



W. Bislig

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

July 9, 2021

FOR : HON. MARIA ANGELA S. GARCIA
Municipal Mayor

FROM : SEVILLA O. BISLIG
Municipal Accountant

SUBJECT : REPORTS AS OF JUNE, 2021

Submitting herewith the financial statements for JUNE 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


MUNICIPALITY OF DINALUPIHAN
Statement of Cash Flow
Combined / Consolidated
For the Month Ended June 30, 2021

	2021
Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	51,589,225.69
Share from Internal Revenue Allotment	134,036,760.00
Share from Economic Zones	15,311,741.98
Receipts from business/service income	15,125,533.70
Shares, Grants and Donations	818,128.04
Interest Income	110,337.70
Gains	90.00
Miscellaneous Income	278,510.92
Other Receipts	22,602,903.81
Total Cash Inflows	239,873,231.84
Cash Outflows	
Payments to suppliers and creditors	46,516,833.68
Payments to employees	49,382,845.39
Financial Expenses	654,834.01
Subsidies and Donation	7,938,910.65
Other Expenses	83,732,440.92
Total Cash Outflows	188,225,864.65
Net Cash Flows from Operating Activities	51,647,367.19
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	13,424,638.22
Total Cash Outflows	13,424,638.22
Net Cash Flows from Investing Activities	(13,424,638.22)
Cash Flows from Financing Activities	
Acquisition of Loans	16,300,000.00
Total Cash Inflows	16,300,000.00
Cash Outflows	
Payment of loan amortization	1,628,789.70
Total Cash Outflows	1,628,789.70
Net Cash Flows from Financing Activities	14,671,210.30
Total Cash Provided by Operating, Investing and Financing Activities	52,893,939.27
 Add: Cash at the Beginning of the year	 113,137,221.61
Cash, June 30, 2021	166,031,160.88

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 June 30, 2021

Revenue	
Tax Revenue	51,589,225.69
Share from Internal Revenue Collections	134,036,760.00
Share from Economic Zones	15,311,741.98
Service and Business Income	15,235,871.40
Shares, Grants and Donations	618,128.04
Gains	90.00
Miscellaneous Income	278,510.92
Total Revenue	<u>217,070,328.03</u>
Less: Current Operating Expenses	
Personnel Services	49,382,845.39
Maintenance and Other Operating Expenses	54,437,534.33
Financial Expenses	654,834.01
Non-cash Expenses	10,693,874.73
Current Operating Expenses	<u>115,169,088.46</u>
Surplus (Deficit) from Current Operation	101,901,239.57
Add (Deduct):	
Transfers, Assistance and Subsidy From	200,000.00
Transfers, Assistance and Subsidy To	(18,210.00)
Surplus(Deficit) for the period	<u>102,083,029.57</u>

Prepared by:


NEIL ALLEN S. LAPID
Accountant III

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Changes in Net Assets/Equity
Combined / Consolidated
For the Month Ended June 30, 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	<u>1,320,522.56</u>
Restated Balance	237,372,345.50
Add (Deduct):	
Changes in net assets/equity during the year	(8,938,239.52)
Surplus (Deficit) for the period	<u>102,083,029.57</u>
Balance at June 30, 2021	<u><u>330,517,135.55</u></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 June 30, 2021

ASSETS

Current Assets

Cash and Cash Equivalents	166,031,160.88
Investments	21,323,062.30
Receivables	113,463,512.34
Inventories	7,739,899.70
Total Current Assets	<u>308,557,635.22</u>

Non-Current Assets

Receivables	6,100,000.00
Property, Plant and Equipment	213,846,662.08
Intangible Assets	2,480,896.12
Total Non-Current Assets	<u>222,427,558.20</u>

Total Assets

530,985,193.42

LIABILITIES

Current Liabilities

Financial Liabilities	18,410,239.50
Inter-Agency Payables	47,927,825.35
Intra-Agency Payables	100,931.68
Trust Liabilities	2,480,103.64
Deferred Credits/Unearned Income	76,989,043.58
Total Current Liabilities	<u>145,908,143.75</u>

