



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

*En Kelly -
pkhandle*

October 10, 2018

FOR : HON. MARIA ANGELA S. GARCIA
Municipal Mayor

FROM : SEVILLA O. BISLIG
Municipal Accountant

SUBJECT : REPORTS AS OF SEPTEMBER, 2018

In compliance with the provisions of RA 7160 this is to apprise your good Office with the financial status of our LGU, the undersigned hereby submits the following report for the current year period ending September 30, 2018, to wit:

- | | |
|--------------------------------------|--------------------------|
| A. Statement of Comprehensive Income | D. Trial Balances |
| - General Fund | - General Fund |
| - Special Education Fund | - Special Education Fund |
| - Trust Fund | - Trust Fund |
| - Consolidated Report | |
| B. Statement of Cash Flow | E. Bank Reconciliation |
| - General Fund | - General Fund |
| - Special Education Fund | - Special Education Fund |
| - Trust Fund | - Trust Fund |
| - Consolidated Report | |
| C. Statement of Financial Position | F. 5% MDRRM REPORT |
| - General Fund | |
| - Special Education Fund | |
| - Trust Fund | |
| - Consolidated Report | |

These reports have also been submitted to our COA team auditors. Further, the undersigned wish to remind your good Office that reports A,B,C are required for posting on at least 3 conspicuous places, on our website and on the DILG portal.



Very truly yours,

Sevilla O. Bislig
SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
Combined / Consolidated
For the Month Ended September 30, 2018

Revenue	
Tax Revenue	42,515,031.12
Share from Internal Revenue Collections	151,764,228.00
Share from Economic Zones	36,643,733.50
Service and Business Income	21,274,317.56
Shares, Grants and Donations	1,396,414.71
Miscellaneous Income	1,197,372.86
Total Revenue	<u><u>254,791,097.75</u></u>
Less: Current Operating Expenses	
Personnel Services	50,306,796.48
Maintenance and Other Operating Expenses	103,936,200.89
Financial Expenses	946,262.50
Non-cash Expenses	11,139,284.79
Current Operating Expenses	<u><u>166,328,544.66</u></u>
Surplus (Deficit) from Current Operation	88,462,553.09
Add (Deduct):	
Transfers, Assistance and Subsidy From	820,000.00
Transfers, Assistance and Subsidy To	(1,081,280.56)
Surplus(Deficit) for the period	<u><u>88,201,272.53</u></u>

Prepared by:



KHALIL PATRICIA R. ABAD
Accountant II

Certified Correct:



SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Changes in Net Assets/Equity
Combined / Consolidated
For the Month Ended September 30, 2018

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2018	164,645,938.47
Add (Deduct):	
Adjustment of PPE Recognized Directly in Equity	7,836,674.29
Prior Period Errors	2,077,604.12
Restated Balance	174,560,216.88
Add (Deduct):	
Surplus (Deficit) for the period	88,201,272.53
Balance at September 30, 2018	262,761,489.41

Prepared by:



KHALIL PATRICIA R. ABAD
Accountant II

Certified Correct:



SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Position
Combined / Consolidated
As at September 30, 2018

ASSETS

Current Assets

Cash and Cash Equivalents	181,073,814.61
Investments	20,833,912.64
Receivables	61,685,684.75
Inventories	1,539,128.59
Total Current Assets	<u>265,132,540.59</u>

Non-Current Assets

Receivables	6,100,000.00
Property, Plant and Equipment	195,251,660.12
Total Non-Current Assets	<u>201,351,660.12</u>

Total Assets	<u><u>466,484,200.71</u></u>
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LIABILITIES

Current Liabilities

Financial Liabilities	21,676,754.41
Inter-Agency Payables	53,207,398.60
Trust Liabilities	27,662,999.94
Deferred Credits/Unearned Income	52,338,875.21
Total Current Liabilities	<u>154,886,028.16</u>

Non-Current Liabilities

Financial Liabilities	48,264,580.48
Other Payables	572,102.66
Total Non-Current Liabilities	<u>48,836,683.14</u>

Total Liabilities	<u>203,722,711.30</u>
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NET ASSETS/EQUITY

Government Equity	<u>262,761,489.41</u>
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Total Liabilities and Net Assets/Equity	<u><u>466,484,200.71</u></u>
------------------------------------------------	-------------------------------------

Prepared by:



KHALIL PATRICIA R. ABAD
Accountant II

Certified Correct:



SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Cash Flow
Combined / Consolidated
For the Month Ended September 30, 2018

