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

June 9, 2021

FOR : HON. MARIA ANGELA S. GARCIA
Municipal Mayor

FROM : SEVILLA O. BISLIG
Municipal Accountant

SUBJECT : REPORTS AS OF MAY, 2021

Submitting herewith the financial statements for MAY 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



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 May 31, 2021.

General Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	113,824,858.50
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-SB)	46,067.92
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)	10,702,211.03
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (LBP)	5,290,730.66
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (DBP)	5,324,263.64

Special Education Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	17,637,511.95
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Trust Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	27,430,657.91
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

183,132,417.72

Issued this 8th day of June 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 May 31, 2021


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

Balance per Bank					114,182,782.37
Add: Deposit in transit					-
					<hr/>
					114,182,782.37
Less: Outstanding Checks:					
Check No. 531146	dated	5/21/2021	46,375.00		
Check No. 531240	dated	5/27/2021	80,000.00		
Check No. 531244	dated	5/27/2021	10,000.00		
Check No. 531012	dated	5/28/2021	1,656.00		
Check No. 531228	dated	5/28/2021	56,247.20		
Check No. 531145	dated	5/28/2021	4,732.80		
Check No. 531158	dated	5/28/2021	5,044.80		
Check No. 531159	dated	5/28/2021	14,112.00		
Check No. 531281	dated	5/31/2021	110,625.00		
Check No. 531287	dated	5/31/2021	29,131.07		
					<hr/>
					357,923.87
Adjusted Bank Balance					<hr/>
					113,824,858.50
					<hr/>
Balance per Book					<hr/>
					113,824,858.50
					<hr/>

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 May 31, 2021

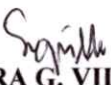
FUND : GENERAL FUND - SANGGUNIANG BAYAN
BANK : LAND BANK OF THE PHIL.
ACCOUNT NUMBER: 2632-1023-91

Balance per Bank	73,724.17
Add: Deposit in Transit	-
Less: Outstanding Checks:	
Check No. 396657 dated 5/31/2021 27,656.25	<u>27,656.25</u>
Adjusted Bank Balance	<u>46,067.92</u>
Balance per Book	<u>46,067.92</u>

Prepared By:


JHONALYN D. ARELLANO
Administrative 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 May 31, 2021

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


Balance per Bank 25,000.00

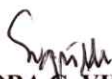
Balance per Book 25,000.00


Prepared By:

Checked By:

Certified Correct:


JHONALYN D. ARELLANO
Admin. Asst. II


NORA C. VILLEN
Admin. Asst. IV


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 May 31, 2021

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

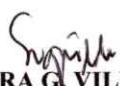
Balance per Bank	<u>30,077.80</u>
Balance per Book	<u>30,077.80</u>


Prepared By:

Checked By:

Certified Correct:


JHONALYN D. ARELLANO
Admin. Asst. II


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SEVILLA O. BISLIGN
Municipal Accountant



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OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of May 31, 2021

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


Balance per Bank

10,702,211.03

Balance per Book

10,702,211.03

Prepared By:


JHONALYN D. ARELLANO
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NORA G. VILLEN
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Certified Correct:


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Municipal Accountant



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Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of May 31, 2021

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

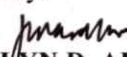
Balance per Bank

5,290,730.66

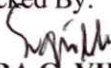
Balance per Book

5,290,730.66

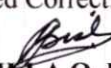
Prepared By:


JHONAIYN D. ARELLANO
Admin. Asst. II

Checked By:


NORA G. VILLEN
Admin. Asst. IV

Certified Correct:


SEVELA 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 May 31, 2021

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

Balance per Bank

5,324,263.64

Balance per Book

5,324,263.64

Prepared By:


JHONALYN D. ARELLANO
Admin. Asst. II

Checked By:


NORA G. VILLEN
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Certified Correct:


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Municipal Accountant



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Province of Bataan
Municipality of Dinalupihan

