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

May 6, 2022

FOR : HON. MARIA ANGELA S. GARCIA
Municipal Mayor

FROM : SEVILLA O. BISLIG
Municipal Accountant

SUBJECT : REPORTS AS OF APRIL, 2022

Submitting herewith the financial statements for APRIL 2022 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

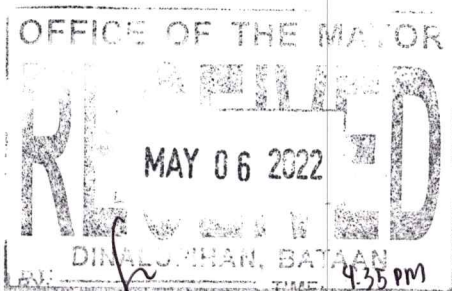
The reports include the following:

- 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 April 30, 2022

Revenue	
Tax Revenue	47,454,856.54
Share from Internal Revenue Collections	126,378,660.00
Share from Economic Zones	17,509,805.97
Service and Business Income	12,800,771.54
Shares, Grants and Donations	281,414.95
Miscellaneous Income	127,284.53
Total Revenue	<u>204,552,793.53</u>
Less: Current Operating Expenses	
Personnel Services	29,383,061.96
Maintenance and Other Operating Expenses	44,972,568.31
Financial Expenses	81,276.71
Non-cash Expenses	7,464,155.35
Current Operating Expenses	<u>81,901,062.33</u>
Surplus (Deficit) from Current Operation	122,651,731.20
Add (Deduct):	
Transfers, Assistance and Subsidy From	-
Transfers, Assistance and Subsidy To	-
Surplus(Deficit) for the period	<u><u>122,651,731.20</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 April 30, 2022

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2022	237,483,577.58
Add (Deduct):	
Prior Period Errors	(864,468.43)
Restated Balance	236,619,109.15
Add (Deduct):	
Surplus (Deficit) for the period	122,651,731.20
Balance at April 30, 2022	<u>359,270,840.35</u>

Prepared by:


NEIL ALLEN S. LAPID
Accountant III

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Position
Combined / Consolidated
As at April 30, 2022

ASSETS

Current Assets

Cash and Cash Equivalents	198,737,009.19
Investments	21,454,594.24
Receivables	102,845,059.12
Inventories	1,206,080.81
Prepayments and Deferred Charges	5,996,670.75
Total Current Assets	<u>330,239,414.11</u>

Non-Current Assets

Receivables	6,100,000.00
Property, Plant and Equipment	212,649,381.67
Intangible Assets	3,117,084.45
Total Non-Current Assets	<u>221,866,466.12</u>

Total Assets

552,105,880.23

LIABILITIES

Current Liabilities

Financial Liabilities	24,967,812.73
Inter-Agency Payables	44,628,339.60
Intra-Agency Payables	88,367.90
Trust Liabilities	2,339,662.37
Deferred Credits/Unearned Income	68,468,038.85
Other Payables	-
Total Current Liabilities	<u>140,492,221.45</u>

Non-Current Liabilities

Financial Liabilities	50,976,688.08
Other Payables	1,366,130.35
Total Non-Current Liabilities	<u>52,342,818.43</u>

Total Liabilities

192,835,039.88

NET ASSETS/EQUITY

Government Equity	<u>359,270,840.35</u>
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Total Liabilities and Net Assets/Equity

552,105,880.23

Prepared by:


NEIL ALLEN S. LAPID
Accountant III

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Cash Flow
Combined / Consolidated
For the Month Ended April 30, 2022

	2022
Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	47,454,856.54
Share from Internal Revenue Allotment	126,378,660.00
Share from Economic Zones	17,509,805.97
Receipts from business/service income	12,735,509.81
Shares, Grants and Donations	281,414.95
Interest Income	65,261.73
Miscellaneous Income	127,284.53
Other Receipts	30,031,012.84
Total Cash Inflows	234,583,806.37
Cash Outflows	
Payments to suppliers and creditors	41,795,284.58
Payments to employees	29,383,061.96
Financial Expenses	81,276.71
Subsidies and Donation	3,177,283.73
Other Expenses	81,879,463.15
Total Cash Outflows	156,316,370.13
Net Cash Flows from Operating Activities	78,267,436.24
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	6,588,017.56
Total Cash Outflows	6,588,017.56
Net Cash Flows from Investing Activities	(6,588,017.56)
Total Cash Provided by Operating, Investing and Financing Activities	71,679,418.68
Add: Cash at the Beginning of the year	127,057,590.51
Cash, April 30, 2022	198,737,009.19