	2018
Cash Flows from Operating Activities	
<i>Cash Inflows</i>	
Collection from taxpayers	42,524,005.81
Share from Internal Revenue Allotment	151,764,228.00
Share from Economic Zones	36,643,733.50
Receipts from business/service income	21,045,045.09
Shares, Grants and Donations	2,216,414.71
Interest Income	220,297.78
Miscellaneous Income	1,197,372.86
Other Receipts	12,767,338.10
Total Cash Inflows	268,378,435.85
<i>Cash Outflows</i>	
Payments to suppliers and creditors	92,387,781.49
Payments to employees	50,306,796.48
Financial Expenses	946,262.50
Subsidies and Donation	12,629,699.96
Other Expenses	26,516,776.48
Total Cash Outflows	182,787,316.91
Net Cash Flows from Operating Activities	85,591,118.94
Cash Flows from Investing Activities	
<i>Cash Outflows</i>	
Purchase/Construction of Property, Plant and Equipment	16,356,335.89
Total Cash Outflows	16,356,335.89
Net Cash Flows from Investing Activities	(16,356,335.89)
Cash Flows from Financing Activities	
<i>Cash Outflows</i>	
Payment of loan amortization	3,773,937.51
Total Cash Outflows	3,773,937.51
Net Cash Flows from Financing Activities	(3,773,937.51)
Total Cash Provided by Operating, Investing and Financing Activities	65,460,845.54
Add: Cash at the Beginning of the year	115,612,969.07
Cash, September 30, 2018	181,073,814.61

Prepared by:



KHALIL PATRICIA R. ABAD
Accountant II

Certified Correct:



SEVILLA O. BISLIG
Municipal Accountant


MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
General Fund
For the Month Ended September 30, 2018

	2018
Revenue	
Tax Revenue	31,745,991.01
Share from Internal Revenue Collections	151,764,228.00
Share from Economic Zones	36,643,733.50
Service and Business Income	21,265,342.87
Shares, Grants and Donations	1,396,414.71
Miscellaneous Income	1,197,372.86
Total Revenue	244,013,082.95
Less: Current Operating Expenses	
Personnel Services	50,306,796.48
Maintenance and Other Operating Expenses	101,458,440.19
Financial Expenses	946,262.50
Non-cash Expenses	9,859,836.46
Current Operating Expenses	162,571,335.63
Surplus (Deficit) from Current Operation	81,441,747.32
Add (Deduct):	
Transfers, Assistance and Subsidy From	820,000.00
Transfers, Assistance and Subsidy to	(1,081,280.56)
Surplus(Deficit) for the period	81,180,466.76

Prepared by:


MICHIKO R. MUTUC
Accountant III

Certified Correct:


SEVELA O. BISLIG
Municipal Accountant

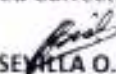
MUNICIPALITY OF DINALUPIHAN
Statement of Changes in Net Assets/Equity
General Fund
For the Month Ended September 30, 2018

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2018	153,332,078.64
Add (Deduct):	
Prior Period Errors	2,077,604.12
Restated Balance	155,409,682.76
Add (Deduct):	
Surplus (Deficit) for the period	81,180,466.76
Balance at September 30, 2018	<u>236,590,149.52</u>

Prepared by:


MICHIKO R. MUTUC
Accountant III

Certified Correct:


SEYLLA O. BISLIG
Municipal Accountant


MUNICIPALITY OF DINALUPIHAN
Statement of Financial Position
General Fund
As at September 30, 2018

	2018
ASSETS	
Current Assets	
Cash and Cash Equivalents	108,935,468.64
Investments	20,833,912.64
Receivables	38,269,060.84
Inventories	1,539,128.59
Prepayments and Deferred Charges	
Total Current Assets	169,577,570.71
Non-Current Assets	
Receivables	6,100,000.00
Property, Plant and Equipment	166,736,678.65
Total Non-Current Assets	172,836,678.65
Total Assets	342,414,249.36
LIABILITIES	
Current Liabilities	
Financial Liabilities	21,454,093.07
Inter-Agency Payables	4,536,951.09
Intra-Agency Payables	
Trust Liabilities	2,076,127.48
Deferred Credits/Unearned Income	29,396,101.79
Total Current Liabilities	57,463,273.43
Non-Current Liabilities	
Financial Liabilities	48,264,580.48
Other Payables	96,245.93
Total Non-Current Liabilities	48,360,826.41
Total Liabilities	105,824,099.84
NET ASSETS/EQUITY	
Government Equity	236,590,149.52
Total Liabilities and Net Assets/Equity	342,414,249.36

Prepared by:


MICHIKO R. MUTUC
Accountant III


Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant


MUNICIPALITY OF DINALUPIHAN
Statement of Cash Flow
General Fund
For the Month Ended September 30, 2018

	2018
Cash Flows from Operating Activities	
<i>Cash Inflows</i>	
Collection from taxpayers	31,745,991.01
Share from Internal Revenue Allotment	151,764,228.00
Share from Economic Zones	36,643,733.50
Receipts from business/service income	21,045,045.09
Shares, Grants and Donations	2,216,414.71
Interest Income	220,297.78
Miscellaneous Income	1,197,372.86
Other Receipts	5,141,936.10
Total Cash Inflows	249,975,019.05
<i>Cash Outflows</i>	
Payments to suppliers and creditors	89,910,020.79
Payments to employees	50,306,796.48
Financial Expenses	946,262.50
Subsidies and Donation	12,629,699.96
Other Expenses	20,817,250.30
Total Cash Outflows	174,610,030.03
Net Cash Flows from Operating Activities	75,364,989.02
Cash Flows from Investing Activities	
<i>Cash Outflows</i>	
Purchase/Construction of Property, Plant and Equipment	10,143,528.82
Total Cash Outflows	10,143,528.82
Net Cash Flows from Investing Activities	(10,143,528.82)
Cash Flows from Financing Activities	
<i>Cash Outflows</i>	
Payment of loan amortization	3,773,937.51
Total Cash Outflows	3,773,937.51
Net Cash Flows from Financing Activities	(3,773,937.51)
Total Cash Provided by Operating, Investing and Financing Activities	61,447,522.69
Add: Cash at the Beginning of the year	47,487,945.95
Cash, September 30, 2018	108,935,468.64

Prepared by:


MICHIKO R. MUTUC
Accountant III


Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant


MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
SPECIAL EDUCATION FUND
For the Month Ended September 30, 2018

Revenue	
Tax Revenue	10,769,040.11
Interest Income	<u>8,974.69</u>
Total Revenue	<u>10,778,014.80</u>
Less: Current Operating Expenses	
Maintenance and other Operating Expenses	2,477,760.70
Non-cash Expenses	<u>1,279,448.33</u>
Current Operating Expenses	<u>3,757,209.03</u>
Surplus (Deficit) from Current Operation	7,020,805.77
Add (Deduct):	
Transfers, Assistance and Subsidy To	
Surplus(Deficit) for the period	<u><u>7,020,805.77</u></u>

Prepared by:


NEIL ALLEN S. LAPID
Accountant 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 September 30, 2018

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2018	11,313,859.83
Add (Deduct)	
Prior Period Errors	-
Restated Balance	<u>11,313,859.83</u>
Add (Deduct) Changes in net assets/equity during the year	
Transfer of Other Infrastructure Projects	-
Surplus (Deficit) for the period	<u>7,020,805.77</u>
Total recognized revenue and expenses for the period	
Balance at September 30, 2018	<u><u>18,334,665.60</u></u>

Prepared by:


NEIL ALLEN S. LAPID
Accountant II

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Position
SPECIAL EDUCATION FUND
As at September 30, 2018

ASSETS

Current Assets

Cash and Cash Equivalents	15,556,202.77
Receivables	<u>23,054,223.91</u>
Total Current Assets	<u>38,610,426.68</u>

Non-Current Assets

Property, Plant and Equipment	3,624,063.10
Total Non-Current Assets	<u>3,624,063.10</u>
Total Assets	<u>42,234,489.78</u>

LIABILITIES

Current Liabilities

Financial Liabilities	216,940.50
Inter-Agency Payables	699,780.76
Trust Liabilities	40,329.50
Deferred Credits/Unearned Income	<u>22,942,773.42</u>
Total Current Liabilities	<u>23,899,824.18</u>
Total Liabilities	<u>23,899,824.18</u>

NET ASSETS/EQUITY

Government Equity	<u>18,334,665.60</u>
Total Liabilities and Net Assets/Equity	<u>42,234,489.78</u>

Prepared by:


NEIL ALLEN S. LAPID
Accountant II


Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant


Municipality of Dinalupihan
Statement of Cash Flows
SPECIAL EDUCATION FUND
For the Month Ended September 30, 2018

Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	10,778,014.80
Other Receipts	83,260.97
Total Cash Inflows	<u>10,861,275.77</u>
Cash Outflows	
Payment of expenses	
Payment to suppliers and creditors	2,477,760.70
Other Expenses	1,334,046.63
Total Cash Outflows	<u>3,811,807.33</u>
Net Cash Flows from Operating Activities	<u>7,049,468.44</u>
Cash Flows from Investing Activities	
Total Cash Provided by Operating, Investing and	
Financing Activities	7,049,468.44
Add: Cash at the Beginning of the year	8,506,734.33
Cash, September 30, 2018	<u><u>15,556,202.77</u></u>

Prepared by:


NEIL ALLEN S. LAPID
Accountant II

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Changes in Net Assets/Equity
Trust Fund
For the Month Ended September 30, 2018

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2018	-
Add (Deduct):	
Adjustment of PPE Recognized Directly in Equity	7,836,674.29
Balance at September 30, 2018	<u>7,836,674.29</u>

Prepared by:



KHALIL PATRICIA R. ABAD

Accountant II

Certified Correct:



SEVILLA O. BISLIG

Municipal Accountant

Dinalupihan, Bataan
Statement of Financial Position
Trust Fund
As at September 30, 2018

	2018
ASSETS	
<i>Current Assets</i>	
Cash and Cash Equivalents	56,582,143.20
Receivables	362,400.00
Total Current Assets	<u><u>56,944,543.20</u></u>
<i>Non-Current Assets</i>	
Property, Plant and Equipment	24,890,918.37
Total Non-Current Assets	<u><u>24,890,918.37</u></u>
Total Assets	<u><u>81,835,461.57</u></u>
LIABILITIES	
<i>Current Liabilities</i>	
Financial Liabilities	5,720.84
Inter-Agency Payables	47,970,666.75
Trust Liabilities	25,546,542.96
Total Current Liabilities	<u><u>73,522,930.55</u></u>
<i>Non-Current Liabilities</i>	
Other Payables	475,856.73
Total Non-Current Liabilities	<u><u>475,856.73</u></u>
Total Liabilities	<u><u>73,998,787.28</u></u>
NET ASSETS/EQUITY	
Government Equity	7,836,674.29
Total Liabilities and Net Assets/Equity	<u><u>81,835,461.57</u></u>

Prepared by



KHALIL PATRICIA R. ABAD
Accountant II

Certified Correct:



SEVILLA O. BISLIG
Municipal Accountant

Dinalupihan, Bataan
Statement of Cash Flow
Trust Fund
For the Month Ended September 30, 2018

Cash Flows from Operating Activities :

Cash Inflows :

Other Receipts	7,542,141.03
Total Cash Inflows	7,542,141.03

Cash Outflows :

Other Disbursements	4,365,479.55
Total Cash Outflows	4,365,479.55

Net Cash Flows from Operating Activities	3,176,661.48
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Cash Flows from Investing Activities :

Cash Inflows :

From Grants of NGAs	-
Total Cash Inflows	-

Cash Outflows :

Purchase of Property, Plant and Equipment and Construction of Public Infrastructures	6,212,807.07
Total Cash Outflows	6,212,807.07

Net Cash Flows from Investing Activities	(6,212,807.07)
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Cash Flows from Financing Activities :

Cash Inflows :

Acquisition of Loans	-
Total Cash Inflows	-

Net Cash Flows from Financing Activities	-
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Net Increase in Cash	(3,036,145.59)
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Add : Cash, January 01, 2018	59,618,288.79
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Cash, September 30, 2018	56,582,143.20
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Prepared by:



KHALIL PATRICIA R. ABAD
Accountant II

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 September 30, 2018

General Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	108,338,597.91
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-SB)	272,141.92
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Debt Service)	30,024.35
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (DBP)	10,438,789.38
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (LBP)	5,193,666.32
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (DBP)	5,201,456.94

Special Education Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	15,530,480.93
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Trust Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	56,089,733.34
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-ARISP III)	68,470.86
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-LMISTF)	344,528.18
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Philhealth for HCI cha	30,020.41
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Philhealth for Professi	30,020.41

Grand Total

201,567,930.95

Issued this 8th day of October, 2018 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 September 30, 2018

FUND	: GENERAL FUND	
BANK	: LAND BANK OF THE PHIL.	
ACCOUNT NUMBER:	2632-1000-46	
Balance per Bank		108,651,368.59
Add: Deposit in Transit		13,000.00
Total		<u>108,664,368.59</u>
Less: Outstanding Checks:		
Check # 476242 dated 06/06/18	10,000.00	
Check # 476695 dated 07/27/18	3,000.00	
Check # 476707 dated 07/27/18	1,056.00	
Check # 476910 dated 08/28/18	370.00	
Check # 477006 dated 09/06/18	7,081.80	
Check # 477127 dated 09/21/18	7,081.80	
Check # 477091 dated 09/17/18	2,880.00	
Check # 477112 dated 09/20/18	20,094.72	
Check # 477096 dated 09/18/18	370.00	
Check # 477156 dated 09/25/18	3,000.00	
Check # 477169 dated 09/26/18	4,350.00	
Check # 477158 dated 09/25/18	8,294.40	
Check # 477157 dated 09/25/18	5,000.00	
Check # 477113 dated 09/20/18	52,915.00	
Check # 477190 dated 09/27/18	160,000.00	
Check # 477189 dated 09/27/18	6,816.70	
Check # 476884 dated 08/24/18	33,460.26	
Adjusted Bank Balance		<u>325,770.68</u> <u>108,338,597.91</u>

Balance per Book 108,338,597.91

Prepared By:

KHALIL PATRICIA R. ABAD
Accountant II

Checked By:

NORA G. MILLEN
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 September 30, 2018

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

Balance per Bank		275,858.94
Less: Outstanding Checks:		
Check # 396420 dated 07/12/18	1,994.00	
Check # 396435 dated 09/11/18	1,723.02	3,717.02
		<u>272,141.92</u>
Balance per Book		<u>272,141.92</u>

Prepared By:

KHALIL PATRICIA R. ABAD
Accountant II

Checked By:

NORA G. VILLEN
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 September 30, 2018

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

Balance per Bank 30,024.35

Balance per Book 30,024.35

Prepared By:

KHALIL PATRICIA R. ABAD
Accountant II

Checked By:

NORA G. VILLEN
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 September 30, 2018

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

Balance per Bank 10,438,789.38

Balance per Book 10,438,789.38

Prepared By:

KHALIL PATRICIA R. ABAD
Accountant II

Checked By:

NORA G. VILLEN
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 September 30, 2018

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

Balance per Bank 5,201,456.94

Balance per Book 5,201,456.94

Prepared By:

KHALIL PATRICIA R. ABAD
Accountant II

Checked By:

NORA G. VILLEN
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 September 30, 2018

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

Balance per Bank 5,193,666.32

Balance per Book 5,193,666.32

Prepared By:

KHALIL PATRICIA R. ABAD
Accountant II

Checked By:

NORA G. VILLEN
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 September 30, 2018

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

Balance per Bank		15,591,980.93
Less: Outstanding Checks:		
Check # 411314 dated 09/06/18	55,000.00	
Check # 411332 dated 09/18/18	6,500.00	
		<u>61,500.00</u>
		<u>15,530,480.93</u>

Balance per Book 15,530,480.93

Prepared By:

KHALIL PATRICIA R. ABAD
Accountant II

Checked By:

JHONALYN D. ARELLANO
Adm. Asst. 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 September 30, 2018

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

Balance per Bank		56,191,903.78
Less: Outstanding Checks:		
Check # 411561 dated 09/14/18	19,045.44	
Check # 411570 dated 09/27/18	43,125.00	
Check # 411571 dated 09/27/18	40,000.00	
		<u>102,170.44</u>
Adjusted Bank Balance		<u><u>56,089,733.34</u></u>
Balance per Book		<u><u>56,089,733.34</u></u>

Prepared By:


KHALIL PATRICIA R. ABAD
Accountant II

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 September 30, 2018

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

Balance per Bank 344,528.18

Balance per Book 344,528.18

Prepared By:

KHALIL PATRICIA R. ABAD
Accountant II

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 September 30, 2018

FUND : TRUST FUND - ARISP III
BANK : LAND BANK OF THE PHIL.
ACCOUNT NUMBER: 2632-1024-13

Balance per Bank	<u>68,470.86</u>
Balance per Book	<u>68,470.86</u>

Prepared By:

KHALIL PATRICIA R. ABAD
Accountant II

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 September 30, 2018

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

Balance per Bank 30,020.41

Balance per Book 30,020.41

Prepared By:

KHALIL PATRICIA R. ABAD
Accountant II

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 September 30, 2018

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

Balance per Bank 30,020.41

Balance per Book 30,020.41

Prepared By:

KHALIL PATRICIA R. ABAD
Accountant II

Checked By:

ALICIA M. GUTIERREZ
Adm. Asst. IV

Certified Correct:

SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN, BATAAN

TRIAL BALANCE
For the Month of September 2018

GENERAL FUND

Code: 100

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	94,704.46	
Petty Cash Fund	1-01-01-020	200,000.00	
Cash in Bank - Local Currency, Current Account	1-01-02-010	108,640,764.18	
Cash in Bank -Local Currency, Time Deposits	1-02-01-010	20,833,912.64	
Accounts Receivable	1-03-01-010	7,139,356.20	
Real Property Tax Receivable	1-03-01-020	29,362,501.88	
Loans Receivable - Others	1-03-01-990	45,840.03	
Advances for Operating Expenses	1-03-05-010	252,031.00	
Advances to Special Disbursing Officer	1-03-05-030	7,398,206.70	
Advances for Officers and Employees	1-03-05-040	86,564.92	
Receivables - Disallowances/Charges	1-03-06-010	3,780.00	
Due from Officers and Employees	1-03-06-020	119,923.12	
Other Receivables	1-03-06-990	6,697.02	
Food Supplies for Distribution	1-04-02-010	185,815.51	
Office Supplies Inventory	1-04-04-010	458,457.77	
Accountable Forms, Plates and Stickers	1-04-04-020	61,460.31	
Drugs and Medicines Inventory	1-04-04-060	810,625.00	
Other Supplies and Materials Inventory	1-04-04-990	22,770.00	
Land	1-07-01-010	48,426,693.53	
Hood Control Systems	1-07-03-020	4,477,812.45	
Buildings	1-07-04-010	16,637,376.47	
School Buildings	1-07-04-020	2,007,000.00	
Hospitals and Health Centers	1-07-04-030	8,753,968.32	
Markets	1-07-04-040	33,150,646.82	
Slaughterhouses	1-07-04-050	1,381,199.59	
Other Structures	1-07-04-990	27,185,309.28	
Machinery	1-07-05-010	3,402,699.00	
Office Equipment	1-07-05-020	4,866,277.96	
Information and Communication Technology Equipment	1-07-05-030	7,605,006.23	
Communication Equipment	1-07-05-070	1,040,816.20	
Disaster Response and Rescue Equipment	1-07-05-090	11,708,421.00	
Medical Equipment	1-07-05-110	996,600.00	
Technical and Scientific Equipment	1-07-05-140	23,900.00	
Other Machinery and Equipment	1-07-05-990	852,654.00	
Motor Vehicles	1-07-06-010	4,910,700.00	
Furniture and Fixtures	1-07-07-010	2,353,878.01	
Construction in Progress - Infrastructure Assets	1-07-10-020	6,997,098.12	
Construction in Progress - Buildings and Other Structures	1-07-10-030	3,256,528.55	
Other Property, Plant and Equipment	1-07-99-990	12,238,548.22	
Allowance for Doubtful Accounts	301		45,840.03
Accumulated Depreciation - Buildings	1-07-04-011		2,202,949.52
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031		454,194.04
Accumulated Depreciation - Markets	1-07-04-041		15,548,160.80
Accumulated Depreciation - Slaughterhouses	1-07-04-051		282,147.69
Accumulated Depreciation - Other Structures	1-07-04-991		5,961,626.39
Accumulated Depreciation - Machinery	1-07-05-011		629,318.18
Accumulated Depreciation - Office Equipment	1-07-05-021		1,842,612.66
Accumulated Depreciation - Information and Communication T	1-07-05-031		2,478,054.67
Accumulated Depreciation - Communication Equipment	1-07-05-071		407,666.33

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Accumulated Depreciation - Disaster Response and Rescue E	1-07-05-091		1,995,110.34
Accumulated Depreciation - Medical Equipment	1-07-05-111		45,222.55
Accumulated Depreciation - Technical and Scientific Equipme	1-07-05-141		7,946.82
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		410,763.69
Accumulated Depreciation - Motor Vehicles	1-07-06-011		2,272,648.41
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		550,732.02
Accumulated Depreciation - Other Property, Plant and Equipm	1-07-99-991		447,300.99
Accounts Payable	2-01-01-010		20,298,011.76
Due to Officers and Employees	2-01-01-020		465,200.37
Terminal Leave Payables	2-01-01-110		690,880.94
Loans Payable - Domestic	2-01-02-040		48,264,580.48
Due to BIR	2-02-01-010		690,784.82
Due to GSIS	2-02-01-020		1,286,357.04
Due to Pag-IBIG	2-02-01-030		444,707.83
Due to PhilHealth	2-02-01-040		86,997.72
Due to NGAs	2-02-01-050		159,100.05
Due to GOCCs	2-02-01-060		76,157.85
Due to LGUs	2-02-01-070		1,792,845.78
Trust Liabilities	2-04-01-010		1,899,501.41
Guaranty/Security Deposits Payable	2-04-04-040		176,626.07
Deferred Real Property Tax	2-05-01-010		29,396,101.79
Other Payables	2-99-99-990		96,245.93
Government Equity	3-01-01-010		153,332,078.64
Prior Period Adjustment	3-01-01-020		2,077,604.12
Community Tax	4-01-01-050		1,388,635.03
Real Property Tax- Basic	4-01-02-040		8,192,255.62
Discount on Real Property Tax- Basic	4-01-02-041	387,285.93	
Business Tax	4-01-03-030		21,347,465.40
Tax on Sand, Gravel and Other Quarry Products	4-01-03-040		10,488.00
Amusement Tax	4-01-03-060		284,170.50
Franchise Tax	4-01-03-070		120,000.00
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		810,262.39
Share from Internal Revenue Collections (IRA)	4-01-06-010		151,764,228.00
Share from Economic Zones	4-01-06-050		36,643,733.50
Permit Fees	4-02-01-010		6,188,531.66
Registration Fees	4-02-01-020		880,691.00
Clearance and Certification Fees	4-02-01-040		2,230,533.50
Inspection Fees	4-02-01-100		1,619,250.00
Fees for Sealing and Licensing of Weights and Measures	4-02-01-160		4,210.00
Other Service Income	4-02-01-990		34,088.00
Rent Income	4-02-02-050		453,114.69
Parking Fees	4-02-02-120		665,285.00
Receipt from Market Operations	4-02-02-140		5,751,448.74
Receipt from Slaughterhouse Operation	4-02-02-150		945,340.00
Receipt from Cemetery Operations	4-02-02-160		498,417.50
Garbage Fees	4-02-02-190		1,774,135.00
Interest Income	4-02-02-220		220,297.78
Subsidy from Local Government Units	4-03-01-020		820,000.00
Share from PCSO	4-04-01-020		1,396,414.71
Miscellaneous Income	4-06-01-010		1,197,372.86
Salaries and Wages - Regular	5-01-01-010	31,931,226.52	

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Personal Economic Relief Allowance (PERA)	5-01-02-010	2,973,000.00	
Representation Allowance (RA)	5-01-02-020	1,610,325.00	
Transportation Allowance (TA)	5-01-02-030	1,610,325.00	
Subsistence Allowance	5-01-02-050	392,378.35	
Laundry Allowance	5-01-02-060	38,700.00	
Hazard Pay	5-01-02-110	1,004,197.62	
Overtime and Night Pay	5-01-02-130	62,178.54	
Other Bonuses and Allowances	5-01-02-990	3,449,133.00	
Retirement and Life Insurance Premiums	5-01-03-010	3,777,354.72	
Pag-IBIG Contributions	5-01-03-020	632,806.23	
PhilHealth Contributions	5-01-03-030	398,680.43	
Employees Compensation Insurance Premiums	5-01-03-040	145,722.93	
Terminal Leave Benefits	5-01-04-030	2,280,768.14	
Traveling Expenses - Local	5-02-01-010	1,437,261.82	
Training Expenses	5-02-02-010	1,290,736.59	
Scholarship Grants/Expenses	5-02-02-020	8,205,732.80	
Office Supplies Expenses	5-02-03-010	596,382.93	
Accountable Forms Expenses	5-02-03-020	155,058.92	
Drugs and Medicines Expenses	5-02-03-070	1,722,378.00	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	296,204.50	
Fuel, Oil and Lubricants Expenses	5-02-03-090	1,576,747.82	
Other Supplies and Materials Expenses	5-02-03-990	1,351,915.00	
Water Expenses	5-02-04-010	742,485.30	
Electricity Expenses	5-02-04-020	4,313,508.67	
Postage and Courier Services	5-02-05-010	2,383.00	
Telephone Expenses	5-02-05-020	1,350,376.92	
Internet Subscription Expenses	5-02-05-030	201,590.00	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	3,000.00	
Awards/Rewards Expenses	5-02-06-010	82,000.00	
Prizes	5-02-06-020	321,000.00	
Survey Expenses	5-02-07-010	16,500.00	
Confidential Expenses	5-02-10-010	3,400,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	7,773,858.62	
Consultancy Services	5-02-11-030	839,500.00	
Other Professional Services	5-02-11-990	702,148.08	
Environment/Sanitary Services	5-02-12-010	9,570,216.00	
Janitorial Services	5-02-12-020	3,933,101.31	
Security Services	5-02-12-030	6,247,819.10	
Other General Services	5-02-12-990	14,943,253.26	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	149,617.00	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	1,058,400.30	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	269,952.50	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	2,443,922.13	
Repairs and Maintenance - Furniture and Fixtures	5-02-13-070	2,500.00	
Subsidy to Local Government Units	5-02-14-030	1,081,280.56	
Taxes, Duties and Licenses	5-02-16-010	23,384.70	
Fidelity Bond Premiums	5-02-16-020	223,500.00	
Insurance Expenses	5-02-16-030	1,142,457.42	
Advertising Expenses	5-02-99-010	272,996.00	
Printing and Publication Expenses	5-02-99-020	154,150.00	
Representation Expenses	5-02-99-030	4,508,108.32	
Rent Expenses	5-02-99-050	1,855,524.16	

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Membership Dues and Contributions to Organizations	5-02-99-060	128,000.00	
Donations	5-02-99-080	11,548,419.40	
Other Maintenance and Operating Expenses	5-02-99-990	6,602,349.62	
Interest Expenses	5-03-01-020	946,262.50	
Depreciation- Buildings and Other Structures	5-05-01-040	5,774,030.40	
Depreciation-Machinery and Equipment	5-05-01-050	3,300,909.54	
Depreciation - Transportation Equipment	5-05-01-060	475,934.64	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	178,803.44	
Depreciation - Other Property, Plant and Equipment	5-05-01-990	6,846.30	
Other Losses	5-05-04-990	123,312.14	
TOTAL>>		542,036,446.61	542,036,446.61
PREPARED BY :		CERTIFIED CORRECT:	
 NORA G. VILLEN Administrative Assistant IV		 SEVILLA O. BISLIG Municipal Accountant	

Municipality of Dinalupihan
SPECIAL EDUCATION FUND
TRIAL BALANCE
For the Month of **SEPTEMBER 2018**

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	25,721.84	
Cash in Bank - Local Currency, Current Account	1-01-02-010	15,530,480.93	
Special Education Tax Receivable	1-03-01-030	22,909,173.51	
Advances to Special Disbursing Officer	1-03-05-030	6,000.00	
Advances for Officers and Employees	1-03-05-040	34,130.00	
Due from Officers and Employees	1-03-06-020	104,920.40	
Other Land Improvements	1-07-02-990	255,605.62	
Accumulated Depreciation - Other Land Improvements	1-07-02-991		133,553.97
Office Equipment	1-07-05-020	1,294,343.75	
Accumulated Depreciation - Office Equipment	1-07-05-021		392,183.94
Information and Communication Technology Equipment	1-07-05-030	2,680,131.56	
Accumulated Depreciation - Information and Communication Technol	1-07-05-031		1,388,878.90
Sports Equipment	1-07-05-130	40,000.00	
Accumulated Depreciation - Sports Equipment	1-07-05-131		8,233.16
Technical and Scientific Equipment	1-07-05-140	52,824.00	
Other Machinery and Equipment	1-07-05-990	689,128.00	
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		333,545.51
Furniture and Fixtures	1-07-07-010	962,763.00	
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		589,368.27
Books	1-07-07-020	581,400.00	
Accumulated Depreciation - Books	1-07-07-021		245,907.46
Other Property, Plant and Equipment	1-07-99-990	261,118.51	
Accumulated Depreciation - Other Property, Plant and Equipment	1-07-99-991		101,580.13
Accounts Payable	2-01-01-010		216,740.50
Due to Officers and Employees	2-01-01-020		200.00
Due to BIR	2-02-01-010		14,708.81
Due to Pag-IBIG	2-02-01-030		200.00
Due to NGAs	2-02-01-050		1,120.00
Due to GOCCs	2-02-01-060		2,310.00
Due to LGUs	2-02-01-070		681,441.95
Guaranty/Security Deposits Payable	2-04-04-040		40,329.50
Deferred Special Education Tax	2-05-01-020		22,942,773.42
Government Equity	3-01-01-010		11,313,859.83
Special Education Tax	4-01-02-050		10,177,392.11
Discount on Special Education Tax	4-01-02-051	421,179.99	
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		1,012,827.99
Interest Income	4-02-02-220		8,974.69
Training Expenses	5-02-02-010	229,480.00	
Other Supplies and Materials Expenses	5-02-03-990	493,740.00	
Water Expenses	5-02-04-010	8,724.95	
Electricity Expenses	5-02-04-020	167,488.19	
Internet Subscription Expenses	5-02-05-030	25,994.52	
Extraordinary and Miscellaneous Expenses	5-02-10-030	197,800.00	
Other General Services	5-02-12-990	289,573.54	
Repairs and Maintenance - Land Improvements	5-02-13-020	39,424.00	

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	957,795.50	
Rent Expenses	5-02-99-050	21,500.00	
Donations	5-02-99-080	46,240.00	
Depreciation - Land Improvements	5-05-01-020	36,423.81	
Depreciation - Machinery and Equipment	5-05-01-050	901,359.95	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	341,664.57	
GRAND TOTAL>>		49,606,130.14	49,606,130.14

Prepared by:

Certified Correct:

Jhonalynd
JHONALYN D. ARELLANO
 Administrative Asst. II

Bislig
SEVELLA O. BISLIG
 Municipal Accountant

Municipality of Dinalupihan
TRUST FUND
Trial Balance
For the month of SEPTEMBER 2018

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	19,370.00	
Cash in Bank - Local Currency Current Account	1-01-02-010	56,562,773.20	
Loans Receivable- Others	1-03-01-990	94,450.00	
Advances to Special Disbursing Officer	1-03-05-030	362,400.00	
Other Infrastructure Assets	1-07-03-990	1,996,808.00	
Construction in Progress- Building and Other Structures	1-07-10-030	5,839,866.29	
Construction in Progress- Infrastructure Assets	1-07-03-020	17,054,244.08	
Allowance for Doubtful Accounts	301		94,450.00
Due to BIR	2-02-01-020		127,373.77
Due to Officers and Employees	2-01-01-020		5,720.84
Due to Philhealth	2-02-01-040		150,225.00
Due to NGAs	2-02-01-050		44,725,259.35
Due to LGUs	2-02-01-070		2,967,808.63
Guaranty/Security/Deposits Payable	2-04-04-040		737,620.18
Trust Liabilities- DRRMF	2-04-01-020		22,434,636.50
Trust Liabilities	2-04-01-010		2,374,286.28
Other Payable	2-99-99-990		475,856.73
Government Equity	3-01-01-010		7,836,674.29
GRAND TOTAL>>		81,929,911.57	81,929,911.57

Prepared by :



ALICIA M. GUTIERREZ

Administrative Assistant IV

Certified Correct:



SEVILLA O. BISLIG

Municipal Accountant

**Report on the Utilization of Local Disaster Risk Reduction and Management Fund
As of September 30, 2018**

Municipal Government of DINALUPIHAN, BATAAN

Particulars	LDRRMF		From Other Sources	Total
	Quick Response Fund (30%)	Mitigation Fund (70%)		
A. Source of Funds				
Current Appropriation	4,556,012.25	10,630,695.25		15,186,707.50
Continuing Appropriation				
Prior Year's Appropriations				-
Transferred to the Special Trust	7,063,072.85	15,371,563.65		22,434,636.50
Total Funds Available	11,619,085.10	26,002,258.90	-	37,621,344.00
B. Utilization				
Pre-Disaster Preparedness Program				
Reorganization/Strenghtening og MDRRMC				
SumVac		98,880.00		98,880.00
Municipal/Brgy DRRMC		156,345.00		156,345.00
Incident Command System Training		182,770.00		182,770.00
Standby Goods for Relief Operation & Assistance		499,990.00		499,990.00
Procurement of Equip, Tools, Supplies and Materials		141,320.00		141,320.00
Brgy and SK Election-Flash Lights		38,490.00		38,490.00
During Disaster Program				-
Search, Rescue and Retrieved Operations				-
Evacuation				-
Relief Goods	4,048,424.56	160,000.00		4,208,424.56
Meals Served during relief goods operations		244,992.70		244,992.70
Media Information Dissemination		6,000.00		6,000.00
Transportation and Mobilization				-
Monitoring and Reporting				-
MDRRM		530,863.85		530,863.85
Flash Flood-Casa Bonita-Meals Served		50,225.00		50,225.00
Post Disaster Program				-
Clearing and Rehabilitation/Embankment				-
Sandbagging		1,470,261.00		1,470,261.00
Medical Services				-
Assessment damages				-
Emergency Shelter Assistance				-
Total Utilization	4,048,424.56	3,580,137.55	-	7,628,562.11
Unutilized Balance	7,570,660.54	22,422,121.35	-	29,992,781.89

Prepared by:


MICHIKO R. MUTUC
Accountant III

Certified Correct:


SEWLLA O. BISLIG
Municipal Accountant