02-140		1,908,136.96
Receipt from Slaughterhouse Operation	4-02-02-150		273,615.00
Receipt from Cemetery Operations	4-02-02-160		165,605.50
Garbage Fees	4-02-02-190		2,113,000.00
Interest Income	4-02-02-220		55,013.54
Share from PCSO	4-04-01-020		235,867.62

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Miscellaneous Income	4-06-01-010		148,782.92
Salaries and Wages - Regular	5-01-01-010	21,457,454.00	
Personal Economic Relief Allowance (PERA)	5-01-02-010	1,480,000.00	
Representation Allowance (RA)	5-01-02-020	755,400.00	
Transportation Allowance (TA)	5-01-02-030	755,400.00	
Subsistence Allowance	5-01-02-050	230,240.92	
Laundry Allowance	5-01-02-060	22,800.00	
Hazard Pay	5-01-02-110	981,800.56	
Retirement and Life Insurance Premiums	5-01-03-010	2,575,121.40	
Pag-IBIG Contributions	5-01-03-020	430,430.30	
PhilHealth Contributions	5-01-03-030	280,081.07	
Employees Compensation Insurance Premiums	5-01-03-040	74,000.00	
Terminal Leave Benefits	5-01-04-030	396,860.02	
Traveling Expenses - Local	5-02-01-010	120,320.00	
Office Supplies Expenses	5-02-03-010	828.00	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	234.00	
Fuel, Oil and Lubricants Expenses	5-02-03-090	441,531.68	
Other Supplies and Materials Expenses	5-02-03-990	332,752.51	
Water Expenses	5-02-04-010	213,966.65	
Electricity Expenses	5-02-04-020	998,622.62	
Postage and Courier Services	5-02-05-010	1,400.00	
Telephone Expenses	5-02-05-020	520,513.96	
Internet Subscription Expenses	5-02-05-030	90,120.00	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	1,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	119,285.00	
Other Professional Services	5-02-11-990	632,960.00	
Environment/Sanitary Services	5-02-12-010	5,963,554.00	
Janitorial Services	5-02-12-020	1,792,589.06	
Security Services	5-02-12-030	1,504,078.96	
Other General Services	5-02-12-990	7,187,677.45	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	196,337.86	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	9,300.00	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	795,189.62	
Repairs and Maintenance - Furniture and Fixtures	5-02-13-070	386.00	
Taxes, Duties and Licenses	5-02-16-010	7,579.06	
Fidelity Bond Premiums	5-02-16-020	133,155.00	
Insurance Expenses	5-02-16-030	1,041,028.80	
Advertising Expenses	5-02-99-010	1,770.00	
Printing and Publication Expenses	5-02-99-020	3,500.00	
Representation Expenses	5-02-99-030	901,014.90	
Transportation and Delivery Expenses	5-02-99-040	4,000.00	
Rent Expenses	5-02-99-050	4,800.00	
Membership Dues and Contributions to Organizations	5-02-99-060	97,000.00	
Donations	5-02-99-080	3,927,456.89	
Other Maintenance and Operating Expenses	5-02-99-990	410,178.00	
Bank Charges	5-03-01-040	50.00	
Depreciation- Buildings and Other Structures	5-05-01-040	2,770,226.28	
Depreciation-Machinery and Equipment	5-05-01-050	2,966,332.53	
Depreciation - Transportation Equipment	5-05-01-060	419,196.56	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	166,540.82	
Depreciation - Other Property, Plant and Equipment	5-05-01-990	32,084.64	
TOTAL>>		545,218,301.33	545,218,301.33

PREPARED BY :  NORA G. VILLEN Administrative Assistant IV	CERTIFIED CORRECT:  SEVILLA O. BISLIG Municipal Accountant
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Municipality of Dinalupihan
SPECIAL EDUCATION FUND
TRIAL BALANCE
As of APRIL 2021

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	20,225.50	
Cash in Bank - Local Currency, Current Account	1-01-02-010	17,256,255.39	
Special Education Tax Receivable	1-03-01-030	42,424,427.03	
Due from Other Funds	1-03-04-050	124,504.67	
Advances to Special Disbursing Officer	1-03-05-030	47,000.00	
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		1,202,648.11
Information and Communication Technology Equipment	1-07-05-030	2,235,245.00	
Accumulated Depreciation - Information and Communication Te	1-07-05-031		1,111,872.64
Sports Equipment	1-07-05-130	60,900.00	
Accumulated Depreciation - Sports Equipment	1-07-05-131		20,366.06
Technical and Scientific Equipment	1-07-05-140	68,500.00	
Accumulated Depreciation - Technical and Scientific Equipment	1-07-05-141		36,970.82
Other Machinery and Equipment	1-07-05-990	339,579.00	
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		192,605.65
Furniture and Fixtures	1-07-07-010	1,811,013.09	
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		1,133,970.09
Books	1-07-07-020	884,860.00	
Accumulated Depreciation - Books	1-07-07-021		398,364.66
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		5,488.86
Accounts Payable	2-01-01-010		111,666.21
Due to Officers and Employees	2-01-01-020		200.00
Due to BIR	2-02-01-010		380,869.29
Due to Pag-IBIG	2-02-01-030		200.00
Due to GOCCs	2-02-01-060		1,200.00
Due to LGUs	2-02-01-070		545,104.21
Guaranty/Security Deposits Payable	2-04-04-040		154,831.90
Deferred Special Education Tax	2-05-01-020		42,480,494.57
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		13,799,964.49
Discount on Special Education Tax	4-01-02-051	575,206.56	
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		446,410.12
Interest Income	4-02-02-220		2,452.10
Office Supplies Expenses	5-02-03-010	1,043,760.00	
Janitorial Services	5-02-12-020	29,000.00	
Depreciation - Machinery and Equipment	5-05-01-050	409,306.40	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	508,176.00	
GRAND TOTAL>>		81,876,165.64	81,876,165.64

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 APRIL, 2021

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	75,030.00	
Cash in Bank - Local Currency Current Account	1-01-02-010	30,125,714.29	
Loans Receivable- Others	1-03-01-990	94,450.00	
Furniture and Fixtures	1-07-07-010	71,665.30	
Road Networks	1-07-03-010	12,591,528.09	
Allowance for Doubtful Accounts	301		94,450.00
Accounts Payables	2-01-01-010		5,000.00
Due to BIR	2-02-01-010		210,739.28
Due to Officers and Employees	2-01-01-020		5,720.84
Due to NGAs	2-02-01-050		16,976,152.44
Due to LGUs	2-02-01-070		22,652,981.43
Guaranty/Security/Deposits Payable	2-04-04-040		270,255.28
Trust Liabilities- DRRMF	2-04-01-020		1,363,906.68
Other Payables	2-99-99-990		1,379,181.73
GRAND TOTAL>>		42,958,387.68	42,958,387.68

Prepared by :



ALICIA M. GUTIERREZ

Administrative Assistant IV

Certified Correct:

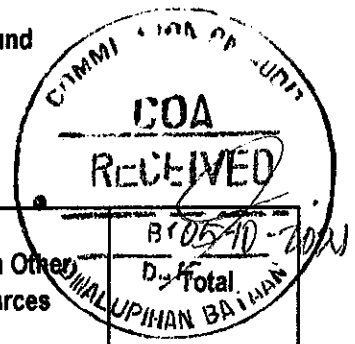


SEVILLA O. BISLIG

Municipal Accountant

**Report on the Utilization of Local Disaster Risk Reduction and Management Fund
As of April 30, 2021**

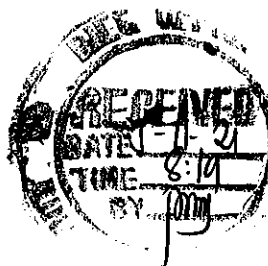
Municipal Government of DINALUPIHAN, BATAAN



Particulars	LDRRMF		From Other Sources	Total
	Quick Response Fund (QRF) (30%)	Mitigation Fund (70%)		
A. Source of Funds				
Current Appropriation	5,590,901.68	15,196,837.26		20,787,738.94
Continuing Appropriation				
Transferred to the Special Trust Fund	3,692,045.82	1,605,660.86		5,297,706.68
Total Funds Available	9,282,947.50	16,802,498.12	-	26,085,445.62
B. Utilization				
CURRENT APPROPRIATION:				
DISASTER PREVENTION AND MITIGATION				
Reorganization/Strengthening of MDRRMC		1,300.00		1,300.00
COVID-19 Operations and Monitoring		228,745.24		228,745.24
DISASTER PREPAREDNESS				
Purchase of Medicines and Other Medical Supplies		124,762.00		124,762.00
PROCUREMENT/ACQUISITION OF EQUIPMENT FOR RESPONSE/RESCUE ACTIVITIES				
Provision of NTC Radio Station License		75,510.00		75,510.00
Procurement of DRRM tools and Accessories		20,000.00		20,000.00
DISASTER RESPONSE				
Relief Goods Distribution/Community Kitchen		209,020.00		209,020.00
Transportation and Mobilization		19,000.00		19,000.00
Monitoring and Reporting		6,981.84		6,981.84
DISASTER REHABILITATION AND RECOVERY				
Clearing, Recovery, Rehabilitation, Embankment and		199,000.00		199,000.00
Total Utilization Current Appropriation	-	884,319.08	-	884,319.08
CONTINUING APPROPRIATION:				
Preparedness Program				
During Disaster Program	3,692,045.82	241,754.19		3,933,800.01
Post Disaster Program				
Total Utilization of Continuing Appropriation	3,692,045.82	241,754.19	-	3,933,800.01
Total Utilization	3,692,045.82	1,126,073.27	-	4,818,119.09
Unutilized Current Appropriation	5,590,901.68	14,312,518.18	-	19,903,419.86
Unutilized Continuing Appropriation	-	1,363,906.67	-	1,363,906.67
Total Unutilized Balance	5,590,901.68	15,676,424.85	-	21,267,326.53

Prepared by:

Michiko M. Sibug
MICHIKO M. SIBUG
Accountant III



Certified Correct:

Sevilla O. Bislig
SEVILLA O. BISLIG
Municipal Accountant