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 April 30, 2022

	2022
Revenue	
Tax Revenue	33,447,863.82
Share from Internal Revenue Collections	126,378,660.00
Share from Economic Zones	17,509,805.97
Service and Business Income	12,798,655.24
Shares, Grants and Donations	281,414.95
Miscellaneous Income	122,047.06
Total Revenue	190,538,447.04
Less: Current Operating Expenses	
Personnel Services	29,383,061.96
Maintenance and Other Operating Expenses	41,657,526.97
Financial Expenses	81,276.71
Non-cash Expenses	6,652,432.12
Current Operating Expenses	77,774,297.76
Surplus (Deficit) from Current Operation	112,764,149.28
Add (Deduct):	
Transfers, Assistance and Subsidy From	-
Transfers, Assistance and Subsidy to	-
Surplus(Deficit) for the period	112,764,149.28

Prepared by:


NEIL ALLEN S. LAPID
Accountant III

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant


MUNICIPALITY OF DINALUPIHAN
Statement of Changes in Net Assets/Equity
General Fund
For the Month Ended April 30, 2022

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2022	220,756,157.20
Add (Deduct):	
Prior Period Errors	<u>(408,598.49)</u>
Restated Balance	220,347,558.71
Add (Deduct):	
Surplus (Deficit) for the period	<u>112,764,149.28</u>
Balance at April 30, 2022	<u>333,111,707.99</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 April 30, 2022

	2022
ASSETS	
Current Assets	
Cash and Cash Equivalents	155,789,010.33
Investments	21,454,594.24
Receivables	60,238,039.02
Inventories	1,206,080.81
Prepayments and Deferred Charges	5,996,670.75
Total Current Assets	244,684,395.15
Non-Current Assets	
Receivables	6,100,000.00
Property, Plant and Equipment	198,914,975.47
Intangible Assets	3,117,084.45
Total Non-Current Assets	208,132,059.92
Total Assets	452,816,455.07
LIABILITIES	
Current Liabilities	
Financial Liabilities	24,806,357.98
Inter-Agency Payables	17,124,947.56
Intra-Agency Payables	88,367.90
Trust Liabilities	747,541.80
Deferred Credits/Unearned Income	25,960,695.14
Total Current Liabilities	68,727,910.38
Non-Current Liabilities	
Financial Liabilities	50,976,688.08
Other Payables	148.62
Total Non-Current Liabilities	50,976,836.70
Total Liabilities	119,704,747.08
NET ASSETS/EQUITY	
Government Equity	333,111,707.99
Total Liabilities and Net Assets/Equity	452,816,455.07

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 April 30, 2022

	2022
Cash Flows from Operating Activities	
<i>Cash Inflows</i>	
Collection from taxpayers	33,447,863.82
Share from Internal Revenue Allotment	126,378,660.00
Share from Economic Zones	17,509,805.97
Receipts from business/service income	12,735,509.81
Shares, Grants and Donations	281,414.95
Interest Income	63,145.43
Miscellaneous Income	122,047.06
Other Receipts	17,642,344.51
Total Cash Inflows	208,180,791.55
<i>Cash Outflows</i>	
Payments to suppliers and creditors	38,480,243.24
Payments to employees	29,383,061.96
Financial Expenses	81,276.71
Subsidies and Donation	3,177,283.73
Other Expenses	61,849,312.79
Total Cash Outflows	132,971,178.43
Net Cash Flows from Operating Activities	75,209,613.12
Cash Flows from Investing Activities	
<i>Cash Outflows</i>	
Purchase/Construction of Property, Plant and Equipment	111,000.00
Total Cash Outflows	111,000.00
Net Cash Flows from Investing Activities	(111,000.00)
Total Cash Provided by Operating, Investing and Financing Activities	75,098,613.12
Add: Cash at the Beginning of the year	80,690,397.21
Cash, April 30, 2022	155,789,010.33

Prepared by:


NEIL ALLEN S. LAPID
Accountant III

Certified Correct:


SEVILA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
SPECIAL EDUCATION FUND
For the Month Ended April 30, 2022

Revenue	
Tax Revenue	14,006,992.72
Interest Income	2,116.30
Miscellaneous Income	5,237.47
Total Revenue	<u>14,014,346.49</u>
Less: Current Operating Expenses	
Maintenance and other Operating Expenses	3,315,041.34
Non-cash Expenses	811,723.23
Current Operating Expenses	<u>4,126,764.57</u>
Surplus (Deficit) from Current Operation	9,887,581.92
Add (Deduct):	
Transfers, Assistance and Subsidy To	-
Surplus(Deficit) for the period	<u><u>9,887,581.92</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 April 30, 2022

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2022	16,727,420.38
Add (Deduct)	
Prior Period Errors	(455,869.94)
Restated Balance	<u>16,271,550.44</u>
Add (Deduct) Changes in net assets/equity during the year	
Surplus (Deficit) for the period	<u>9,887,581.92</u>
Total recognized revenue and expenses for the period	
Balance at April 30, 2022	<u><u>26,159,132.36</u></u>

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Position
SPECIAL EDUCATION FUND
As at April 30, 2022

ASSETS	
Current Assets	
Cash and Cash Equivalents	19,885,055.90
Receivables	42,607,020.10
Total Current Assets	<u>62,492,076.00</u>
Non-Current Assets	
Property, Plant and Equipment	7,257,388.64
Total Non-Current Assets	<u>7,257,388.64</u>
Total Assets	<u><u>69,749,464.64</u></u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	89,071.13
Inter-Agency Payables	812,772.10
Trust Liabilities	181,145.34
Deferred Credits/Unearned Income	42,507,343.71
Other Payables	-
Total Current Liabilities	<u>43,590,332.28</u>
Total Liabilities	<u>43,590,332.28</u>
NET ASSETS/EQUITY	
Government Equity	<u>26,159,132.36</u>
Total Liabilities and Net Assets/Equity	<u><u>69,749,464.64</u></u>

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

Municipality of Dinalupihan
Statement of Cash Flows
SPECIAL EDUCATION FUND
For the Month Ended April 30, 2022

Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	14,006,992.72
Interest Income	2,116.30
Miscellaneous Income	5,237.47
Other Receipts	12,314,960.54
Total Cash Inflows	<u>26,329,307.03</u>
Cash Outflows	
Payment of expenses	
Payment to suppliers and creditors	3,315,041.34
Other Expenses	18,447,525.77
Total Cash Outflows	<u>21,762,567.11</u>
Net Cash Flows from Operating Activities	<u>4,566,739.92</u>
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	<u>-</u>
Net Cash Flows from Investing Activities	<u>-</u>
Total Cash Provided by Operating, Investing and Financing Activities	4,566,739.92
Add: Cash at the Beginning of the year	15,318,315.98
Cash, April 30, 2022	<u><u>19,885,055.90</u></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 April 30, 2022

	2022
ASSETS	
<i>Current Assets</i>	
Cash and Cash Equivalents	23,062,942.96
Total Current Assets	<u>23,062,942.96</u>
<i>Non-Current Assets</i>	
Property, Plant and Equipment	6,477,017.56
Total Non-Current Assets	<u>6,477,017.56</u>
Total Assets	<u><u>29,539,960.52</u></u>
LIABILITIES	
<i>Current Liabilities</i>	
Financial Liabilities	72,383.62
Inter-Agency Payables	26,690,619.94
Trust Liabilities	1,410,975.23
Total Current Liabilities	<u>28,173,978.79</u>
<i>Non-Current Liabilities</i>	
Other Payables	1,365,981.73
Total Non-Current Liabilities	<u>1,365,981.73</u>
Total Liabilities	29,539,960.52
NET ASSETS/EQUITY	
Government Equity	-
Total Liabilities and Net Assets/Equity	<u><u>29,539,960.52</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 April 30, 2022

Cash Flows from Operating Activities :

Cash Inflows :

Other Receipts

73,707.79

Total Cash Inflows

73,707.79

Cash Outflows :

Other Disbursements

1,582,624.59

Total Cash Outflows

1,582,624.59

Net Cash Flows from Operating Activities

(1,508,916.80)

Cash Flows from Investing Activities :

Cash Outflows :

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

6,477,017.56

Total Cash Outflows

6,477,017.56

Net Cash Flows from Investing Activities

(6,477,017.56)

Net Increase in Cash

(7,985,934.36)

Add : Cash, January 01, 2022

31,048,877.32


Cash, April 30, 2022

23,062,942.96

Prepared by:


NEIL ALLEN S. ZAPID
Accountant III

Certified Correct :