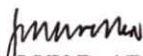
OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of May 31, 2021

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

Balance per Bank	17,637,511.95
Add: Deposit in Transit	-
	<hr/>
	17,637,511.95
Less: Outstanding Checks:	-
Adjusted Bank Balance	<hr/> <hr/>
	17,637,511.95
	<hr/> <hr/>
Balance per Book	<hr/> <hr/>
	17,637,511.95

Prepared By:


JHON ALYN D. ARELLANO
Administrative Asst. II

Checked By:


ALICIA M. GUTIERREZ
Administrative Asst. IV

Certified Correct:


SEVIOLA 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 May 31, 2021


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

Balance per Bank	27,430,657.91
Less: Outstanding Checks	-
Balance per Bank	<u>27,430,657.91</u>
Balance per Book	<u>27,430,657.91</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 May 31, 2021

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


Balance per Bank 1,670,274.45

Balance per Book 1,670,274.45


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 May 31, 2021

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


Balance per Bank 737,029.54

Balance per Book 737,029.54

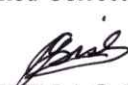
Prepared By:


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 May 31, 2021

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


Balance per Bank 345,141.56

Balance per Book 345,141.56


Prepared By:


MICHIKO M. SIBUG
Accountant III

Checked By:


ALICIA M. GUTIERREZ
Adm. Asst. IV

Certified Correct:


SEVELLA O. BISLIG
Municipal Accountant


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

Revenue	
Tax Revenue	47,133,812.35
Share from Internal Revenue Collections	111,697,300.00
Share from Economic Zones	15,311,741.98
Service and Business Income	14,249,559.50
Shares, Grants and Donations	417,366.76
Gains	90.00
Miscellaneous Income	219,791.52
Total Revenue	189,029,662.11
 Less: Current Operating Expenses	
Personnel Services	42,085,575.22
Maintenance and Other Operating Expenses	39,792,414.65
Financial Expenses	122,300.00
Non-cash Expenses	8,855,480.06
Current Operating Expenses	90,855,769.93
 Surplus (Deficit) from Current Operation	 98,173,892.18
Add (Deduct):	
Transfers, Assistance and Subsidy From	200,000.00
Transfers, Assistance and Subsidy To	(18,210.00)
Surplus(Deficit) for the period	98,355,682.18

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 May 31, 2021

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2021	227,113,583.42
Add (Deduct):	
Adjustment of PPE Recognized Directly in Equity	8,938,239.52
Prior Period Errors	1,184,051.11
Restated Balance	237,235,874.05
Add (Deduct):	
Changes in net assets/equity during the year	(8,938,239.52)
Surplus (Deficit) for the period	98,355,682.18
Balance at May 31, 2021	<u>326,653,316.71</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 May 31, 2021

ASSETS

Current Assets

Cash and Cash Equivalents	162,360,207.72
Investments	21,317,205.33
Receivables	119,814,021.25
Inventories	7,818,796.58
Total Current Assets	<u>311,310,230.88</u>

Non-Current Assets

Receivables	6,100,000.00
Property, Plant and Equipment	215,442,110.92
Intangible Assets	2,480,896.12
Total Non-Current Assets	<u>224,023,007.04</u>

Total Assets

535,333,237.92

LIABILITIES

Current Liabilities

Financial Liabilities	19,942,256.78
Inter-Agency Payables	46,193,240.46
Intra-Agency Payables	602,570.93
Trust Liabilities	2,474,842.14
Deferred Credits/Unearned Income	83,302,307.08
Total Current Liabilities	<u>152,515,217.39</u>

Non-Current Liabilities

Financial Liabilities	54,258,699.34
Other Payables	1,906,004.48
Total Non-Current Liabilities	<u>56,164,703.82</u>

Total Liabilities

208,679,921.21

NET ASSETS/EQUITY

Government Equity	<u>326,653,316.71</u>
-------------------	-----------------------