Non-Current Liabilities

Financial Liabilities	52,629,909.64
Other Payables	1,930,004.48
Total Non-Current Liabilities	<u>54,559,914.12</u>

Total Liabilities

200,468,057.87

NET ASSETS/EQUITY

Government Equity	<u>330,517,135.55</u>
-------------------	-----------------------

Total Liabilities and Net Assets/Equity

530,985,193.42

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 June 30, 2021

	2021
Revenue	
Tax Revenue	35,545,051.84
Share from Internal Revenue Collections	134,036,760.00
Share from Economic Zones	15,311,741.98
Service and Business Income	15,231,201.40
Shares, Grants and Donations	618,128.04
Gains	90.00
Miscellaneous Income	278,510.92
Total Revenue	201,021,484.18
Less: Current Operating Expenses	
Personnel Services	49,382,845.39
Maintenance and Other Operating Expenses	52,863,679.94
Financial Expenses	654,834.01
Non-cash Expenses	9,656,198.77
Current Operating Expenses	112,557,558.11
Surplus (Deficit) from Current Operation	88,463,926.07
Add (Deduct):	
Transfers, Assistance and Subsidy From	200,000.00
Transfers, Assistance and Subsidy to	(18,210.00)
Surplus(Deficit) for the period	88,645,716.07

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 June 30, 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>1,320,766.98</u>
Restated Balance	217,522,104.06
Add (Deduct):	
Surplus (Deficit) for the period	<u>88,645,716.07</u>
Balance at June 30, 2021	<u><u>306,167,820.13</u></u>

Prepared by:


NEIL ALLEN S. LAPID
Accountant III

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant


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

	2021
ASSETS	
Current Assets	
Cash and Cash Equivalents	115,423,203.92
Investments	21,323,062.30
Receivables	75,626,864.99
Inventories	7,739,899.70
Total Current Assets	220,113,030.91
Non-Current Assets	
Receivables	6,100,000.00
Property, Plant and Equipment	195,011,049.39
Intangible Assets	2,480,896.12
Total Non-Current Assets	203,591,945.51
Total Assets	423,704,976.42
LIABILITIES	
Current Liabilities	
Financial Liabilities	18,318,965.38
Inter-Agency Payables	6,018,652.44
Intra-Agency Payables	100,931.68
Trust Liabilities	708,313.78
Deferred Credits/Unearned Income	39,254,560.62
Total Current Liabilities	64,401,423.90
Non-Current Liabilities	
Financial Liabilities	52,629,909.64
Other Payables	505,822.75
Total Non-Current Liabilities	53,135,732.39
Total Liabilities	117,537,156.29
NET ASSETS/EQUITY	
Government Equity	306,167,820.13
Total Liabilities and Net Assets/Equity	423,704,976.42

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 June 30, 2021

	2021
Cash Flows from Operating Activities	
<i>Cash Inflows</i>	
Collection from taxpayers	35,545,051.84
Share from Internal Revenue Allotment	134,036,760.00
Share from Economic Zones	15,311,741.98
Receipts from business/service income	15,125,533.70
Shares, Grants and Donations	818,128.04
Interest Income	105,667.70
Gains	90.00
Miscellaneous Income	278,510.92
Other Receipts	12,576,512.64
Total Cash Inflows	213,797,996.82
<i>Cash Outflows</i>	
Payments to suppliers and creditors	44,942,979.29
Payments to employees	49,382,845.39
Financial Expenses	654,834.01
Subsidies and Donation	7,938,910.65
Other Expenses	59,140,741.55
Total Cash Outflows	162,060,310.89
Net Cash Flows from Operating Activities	51,737,685.93
 Cash Flows from Investing Activities	
<i>Cash Outflows</i>	
Purchase/Construction of Property, Plant and Equipment	761,444.83
Total Cash Outflows	761,444.83
Net Cash Flows from Investing Activities	(761,444.83)
 Cash Flows from Financing Activities	
<i>Cash Inflows</i>	
Acquisition of Loans	16,300,000.00
Total Cash Inflows	16,300,000.00
<i>Cash Outflows</i>	
Payment of loan amortization	1,628,789.70
Total Cash Outflows	1,628,789.70
Net Cash Flows from Financing Activities	14,671,210.30
 Total Cash Provided by Operating, Investing and Financing Activities	65,647,451.40
 Add: Cash at the Beginning of the year	49,775,752.52
Cash, June 30, 2021	115,423,203.92