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN, BATAAN

TRIAL BALANCE
For the Month of April 2022

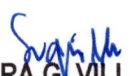

GENERAL FUND

Code: 100

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	387,439.00	
Petty Cash Fund	1-01-01-020	200,000.00	
Cash in Bank - Local Currency, Current Account	1-01-02-010	155,201,571.33	
Cash in Bank -Local Currency, Time Deposits	1-02-01-010	21,454,594.24	
Accounts Receivable	1-03-01-010	6,208,218.94	
Real Property Tax Receivable	1-03-01-020	25,959,444.48	
Loans Receivable - Others	1-03-01-990	30,840.03	
Advances for Operating Expenses	1-03-05-010	247,100.00	
Advances to Special Disbursing Officer	1-03-05-030	6,365,582.21	
Receivables - Disallowances/Charges	1-03-06-010	27,402,613.97	
Due from Officers and Employees	1-03-06-020	119,382.40	
Other Receivables	1-03-06-990	35,697.02	
Office Supplies Inventory	1-04-04-010	81,616.89	
Accountable Forms, Plates and Stickers	1-04-04-020	172,960.03	
Animal/Zoological Supplies Inventory	1-04-04-040	360,705.00	
Drugs and Medicines Inventory	1-04-04-060	414,654.39	
Other Supplies and Materials Inventory	1-04-04-990	176,144.50	
Advances to Contractors	1-05-01-010	5,996,670.75	
Land	1-07-01-010	51,553,193.53	
Buildings	1-07-04-010	27,324,677.17	
School Buildings	1-07-04-020	4,310,548.82	
Hospitals and Health Centers	1-07-04-030	15,777,823.89	
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	11,133,200.00	
Office Equipment	1-07-05-020	8,999,292.34	
Information and Communication Technology Equipment	1-07-05-030	13,464,432.73	
Agricultural and Forestry Equipment	1-07-05-040	3,367,930.09	
Communication Equipment	1-07-05-070	3,829,171.20	
Disaster Response and Rescue Equipment	1-07-05-090	17,813,206.75	
Military, Police and Security Equipment	1-07-05-100	1,022,160.00	
Medical Equipment	1-07-05-110	5,433,814.25	
Technical and Scientific Equipment	1-07-05-140	23,900.00	
Other Machinery and Equipment	1-07-05-990	1,919,215.33	
Motor Vehicles	1-07-06-010	11,494,940.00	
Furniture and Fixtures	1-07-07-010	5,904,106.71	
Construction in Progress - Infrastructure Assets	1-07-10-020	4,208,845.57	
Construction in Progress - Buildings and Other Structures	1-07-10-030	14,928,201.14	
Computer Software	1-09-01-020	3,117,084.45	
Other Property, Plant and Equipment	1-07-99-990	13,128,957.77	
Allowance for Doubtful Accounts	301		30,840.03
Accumulated Depreciation - Buildings	1-07-04-011		7,740,135.27
Accumulated Depreciation - School Buildings	1-07-04-021		200,600.73
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031		2,032,634.47
Accumulated Depreciation - Markets	1-07-04-041		27,269,673.35
Accumulated Depreciation - Slaughterhouses	1-07-04-051		1,669,373.25
Accumulated Depreciation - Other Structures	1-07-04-991		14,296,070.53

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Accumulated Depreciation - Machinery	1-07-05-011		5,006,394.01
Accumulated Depreciation - Office Equipment	1-07-05-021		3,977,289.30
Accumulated Depreciation - Information and Communication T	1-07-05-031		7,026,591.66
Accumulated Depreciation - Agricultural and Forestry Equipme	1-07-05-041		1,145,306.32
Accumulated Depreciation - Communication Equipment	1-07-05-071		2,176,659.44
Accumulated Depreciation - Disaster Response and Rescue E	1-07-05-091		8,565,543.86
Accumulated Depreciation - Military, Police and Security Equip	1-07-05-101		245,003.18
Accumulated Depreciation - Medical Equipment	1-07-05-111		1,691,466.80
Accumulated Depreciation - Technical and Scientific Equipme	1-07-05-141		22,705.00
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		101,802.83
Accumulated Depreciation - Motor Vehicles	1-07-06-011		4,745,853.83
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		1,850,553.45
Accumulated Depreciation - Other Property, Plant and Equipm	1-07-99-991		652,451.61
Accounts Payable	2-01-01-010		23,507,941.89
Due to Officers and Employees	2-01-01-020		1,298,416.09
Loans Payable - Domestic	2-01-02-040		50,976,688.08
Due to BIR	2-02-01-010		609,460.42
Due to GSIS	2-02-01-020		1,846,348.20
Due to Pag-IBIG	2-02-01-030		330,732.02
Due to PhilHealth	2-02-01-040		10,638.85
Due to NGAs	2-02-01-050		252,230.28
Due to GOCCs	2-02-01-060		88,172.85
Due to LGUs	2-02-01-070		13,987,364.94
Due to Other Funds	2-03-01-010		88,367.90
Trust Liabilities	2-04-01-010		355,000.00
Trust Liabilities - Disaster Risk Reduction and Management Fu	2-04-01-020		100.00
Guaranty/Security Deposits Payable	2-04-01-040		392,441.80
Deferred Real Property Tax	2-05-01-010		25,960,695.14
Other Payables	2-99-99-990		148.62
Government Equity	3-01-01-010		220,756,157.20
Prior Period Adjustment	3-01-01-020	408,598.49	-
Community Tax	4-01-01-050		1,468,059.61
Real Property Tax- Basic	4-01-02-040		11,044,670.69
Discount on Real Property Tax- Basic	4-01-02-041	645,771.67	
Business Tax	4-01-03-030		20,773,027.56
Amusement Tax	4-01-03-060		1,182.50
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		806,695.13
Share from Internal Revenue Collections (IRA)	4-01-06-010		126,378,660.00
Share from Economic Zones	4-01-06-050		17,509,805.97
Permit Fees	4-02-01-010		4,158,161.55
Registration Fees	4-02-01-020		419,425.00
Clearance and Certification Fees	4-02-01-040		1,375,840.00
Supervision and Regulation Enforcement Fees	4-02-01-070		5,000.00
Inspection Fees	4-02-01-100		1,788,550.00
Fees for Sealing and Licensing of Weights and Measures	4-02-01-160		8,590.00
Other Service Income	4-02-01-990		17,000.00
Rent Income	4-02-02-050		45,000.00
Parking Fees	4-02-02-120		679,178.75
Receipt from Market Operations	4-02-02-140		1,841,623.51
Receipt from Slaughterhouse Operation	4-02-02-150		204,480.00
Receipt from Cemetery Operations	4-02-02-160		154,111.00


ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Garbage Fees	4-02-02-190		2,038,550.00
Interest Income	4-02-02-220		63,145.43
Share from PCSO	4-04-01-020		281,414.95
Miscellaneous Income	4-06-01-010		122,047.06
Salaries and Wages - Regular	5-01-01-010	21,680,369.68	
Personal Economic Relief Allowance (PERA)	5-01-02-010	1,440,909.09	
Representation Allowance (RA)	5-01-02-020	754,800.00	
Transportation Allowance (TA)	5-01-02-030	754,800.00	
Subsistence Allowance	5-01-02-050	214,563.64	
Laundry Allowance	5-01-02-060	21,668.18	
Hazard Pay	5-01-02-110	968,932.82	
Overtime and Night Pay	5-01-02-130	158,911.10	
Retirement and Life Insurance Premiums	5-01-03-010	2,600,633.42	
Pag-IBIG Contributions	5-01-03-020	434,374.97	
PhilHealth Contributions	5-01-03-030	280,999.06	
Employees Compensation Insurance Premiums	5-01-03-040	72,100.00	
Traveling Expenses - Local	5-02-01-010	202,866.00	
Training Expenses	5-02-02-010	295,000.00	
Office Supplies Expenses	5-02-03-010	19,364.90	
Accountable Forms Expenses	5-02-03-020	101,730.60	
Food Supplies Expenses	5-02-03-050	49,500.00	
Welfare Goods Expenses	5-02-03-060	544,341.12	
Drugs and Medicines Expenses	5-02-03-070	2,419,982.12	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	2,017,250.00	
Fuel, Oil and Lubricants Expenses	5-02-03-090	1,917,976.36	
Other Supplies and Materials Expenses	5-02-03-990	149,861.80	
Water Expenses	5-02-04-010	213,990.00	
Electricity Expenses	5-02-04-020	2,559,532.78	
Telephone Expenses	5-02-05-020	725,197.00	
Internet Subscription Expenses	5-02-05-030	95,580.00	
Awards/Rewards Expenses	5-02-06-010	100,000.00	
Confidential Expenses	5-02-10-010	1,125,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	55,716.19	
Other Professional Services	5-02-11-990	563,960.00	
Environment/Sanitary Services	5-02-12-010	6,620,942.00	
Janitorial Services	5-02-12-020	1,778,173.62	
Security Services	5-02-12-030	2,498,201.68	
Other General Services	5-02-12-990	9,561,875.71	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	35,415.87	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	94,084.30	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	3,350.00	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	427,523.61	
Taxes, Duties and Licenses	5-02-16-010	9,424.06	
Fidelity Bond Premiums	5-02-16-020	133,290.00	
Insurance Expenses	5-02-16-030	1,215,122.14	
Representation Expenses	5-02-99-030	2,010,516.35	
Membership Dues and Contributions to Organizations	5-02-99-060	68,000.00	
Donations	5-02-99-080	3,177,283.73	
Other Maintenance and Operating Expenses	5-02-99-990	867,475.03	
Interest Expenses	5-03-01-020	81,276.71	
Depreciation- Buildings and Other Structures	5-05-01-040	3,069,185.91	

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Depreciation-Machinery and Equipment	5-05-01-050	2,865,473.49	
Depreciation - Transportation Equipment	5-05-01-060	483,659.48	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	202,028.60	
Depreciation - Other Property, Plant and Equipment	5-05-01-990	32,084.64	
TOTAL>>		622,092,071.91	622,092,071.91
PREPARED BY :  NORA G. VILLEN Administrative Assistant IV		CERTIFIED CORRECT:  SEVILLA O. BISLIG Municipal Accountant	