Total Liabilities and Net Assets/Equity

535,333,237.92

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 May 31, 2021

	2021
Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	47,133,812.35
Share from Internal Revenue Allotment	111,697,300.00
Share from Economic Zones	15,311,741.98
Receipts from business/service income	14,159,984.75
Shares, Grants and Donations	617,366.76
Interest Income	89,574.75
Gains	90.00
Miscellaneous Income	219,791.52
Other Receipts	28,902,039.89
Total Cash Inflows	218,131,702.00
Cash Outflows	
Payments to suppliers and creditors	34,687,057.76
Payments to employees	42,085,575.22
Financial Expenses	122,300.00
Subsidies and Donation	5,123,566.89
Other Expenses	90,008,523.63
Total Cash Outflows	172,027,023.50
Net Cash Flows from Operating Activities	46,104,678.50
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	13,181,692.39
Total Cash Outflows	13,181,692.39
Net Cash Flows from Investing Activities	(13,181,692.39)
Cash Flows from Financing Activities	
Acquisition of Loans	16,300,000.00
Total Cash Inflows	16,300,000.00
Net Cash Flows from Financing Activities	16,300,000.00
Total Cash Provided by Operating, Investing and Financing Activities	49,222,986.11
Add: Cash at the Beginning of the year	113,137,221.61
Cash, May 31, 2021	162,360,207.72

Prepared by:


NEIL ALLEN S. LAPID
Accountant III

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

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

	2021
Revenue	
Tax Revenue	32,620,101.16
Share from Internal Revenue Collections	111,697,300.00
Share from Economic Zones	15,311,741.98
Service and Business Income	14,247,107.40
Shares, Grants and Donations	417,366.76
Gains	90.00
Miscellaneous Income	219,791.52
Total Revenue	174,513,498.82
 Less: Current Operating Expenses	
Personnel Services	42,085,575.22
Maintenance and Other Operating Expenses	38,526,632.28
Financial Expenses	122,300.00
Non-cash Expenses	7,993,986.76
Current Operating Expenses	88,728,494.26
 Surplus (Deficit) from Current Operation	85,785,004.56
Add (Deduct):	
Transfers, Assistance and Subsidy From	200,000.00
Transfers, Assistance and Subsidy to	(18,210.00)
Surplus(Deficit) for the period	85,966,794.56

Prepared by:


NEIL ALLEN S. LAPID
Accountant III

Certified Correct:


SEVILA O. BISLIG
Municipal Accountant

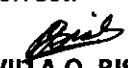
MUNICIPALITY OF DINALUPIHAN
Statement of Changes in Net Assets/Equity
General Fund
For the Month Ended May 31, 2021

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2021	207,263,097.56
Add (Deduct):	
Adjustment of PPE Recognized Directly in Equity	8,938,239.52
Prior Period Errors	<u>1,184,295.53</u>
Restated Balance	217,385,632.61
Add (Deduct):	
Surplus (Deficit) for the period	<u>85,966,794.56</u>
Balance at May 31, 2021	<u>303,352,427.17</u>

Prepared by:


NEIL ALLENS. LAPID
Accountant III

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Position
General Fund
As at May 31, 2021

	2021
ASSETS	
Current Assets	
Cash and Cash Equivalents	114,379,396.57
Investments	21,317,205.33
Receivables	78,961,734.90
Inventories	7,818,796.58
Total Current Assets	222,477,133.38
Non-Current Assets	
Receivables	6,100,000.00
Property, Plant and Equipment	196,430,315.57
Intangible Assets	2,480,896.12
Total Non-Current Assets	205,011,211.69
Total Assets	427,488,345.07
LIABILITIES	
Current Liabilities	
Financial Liabilities	19,842,182.66
Inter-Agency Payables	6,297,142.38
Intra-Agency Payables	26,119.69
Trust Liabilities	703,052.28
Deferred Credits/Unearned Income	42,506,898.80
Total Current Liabilities	69,375,395.81
Non-Current Liabilities	
Financial Liabilities	54,258,699.34
Other Payables	501,822.75
Total Non-Current Liabilities	54,760,522.09
Total Liabilities	124,135,917.90
NET ASSETS/EQUITY	
Government Equity	303,352,427.17
Total Liabilities and Net Assets/Equity	427,488,345.07