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 June 30, 2021

Revenue	
Tax Revenue	16,044,173.85
Interest Income	4,670.00
Total Revenue	<u>16,048,843.85</u>
Less: Current Operating Expenses	
Maintenance and other Operating Expenses	1,573,854.39
Non-cash Expenses	1,037,675.96
Current Operating Expenses	<u>2,611,530.35</u>
Surplus (Deficit) from Current Operation	13,437,313.50
Add (Deduct):	
Transfers, Assistance and Subsidy To	-
Surplus(Deficit) for the period	<u>13,437,313.50</u>

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II

Certified Correct:


SEVILA O. BISLIG
Municipal Accountant

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

ASSETS

Current Assets

Cash and Cash Equivalents	19,721,758.11
Receivables	<u>37,836,647.35</u>
Total Current Assets	<u>57,558,405.46</u>

Non-Current Assets

Property, Plant and Equipment	<u>6,172,419.30</u>
Total Non-Current Assets	<u>6,172,419.30</u>
Total Assets	<u>63,730,824.76</u>

LIABILITIES

Current Liabilities

Financial Liabilities	80,553.28
Inter-Agency Payables	1,411,641.20
Trust Liabilities	154,831.90
Deferred Credits/Unearned Income	<u>37,734,482.96</u>
Total Current Liabilities	<u>39,381,509.34</u>
Total Liabilities	<u>39,381,509.34</u>

NET ASSETS/EQUITY

Government Equity	<u>24,349,315.42</u>
Total Liabilities and Net Assets/Equity	<u>63,730,824.76</u>

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 June 30, 2021

	2021
ASSETS	
<i>Current Assets</i>	
Cash and Cash Equivalents	30,886,198.85
Total Current Assets	<u>30,886,198.85</u>
<i>Non-Current Assets</i>	
Property, Plant and Equipment	12,663,193.39
Total Non-Current Assets	<u>12,663,193.39</u>
Total Assets	<u><u>43,549,392.24</u></u>
LIABILITIES	
<i>Current Liabilities</i>	
Financial Liabilities	10,720.84
Inter-Agency Payables	40,497,531.71
Trust Liabilities	1,616,957.96
Total Current Liabilities	<u>42,125,210.51</u>
<i>Non-Current Liabilities</i>	
Other Payables	1,424,181.73
Total Non-Current Liabilities	<u>1,424,181.73</u>
Total Liabilities	43,549,392.24
NET ASSETS/EQUITY	
Government Equity	-
Total Liabilities and Net Assets/Equity	<u><u>43,549,392.24</u></u>

Prepared by:


NEIL ALLEN S. LAPID
Accountant III

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

Dinalupihan, Bataan
Statement of Cash Flow
Trust Fund
For the Month Ended June 30, 2021

Cash Flows from Operating Activities :

Cash Inflows :

Other Receipts 462,855.73

Total Cash Inflows **462,855.73**

Cash Outflows :

Other Disbursements 4,891,770.47

Total Cash Outflows **4,891,770.47**

Net Cash Flows from Operating Activities **(4,428,914.74)**

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 **(17,092,108.13)**


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

Cash, June 30, 2021 **30,886,198.85**

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
SPECIAL EDUCATION FUND
For the Month Ended June 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 Asset	(8,938,239.52)
Surplus (Deficit) for the period	<u>13,437,313.50</u>
Total recognized revenue and expenses for the period	
Balance at June 30, 2021	<u><u>24,349,315.42</u></u>

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN, BATAAN

TRIAL BALANCE
For the Month of June 2021

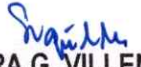

GENERAL FUND

Code: 100

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	373,094.45	
Petty Cash Fund	1-01-01-020	200,000.00	
Cash in Bank - Local Currency, Current Account	1-01-02-010	114,850,109.47	
Cash in Bank -Local Currency, Time Deposits	1-02-01-010	21,323,062.30	
Accounts Receivable	1-03-01-010	6,479,910.19	
Real Property Tax Receivable	1-03-01-020	39,239,891.37	
Loans Receivable - Others	1-03-01-990	30,840.03	
Advances for Operating Expenses	1-03-05-010	273,600.00	
Advances for Payroll	1-03-05-020	179,258.60	
Advances to Special Disbursing Officer	1-03-05-030	7,996,811.44	
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	114,135.76	
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	4,310,548.82	
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	28,931,987.46	
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	11,534,655.23	
Agricultural and Forestry Equipment	1-07-05-040	3,391,830.09	
Communication Equipment	1-07-05-070	4,243,871.20	
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	2,302,078.83	
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	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		5,932,436.87
Accumulated Depreciation - School Buildings	1-07-04-021		18,236.43
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031		1,611,801.43
Accumulated Depreciation - Markets	1-07-04-041		24,411,689.55
Accumulated Depreciation - Slaughterhouses	1-07-04-051		1,328,799.75
Accumulated Depreciation - Other Structures	1-07-04-991		12,224,396.70
Accumulated Depreciation - Machinery	1-07-05-011		3,826,005.23

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Accumulated Depreciation - Office Equipment	1-07-05-021		4,834,489.04
Accumulated Depreciation - Information and Communication T	1-07-05-031		5,968,909.38
Accumulated Depreciation - Agricultural and Forestry Equipme	1-07-05-041		899,491.32
Accumulated Depreciation - Communication Equipment	1-07-05-071		2,138,317.29
Accumulated Depreciation - Disaster Response and Rescue E	1-07-05-091		6,987,264.62
Accumulated Depreciation - Military, Police and Security Equip	1-07-05-101		170,244.48
Accumulated Depreciation - Medical Equipment	1-07-05-111		1,300,726.32
Accumulated Depreciation - Technical and Scientific Equipme	1-07-05-141		20,434.68
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		419,371.68
Accumulated Depreciation - Motor Vehicles	1-07-06-011		3,633,399.51
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		1,407,357.35
Accumulated Depreciation - Other Property, Plant and Equipm	1-07-99-991		572,240.01
Accounts Payable	2-01-01-010		16,777,615.68
Due to Officers and Employees	2-01-01-020		1,226,910.73
Leave Benefits Payable	2-01-01-110		314,438.97
Loans Payable - Domestic	2-01-02-040		52,629,909.64
Due to BIR	2-02-01-010		591,121.91
Due to GSIS	2-02-01-020		1,701,434.20
Due to Pag-IBIG	2-02-01-030		324,935.00
Due to PhilHealth	2-02-01-040		137,965.34
Due to NGAs	2-02-01-050		188,933.78
Due to GOCCs	2-02-01-060		9,332.85
Due to LGUs	2-02-01-070		3,064,929.36
Due to Other Funds	2-03-01-010		100,931.68
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		253,313.78
Deferred Real Property Tax	2-05-01-010		39,254,560.62
Other Payables	2-99-99-990		505,822.75
Government Equity	3-01-01-010		216,201,337.08
Prior Period Adjustment	3-01-01-020		1,320,766.98
Community Tax	4-01-01-050		1,652,986.66
Real Property Tax- Basic	4-01-02-040		12,625,748.50
Discount on Real Property Tax- Basic	4-01-02-041	769,370.14	
Business Tax	4-01-03-030		20,920,278.63
Franchise Tax	4-01-03-070		120,000.00
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		995,408.19
Share from Internal Revenue Collections (IRA)	4-01-06-010		134,036,760.00
Share from Economic Zones	4-01-06-050		15,311,741.98
Permit Fees	4-02-01-010		4,445,887.62
Registration Fees	4-02-01-020		528,824.00
Clearance and Certification Fees	4-02-01-040		2,006,152.50
Supervision and Regulation Enforcement Fees	4-02-01-070		170,800.00
Inspection Fees	4-02-01-100		1,886,650.00
Fees for Sealing and Licensing of Weights and Measures	4-02-01-160		31,330.00
Other Service Income	4-02-01-990		35,600.00
Parking Fees	4-02-02-120		783,570.00
Receipt from Market Operations	4-02-02-140		2,366,401.83
Receipt from Slaughterhouse Operation	4-02-02-150		431,460.00
Receipt from Cemetery Operations	4-02-02-160		243,557.75
Garbage Fees	4-02-02-190		2,195,300.00

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Interest Income	4-02-02-220		105,667.70
Subsidy from National Government	4-03-01-010		200,000.00
Share from PCSO	4-04-01-020		618,128.04
Other Gains	4-05-01-990		90.00
Miscellaneous Income	4-06-01-010		278,510.92
Salaries and Wages - Regular	5-01-01-010	32,118,647.77	
Personal Economic Relief Allowance (PERA)	5-01-02-010	2,214,000.00	
Representation Allowance (RA)	5-01-02-020	1,133,100.00	
Transportation Allowance (TA)	5-01-02-030	1,133,100.00	
Subsistence Allowance	5-01-02-050	382,804.56	
Laundry Allowance	5-01-02-060	37,800.00	
Hazard Pay	5-01-02-110	1,469,774.43	
Overtime and Night Pay	5-01-02-130	99,827.01	
Other Bonuses and Allowances	5-01-02-990	5,366,964.00	
Retirement and Life Insurance Premiums	5-01-03-010	3,855,563.11	
Pag-IBIG Contributions	5-01-03-020	644,477.15	
PhilHealth Contributions	5-01-03-030	419,227.34	
Employees Compensation Insurance Premiums	5-01-03-040	110,700.00	
Terminal Leave Benefits	5-01-04-030	396,860.02	
Traveling Expenses - Local	5-02-01-010	208,220.00	
Training Expenses	5-02-02-010	9,500.00	
Office Supplies Expenses	5-02-03-010	5,754.00	
Accountable Forms Expenses	5-02-03-020	108,937.98	
Drugs and Medicines Expenses	5-02-03-070	201,746.00	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	324,564.19	
Fuel, Oil and Lubricants Expenses	5-02-03-090	1,036,782.28	
Other Supplies and Materials Expenses	5-02-03-990	614,669.31	
Water Expenses	5-02-04-010	396,086.40	
Electricity Expenses	5-02-04-020	2,728,880.26	
Postage and Courier Services	5-02-05-010	1,550.00	
Telephone Expenses	5-02-05-020	1,069,815.88	
Internet Subscription Expenses	5-02-05-030	187,200.00	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	1,000.00	
Confidential Expenses	5-02-10-010	1,500,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	127,917.28	
Other Professional Services	5-02-11-990	915,225.00	
Environment/Sanitary Services	5-02-12-010	8,097,970.00	
Janitorial Services	5-02-12-020	3,182,707.72	
Security Services	5-02-12-030	3,640,869.29	
Other General Services	5-02-12-990	13,411,928.80	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	516,145.48	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	19,236.00	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	1,267,838.16	
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	10,579.06	
Fidelity Bond Premiums	5-02-16-020	176,505.00	
Insurance Expenses	5-02-16-030	1,067,974.85	
Advertising Expenses	5-02-99-010	11,770.00	
Printing and Publication Expenses	5-02-99-020	3,500.00	
Representation Expenses	5-02-99-030	2,654,577.75	

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Transportation and Delivery Expenses	5-02-99-040	4,000.00	
Rent Expenses	5-02-99-050	120,368.60	
Membership Dues and Contributions to Organizations	5-02-99-060	97,000.00	
Donations	5-02-99-080	7,920,700.65	
Other Maintenance and Operating Expenses	5-02-99-990	1,221,774.00	
Interest Expenses	5-03-01-020	532,534.01	
Bank Charges	5-03-01-040	122,300.00	
Depreciation- Buildings and Other Structures	5-05-01-040	4,287,172.13	
Depreciation-Machinery and Equipment	5-05-01-050	4,433,580.24	
Depreciation - Transportation Equipment	5-05-01-060	628,794.84	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	258,524.60	
Depreciation - Other Property, Plant and Equipment	5-05-01-990	48,126.96	
TOTAL>>		614,786,566.34	614,786,566.34
PREPARED BY :		CERTIFIED CORRECT:	
 NORA G. VILLEN Administrative Assistant IV		 SEVILLA O. BISLIG Municipal Accountant	

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

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	235,314.03	
Cash in Bank - Local Currency, Current Account	1-01-02-010	19,486,444.08	
Special Education Tax Receivable	1-03-01-030	37,673,140.36	
Due from Other Funds	1-03-04-050	58,586.59	
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		1,289,193.43
Information and Communication Technology Equipment	1-07-05-030	2,235,245.00	
Accumulated Depreciation - Information and Communication Te	1-07-05-031		1,226,219.42
Sports Equipment	1-07-05-130	60,900.00	
Accumulated Depreciation - Sports Equipment	1-07-05-131		21,661.22
Technical and Scientific Equipment	1-07-05-140	68,500.00	
Accumulated Depreciation - Technical and Scientific Equipment	1-07-05-141		40,586.10
Other Machinery and Equipment	1-07-05-990	339,579.00	
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		200,724.09
Furniture and Fixtures	1-07-07-010	1,811,013.09	
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		993,119.51
Books	1-07-07-020	884,860.00	
Accumulated Depreciation - Books	1-07-07-021		445,065.60
Other Property, Plant and Equipment	1-07-99-990	402,391.01	
Accumulated Depreciation - Other Property, Plant and Equipmen	1-07-99-991		5,911.08
Accounts Payable	2-01-01-010		80,353.28
Due to Officers and Employees	2-01-01-020		200.00
Due to BIR	2-02-01-010		12,641.82
Due to Pag-IBIG	2-02-01-030		400.00
Due to GOCCs	2-02-01-060		30.00
Due to LGUs	2-02-01-070		1,398,569.38
Guaranty/Security Deposits Payable	2-04-04-040		154,831.90
Deferred Special Education Tax	2-05-01-020		37,734,482.96
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		15,761,626.30
Discount on Special Education Tax	4-01-02-051	961,712.70	
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		1,244,260.25
Interest Income	4-02-02-220		4,670.00
Office Supplies Expenses	5-02-03-010	1,313,376.52	
Water Expenses	5-02-04-010	763.50	
Electricity Expenses	5-02-04-020	25,634.37	
Internet Subscription Expenses	5-02-05-030	10,080.00	
Janitorial Services	5-02-12-020	224,000.00	
Depreciation - Machinery and Equipment	5-05-01-050	623,649.60	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	414,026.36	
GRAND TOTAL>>		71,526,792.68	71,526,792.68

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant


Municipality of Dinalupihan
TRUST FUND
Trial Balance
As of June 30, 2021

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	46,307.00	
Cash in Bank - Local Currency Current Account	1-01-02-010	30,839,891.85	
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		46,260.00
Due to NGAs	2-02-01-050		16,773,193.36
Due to LGUs	2-02-01-070		23,678,078.35
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		1,424,181.73
GRAND TOTAL>>		43,643,842.24	43,643,842.24

Prepared by :


MICHIKO M. SIBUG
 Accountant III

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 June 30, 2021.

General Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	114,748,784.14
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-SB)	39,743.36
1-01-02-010 - Cash in Bank - Local Currency, Current Account (DBP)	31,501.13
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Debt Service)	30,080.84
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)	5,292,553.02
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (DBP)	5,328,298.25

Special Education Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	19,486,444.08
---	---------------


Trust Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	28,018,568.38
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-ARISP III)	68,599.70
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-LMISTF)	345,176.46
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Philhealth for HCI)	1,670,443.27
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Philhealth for Profe	737,104.04

Grand Total

186,499,507.70

Issued this 8th day of July 2021, for records purposes.


SEVELIA 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 June 30, 2021

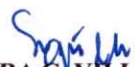
FUND : GENERAL FUND
BANK : LAND BANK OF THE PHIL.
ACCOUNT NUMBER: 2632-1000-46

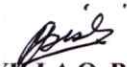
Balance per Bank	116,016,052.22
Add: Deposit in transit	-
	<hr/>
	116,016,052.22

Less: Outstanding Checks:				
Check No.	531146	dated	5/21/2021	46,375.00
Check No.	531105	dated	6/7/2021	25,962.60
Check No.	531106	dated	6/7/2021	129,331.00
Check No.	531277	dated	6/7/2021	83,194.49
Check No.	531278	dated	6/7/2021	1,760.00
Check No.	531290	dated	6/7/2021	36,000.00
Check No.	530971	dated	6/7/2021	5,000.00
Check No.	531042	dated	6/7/2021	12,000.00
Check No.	530890	dated	6/7/2021	3,000.00
Check No.	530776	dated	6/7/2021	3,000.00
Check No.	531242	dated	6/7/2021	36,400.00
Check No.	531116	dated	6/7/2021	50,000.00
Check No.	531174	dated	6/7/2021	31,000.00
Check No.	530711	dated	6/7/2021	4,350.00
Check No.	530735	dated	6/7/2021	4,350.00
Check No.	531315	dated	6/7/2021	16,743.72
Check No.	531326	dated	6/8/2021	25,000.00
Check No.	531347	dated	6/10/2021	23,036.07
Check No.	531362	dated	6/15/2021	50,000.00
Check No.	531366	dated	6/16/2021	10,000.00
Check No.	531367	dated	6/16/2021	4,450.00
Check No.	531370	dated	6/16/2021	4,450.00
Check No.	531372	dated	6/16/2021	19,600.00
Check No.	531373	dated	6/16/2021	48,300.00
Check No.	531376	dated	6/16/2021	24,000.00
Check No.	531393	dated	6/18/2021	44,782.08
Check No.	531394	dated	6/18/2021	9,237.15
Check No.	531389	dated	6/18/2021	1,500.00
Check No.	531397	dated	6/21/2021	122,774.40
Check No.	531398	dated	6/21/2021	23,314.32
Check No.	546001	dated	6/22/2021	4,136.10
Check No.	546002	dated	6/22/2021	2,880.00

Less:	Outstanding Checks:				
	Check No.		dated	6/22/2021	100,780.00
	Check No.	546005	dated	6/22/2021	10,000.00
	Check No.	546006	dated	6/22/2021	13,350.00
	Check No.	546007	dated	6/22/2021	13,350.00
	Check No.	546010	dated	6/28/2021	10,000.00
	Check No.	546011	dated	6/28/2021	7,954.00
	Check No.	546016	dated	6/30/2021	10,207.15
	Check No.	546018	dated	6/30/2021	110,625.00
	Check No.	546019	dated	6/30/2021	85,075.00
					1,267,268.08
					<hr/>
	Adjusted Bank Balance				114,748,784.14
					<hr/> <hr/>
	Balance per Book				114,748,784.14
					<hr/> <hr/>

Prepared By:

JHONAIYN 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 June 30, 2021

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

Balance per Bank						110,716.26
Add: Deposit in Transit						-
Less: Outstanding Checks:						
Check No. 396657	dated	5/31/2021	27,656.25			
Check No. 396665	dated	6/18/2021	15,660.40			
Check No. 396667	dated	6/30/2021	27,656.25			70,972.90
Adjusted Bank Balance						<u>39,743.36</u>
Balance per Book						<u>39,743.36</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 June 30, 2021


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

Balance per Bank	25,014.05
Add: Deposit in Transit	6,487.08
	<hr/>
	31,501.13
	<hr/>
Balance per Book	31,501.13
	<hr/>

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 June 30, 2021

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

Balance per Bank 30,080.84

Balance per Book 30,080.84

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 June 30, 2021

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

Balance per Bank 5,328,298.25

Balance per Book 5,328,298.25

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 June 30, 2021

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

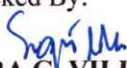
Balance per Bank 5,292,553.02

Balance per Book 5,292,553.02

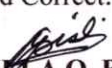
Prepared By:


JHONALYN D. ARELLANO
Admin. Asst. II

Checked By:


NORA G. VILLEN
Admin. Asst. IV

Certified Correct:


SEVILA 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 June 30, 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
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 June 30, 2021


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

Balance per Bank						19,500,605.24
Add:	Deposit in Transit					-
						<hr/> 19,500,605.24
Less:	Outstanding Checks:					
	Check No.	461479	dated	2/9/2021	8,517.85	
	Check No.	461511	dated	6/8/2021	4,473.31	
	Check No.	561514	dated	6/30/2021	1,170.00	14,161.16
						<hr/> 19,486,444.08
Adjusted Bank Balance						<hr/> <hr/> 19,486,444.08
Balance per Book						<hr/> <hr/> 19,486,444.08


Prepared By:


JHONALYN D. ARELLANO
Administrative Asst. II

Checked By:


NIEL ALLEN S. LAPID
Accountant II

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 June 30, 2021

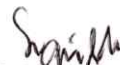
FUND : TRUST FUND
BANK : LAND BANK OF THE PHIL.
ACCOUNT NUMBER: 2632-1000-62

Balance per Bank		28,242,639.46
Less: Outstanding Checks		
Check no. 412045	224,071.08	<u>(224,071.08)</u>
Balance per Bank		<u>28,018,568.38</u>
Balance per Book		<u>28,018,568.38</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 June 30, 2021

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

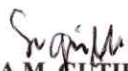
Balance per Bank 1,670,443.27

Balance per Book 1,670,443.27


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 June 30, 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 737,104.04

Balance per Book 737,104.04


Prepared By:


MICHIKO M. SIBUG
Accountant III

Checked By:


ALICIA M. GUTIERREZ
Adm. Asst. IV

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

TF-PF

TF-ARISP

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

Municipal Government of DINALUPIHAN, BATAAN



Particulars	LDRRMF		From Other Sources	
	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		447,742.42		447,742.42
DISASTER PREPAREDNESS				
Purchase of Medicines and Other Medical Supplies		830,966.00		830,966.00
Incident Management Team Operation/Monitoring		39,615.00		39,615.00
Fire Prevention Month		5,700.00		
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		280,060.00		280,060.00
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		56,981.84		56,981.84
DISASTER REHABILITATION AND RECOVERY				
Clearing, Recovery, Rehabilitation, Embankment and		199,000.00		199,000.00
30% Quick Response Fund	2,062,345.38			2,062,345.38
Total Utilization Current Appropriation	2,062,345.38	2,214,895.26	-	4,271,540.64
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	5,754,391.20	2,456,649.45	-	8,205,340.65
Unutilized Current Appropriation	3,528,556.30	12,981,942.00	-	16,510,498.30
Unutilized Continuing Appropriation	-	1,363,906.67	-	1,363,906.67
Total Unutilized Balance	3,528,556.30	14,345,848.67	-	17,880,104.97

Prepared by:

Michiko M. Sibug
MICHIKO M. SIBUG
Accountant III



Certified Correct:

Sevilla O. Bislig
SEVILLA O. BISLIG
Municipal Accountant