**Municipality of Dinalupihan
SPECIAL EDUCATION FUND
TRIAL BALANCE
As of APRIL 30, 2022**

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	210,932.51	
Cash in Bank - Local Currency, Current Account	1-01-02-010	19,674,123.39	
Special Education Tax Receivable	1-03-01-030	42,459,419.70	
Advances for Officers and Employees	1-03-05-040	42,680.00	
Due from Officers and Employees	1-03-06-020	104,920.40	
Machinery	1-07-05-010	144,300.00	
Office Equipment	1-07-05-020	5,566,951.65	
Accumulated Depreciation - Office Equipment	1-07-05-021		1,329,721.25
Information and Communication Technology Equipment	1-07-05-030	3,034,991.00	
Accumulated Depreciation - Information and Communication T	1-07-05-031		1,584,476.76
Sports Equipment	1-07-05-130	60,900.00	
Accumulated Depreciation - Sports Equipment	1-07-05-131		28,137.02
Technical and Scientific Equipment	1-07-05-140	68,500.00	
Accumulated Depreciation - Technical and Scientific Equipment	1-07-05-141		56,102.82
Other Machinery and Equipment	1-07-05-990	244,080.00	
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		140,216.34
Furniture and Fixtures	1-07-07-010	2,097,068.09	
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		1,497,569.87
Books	1-07-07-020	691,440.00	
Accumulated Depreciation - Books	1-07-07-021		474,404.70
Other Property, Plant and Equipment	1-07-99-990	467,386.66	
Accumulated Depreciation - Other Property, Plant and Equipme	1-07-99-991		7,600.00
Accounts Payable	2-01-01-010		88,871.13
Due to Officers and Employees	2-01-01-020		200.00
Due to BIR	2-02-01-010		288.52
Due to GOCCs	2-02-01-060		1,600.00
Due to LGUs	2-02-01-070		810,883.58
Guaranty/Security Deposits Payable	2-04-04-040		181,145.34
Deferred Special Education Tax	2-05-01-020		42,507,343.71
Government Equity	3-01-01-010		16,540,636.88
Prior Period Adjustment	3-01-01-020	269,086.44	
Special Education Tax	4-01-02-050		13,690,936.64
Discount on Special Education Tax	4-01-02-051	692,312.83	
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		1,008,368.91
Interest Income	4-02-02-220		2,116.30
Miscellaneous Income	4-06-01-010		5,237.47
Training Expenses	5-02-02-010	6,400.00	
Water Expenses	5-02-04-010	20,544.70	
Electricity Expenses	5-02-04-020	24,507.47	
Internet Subscription Expenses	5-02-05-030	13,667.09	
Other Professional Services	5-02-11-990	446,764.00	
Janitorial Services	5-02-12-020	737,178.00	
Repairs and Maintenance - Land Improvements	5-02-13-020	412,036.04	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	1,627,740.91	
Repairs and Maintenance - Furniture and Fixtures	5-02-13-070	26,203.12	
Other Maintenance and Operating Expenses	5-02-99-990	0.01	
Depreciation - Machinery and Equipment	5-05-01-050	508,201.09	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	303,522.14	
GRAND TOTAL>>		79,955,857.24	79,955,857.24

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II


Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant


Municipality of Dinalupihan
TRUST FUND
Trial Balance
As of April 30, 2022

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	6,945.00	
Cash in Bank - Local Currency Current Account	1-01-02-010	23,055,997.96	
Loans Receivable- Others	1-03-01-990	94,450.00	
Flood Control Systems	1-07-03-020	3,992,792.35	
Buildings	1-07-04-010	2,484,225.21	
Allowance for Doubtful Accounts	301		94,450.00
Accounts Payables	2-01-01-010		66,662.78
Due to Officers and Employees	2-01-01-020		5,720.84
Due to NGAs	2-02-01-050		15,123,782.87
Due to LGUs	2-02-01-070		11,566,837.07
Guaranty/Security/Deposits Payable	2-04-04-040		738,254.37
Trust Liabilities- DRRMF	2-04-01-020		672,720.86
Other Payables	2-99-99-990		1,365,981.73
GRAND TOTAL>>		29,634,410.52	29,634,410.52

Prepared by :


MICHIKO M. SIBUG
 Accountant III

Certified Correct:


SEVILLA O. BISLIG
 Municipal Accountant

**Report on the Utilization of Local Disaster Risk Reduction and Management Fund
As of April 30, 2022**

Municipal Government of DINALUPIHAN, BATAAN

Particulars	LDRRMF		From Other Sources	Total
	Quick Response Fund (30%)	Mitigation Fund (70%)		
A. Source of Funds				
Current Appropriation	7,235,570.59	16,882,998.04		24,118,568.63
Continuing Appropriation				
Transferred to the Special Trust Fund	32,884.63	643,636.23		676,520.86
Total Funds Available	7,268,455.22	17,526,634.27	-	24,795,089.49
B. Utilization				
CURRENT APPROPRIATION:				
DISASTER PREVENTION AND MITIGATION				
Preventive Maintenance of DRRM Equipment		120,000.00		120,000.00
COVID-19 Operations and Monitoring		1,353,767.36		1,353,767.36
DISASTER PREPAREDNESS				
Water Search and Rescue (WaSAR) Training		255,430.00		255,430.00
PROCUREMENT/ACQUISITION OF EQUIPMENT FOR RESPONSE/RESCUE ACTIVITIES				
Provision of NTC Radio Station License		75,980.00		75,980.00
DISASTER RESPONSE				
Relief Goods Distribution/Community Kitchen		266,903.04		266,903.04
DISASTER REHABILITATION AND RECOVERY				-
30% Quick Response Fund	2,636,142.72			2,636,142.72
				-
Total Utilization Current Appropriation	2,636,142.72	2,072,080.40	-	4,708,223.12
CONTINUING APPROPRIATION:				
Preparedness Program				
During Disaster Program	3,800.00			3,800.00
Post Disaster Program				
Total Utilization of Continuing Appropriation	3,800.00	-	-	3,800.00
Total Utilization	2,639,942.72	2,072,080.40		4,712,023.12
Unutilized Current Appropriation	4,599,427.87	14,810,917.64		19,410,345.51
Unutilized Continuing Appropriation	29,084.63	643,636.23		672,720.86
Total Unutilized Balance	4,628,512.50	15,454,553.87	-	20,083,066.37

Prepared by:


MICHIKO M. SIBUG
Accountant III

Certified Correct :


SEVILLA O. BISLIG
Municipal Accountant

MAJOR



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

CERTIFICATION

To Whom It May Concern:

This is to certify that as per records maintained in this Office, the following are the book balances of the bank accounts maintained by the Municipality of Dinalupihan, Bataan as of April 30, 2022.

General Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	137,407,887.21
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-SB)	39,791.25
1-01-02-010 - Cash in Bank - Local Currency, Current Account (DBP)	17,723,802.88
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Debt Service)	30,089.99
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (DBP)	10,774,858.49
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (LBP)	5,310,398.30
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (DBP)	5,369,337.45

Special Education Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	19,674,123.39
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Trust Fund:

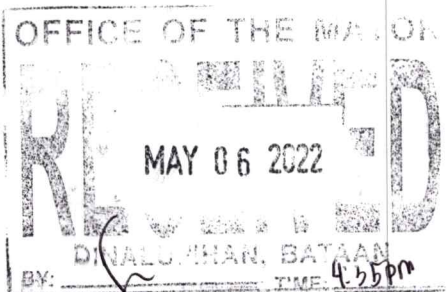
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	20,214,863.89
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-ARISP III)	68,620.60
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-LMISTF)	345,281.57
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Philhealth for HCI)	1,683,002.87
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Philhealth for Profe)	744,229.03

Grand Total

219,386,286.92

Issued this 6th day of May 2022, for records purposes.


SEVILLA O. BISLIG
Municipal Accountant





Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of April 30, 2022

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

Balance per Bank

140,189,882.26

Less:	Outstanding Checks:			
	Check No. 546694	dated	10/28/2021	5,000.00
	Check No. 546772	dated	11/11/2021	2,299.06
	Check No. 546773	dated	11/11/2021	2,299.06
	Check No. 547083	dated	12/27/2021	12,491.10
	Check No. 547252	dated	01/26/2022	2,310.00
	Check No. 547255	dated	01/26/2022	15,000.00
	Check No. 547275	dated	01/27/2022	44,179.28
	Check No. 547277	dated	01/27/2022	5,000.00
	Check No. 547298	dated	02/03/2022	18,000.00
	Check No. 547348	dated	02/08/2022	20,000.00
	Check No. 547409	dated	02/16/2022	15,000.00
	Check No. 547410	dated	02/16/2022	10,000.00
	Check No. 547412	dated	02/16/2022	30,000.00
	Check No. 547444	dated	02/21/2022	3,000.00
	Check No. 547450	dated	02/22/2022	5,000.00
	Check No. 547451	dated	02/22/2022	10,000.00
	Check No. 547452	dated	02/22/2022	7,420.00
	Check No. 547459	dated	02/22/2022	6,735.65
	Check No. 547469	dated	02/23/2022	3,000.00
	Check No. 547474	dated	02/23/2022	11,401.92
	Check No. 547479	dated	02/23/2022	3,000.00
	Check No. 547480	dated	02/23/2022	10,000.00
	Check No. 547189	dated	03/03/2022	15,627.50
	Check No. 547193	dated	03/03/2022	3,000.00
	Check No. 547194	dated	03/03/2022	7,377.41
	Check No. 547197	dated	03/04/2022	1,670.00
	Check No. 547507	dated	03/07/2022	1,157.63
	Check No. 547514	dated	03/07/2022	7,000.00
	Check No. 547527	dated	03/09/2022	187,392.85
	Check No. 547528	dated	03/09/2022	28,300.00
	Check No. 547542	dated	03/11/2022	37,807.41
	Check No. 547543	dated	03/11/2022	65,065.91
	Check No. 547593	dated	03/24/2022	144,384.00

Less:	Outstanding Checks:				
	Check No.		dated		
	547594		03/24/2022		68,957.00
	547605		03/24/2022		33,765.80
	547606		03/24/2022		10,000.00
	547643		04/11/2022		14,250.00
	547646		04/11/2022		4,450.00
	547654		04/12/2022		14,489.20
	547678		04/20/2022		10,783.21
	547694		04/22/2022		24,526.03
	547698		04/26/2022		324,109.40
	547699		04/27/2022		18,859.38
	547700		04/27/2022		3,233.18
	547701		04/27/2022		4,500.00
	547703		04/28/2022		140,183.22
	547704		04/28/2022		63,933.87
	547705		04/28/2022		380,544.27
	547709		04/29/2022		80,602.85
	547710		04/29/2022		563,742.79
	547711		04/29/2022		193,715.63
	547712		04/29/2022		87,430.44

2,781,995.05

Adjusted Bank Balance

137,407,887.21


Balance per Book

137,407,887.21


Prepared By:


JHONALYN D. ARELLANO
 Admin. Asst. II

Checked By:


NORA G. VILLEN
 Admin. Asst. IV

Certified Correct:


SEVILLA O. BISLIG
 Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan


OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of April 30, 2022


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

Balance per Bank					68,831.09
Less: Outstanding Checks:					
Check No.	396657	dated	5/31/2021	27,656.25	
ADA		dated	11/18/2021	1,383.59	29,039.84
Adjusted Bank Balance					<u>39,791.25</u>
Balance per Book					<u>39,791.25</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 April 30, 2022

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

Balance per Bank	<u><u>17,723,802.88</u></u>
Balance per Book	<u><u>17,723,802.88</u></u>

Prepared By:


JHONALYN D. ARELLANO
Admin. Asst. II

Checked By:


NORA G. VILLEN
Admin. Asst. IV

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of April 30, 2022

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

Balance per Bank 30,089.99

Balance per Book 30,089.99

Prepared By:


JHONALYN D. ARELLANO
Admin. Asst. II

Checked By:


NORA G. VILLEN
Admin. Asst. IV

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of April 30, 2022

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


Balance per Bank

5,369,337.45

Balance per Book

5,369,337.45

Prepared By:


JHONALYN D. ARELLANO
Admin. Asst. II

Checked By:


NORA G. VILLEN
Admin. Asst. IV

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of April 30, 2022

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


Balance per Bank

5,310,398.30


Balance per Book

5,310,398.30


Prepared By:


JHONALYN D. ARELLANO
Admin. Asst. II

Checked By:


NORA G. VILLEN
Admin. Asst. IV

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of April 30, 2022

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


Balance per Bank

10,774,858.49

Balance per Book

10,774,858.49

Prepared By:


JHONALYN D. ARELLANO
Admin. Asst. II

Checked By:


NORA G. VILLEN
Admin. Asst. IV

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan


OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of April 30, 2022

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

Balance per Bank						19,688,334.17
Less: Outstanding Checks:						
Check No.	461772	dated	4/12/2022	400.00		
Check No.	461773	dated	4/13/2022	1,890.00		
Check No.	461774	dated	4/29/2022	11,920.78		14,210.78
Adjusted Bank Balance						<u>19,674,123.39</u>
Balance per Book						<u>19,674,123.39</u>


Prepared By:


JHONALYN D. ARELLANO
Administrative Asst. II

Checked By:


NEIL 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 April 30, 2022

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

Balance per Bank 20,214,863.89

Balance per Book 20,214,863.89

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

STATEMENT OF BANK RECONCILIATION
As of April 30, 2022

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

Balance per Bank

1,683,002.87

Balance per Book

1,683,002.87

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


STATEMENT OF BANK RECONCILIATION
As of April 30, 2022

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


Balance per Bank 744,229.03

Balance per Book 744,229.03

Prepared By:


MICHIKO M. SIBUG
Accountant III

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant