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

March 8, 2019

FOR : HON. MARIA ANGELA S. GARCIA
Municipal Mayor

FROM : SEVILLA O. BISLIG
Municipal Accountant

SUBJECT : REPORTS AS OF FEBRUARY, 2019

Submitting herewith the financial statements for February, 2019 of the following funds of LGU Dinalupihan, Bataan to wit,

- a. General Fund
- b. Trust Fund
- c. Special Education Fund
- d. Consolidated
- e. 5% MDRRM Report

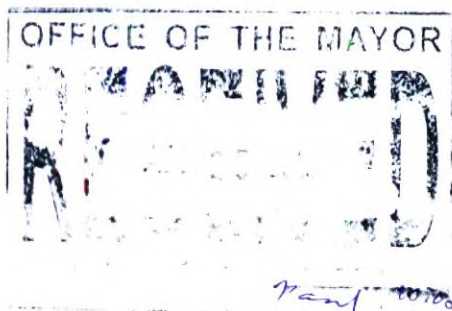
The reports include the following:

- Statement of Financial Position
- Statement of Financial Performance
- Statement of Cash Flows
- Statement of Changes in Net Assets/Equity

Please acknowledge receipt hereof.

Very truly yours,

Sevilla O. Bislig
SEVILLA O. BISLIG
Municipal Accountant



1W-999-04-25

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Position
General Fund
As at February 28, 2019

	2019
ASSETS	
Current Assets	
Cash and Cash Equivalents	127,417,315.73
Investments	20,918,269.25
Receivables	86,653,305.78
Inventories	1,355,297.41
Total Current Assets	236,344,188.17
Non-Current Assets	
Receivables	6,100,000.00
Property, Plant and Equipment	191,296,457.20
Total Non-Current Assets	197,396,457.20
Total Assets	433,740,645.37
LIABILITIES	
Current Liabilities	
Financial Liabilities	33,746,524.91
Inter-Agency Payables	10,852,319.27
Intra-Agency Payables	1,200.00
Trust Liabilities	540,278.75
Deferred Credits/Unearned Income	48,664,297.23
Total Current Liabilities	93,804,620.16
Non-Current Liabilities	
Financial Liabilities	45,494,660.45
Other Payables	102,967.38
Total Non-Current Liabilities	45,597,627.83
Total Liabilities	139,402,247.99
NET ASSETS/EQUITY	
Government Equity	294,338,397.38
Total Liabilities and Net Assets/Equity	433,740,645.37

Prepared by:


NEIL ALLEN S. LAPID
Accountant II

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant



MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
General Fund
For the Month Ended February 28, 2019

	2019
Revenue	
Tax Revenue	24,533,096.60
Share from Internal Revenue Collections	37,044,714.00
Share from Economic Zones	27,628,579.88
Service and Business Income	10,690,018.24
Miscellaneous Income	163,975.91
Total Revenue	100,060,384.63
 Less: Current Operating Expenses	
Personnel Services	9,879,634.81
Maintenance and Other Operating Expenses	7,333,161.73
Non-cash Expenses	2,307,456.84
Current Operating Expenses	19,520,253.38
 Surplus (Deficit) from Current Operation	80,540,131.25
Add (Deduct):	
Transfers, Assistance and Subsidy From	50,000.00
Transfers, Assistance and Subsidy to	(285,000.00)
Surplus(Deficit) for the period	80,305,131.25

Prepared by:


NEIL ALLEN S. LAPID
Accountant II

Certified Correct:


 **SEVILLA O. BISLIG**
Municipal Accountant

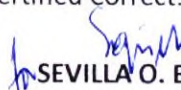
MUNICIPALITY OF DINALUPIHAN
Statement of Cash Flow
General Fund
For the Month Ended February 28, 2019

