



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

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11/10

November 10, 2021

FOR : HON. MARIA ANGELA S. GARCIA
Municipal Mayor

FROM : SEVILLA O. BISLIG
Municipal Accountant

SUBJECT : REPORTS AS OF October, 2021

Submitting herewith the financial statements for OCTOBER 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% MDRRMF 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 Financial Performance
Combined / Consolidated
For the Month Ended October 31, 2021

Revenue	
Tax Revenue	59,559,333.49
Share from Internal Revenue Collections	223,394,600.00
Share from Economic Zones	35,979,360.89
Service and Business Income	18,805,954.18
Shares, Grants and Donations	872,265.38
Miscellaneous Income	464,448.07
Total Revenue	<u>339,075,962.01</u>
Less: Current Operating Expenses	
Personnel Services	81,789,472.76
Maintenance and Other Operating Expenses	123,481,695.13
Financial Expenses	738,890.18
Non-cash Expenses	18,026,263.94
Current Operating Expenses	<u>224,036,322.01</u>
Surplus (Deficit) from Current Operation	115,039,640.00
Add (Deduct):	
Transfers, Assistance and Subsidy From	200,000.00
Transfers, Assistance and Subsidy To	(707,745.16)
Surplus(Deficit) for the period	<u><u>114,531,894.84</u></u>

Prepared by:


NEIL ALLEN S. LAPID
Accountant III

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant


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

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2021	227,113,583.42
Add (Deduct):	
Prior Period Errors	9,220,074.88
Restated Balance	236,333,658.30
Add (Deduct):	
Changes in net assets/equity during the year	-
Surplus (Deficit) for the period	114,531,894.84
Balance at October 31, 2021	350,865,553.14

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 October 31, 2021

ASSETS

Current Assets

Cash and Cash Equivalents	179,983,687.15
Investments	21,370,959.08
Receivables	102,022,131.51
Inventories	10,549,891.39
Total Current Assets	<u>313,926,669.13</u>

Non-Current Assets

Receivables	6,100,000.00
Property, Plant and Equipment	209,413,981.97
Intangible Assets	3,117,084.45
Total Non-Current Assets	<u>218,631,066.42</u>

Total Assets

532,557,735.55

LIABILITIES

Current Liabilities

Financial Liabilities	8,925,138.92
Inter-Agency Payables	49,515,049.88
Intra-Agency Payables	53,813.20
Trust Liabilities	1,761,679.09
Deferred Credits/Unearned Income	67,259,368.05
Total Current Liabilities	<u>127,515,049.14</u>

Non-Current Liabilities

Financial Liabilities	52,629,909.64
Other Payables	1,547,223.63
Total Non-Current Liabilities	<u>54,177,133.27</u>

Total Liabilities

181,692,182.41

NET ASSETS/EQUITY

Government Equity	<u>350,865,553.14</u>
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Total Liabilities and Net Assets/Equity

532,557,735.55

Prepared by:


NEIL ALLEN S. LAPID
Accountant III

Certified Correct:


SEVILA O. BISLIG
Municipal Accountant

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

	2021
Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	59,559,333.49
Share from Internal Revenue Allotment	223,394,600.00
Share from Economic Zones	35,979,360.89
Receipts from business/service income	18,630,635.57
Shares, Grants and Donations	1,072,265.38
Interest Income	175,318.61
Miscellaneous Income	464,448.07
Other Receipts	24,637,255.01
Total Cash Inflows	363,913,217.02
Cash Outflows	
Payments to suppliers and creditors	107,593,674.35
Payments to employees	81,789,472.76
Financial Expenses	738,890.18
Subsidies and Donation	16,595,765.94
Other Expenses	88,059,622.90
Total Cash Outflows	294,777,426.13
Net Cash Flows from Operating Activities	69,135,790.89
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	16,324,347.32
Purchase of Intangible Assets	636,188.33
Total Cash Outflows	16,960,535.65
Net Cash Flows from Investing Activities	(16,960,535.65)
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	66,846,465.54
 Add: Cash at the Beginning of the year	 113,137,221.61
Cash, October 31, 2021	179,983,687.15

Prepared by:

Certified Correct:


NEIL ALLEN S. LAPID
Accountant III


SEVILLA O. BISLIG
Municipal Accountant


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

	2021
Revenue	
Tax Revenue	41,161,640.56
Share from Internal Revenue Collections	223,394,600.00
Share from Economic Zones	35,979,360.89
Service and Business Income	18,799,275.27
Shares, Grants and Donations	872,265.38
Miscellaneous Income	464,448.07
Total Revenue	320,671,590.17
 Less: Current Operating Expenses	
Personnel Services	81,789,472.76
Maintenance and Other Operating Expenses	120,769,251.09
Financial Expenses	738,890.18
Non-cash Expenses	16,284,763.94
Current Operating Expenses	219,582,377.97
 Surplus (Deficit) from Current Operation	101,089,212.20
Add (Deduct):	
Transfers, Assistance and Subsidy From	200,000.00
Transfers, Assistance and Subsidy to	(707,745.16)
Surplus(Deficit) for the period	100,581,467.04

Prepared by:


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Certified Correct:


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Municipal Accountant


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

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2021	207,263,097.56
Add (Deduct):	
Prior Period Errors	<u>9,220,319.30</u>
Restated Balance	216,483,416.86
Add (Deduct):	
Changes in net assets/equity during the year	8,938,239.52
Surplus (Deficit) for the period	<u>100,581,467.04</u>
Balance at October 31, 2021	<u><u>326,003,123.42</u></u>

Prepared by:


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Accountant III

Certified Correct:


SEVILVA O. BISLIG
Municipal Accountant

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

	2021
ASSETS	
Current Assets	
Cash and Cash Equivalents	131,520,182.72
Investments	21,370,959.08
Receivables	69,035,428.72
Inventories	10,549,891.39
Prepayments and Deferred Charges	
Total Current Assets	232,476,461.91
Non-Current Assets	
Receivables	6,100,000.00
Property, Plant and Equipment	191,282,193.32
Intangible Assets	3,117,084.45
Total Non-Current Assets	200,499,277.77
Total Assets	432,975,739.68
LIABILITIES	
Current Liabilities	
Financial Liabilities	8,825,346.95
Inter-Agency Payables	10,438,274.51
Intra-Agency Payables	53,813.20
Trust Liabilities	727,306.80
Deferred Credits/Unearned Income	34,231,923.26
Total Current Liabilities	54,276,664.72
Non-Current Liabilities	
Financial Liabilities	52,629,909.64
Other Payables	66,041.90
Total Non-Current Liabilities	52,695,951.54
Total Liabilities	106,972,616.26
NET ASSETS/EQUITY	
Government Equity	326,003,123.42
Total Liabilities and Net Assets/Equity	432,975,739.68

Prepared by:


NEIL ALLEN S. LAPID
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Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

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

	2021
Cash Flows from Operating Activities	
<i>Cash Inflows</i>	
Collection from taxpayers	41,161,640.56
Share from Internal Revenue Allotment	223,394,600.00
Share from Economic Zones	35,979,360.89
Receipts from business/service income	18,630,635.57
Shares, Grants and Donations	1,072,265.38
Interest Income	168,639.70
Miscellaneous Income	464,448.07
Other Receipts	19,497,246.87
Total Cash Inflows	340,368,837.04
<i>Cash Outflows</i>	
Payments to suppliers and creditors	104,881,230.31
Payments to employees	81,789,472.76
Financial Expenses	738,890.18
Subsidies and Donation	16,595,765.94
Other Expenses	64,992,915.69
Total Cash Outflows	268,998,274.88
Net Cash Flows from Operating Activities	71,370,562.16
Cash Flows from Investing Activities	
<i>Cash Outflows</i>	
Purchase/Construction of Property, Plant and Equipment	3,661,153.93
Purchase of Intangible Assets	636,188.33
Total Cash Outflows	4,297,342.26
Net Cash Flows from Investing Activities	(4,297,342.26)
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	81,744,430.20
Add: Cash at the Beginning of the year	49,775,752.52
Cash, October 31, 2021	131,520,182.72

Prepared by:


NEIL ALBEN 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 October 31, 2021

Revenue	
Tax Revenue	18,397,692.93
Interest Income	6,678.91
Total Revenue	<u>18,404,371.84</u>
Less: Current Operating Expenses	
Maintenance and other Operating Expenses	2,712,444.04
Non-cash Expenses	1,741,500.00
Current Operating Expenses	<u>4,453,944.04</u>
Surplus (Deficit) from Current Operation	<u>13,950,427.80</u>
Add (Deduct):	
Transfers, Assistance and Subsidy To	-
Surplus(Deficit) for the period	<u><u>13,950,427.80</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 October 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>13,950,427.80</u>
Total recognized revenue and expenses for the period	
Balance at October 31, 2021	<u><u>24,862,429.72</u></u>

Prepared by:


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Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Position
SPECIAL EDUCATION FUND
As at October 31, 2021

ASSETS	
Current Assets	
Cash and Cash Equivalents	20,055,514.51
Receivables	<u>32,986,702.79</u>
Total Current Assets	<u>53,042,217.30</u>
Non-Current Assets	
Property, Plant and Equipment	<u>5,468,595.26</u>
Total Non-Current Assets	<u>5,468,595.26</u>
Total Assets	<u><u>58,510,812.56</u></u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	89,071.13
Inter-Agency Payables	377,035.02
Intra-Agency Payables	-
Trust Liabilities	154,831.90
Deferred Credits/Unearned Income	<u>33,027,444.79</u>
Total Current Liabilities	<u>33,648,382.84</u>
Total Liabilities	<u>33,648,382.84</u>
NET ASSETS/EQUITY	
Government Equity	<u>24,862,429.72</u>
Total Liabilities and Net Assets/Equity	<u><u>58,510,812.56</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 October 31, 2021

Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	18,397,692.93
Interest Income	6,678.91
Other Receipts	4,742,744.26
Total Cash Inflows	<u>23,147,116.10</u>
Cash Outflows	
Payment of expenses	
Payment to suppliers and creditors	2,712,444.04
Other Expenses	15,762,319.66
Total Cash Outflows	<u>18,474,763.70</u>
Net Cash Flows from Operating Activities	<u>4,672,352.40</u>
Total Cash Provided by Operating, Investing and Financing Activities	4,672,352.40
Add: Cash at the Beginning of the year	15,383,162.11
Cash, October 31, 2021	<u><u>20,055,514.51</u></u>

Prepared by:


JHONALYND D. ARELLANO
Administrative Asst. II

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant


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

	2021
ASSETS	
<i>Current Assets</i>	
Cash and Cash Equivalents	28,407,989.92
Total Current Assets	28,407,989.92
<i>Non-Current Assets</i>	
Property, Plant and Equipment	12,663,193.39
Total Non-Current Assets	12,663,193.39
Total Assets	41,071,183.31
LIABILITIES	
<i>Current Liabilities</i>	
Financial Liabilities	10,720.84
Inter-Agency Payables	38,699,740.35
Trust Liabilities	879,540.39
Total Current Liabilities	39,590,001.58
<i>Non-Current Liabilities</i>	
Other Payables	1,481,181.73
Total Non-Current Liabilities	1,481,181.73
Total Liabilities	41,071,183.31
NET ASSETS/EQUITY	
Government Equity	-
Total Liabilities and Net Assets/Equity	41,071,183.31

Prepared by:


NEIL ALLEN S. LAPID
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Certified Correct:


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Municipal Accountant

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

Cash Flows from Operating Activities :

Cash Inflows :

Other Receipts 397,263.88

Total Cash Inflows **397,263.88**

Cash Outflows :

Other Disbursements 7,304,387.55

Total Cash Outflows **7,304,387.55**

Net Cash Flows from Operating Activities **(6,907,123.67)**

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 **(19,570,317.06)**

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

Cash, October 31, 2021 **28,407,989.92**

Prepared by:


NEIL ALLEN S. LAPID
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Certified Correct :


SEVILLA O. BISLIG
Municipal Accountant

**Report on the Utilization of Local Disaster Risk Reduction and Management Fund
As of October 31, 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				
Original Appropriation	5,590,901.68	15,196,837.26		20,787,738.94
Supplemental Budget no. 2	4,853,325.00	11,324,425.00		16,177,750.00
Supplemental Budget no. 3	2,120,626.48	4,948,128.47		7,068,754.95
Continuing Appropriation				
Transferred to the Special Trust Fund	3,692,045.82	1,605,660.86		5,297,706.68
Total Funds Available	16,256,898.98	33,075,051.59	-	49,331,950.57
B. Utilization				
CURRENT APPROPRIATION:				
DISASTER PREVENTION AND MITIGATION				
Reorganization/Strengthening of MDRRMC		46,233.00		46,233.00
COVID-19 Operations and Monitoring		3,510,461.57		3,510,461.57
Hazard Mapping / DRRM Plan Workshop		1,500.00		1,500.00
Preventive Maintenance of DRRM Equipment		28,950.32		28,950.32
Council Meetings/Consultations and Training		33,000.00		33,000.00
DISASTER PREPAREDNESS				
Purchase of Medicines and Other Medical Supplies		830,966.00		830,966.00
Incident Management Team Operation/Monitoring		220,515.00		220,515.00
Flood, Earthquake and Fire Mock Drills		5,700.00		5,700.00
Basic Life Support and First Aid Training		105,475.00		105,475.00
Wages of Contact Tracers		309,561.08		309,561.08
PROCUREMENT/ACQUISITION OF EQUIPMENT FOR RESPONSE/RESCUE ACTIVITIES				
Provision of NTC Radio Station License		75,510.00		75,510.00
Acquisition of Disaster Response and Rescue Equipment		383,760.00		383,760.00
Procurement of DRRM tools and Accessories		169,136.70		169,136.70
DISASTER RESPONSE				
Relief Goods Distribution/Community Kitchen		9,456,460.72		9,456,460.72
Transportation and Mobilization		94,500.00		94,500.00
Monitoring and Reporting		196,846.94		196,846.94
DISASTER REHABILITATION AND RECOVERY				
Clearing, Recovery, Rehabilitation, Embankment		398,000.00		398,000.00
Shelter Assistance		5,000.00		5,000.00
30% Quick Response Fund	8,589,289.07			8,589,289.07
Total Utilization Current Appropriation	8,589,289.07	15,871,576.33	-	24,460,865.40
CONTINUING APPROPRIATION:				
Preparedness Program				
During Disaster Program	3,692,045.82	975,207.26		4,667,253.08
Post Disaster Program				
Total Utilization of Continuing Appropriation	3,692,045.82	975,207.26	-	4,667,253.08
Total Utilization	12,281,334.89	16,846,783.59	-	29,128,118.48
Unutilized Current Appropriation	3,975,564.09	15,597,814.40	-	19,573,378.49
Unutilized Continuing Appropriation	-	630,453.60	-	630,453.60
Total Unutilized Balance	3,975,564.09	16,228,268.00	-	20,203,832.09