Prepared by:


NEIL ALLEN S. LAPID
Accountant III

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

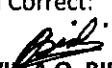
MUNICIPALITY OF DINALUPIHAN
Statement of Cash Flow
General Fund
For the Month Ended May 31, 2021

	2021
Cash Flows from Operating Activities	
<i>Cash Inflows</i>	
Collection from taxpayers	32,620,101.16
Share from Internal Revenue Allotment	111,697,300.00
Share from Economic Zones	15,311,741.98
Receipts from business/service income	14,159,984.75
Shares, Grants and Donations	617,366.76
Interest Income	87,122.65
Gains	90.00
Miscellaneous Income	219,791.52
Other Receipts	15,929,685.86
Total Cash Inflows	190,643,184.68
<i>Cash Outflows</i>	
Payments to suppliers and creditors	33,421,275.39
Payments to employees	42,085,575.22
Financial Expenses	122,300.00
Subsidies and Donation	5,123,566.89
Other Expenses	61,068,324.13
Total Cash Outflows	141,821,041.63
Net Cash Flows from Operating Activities	48,822,143.05
 Cash Flows from Investing Activities	
<i>Cash Outflows</i>	
Purchase/Construction of Property, Plant and Equipment	518,499.00
Total Cash Outflows	518,499.00
Net Cash Flows from Investing Activities	(518,499.00)
 Cash Flows from Financing Activities	
<i>Cash Inflows</i>	
Acquisition of Loans	16,300,000.00
Total Cash Inflows	16,300,000.00
Net Cash Flows from Financing Activities	16,300,000.00
 Total Cash Provided by Operating, Investing and Financing Activities	64,603,644.05
 Add: Cash at the Beginning of the year	49,775,752.52
Cash, May 31, 2021	114,379,396.57

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 May 31, 2021

Revenue	
Tax Revenue	14,513,711.19
Interest Income	<u>2,452.10</u>
Total Revenue	<u>14,516,163.29</u>
Less: Current Operating Expenses	
Maintenance and other Operating Expenses	1,265,782.37
Non-cash Expenses	<u>861,493.30</u>
Current Operating Expenses	<u>2,127,275.67</u>
Surplus (Deficit) from Current Operation	12,388,887.62
Add (Deduct):	
Transfers, Assistance and Subsidy To	-
Surplus(Deficit) for the period	<u><u>12,388,887.62</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 May 31, 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 Asset	(8,938,239.52)
Surplus (Deficit) for the period	<u>12,388,887.62</u>
Total recognized revenue and expenses for the period	
Balance at May 31, 2021	<u><u>23,300,889.54</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 May 31, 2021

ASSETS

Current Assets

Cash and Cash Equivalents	17,716,245.93
Receivables	<u>40,852,286.35</u>
Total Current Assets	<u>58,568,532.28</u>

Non-Current Assets

Property, Plant and Equipment	<u>6,348,601.96</u>
Total Non-Current Assets	<u>6,348,601.96</u>
Total Assets	<u>64,917,134.24</u>

LIABILITIES

Current Liabilities

Financial Liabilities	89,353.28
Inter-Agency Payables	200.00
Intra-Agency Payables	576,451.24
Trust Liabilities	154,831.90
Deferred Credits/Unearned Income	<u>40,795,408.28</u>
Total Current Liabilities	<u>41,616,244.70</u>
Total Liabilities	<u>41,616,244.70</u>


NET ASSETS/EQUITY

Government Equity	<u>23,300,889.54</u>
Total Liabilities and Net Assets/Equity	<u>64,917,134.24</u>

Prepared by:


JHONA 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 May 31, 2021

Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	14,513,711.19
Interest Income	2,452.10
Other Receipts	12,498,463.89
Total Cash Inflows	<u>27,014,627.18</u>
Cash Outflows	
Payment of expenses	
Payment to suppliers and creditors	1,265,782.37
Other Expenses	23,415,760.99
Total Cash Outflows	<u>24,681,543.36</u>
Net Cash Flows from Operating Activities	<u>2,333,083.82</u>
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	-
Net Cash Flows from Investing Activities	<u>-</u>
Total Cash Provided by Operating, Investing and Financing Activities	<u>2,333,083.82</u>
Add: Cash at the Beginning of the year	15,383,162.11
Cash, May 31, 2021	<u><u>17,716,245.93</u></u>

Prepared by:


JHONAIYN D. ARELLANO
Administrative Asst. II

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant


Dinalupihan, Bataan
Statement of Financial Position
Trust Fund
As at May 31, 2021

	2021
ASSETS	
<i>Current Assets</i>	
Cash and Cash Equivalents	30,264,565.22
Total Current Assets	30,264,565.22
<i>Non-Current Assets</i>	
Property, Plant and Equipment	12,663,193.39
Total Non-Current Assets	12,663,193.39
Total Assets	42,927,758.61
LIABILITIES	
<i>Current Liabilities</i>	
Financial Liabilities	10,720.84
Inter-Agency Payables	39,895,898.08
Trust Liabilities	1,616,957.96
Total Current Liabilities	41,523,576.88
<i>Non-Current Liabilities</i>	
Other Payables	1,404,181.73
Total Non-Current Liabilities	1,404,181.73
Total Liabilities	42,927,758.61
NET ASSETS/EQUITY	
Government Equity	-
Total Liabilities and Net Assets/Equity	42,927,758.61

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 May 31, 2021

Cash Flows from Operating Activities :

Cash Inflows :

Other Receipts 473,890.14

Total Cash Inflows **473,890.14**

Cash Outflows :

Other Disbursements 5,524,438.51

Total Cash Outflows **5,524,438.51**

Net Cash Flows from Operating Activities **(5,050,548.37)**

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 **(17,713,741.76)**


Add : Cash, January 01, 2021 **47,978,306.98**

Cash, May 31, 2021 **30,264,565.22**

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 May 2021

GENERAL FUND



Code: 100

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	253,392.35	
Petty Cash Fund	1-01-01-020	200,000.00	
Cash in Bank - Local Currency, Current Account	1-01-02-010	113,926,004.22	
Cash in Bank -Local Currency, Time Deposits	1-02-01-010	21,317,205.33	
Accounts Receivable	1-03-01-010	6,502,015.17	
Real Property Tax Receivable	1-03-01-020	42,492,792.32	
Loans Receivable - Others	1-03-01-990	30,840.03	
Advances for Operating Expenses	1-03-05-010	242,600.00	
Advances for Payroll	1-03-05-020	302,581.06	
Advances to Special Disbursing Officer	1-03-05-030	7,964,352.96	
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	193,032.64	
Drugs and Medicines Inventory	1-04-04-060	2,834,820.23	
Other Supplies and Materials Inventory	1-04-04-990	158,295.00	
Land	1-07-01-010	51,553,193.53	
Buildings	1-07-04-010	27,344,677.17	
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	2,163,063.00	
Motor Vehicles	1-07-06-010	8,645,000.00	
Furniture and Fixtures	1-07-07-010	4,933,335.41	
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		5,749,389.96
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031		1,574,796.95
Accumulated Depreciation - Markets	1-07-04-041		24,125,891.17
Accumulated Depreciation - Slaughterhouses	1-07-04-051		1,294,742.40
Accumulated Depreciation - Other Structures	1-07-04-991		12,014,949.11
Accumulated Depreciation - Machinery	1-07-05-011		3,708,303.60

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Accumulated Depreciation - Office Equipment	1-07-05-021		4,696,672.40
Accumulated Depreciation - Information and Communication T	1-07-05-031		5,787,092.94
Accumulated Depreciation - Agricultural and Forestry Equipme	1-07-05-041		872,639.32
Accumulated Depreciation - Communication Equipment	1-07-05-071		2,081,148.33
Accumulated Depreciation - Disaster Response and Rescue E	1-07-05-091		6,827,448.85
Accumulated Depreciation - Military, Police and Security Equip	1-07-05-101		164,164.32
Accumulated Depreciation - Medical Equipment	1-07-05-111		1,263,070.94
Accumulated Depreciation - Technical and Scientific Equipme	1-07-05-141		20,056.26
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		410,748.40
Accumulated Depreciation - Motor Vehicles	1-07-06-011		3,528,600.37
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		1,359,465.46
Accumulated Depreciation - Other Property, Plant and Equipm	1-07-99-991		564,218.85
Accounts Payable	2-01-01-010		18,301,845.46
Due to Officers and Employees	2-01-01-020		1,225,898.23
Leave Benefits Payable	2-01-01-110		314,438.97
Loans Payable - Domestic	2-01-02-040		54,258,699.34
Due to BIR	2-02-01-010		721,591.78
Due to GSIS	2-02-01-020		1,728,458.31
Due to Pag-IBIG	2-02-01-030		345,045.31
Due to PhilHealth	2-02-01-040		139,862.53
Due to NGAs	2-02-01-050		200,400.65
Due to GOCCs	2-02-01-060		95,297.85
Due to LGUs	2-02-01-070		3,066,485.95
Due to Other Funds	2-03-01-010		26,119.69
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		248,052.28
Deferred Real Property Tax	2-05-01-010		42,506,898.80
Other Payables	2-99-99-990		501,822.75
Government Equity	3-01-01-010		216,201,337.08
Prior Period Adjustment	3-01-01-020		1,184,295.53
Community Tax	4-01-01-050		1,577,802.44
Real Property Tax- Basic	4-01-02-040		11,537,938.86
Discount on Real Property Tax- Basic	4-01-02-041	732,955.55	
Business Tax	4-01-03-030		19,311,329.66
Franchise Tax	4-01-03-070		120,000.00
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		805,985.75
Share from Internal Revenue Collections (IRA)	4-01-06-010		111,697,300.00
Share from Economic Zones	4-01-06-050		15,311,741.98
Permit Fees	4-02-01-010		4,199,568.39
Registration Fees	4-02-01-020		443,590.00
Clearance and Certification Fees	4-02-01-040		1,855,585.00
Supervision and Regulation Enforcement Fees	4-02-01-070		167,300.00
Inspection Fees	4-02-01-100		1,857,600.00
Fees for Sealing and Licensing of Weights and Measures	4-02-01-160		31,330.00
Other Service Income	4-02-01-990		30,700.00
Parking Fees	4-02-02-120		722,290.00
Receipt from Market Operations	4-02-02-140		2,150,413.61
Receipt from Slaughterhouse Operation	4-02-02-150		352,755.00
Receipt from Cemetery Operations	4-02-02-160		207,152.75
Garbage Fees	4-02-02-190		2,141,700.00

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Interest Income	4-02-02-220		87,122.65
Subsidy from National Government	4-03-01-010		200,000.00
Share from PCSO	4-04-01-020		417,366.76
Other Gains	4-05-01-990		90.00
Miscellaneous Income	4-06-01-010		219,791.52
Salaries and Wages - Regular	5-01-01-010	26,816,257.73	
Personal Economic Relief Allowance (PERA)	5-01-02-010	1,850,000.00	
Representation Allowance (RA)	5-01-02-020	944,250.00	
Transportation Allowance (TA)	5-01-02-030	944,250.00	
Subsistence Allowance	5-01-02-050	309,004.56	
Laundry Allowance	5-01-02-060	30,450.00	
Hazard Pay	5-01-02-110	1,227,616.82	
Other Bonuses and Allowances	5-01-02-990	5,366,964.00	
Retirement and Life Insurance Premiums	5-01-03-010	3,219,192.72	
Pag-IBIG Contributions	5-01-03-020	538,095.47	
PhilHealth Contributions	5-01-03-030	350,133.90	
Employees Compensation Insurance Premiums	5-01-03-040	92,500.00	
Terminal Leave Benefits	5-01-04-030	396,860.02	
Traveling Expenses - Local	5-02-01-010	187,170.00	
Training Expenses	5-02-02-010	7,500.00	
Scholarship Grants/Expenses	5-02-02-020	347,712.00	
Office Supplies Expenses	5-02-03-010	1,833.00	
Drugs and Medicines Expenses	5-02-03-070	199,386.00	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	262,186.69	
Fuel, Oil and Lubricants Expenses	5-02-03-090	441,531.68	
Other Supplies and Materials Expenses	5-02-03-990	574,450.31	
Water Expenses	5-02-04-010	294,951.25	
Electricity Expenses	5-02-04-020	1,931,539.47	
Postage and Courier Services	5-02-05-010	1,400.00	
Telephone Expenses	5-02-05-020	895,312.39	
Internet Subscription Expenses	5-02-05-030	112,900.00	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	1,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	229,917.28	
Other Professional Services	5-02-11-990	754,805.00	
Environment/Sanitary Services	5-02-12-010	5,963,554.00	
Janitorial Services	5-02-12-020	2,679,873.48	
Security Services	5-02-12-030	2,356,608.46	
Other General Services	5-02-12-990	11,165,124.73	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	370,468.86	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	19,236.00	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	969,331.38	
Repairs and Maintenance - Furniture and Fixtures	5-02-13-070	386.00	
Subsidy to Local Government Units	5-02-14-030	18,210.00	
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	1,067,974.85	
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	1,494,969.90	
Transportation and Delivery Expenses	5-02-99-040	4,000.00	
Rent Expenses	5-02-99-050	112,168.60	

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Membership Dues and Contributions to Organizations	5-02-99-060	97,000.00	
Donations	5-02-99-080	5,105,356.89	
Other Maintenance and Operating Expenses	5-02-99-990	730,980.00	
Bank Charges	5-03-01-040	122,300.00	
Depreciation- Buildings and Other Structures	5-05-01-040	3,519,580.99	
Depreciation-Machinery and Equipment	5-05-01-050	3,699,671.56	
Depreciation - Transportation Equipment	5-05-01-060	523,995.70	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	210,632.71	
Depreciation - Other Property, Plant and Equipment	5-05-01-990	40,105.80	
TOTAL>>		593,042,244.54	593,042,244.54

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 MAY 2021**

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	78,733.98	
Cash in Bank - Local Currency, Current Account	1-01-02-010	17,637,511.95	
Special Education Tax Receivable	1-03-01-030	40,734,628.45	
Due from Other Funds	1-03-04-050	5,737.50	
Advances for Payroll	1-03-05-020	7,000.00	
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		1,245,920.77
Information and Communication Technology Equipment	1-07-05-030	2,235,245.00	
Accumulated Depreciation - Information and Communication Te	1-07-05-031		1,169,046.03
Sports Equipment	1-07-05-130	60,900.00	
Accumulated Depreciation - Sports Equipment	1-07-05-131		21,013.64
Technical and Scientific Equipment	1-07-05-140	68,500.00	
Accumulated Depreciation - Technical and Scientific Equipment	1-07-05-141		38,778.46
Other Machinery and Equipment	1-07-05-990	339,579.00	
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		196,664.87
Furniture and Fixtures	1-07-07-010	1,811,013.09	
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		947,458.92
Books	1-07-07-020	884,860.00	
Accumulated Depreciation - Books	1-07-07-021		421,715.13
Other Property, Plant and Equipment	1-07-99-990	402,391.01	
Accumulated Depreciation - Other Property, Plant and Equipmen	1-07-99-991		5,699.97
Accounts Payable	2-01-01-010		89,353.28
Due to Officers and Employees	2-01-01-020		200.00
Due to BIR	2-02-01-010		3,064.97
Due to Pag-IBIG	2-02-01-030		200.00
Due to GOCCs	2-02-01-060		1,230.00
Due to LGUs	2-02-01-070		571,956.27
Guaranty/Security Deposits Payable	2-04-04-040		154,831.90
Deferred Special Education Tax	2-05-01-020		40,795,408.28
Government Equity	3-01-01-010		10,912,246.34
Prior Period Adjustment	3-01-01-020	244.42	
Special Education Tax	4-01-02-050		14,422,423.46
Discount on Special Education Tax	4-01-02-051	916,194.46	
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		1,007,482.19
Interest Income	4-02-02-220		2,452.10
Office Supplies Expenses	5-02-03-010	1,091,100.00	
Electricity Expenses	5-02-04-020	25,634.37	
Internet Subscription Expenses	5-02-05-030	6,048.00	
Janitorial Services	5-02-12-020	143,000.00	
Depreciation - Machinery and Equipment	5-05-01-050	516,478.00	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	345,015.30	
GRAND TOTAL>>		72,007,146.58	72,007,146.58

Prepared by:

JHONALYN D. ARELLANO
Administrative Asst. II

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

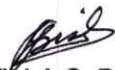
Municipality of Dinalupihan
TRUST FUND
Trial Balance
For the Month of MAY, 2021

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	12,869.00	
Cash in Bank - Local Currency Current Account	1-01-02-010	30,251,696.22	
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 Officers and Employees	2-01-01-020		5,720.84
Due to Philhealth	2-02-01-040		12,750.00
Due to NGAs	2-02-01-050		16,997,142.44
Due to LGUs	2-02-01-070		22,886,005.64
Guaranty/Security/Deposits Payable	2-04-04-040		253,051.28
Trust Liabilities- DRRMF	2-04-01-020		1,363,906.68
Other Payables	2-99-99-990		1,404,181.73
GRAND TOTAL>>		43,022,208.61	43,022,208.61

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 May 31, 2021

Municipal Government of DINALUPIHAN, BATAAN



Particulars	LDRRMF		From Other Sources	Total
	Quick Response Fund (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		366,635.88		366,635.88
DISASTER PREPAREDNESS				
Purchase of Medicines and Other Medical Supplies		160,802.00		160,802.00
Incident Management Team Operation/Monitoring		39,615.00		
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		215,300.00		215,300.00
DISASTER RESPONSE				
Relief Goods Distribution/Community Kitchen		209,020.00		209,020.00
Transportation and Mobilization		69,000.00		69,000.00
Monitoring and Reporting		6,981.84		6,981.84
DISASTER REHABILITATION AND RECOVERY				
Clearing, Recovery, Rehabilitation, Embankment and		199,000.00		199,000.00
30% Quick Response Fund	373,906.28			373,906.28
Total Utilization Current Appropriation	373,906.28	1,343,164.72	-	1,677,456.00
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	4,065,952.10	1,584,918.91	-	5,611,256.01
Unutilized Current Appropriation	5,216,995.40	13,853,672.54	-	19,070,667.94
Unutilized Continuing Appropriation	-	1,363,906.67	-	1,363,906.67
Total Unutilized Balance	5,216,995.40	15,217,579.21	-	20,474,189.61

Prepared by:


MICHIKO M. SIBUG
 Accountant III

Certified Correct :


SEVILLA O. BISLIG
 Municipal Accountant