	2019
Cash Flows from Operating Activities	
<i>Cash Inflows</i>	
Collection from taxpayers	24,533,096.60
Share from Internal Revenue Allotment	37,044,714.00
Share from Economic Zones	27,628,579.88
Receipts from business/service income	10,651,237.67
Shares, Grants and Donations	50,000.00
Interest Income	38,780.57
Miscellaneous Income	163,975.91
Other Receipts	31,041,492.97
Total Cash Inflows	131,151,877.60
<i>Cash Outflows</i>	
Payments to suppliers and creditors	5,454,885.76
Payments to employees	9,879,634.81
Subsidies and Donation	2,163,275.97
Other Expenses	53,711,795.12
Total Cash Outflows	71,209,591.66
Net Cash Flows from Operating Activities	59,942,285.94
 Cash Flows from Investing Activities	
<i>Cash Outflows</i>	
Purchase/Construction of Property, Plant and Equipment	19,800.00
Total Cash Outflows	19,800.00
Net Cash Flows from Investing Activities	(19,800.00)
 Total Cash Provided by Operating, Investing and Financing Activities	59,922,485.94
 Add: Cash at the Beginning of the year	67,494,829.79
Cash, February 28, 2019	127,417,315.73

Prepared by:


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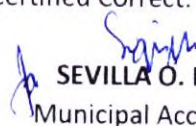
MUNICIPALITY OF DINALUPIHAN
Statement of Changes in Net Assets/Equity
General Fund
For the Month Ended February 28, 2019

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2019	213,882,163.13
Add (Deduct):	
Prior Period Errors	<u>151,103.00</u>
Restated Balance	214,033,266.13
Add (Deduct):	
Surplus (Deficit) for the period	<u>80,305,131.25</u>
Balance at February 28, 2019	<u>294,338,397.38</u>

Prepared by:


NEIL ALLEN S. LAPID
Accountant II

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

Dinalupihan, Bataan
Statement of Financial Position
Trust Fund
As at February 28, 2019

	2019
ASSETS	
<i>Current Assets</i>	
Cash and Cash Equivalents	30,041,325.52
Receivables	326,160.00
Total Current Assets	<u>30,367,485.52</u>
<i>Non-Current Assets</i>	
Property, Plant and Equipment	3,042,795.74
Total Non-Current Assets	<u>3,042,795.74</u>
Total Assets	<u><u>33,410,281.26</u></u>
LIABILITIES	
<i>Current Liabilities</i>	
Financial Liabilities	5,720.84
Inter-Agency Payables	16,190,011.46
Trust Liabilities	16,571,192.23
Total Current Liabilities	<u>32,766,924.53</u>
<i>Non-Current Liabilities</i>	
Other Payables	643,356.73
Total Non-Current Liabilities	<u>643,356.73</u>
Total Liabilities	33,410,281.26
NET ASSETS/EQUITY	
Government Equity	-
Total Liabilities and Net Assets/Equity	<u><u>33,410,281.26</u></u>

Prepared by:


NEIL ALLEN S. LAPID
 Accountant II

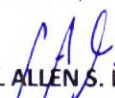
Certified Correct:


SEVILLA O. BISLIG
 Municipal Accountant

Dinalupihan, Bataan
Statement of Cash Flow
Trust Fund
For the Month Ended February 28, 2019

Cash Flows from Operating Activities :	
Cash Inflows :	
Other Receipts	484,930.04
Total Cash Inflows	<u>484,930.04</u>
Cash Outflows :	
Other Disbursements	1,805,148.80
Total Cash Outflows	<u>1,805,148.80</u>
Net Cash Flows from Operating Activities	<u>(1,320,218.76)</u>
 Cash Flows from Investing Activities :	
Cash Inflows :	
From Grants of NGAs	-
Total Cash Inflows	<u>-</u>
Cash Outflows :	
Purchase of Property, Plant and Equipment and Construction of Public Infrastructures	3,042,795.74
Total Cash Outflows	<u>3,042,795.74</u>
Net Cash Flows from Investing Activities	<u>(3,042,795.74)</u>
Cash Flows from Financing Activities :	
Cash Inflows :	
Acquisition of Loans	-
Total Cash Inflows	<u>-</u>
Net Cash Flows from Financing Activities	<u>-</u>
Net Increase in Cash	<u>(4,363,014.50)</u>
Add : Cash, January 01, 2019	<u>34,404,340.02</u>
Cash, February 28, 2019	<u><u>30,041,325.52</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 February 28, 2019

ASSETS

Current Assets

Cash and Cash Equivalents	21,530,624.72
Receivables	<u>51,460,298.53</u>
Total Current Assets	<u><u>72,990,923.25</u></u>

Non-Current Assets

Property, Plant and Equipment	<u>5,429,375.21</u>
Total Non-Current Assets	<u>5,429,375.21</u>
Total Assets	<u><u>78,420,298.46</u></u>

LIABILITIES

Current Liabilities

Financial Liabilities	527,696.22
Inter-Agency Payables	5,382,202.46
Intra-Agency Payables	-
Trust Liabilities	40,329.50
Deferred Credits/Unearned Income	<u>51,383,033.31</u>
Total Current Liabilities	<u>57,333,261.49</u>
Total Liabilities	<u><u>57,333,261.49</u></u>

NET ASSETS/EQUITY

Government Equity	<u>21,087,036.97</u>
Total Liabilities and Net Assets/Equity	<u><u>78,420,298.46</u></u>

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II


Certified Correct:


Y SEVILLO O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
SPECIAL EDUCATION FUND
For the Month Ended February 28, 2019

Revenue	
Tax Revenue	5,487,249.26
Miscellaneous Income	0.01
Total Revenue	<u>5,487,249.27</u>
Less: Current Operating Expenses	
Maintenance and other Operating Expenses	21,600.00
Non-cash Expenses	287,195.07
Current Operating Expenses	<u>308,795.07</u>
Surplus (Deficit) from Current Operation	5,178,454.20
Add (Deduct):	
Transfers, Assistance and Subsidy To	-
Surplus(Deficit) for the period	<u><u>5,178,454.20</u></u>

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II

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SEVILLA O. BISLIG
Municipal Accountant

Municipality of Dinalupihan
Statement of Cash Flows
SPECIAL EDUCATION FUND
For the Month Ended February 28, 2019

Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	5,487,249.27
Other Receipts	3,415,366.62
Total Cash Inflows	8,902,615.89
Cash Outflows	
Payment of expenses	
Payment to suppliers and creditors	21,600.00
Other Expenses	2,746,167.34
Total Cash Outflows	2,767,767.34
Net Cash Flows from Operating Activities	6,134,848.55
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	-
Net Cash Flows from Investing Activities	-
Total Cash Provided by Operating, Investing and Financing Activities	6,134,848.55
Add: Cash at the Beginning of the year	15,395,776.17
Cash, February 28, 2019	21,530,624.72

Prepared by:


JHONALYN D. ARELLANO
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Certified Correct:


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Municipal Accountant

Municipality of Dinalupihan
Statement of Changes in Net Assets/Equity
SPECIAL EDUCATION FUND
For the Month Ended February 28, 2019

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2019	15,908,582.77
Add (Deduct)	
Prior Period Errors	-
Restated Balance	<u>15,908,582.77</u>
Add (Deduct) Changes in net assets/equity during the year	
Transfer of Other Infrastructure Projects	-
Surplus (Deficit) for the period	<u>5,178,454.20</u>
Total recognized revenue and expenses for the period	
Balance at February 28, 2019	<u><u>21,087,036.97</u></u>

Prepared by:


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Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Position
Combined / Consolidated
As at February 28, 2019

ASSETS

Current Assets

Cash and Cash Equivalents	178,989,265.97
Investments	20,918,269.25
Receivables	138,439,764.31
Inventories	1,355,297.41
Total Current Assets	<u>339,702,596.94</u>

Non-Current Assets

Receivables	6,100,000.00
Property, Plant and Equipment	199,768,628.15
Total Non-Current Assets	<u>205,868,628.15</u>

Total Assets

545,571,225.09

LIABILITIES

Current Liabilities

Financial Liabilities	34,279,941.97
Inter-Agency Payables	32,424,533.19
Intra-Agency Payables	1,200.00
Trust Liabilities	17,151,800.48
Deferred Credits/Unearned Income	100,047,330.54
Total Current Liabilities	<u>183,904,806.18</u>

Non-Current Liabilities

Financial Liabilities	45,494,660.45
Other Payables	746,324.11
Total Non-Current Liabilities	<u>46,240,984.56</u>

Total Liabilities

230,145,790.74

NET ASSETS/EQUITY

Government Equity	<u>315,425,434.35</u>
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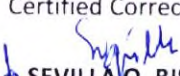
Total Liabilities and Net Assets/Equity

545,571,225.09

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NEIL ALLEN S. LAPID
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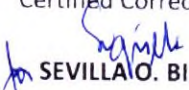
MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
Combined / Consolidated
For the Month Ended February 28, 2019

Revenue	
Tax Revenue	30,020,345.86
Share from Internal Revenue Collections	37,044,714.00
Share from Economic Zones	27,628,579.88
Service and Business Income	10,690,018.24
Miscellaneous Income	163,975.92
Total Revenue	<u>105,547,633.90</u>
Less: Current Operating Expenses	
Personnel Services	9,879,634.81
Maintenance and Other Operating Expenses	7,354,761.73
Non-cash Expenses	2,594,651.91
Current Operating Expenses	<u>19,829,048.45</u>
Surplus (Deficit) from Current Operation	85,718,585.45
Add (Deduct):	
Transfers, Assistance and Subsidy From	50,000.00
Transfers, Assistance and Subsidy To	(285,000.00)
Surplus(Deficit) for the period	<u><u>85,483,585.45</u></u>

Prepared by:


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Accountant II

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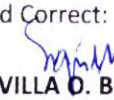

SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Cash Flow
Combined / Consolidated
For the Month Ended February 28, 2019

	2019
Cash Flows from Operating Activities	
<i>Cash Inflows</i>	
Collection from taxpayers	30,020,345.87
Share from Internal Revenue Allotment	37,044,714.00
Share from Economic Zones	27,628,579.88
Receipts from business/service income	10,651,237.67
Shares, Grants and Donations	50,000.00
Interest Income	38,780.57
Miscellaneous Income	163,975.91
Other Receipts	34,941,789.63
Total Cash Inflows	140,539,423.53
<i>Cash Outflows</i>	
Payments to suppliers and creditors	5,476,485.76
Payments to employees	9,879,634.81
Financial Expenses	-
Subsidies and Donation	2,163,275.97
Other Expenses	58,263,111.26
Total Cash Outflows	75,782,507.80
Net Cash Flows from Operating Activities	64,756,915.73
Cash Flows from Investing Activities	
<i>Cash Outflows</i>	
Purchase/Construction of Property, Plant and Equipment	3,062,595.74
Total Cash Outflows	3,062,595.74
Net Cash Flows from Investing Activities	(3,062,595.74)
Total Cash Provided by Operating, Investing and Financing Activities	61,694,319.99
 Add: Cash at the Beginning of the year	117,294,945.98
Cash, February 28, 2019	178,989,265.97

Prepared by:

NEIL ALLEN S. LAPID
Accountant II

Certified Correct:

SEVILLA O. BISLIG
Municipal Accountant

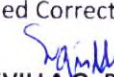
MUNICIPALITY OF DINALUPIHAN
Statement of Changes in Net Assets/Equity
Combined / Consolidated
For the Month Ended February 28, 2019

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2019	229,790,745.90
Add (Deduct):	
Prior Period Errors	151,103.00
Restated Balance	<u>229,941,848.90</u>
Add (Deduct):	
Surplus (Deficit) for the period	<u>85,483,585.45</u>
Balance at February 28, 2019	<u><u>315,425,434.35</u></u>

Prepared by:


NEIL ALLEN S. LAPID
Accountant II

Certified Correct:


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Municipal Accountant

MUNICIPALITY OF DINALUPIHAN, BATAAN


TRIAL BALANCE
For the month of February 2019

GENERAL FUND

Code: 100

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	546,356.37	
Petty Cash Fund	1-01-01-020	150,000.00	
Cash in Bank - Local Currency, Current Account	1-01-02-010	126,720,959.36	
Cash in Bank -Local Currency, Time Deposits	1-02-01-010	20,918,269.25	
Accounts Receivable	1-03-01-010	7,144,191.78	
Real Property Tax Receivable	1-03-01-020	48,636,642.05	
Loans Receivable - Others	1-03-01-990	40,840.03	
Advances for Operating Expenses	1-03-05-010	250,825.00	
Advances for Payroll	1-03-05-020	95,915.85	
Advances to Special Disbursing Officer	1-03-05-030	8,471,680.50	
Advances for Officers and Employees	1-03-05-040	200,378.35	
Receivables - Disallowances/Charges	1-03-06-010	27,827,603.83	
Due from Officers and Employees	1-03-06-020	119,371.40	
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	384,338.01	
Accountable Forms, Plates and Stickers	1-04-04-020	141,498.89	
Drugs and Medicines Inventory	1-04-04-060	620,875.00	
Other Supplies and Materials Inventory	1-04-04-990	22,770.00	
Land	1-07-01-010	48,426,693.53	
Other Intrastructure Assets	1-07-03-990	6,997,098.12	
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	32,672,934.50	
Slaughterhouses	1-07-04-050	12,088,545.11	
Other Structures	1-07-04-990	28,747,709.28	
Machinery	1-07-05-010	10,422,499.00	
Office Equipment	1-07-05-020	4,691,948.96	
Information and Communication Technology Equipment	1-07-05-030	8,863,269.23	
Agricultural and Forestry Equipment	1-07-05-040	3,391,830.09	
Communication Equipment	1-07-05-070	2,488,196.20	
Disaster Response and Rescue Equipment	1-07-05-090	16,440,026.75	
Military, Police and Security Equipment	1-07-05-100	384,010.00	
Medical Equipment	1-07-05-110	2,717,000.00	
Technical and Scientific Equipment	1-07-05-140	23,900.00	
Other Machinery and Equipment	1-07-05-990	2,452,654.00	
Motor Vehicles	1-07-06-010	4,910,700.00	
Furniture and Fixtures	1-07-07-010	2,868,077.01	
Construction in Progress - Buildings and Other Structures	1-07-10-030	3,463,010.75	
Other Property, Plant and Equipment	1-07-99-990	12,209,871.32	
Allowance for Doubtful Accounts	301		40,840.03
Accumulated Depreciation - Buildings	1-07-04-011		2,847,511.88
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031		627,449.69
Accumulated Depreciation - Markets	1-07-04-041		16,409,334.91
Accumulated Depreciation - Slaughterhouses	1-07-04-051		318,682.97
Accumulated Depreciation - Other Structures	1-07-04-991		6,892,886.04
Accumulated Depreciation - Machinery	1-07-05-011		768,064.83
Accumulated Depreciation - Office Equipment	1-07-05-021		2,013,657.86

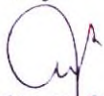
ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Accumulated Depreciation - Information and Communication T	1-07-05-031		2,963,681.53
Accumulated Depreciation - Agricultural and Forestry Equipme	1-07-05-041		120,768.84
Accumulated Depreciation - Communication Equipment	1-07-05-071		553,860.16
Accumulated Depreciation - Disaster Response and Rescue E	1-07-05-091		2,570,473.21
Accumulated Depreciation - Medical Equipment	1-07-05-111		215,512.53
Accumulated Depreciation - Technical and Scientific Equipme	1-07-05-141		9,838.92
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		469,541.91
Accumulated Depreciation - Motor Vehicles	1-07-06-011		2,486,984.82
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		653,750.52
Accumulated Depreciation - Other Property, Plant and Equipm	1-07-99-991		439,860.82
Accounts Payable	2-01-01-010		32,783,192.61
Due to Officers and Employees	2-01-01-020		610,076.07
Leave Benefits Payable	2-01-01-110		353,256.23
Loans Payable - Domestic	2-01-02-040		45,494,660.45
Due to BIR	2-02-01-010		1,401,509.63
Due to GSIS	2-02-01-020		1,061,807.02
Due to Pag-IBIG	2-02-01-030		345,596.95
Due to PhilHealth	2-02-01-040		100,616.58
Due to NGAs	2-02-01-050		159,257.05
Due to GOCCs	2-02-01-060		6,472.85
Due to LGUs	2-02-01-070		7,777,059.19
Due to Other Funds	2-03-01-010		1,200.00
Trust Liabilities	2-04-01-010		370,000.00
Guaranty/Security Deposits Payable	2-04-04-040		170,278.75
Deferred Real Property Tax	2-05-01-010		48,664,297.23
Other Payables	2-99-99-990		102,967.38
Government Equity	3-01-01-010		213,882,163.13
Prior Period Adjustment	3-01-01-020		151,103.00
Community Tax	4-01-01-050		1,093,104.42
Real Property Tax- Basic	4-01-02-040		4,431,890.27
Discount on Real Property Tax- Basic	4-01-02-041	260,583.95	
Business Tax	4-01-03-030		18,848,809.26
Amusement Tax	4-01-03-060		81,383.50
Franchise Tax	4-01-03-070		120,000.00
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		218,493.10
Share from Internal Revenue Collections (IRA)	4-01-06-010		37,044,714.00
Share from Economic Zones	4-01-06-050		27,628,579.88
Permit Fees	4-02-01-010		3,817,456.27
Registration Fees	4-02-01-020		253,894.00
Clearance and Certification Fees	4-02-01-040		1,228,847.00
Inspection Fees	4-02-01-100		1,480,550.00
Fees for Sealing and Licensing of Weights and Measures	4-02-01-160		210.00
Other Service Income	4-02-01-990		3,500.00
Rent Income	4-02-02-050		82,422.12
Parking Fees	4-02-02-120		522,445.00
Receipt from Market Operations	4-02-02-140		1,356,840.78
Receipt from Slaughterhouse Operation	4-02-02-150		236,640.00
Receipt from Cemetery Operations	4-02-02-160		103,982.50
Garbage Fees	4-02-02-190		1,564,450.00
Interest Income	4-02-02-220		38,780.57
Subsidy from Local Government Units	4-03-01-020		50,000.00

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Miscellaneous Income	4-06-01-010		163,975.91
Salaries and Wages - Regular	5-01-01-010	5,558,508.50	
Personal Economic Relief Allowance (PERA)	5-01-02-010	692,000.00	
Representation Allowance (RA)	5-01-02-020	367,600.00	
Transportation Allowance (TA)	5-01-02-030	367,600.00	
Hazard Pay	5-01-02-110	345,423.54	
Retirement and Life Insurance Premiums	5-01-03-010	877,496.88	
Pag-IBIG Contributions	5-01-03-020	146,249.48	
PhilHealth Contributions	5-01-03-030	92,570.53	
Employees Compensation Insurance Premiums	5-01-03-040	33,913.52	
Terminal Leave Benefits	5-01-04-030	1,398,272.36	
Traveling Expenses - Local	5-02-01-010	51,870.00	
Training Expenses	5-02-02-010	148,600.00	
Scholarship Grants/Expenses	5-02-02-020	3,000.00	
Office Supplies Expenses	5-02-03-010	544,968.86	
Drugs and Medicines Expenses	5-02-03-070	358,500.00	
Other Supplies and Materials Expenses	5-02-03-990	83,591.19	
Electricity Expenses	5-02-04-020	42,239.05	
Postage and Courier Services	5-02-05-010	220.00	
Telephone Expenses	5-02-05-020	284,247.70	
Internet Subscription Expenses	5-02-05-030	44,560.00	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	1,000.00	
Prizes	5-02-06-020	10,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	49,314.25	
Other Professional Services	5-02-11-990	121,780.00	
Janitorial Services	5-02-12-020	369,160.12	
Security Services	5-02-12-030	545,948.68	
Other General Services	5-02-12-990	1,533,758.05	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	3,821.91	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	2,250.00	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	36,490.09	
Subsidy to Local Government Units	5-02-14-030	285,000.00	
Taxes, Duties and Licenses	5-02-16-010	5,489.06	
Fidelity Bond Premiums	5-02-16-020	109,500.00	
Insurance Expenses	5-02-16-030	873,303.03	
Advertising Expenses	5-02-99-010	1,500.00	
Representation Expenses	5-02-99-030	88,473.77	
Rent Expenses	5-02-99-050	39,000.00	
Membership Dues and Contributions to Organizations	5-02-99-060	73,500.00	
Donations	5-02-99-080	1,878,275.97	
Other Maintenance and Operating Expenses	5-02-99-990	28,800.00	
Depreciation- Buildings and Other Structures	5-05-01-040	1,305,074.04	
Depreciation-Machinery and Equipment	5-05-01-050	845,968.02	
Depreciation - Transportation Equipment	5-05-01-060	102,246.84	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	52,312.28	
Depreciation - Other Property, Plant and Equipment	5-05-01-990	1,855.66	
TOTAL>>		494,209,184.17	494,209,184.17
PREPARED BY :		CERTIFIED CORRECT:	
 NORA G. VILLEN Administrative Assistant IV		 SEVILLA O. BISLIG Municipal Accountant	

Municipality of Dinalupihan
TRUST FUND
Trial Balance
For the month of February 2019

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	101,955.00	
Cash in Bank - Local Currency Current Account	1-01-02-010	29,939,370.52	
Loans Receivable- Others	1-03-01-990	94,450.00	
Advances to Special Disbursing Officer	1-03-05-030	326,160.00	
Road Networks	1-07-03-040	3,042,795.74	
Allowance for Doubtful Accounts	301		94,450.00
Due to BIR	2-02-01-020		211,277.59
Due to Officers and Employees	2-01-01-020		5,720.84
Due to Philhealth	2-02-01-040		23,925.00
Due to NGAs	2-02-01-050		9,226,890.65
Due to LGUs	2-02-01-070		6,727,918.22
Guaranty/Security/Deposits Payable	2-04-04-040		884,815.54
Trust Liabilities- DRRMF	2-04-01-020		13,935,069.44
Trust Liabilities	2-04-01-010		1,751,307.25
Other Payables	2-99-99-990		643,356.73
GRAND TOTAL>>		33,504,731.26	33,504,731.26

Prepared by :



ALICIA M. GUTIERREZ

Administrative Assistant IV

Certified Correct:




SEVILLA O. BISLIG

Municipal Accountant

Municipality of Dinalupihan
SPECIAL EDUCATION FUND
TRIAL BALANCE
For the month of FEBRUARY 2019

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	493,681.82	
Cash in Bank - Local Currency, Current Account	1-01-02-010	21,036,942.90	
Special Education Tax Receivable	1-03-01-030	51,355,378.13	
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		153,789.42
Office Equipment	1-07-05-020	1,102,849.66	
Accumulated Depreciation - Office Equipment	1-07-05-021		464,364.71
Information and Communication Technology Equipment	1-07-05-030	3,631,371.56	
Accumulated Depreciation - Information and Communication Technol	1-07-05-031		1,705,502.02
Sports Equipment	1-07-05-130	40,000.00	
Accumulated Depreciation - Sports Equipment	1-07-05-131		9,816.46
Technical and Scientific Equipment	1-07-05-140	51,530.94	
Other Machinery and Equipment	1-07-05-990	593,479.00	
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		285,972.55
Furniture and Fixtures	1-07-07-010	2,076,350.68	
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		337,847.81
Books	1-07-07-020	754,373.36	
Accumulated Depreciation - Books	1-07-07-021		312,381.60
Other Property, Plant and Equipment	1-07-99-990	295,069.09	
Accumulated Depreciation - Other Property, Plant and Equipment	1-07-99-991		101,580.13
Accounts Payable	2-01-01-010		527,696.22
Due to Officers and Employees	2-01-01-020		200.00
Due to BIR	2-02-01-010		32,313.22
Due to LGUs	2-02-01-070		5,349,689.24
Guaranty/Security Deposits Payable	2-04-04-040		40,329.50
Deferred Special Education Tax	2-05-01-020		51,383,033.31
Government Equity	3-01-01-010		15,908,582.77
Special Education Tax	4-01-02-050		5,539,862.81
Discount on Special Education Tax	4-01-02-051	325,729.94	
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		273,116.39
Miscellaneous Income	4-06-01-010		0.01
Training Expenses	5-02-02-010	21,600.00	
Depreciation - Land Improvements	5-05-01-020	8,094.18	
Depreciation - Machinery and Equipment	5-05-01-050	198,978.86	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	80,122.03	
GRAND TOTAL>>		82,426,078.17	82,426,078.17

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II

Certified Correct:

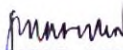

SEVILLA D. BISLIG
Municipal Accountant

**Report on the Utilization of Local Disaster Risk Reduction and Management Fund
As of February 28, 2019**

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	5,005,505.70	11,679,513.30		16,685,019.00
Continuing Appropriation				
Transferred to the Special Trust Fund	3,902,824.26	10,348,245.18		14,251,069.44
Total Funds Available	8,908,329.96	22,027,758.48	-	30,936,088.44
B. Utilization				
70% Preparedness Program				
Reorganization/Strengthening of MDRRMC				
Environmental Mitigation Measures		19,690.00		19,690.00
Standby Goods for Relief Operation & Assistance				
Procurement of Equip, Tools, Supplies and Materials		316,000.00		316,000.00
During Disaster Program				
Search, Rescue and Retrieval Operations				
Relief Goods Distribution/ Common Kitchen				
Transportation and Mobilization				
Monitoring and Reporting				
Post Disaster Program				
Dredging and Desilting				
Sandbagging				
Medical Services				
Assessment damages				
Emergency Shelter Assistance				
Total Utilization	-	335,690.00	-	335,690.00
Unutilized Balance	8,908,329.96	21,692,068.48	-	30,600,398.44

Prepared by:


JHONALYN D. ARELLANO
Admin. Asst. II

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant