



*En Rully*

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

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April 10, 2019

FOR : HON. MARIA ANGELA S. GARCIA  
Municipal Mayor

FROM : SEVILLA O. BISLIG  
Municipal Accountant

SUBJECT : REPORTS AS OF MARCH, 2019

Submitting herewith the financial statements for March, 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

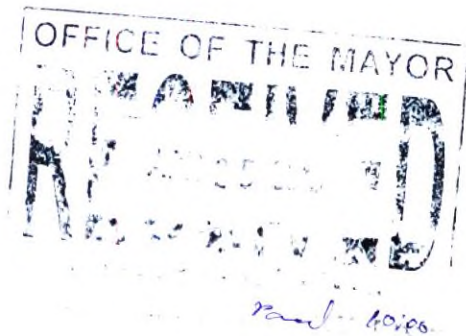
The reports include the following:

- 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,

  
MICHIKO M. SIBUG  
MIC - Municipal Accountant



11-2918-21-25

MUNICIPALITY OF DINALUPIHAN

Statement of Financial Position

General Fund

As at March 31, 2019

	<u>2019</u>
<b>ASSETS</b>	
Current Assets	
Cash and Cash Equivalents	128,885,140.80
Investments	20,925,687.72
Receivables	79,134,115.34
Inventories	1,079,849.53
<b>Total Current Assets</b>	<u><b>230,024,793.39</b></u>
Non-Current Assets	
Receivables	6,100,000.00
Property, Plant and Equipment	189,870,126.14
<b>Total Non-Current Assets</b>	<u><b>195,970,126.14</b></u>
<b>Total Assets</b>	<u><u><b>425,994,919.53</b></u></u>
<b>LIABILITIES</b>	
Current Liabilities	
Financial Liabilities	28,551,915.39
Inter-Agency Payables	11,462,880.14
Intra-Agency Payables	1,200.00
Trust Liabilities	525,278.75
Deferred Credits/Unearned Income	41,445,597.87
<b>Total Current Liabilities</b>	<u><b>81,986,872.15</b></u>
Non-Current Liabilities	
Financial Liabilities	44,236,681.36
Other Payables	138,770.79
<b>Total Non-Current Liabilities</b>	<u><b>44,375,452.15</b></u>
<b>Total Liabilities</b>	<b>126,362,324.30</b>
<b>NET ASSETS/EQUITY</b>	
Government Equity	<u><b>299,632,595.23</b></u>
<b>Total Liabilities and Net Assets/Equity</b>	<u><u><b>425,994,919.53</b></u></u>

Prepared by:

  
**NEIL ALLEN S. LAPID**  
 Accountant III

Certified Correct:

  
 **MICHIKO M. SIBUG**  
 OIC - Municipal Accountant

**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Financial Performance**  
**General Fund**  
For the Month Ended March 31, 2019

	<b>2019</b>
<b>Revenue</b>	
Tax Revenue	28,070,841.01
Share from Internal Revenue Collections	55,567,071.00
Share from Economic Zones	27,628,579.88
Service and Business Income	13,648,680.16
Shares, Grants and Donations	60,676.93
Miscellaneous Income	213,849.05
<b>Total Revenue</b>	<b>125,189,698.03</b>
<b>Less: Current Operating Expenses</b>	
Personnel Services	18,148,698.17
Maintenance and Other Operating Expenses	17,918,610.67
Financial Expenses	31,794.13
Non-cash Expenses	3,805,035.28
<b>Current Operating Expenses</b>	<b>39,904,138.25</b>
<b>Surplus (Deficit) from Current Operation</b>	<b>85,285,559.78</b>
Add (Deduct):	
Transfers, Assistance and Subsidy From	50,000.00
Transfers, Assistance and Subsidy to	(310,000.00)
<b>Surplus(Deficit) for the period</b>	<b>85,025,559.78</b>

Prepared by:

  
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Accountant III

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**MICHIKO M. SIBUG**  
OIC - Municipal Accountant



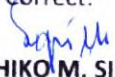

**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Cash Flow**  
**General Fund**  
For the Month Ended March 31, 2019

	<b>2019</b>
<b>Cash Flows from Operating Activities</b>	
<b>Cash Inflows</b>	
Collection from taxpayers	28,070,841.01
Share from Internal Revenue Allotment	55,567,071.00
Share from Economic Zones	27,628,579.88
Receipts from business/service income	13,580,626.19
Shares, Grants and Donations	110,676.93
Interest Income	68,053.97
Miscellaneous Income	213,849.05
Other Receipts	25,702,688.74
<b>Total Cash Inflows</b>	<b>150,942,386.77</b>
<b>Cash Outflows</b>	
Payments to suppliers and creditors	14,748,896.40
Payments to employees	18,148,698.17
Financial Expenses	31,794.13
Subsidies and Donation	3,479,714.27
Other Expenses	53,051,925.41
<b>Total Cash Outflows</b>	<b>89,461,028.38</b>
<b>Net Cash Flows from Operating Activities</b>	<b>61,481,358.39</b>
 <b>Cash Flows from Investing Activities</b>	
<b>Cash Outflows</b>	
Purchase/Construction of Property, Plant and Equipment	91,047.38
<b>Total Cash Outflows</b>	<b>91,047.38</b>
<b>Net Cash Flows from Investing Activities</b>	<b>(91,047.38)</b>
 <b>Total Cash Provided by Operating, Investing and Financing Activities</b>	<b>61,390,311.01</b>
 <b>Add: Cash at the Beginning of the year</b>	<b>67,494,829.79</b>
<b>Cash, March 31, 2019</b>	<b>128,885,140.80</b>

Prepared by:

  
**NEIL ALLEN S. LAPID**  
Accountant III

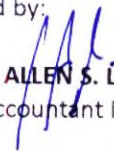
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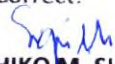

**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Changes in Net Assets/Equity**  
**General Fund**  
For the Month Ended March 31, 2019

	<b>Accumulated Surpluses/(Deficits)</b>
<b>Balance at January 1, 2019</b>	<b>213,882,163.13</b>
Add (Deduct):	
Prior Period Errors	724,872.32
<b>Restated Balance</b>	<b>214,607,035.45</b>
Add (Deduct):	
Surplus (Deficit) for the period	85,025,559.78
<b>Balance at March 31, 2019</b>	<b><u>299,632,595.23</u></b>

Prepared by:

  
**NEIL ALLEN S. LAPID**  
Accountant III

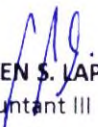
Certified Correct:

  
 **MICHIKO M. SIBUG**  
OIC - Municipal Accountant

Dinalupihan, Bataan  
Statement of Financial Position  
Trust Fund  
As at March 31, 2019

	2019
<b>ASSETS</b>	
<i>Current Assets</i>	
Cash and Cash Equivalents	28,542,358.87
Receivables	543,600.00
<b>Total Current Assets</b>	<u><b>29,085,958.87</b></u>
<i>Non-Current Assets</i>	
Property, Plant and Equipment	3,792,580.22
<b>Total Non-Current Assets</b>	<u><b>3,792,580.22</b></u>
<b>Total Assets</b>	<u><u><b>32,878,539.09</b></u></u>
<b>LIABILITIES</b>	
<i>Current Liabilities</i>	
Financial Liabilities	5,720.84
Inter-Agency Payables	15,913,262.73
Trust Liabilities	16,156,198.79
<b>Total Current Liabilities</b>	<u><b>32,075,182.36</b></u>
<i>Non-Current Liabilities</i>	
Other Payables	803,356.73
<b>Total Non-Current Liabilities</b>	<u><b>803,356.73</b></u>
<b>Total Liabilities</b>	<b>32,878,539.09</b>
<b>NET ASSETS/EQUITY</b>	
Government Equity	-
<b>Total Liabilities and Net Assets/Equity</b>	<u><u><b>32,878,539.09</b></u></u>

Prepared by:

  
**NEIL ALLEN S. LAPID**  
Accountant III

Certified Correct:


  
**MICHIKO M. SIBUG**  
DIC - Municipal Accountant

**Dinalupihan, Bataan**  
**Statement of Cash Flow**  
**Trust Fund**

For the Month Ended March 31, 2019

<b>Cash Flows from Operating Activities :</b>	
<b>Cash Inflows :</b>	
Other Receipts	513,539.92
<b>Total Cash Inflows</b>	<u>513,539.92</u>
<b>Cash Outflows :</b>	
Other Disbursements	2,582,940.85
<b>Total Cash Outflows</b>	<u>2,582,940.85</u>
<b>Net Cash Flows from Operating Activities</b>	<u>(2,069,400.93)</u>
 <b>Cash Flows from Investing Activities :</b>	
<b>Cash Inflows :</b>	
From Grants of NGAs	
<b>Total Cash Inflows</b>	<u>-</u>
<b>Cash Outflows :</b>	
Purchase of Property, Plant and Equipment and Construction of Public Infrastructures	3,792,580.22
<b>Total Cash Outflows</b>	<u>3,792,580.22</u>
<b>Net Cash Flows from Investing Activities</b>	<u>(3,792,580.22)</u>
<b>Cash Flows from Financing Activities :</b>	
<b>Cash Inflows :</b>	
Acquisition of Loans	
<b>Total Cash Inflows</b>	<u>-</u>
<b>Net Cash Flows from Financing Activities</b>	<u>-</u>
<b>Net Increase in Cash</b>	(5,861,981.15)
<b>Add : Cash, January 01, 2019</b>	<u>34,404,340.02</u>
<b>Cash, March 31, 2019</b>	<u><u>28,542,358.87</u></u>

Prepared by:

  
**NEIL ALLEN S. LAPID**  
Accountant III

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**MICHIKO M. SIBUG**  
OIC - Municipal Accountant



MUNICIPALITY OF DINALUPIHAN  
**Statement of Financial Position**  
**SPECIAL EDUCATION FUND**  
For the Month Ended March 31, 2019

<b>ASSETS</b>	
Current Assets	
Cash and Cash Equivalents	25,114,908.02
Receivables	44,035,730.25
Total Current Assets	69,150,638.27
Non-Current Assets	
Property, Plant and Equipment	5,265,167.01
Total Non-Current Assets	5,265,167.01
Total Assets	74,415,805.28
<b>LIABILITIES</b>	
Current Liabilities	
Financial Liabilities	250,657.82
Inter-Agency Payables	5,832,874.80
Intra-Agency Payables	-
Trust Liabilities	40,329.50
Deferred Credits/Unearned Income	44,001,837.91
Total Current Liabilities	50,125,700.03
Total Liabilities	50,125,700.03
<b>NET ASSETS/EQUITY</b>	
Government Equity	24,290,105.25
Total Liabilities and Net Assets/Equity	74,415,805.28

Prepared by:

  
**JHONALYN D. ARELLANO**  
Administrative Asst. II

Certified Correct:

  
**MICHIKO M. SIBUG**  
Municipal Accountant



MUNICIPALITY OF DINALUPIHAN  
Statement of Financial Performance  
SPECIAL EDUCATION FUND  
For the Month Ended March 31, 2019

Revenue	
Tax Revenue	9,177,846.96
Interest Income	4,194.08
Miscellaneous Income	0.11
Total Revenue	<u>9,182,041.15</u>
Less: Current Operating Expenses	
Maintenance and other Operating Expenses	349,115.40
Non-cash Expenses	451,403.27
Current Operating Expenses	<u>800,518.67</u>
Surplus (Deficit) from Current Operation	8,381,522.48
Add (Deduct):	
Transfers, Assistance and Subsidy To	-
Surplus(Deficit) for the period	<u>8,381,522.48</u>

Prepared by:

  
**JHONALYN D. ARELLANO**  
Administrative Asst. II

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OIC - Municipal Accountant

Municipality of Dinalupihan  
**Statement of Changes in Net Assets/Equity**  
**SPECIAL EDUCATION FUND**  
For the Month Ended March 31, 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>8,381,522.48</u>
Total recognized revenue and expenses for the period	
Balance at March 31, 2019	<u><u>24,290,105.25</u></u>

Prepared by:

  
**JHONALYN D. ARELLANO**  
Administrative Asst. II

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**MICHIKO M. SIBUG**  
Municipal Accountant

Municipality of Dinalupihan  
**Statement of Cash Flows**  
**SPECIAL EDUCATION FUND**  
For the Month Ended March 31, 2019

Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	9,182,041.15
Other Receipts	3,909,081.84
Total Cash Inflows	13,091,122.99
Cash Outflows	
Payment of expenses	
Payment to suppliers and creditors	349,115.40
Other Expenses	3,022,875.74
Total Cash Outflows	3,371,991.14
Net Cash Flows from Operating Activities	9,719,131.85
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	9,719,131.85
Add: Cash at the Beginning of the year	15,395,776.17
Cash, March 31, 2019	25,114,908.02

Prepared by:

  
**JHONALYN D. ARELLANO**  
Administrative Asst. II

Certified Correct:

  
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 OIC - Municipal Accountant

**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Financial Position**  
**Combined / Consolidated**  
As at March 31, 2019

**ASSETS**

**Current Assets**

Cash and Cash Equivalents	182,542,407.69
Investments	20,925,687.72
Receivables	123,713,445.59
Inventories	1,079,849.53
<b>Total Current Assets</b>	<b><u>328,261,390.53</u></b>

**Non-Current Assets**

Receivables	6,100,000.00
Property, Plant and Equipment	198,927,873.37
<b>Total Non-Current Assets</b>	<b><u>205,027,873.37</u></b>

**Total Assets**

**533,289,263.90**

**LIABILITIES**

**Current Liabilities**

Financial Liabilities	28,808,294.05
Inter-Agency Payables	33,209,017.67
Intra-Agency Payables	1,200.00
Trust Liabilities	16,721,807.04
Deferred Credits/Unearned Income	85,447,435.78
<b>Total Current Liabilities</b>	<b><u>164,187,754.54</u></b>

**Non-Current Liabilities**

Financial Liabilities	44,236,681.36
Other Payables	942,127.52
<b>Total Non-Current Liabilities</b>	<b><u>45,178,808.88</u></b>

**Total Liabilities**

**209,366,563.42**

**NET ASSETS/EQUITY**

Government Equity	323,922,700.48
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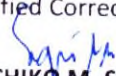
**Total Liabilities and Net Assets/Equity**

**533,289,263.90**

Prepared by:

  
**NEIL ALLEN S. LAPID**  
Accountant III

Certified Correct:

  
**MICHIKO M. SIBUG**  
OIC - Municipal Accountant



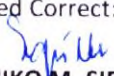

**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Financial Performance**  
**Combined / Consolidated**  
For the Month Ended March 31, 2019

<b>Revenue</b>	
Tax Revenue	37,248,687.97
Share from Internal Revenue Collections	55,567,071.00
Share from Economic Zones	27,628,579.88
Service and Business Income	13,652,874.24
Shares, Grants and Donations	60,676.93
Miscellaneous Income	213,849.16
<b>Total Revenue</b>	<u><b>134,371,739.18</b></u>
<b>Less: Current Operating Expenses</b>	
Personnel Services	18,148,698.17
Maintenance and Other Operating Expenses	18,267,726.07
Financial Expenses	31,794.13
Non-cash Expenses	4,256,438.55
<b>Current Operating Expenses</b>	<u><b>40,704,656.92</b></u>
<b>Surplus (Deficit) from Current Operation</b>	<b>93,667,082.26</b>
<b>Add (Deduct):</b>	
Transfers, Assistance and Subsidy From	50,000.00
Transfers, Assistance and Subsidy To	(310,000.00)
<b>Surplus(Deficit) for the period</b>	<u><u><b>93,407,082.26</b></u></u>

Prepared by:

  
**NEIL ALIEN S. LAPID**  
Accountant III

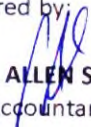
Certified Correct:

  
 **MICHIKO M. SIBUG**  
OIC - Municipal Accountant


**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Changes in Net Assets/Equity**  
**Combined / Consolidated**  
For the Month Ended March 31, 2019

	Accumulated Surpluses/(Deficits)
<b>Balance at January 1, 2019</b>	<b>229,790,745.90</b>
Add (Deduct):	
Prior Period Errors	724,872.32
<b>Restated Balance</b>	<b><u>230,515,618.22</u></b>
Add (Deduct):	
Surplus (Deficit) for the period	93,407,082.26
<b>Balance at March 31, 2019</b>	<b><u><u>323,922,700.48</u></u></b>

Prepared by:

  
**NEIL ALLEN S. LAPID**  
Accountant II

Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant

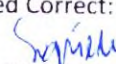
**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Cash Flow**  
**Combined / Consolidated**  
For the Month Ended March 31, 2019

	<b>2019</b>
<b>Cash Flows from Operating Activities</b>	
<b>Cash Inflows</b>	
Collection from taxpayers	37,252,882.16
Share from Internal Revenue Allotment	55,567,071.00
Share from Economic Zones	27,628,579.88
Receipts from business/service income	13,580,626.19
Shares, Grants and Donations	110,676.93
Interest Income	68,053.97
Miscellaneous Income	213,849.05
Other Receipts	30,125,310.50
<b>Total Cash Inflows</b>	<b>164,547,049.68</b>
<b>Cash Outflows</b>	
Payments to suppliers and creditors	15,098,011.80
Payments to employees	18,148,698.17
Financial Expenses	31,794.13
Subsidies and Donation	3,479,714.27
Other Expenses	58,657,742.00
<b>Total Cash Outflows</b>	<b>95,415,960.37</b>
<b>Net Cash Flows from Operating Activities</b>	<b>69,131,089.31</b>
<b>Cash Flows from Investing Activities</b>	
<b>Cash Outflows</b>	
Purchase/Construction of Property, Plant and Equipment	3,883,627.60
<b>Total Cash Outflows</b>	<b>3,883,627.60</b>
<b>Net Cash Flows from Investing Activities</b>	<b>(3,883,627.60)</b>
<b>Total Cash Provided by Operating, Investing and Financing Activities</b>	<b>65,247,461.71</b>
<b>Add: Cash at the Beginning of the year</b>	<b>117,294,945.98</b>
<b>Cash, March 31, 2019</b>	<b>182,542,407.69</b>

Prepared by:

  
**NEIL ALLEN S. LAPID**  
Accountant III

Certified Correct:

  
**MICHIKO M. SIBUG**  
OIC - Municipal Accountant



**MUNICIPALITY OF DINALUPIHAN, BATAAN**

**TRIAL BALANCE**  
For the month of March 2019

**GENERAL FUND**

**Code: 100**

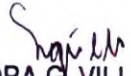
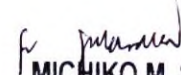
ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	773,062.80	
Petty Cash Fund	1-01-01-020	150,000.00	
Cash in Bank - Local Currency, Current Account	1-01-02-010	127,962,078.00	
Cash in Bank -Local Currency, Time Deposits	1-02-01-010	20,925,687.72	
Accounts Receivable	1-03-01-010	7,165,365.29	
Real Property Tax Receivable	1-03-01-020	41,374,569.81	
Loans Receivable - Others	1-03-01-990	40,840.03	
Advances for Operating Expenses	1-03-05-010	251,539.75	
Advances for Payroll	1-03-05-020	119,442.93	
Advances to Special Disbursing Officer	1-03-05-030	8,149,581.00	
Advances for Officers and Employees	1-03-05-040	260,859.04	
Receivables - Disallowances/Charges	1-03-06-010	27,786,689.10	
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	175,837.17	
Accountable Forms, Plates and Stickers	1-04-04-020	74,551.85	
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 Infrastructure 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	4,763,196.34	
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		2,979,791.26
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031		662,100.82
Accumulated Depreciation - Markets	1-07-04-041		16,695,133.29
Accumulated Depreciation - Slaughterhouses	1-07-04-051		409,251.30
Accumulated Depreciation - Other Structures	1-07-04-991		7,093,010.31
Accumulated Depreciation - Machinery	1-07-05-011		795,844.19
Accumulated Depreciation - Office Equipment	1-07-05-021		2,086,922.67



ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Accumulated Depreciation - Information and Communication T	1-07-05-031		3,144,323.13
Accumulated Depreciation - Agricultural and Forestry Equipme	1-07-05-041		174,487.32
Accumulated Depreciation - Communication Equipment	1-07-05-071		592,218.72
Accumulated Depreciation - Disaster Response and Rescue E	1-07-05-091		2,762,775.03
Accumulated Depreciation - Medical Equipment	1-07-05-111		230,502.75
Accumulated Depreciation - Technical and Scientific Equipme	1-07-05-141		10,217.34
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		561,244.08
Accumulated Depreciation - Motor Vehicles	1-07-06-011		2,538,108.24
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		682,720.78
Accumulated Depreciation - Other Property, Plant and Equipm	1-07-99-991		440,788.65
Accounts Payable	2-01-01-010		27,583,908.09
Due to Officers and Employees	2-01-01-020		614,751.07
Leave Benefits Payable	2-01-01-110		353,256.23
Loans Payable - Domestic	2-01-02-040		44,236,681.36
Due to BIR	2-02-01-010		995,838.67
Due to GSIS	2-02-01-020		1,550,439.34
Due to Pag-IBIG	2-02-01-030		445,801.52
Due to PhilHealth	2-02-01-040		119,562.15
Due to NGAs	2-02-01-050		167,560.36
Due to GOCCs	2-02-01-060		65,157.85
Due to LGUs	2-02-01-070		8,118,520.25
Due to Other Funds	2-03-01-010		1,200.00
Trust Liabilities	2-04-01-010		355,000.00
Guaranty/Security Deposits Payable	2-04-04-040		170,278.75
Deferred Real Property Tax	2-05-01-010		41,445,597.87
Other Payables	2-99-99-990		138,770.79
Government Equity	3-01-01-010		213,882,163.13
Prior Period Adjustment	3-01-01-020		724,872.32
Community Tax	4-01-01-050		1,188,350.92
Real Property Tax- Basic	4-01-02-040		7,375,625.58
Discount on Real Property Tax- Basic	4-01-02-041	434,122.38	
Business Tax	4-01-03-030		19,308,606.53
Amusement Tax	4-01-03-060		111,606.00
Franchise Tax	4-01-03-070		120,000.00
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		400,774.36
Share from Internal Revenue Collections (IRA)	4-01-06-010		55,567,071.00
Share from Economic Zones	4-01-06-050		27,628,579.88
Permit Fees	4-02-01-010		4,434,742.99
Registration Fees	4-02-01-020		386,768.00
Clearance and Certification Fees	4-02-01-040		1,483,452.64
Inspection Fees	4-02-01-100		1,569,100.00
Fees for Sealing and Licensing of Weights and Measures	4-02-01-160		13,470.00
Other Service Income	4-02-01-990		5,550.00
Rent Income	4-02-02-050		197,404.12
Parking Fees	4-02-02-120		646,135.00
Receipt from Market Operations	4-02-02-140		2,701,390.94
Receipt from Slaughterhouse Operation	4-02-02-150		344,880.00
Receipt from Cemetery Operations	4-02-02-160		157,182.50
Garbage Fees	4-02-02-190		1,640,550.00
Interest Income	4-02-02-220		68,053.97
Subsidy from Local Government Units	4-03-01-020		50,000.00



ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Share from PCSO	4-04-01-020		60,676.93
Miscellaneous Income	4-06-01-010		213,849.05
Salaries and Wages - Regular	5-01-01-010	11,966,908.15	
Personal Economic Relief Allowance (PERA)	5-01-02-010	1,181,000.00	
Representation Allowance (RA)	5-01-02-020	553,087.50	
Transportation Allowance (TA)	5-01-02-030	553,087.50	
Subsistence Allowance	5-01-02-050	76,368.20	
Laundry Allowance	5-01-02-060	7,500.00	
Hazard Pay	5-01-02-110	518,135.31	
Overtime and Night Pay	5-01-02-130	30,533.18	
Retirement and Life Insurance Premiums	5-01-03-010	1,418,699.76	
Pag-IBIG Contributions	5-01-03-020	236,449.96	
PhilHealth Contributions	5-01-03-030	150,595.36	
Employees Compensation Insurance Premiums	5-01-03-040	58,060.89	
Terminal Leave Benefits	5-01-04-030	1,398,272.36	
Traveling Expenses - Local	5-02-01-010	205,341.31	
Training Expenses	5-02-02-010	365,900.00	
Scholarship Grants/Expenses	5-02-02-020	3,000.00	
Office Supplies Expenses	5-02-03-010	901,780.48	
Accountable Forms Expenses	5-02-03-020	81,879.04	
Drugs and Medicines Expenses	5-02-03-070	358,500.00	
Fuel, Oil and Lubricants Expenses	5-02-03-090	525,517.46	
Other Supplies and Materials Expenses	5-02-03-990	121,057.59	
Electricity Expenses	5-02-04-020	1,186,163.63	
Postage and Courier Services	5-02-05-010	340.00	
Telephone Expenses	5-02-05-020	465,815.23	
Internet Subscription Expenses	5-02-05-030	66,840.00	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	1,500.00	
Prizes	5-02-06-020	10,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	1,141,812.25	
Other Professional Services	5-02-11-990	360,200.00	
Janitorial Services	5-02-12-020	1,746,480.24	
Security Services	5-02-12-030	1,239,504.87	
Other General Services	5-02-12-990	3,435,314.09	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	6,594.76	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	9,750.00	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	148,761.52	
Repairs and Maintenance - Furniture and Fixtures	5-02-13-070	247,303.00	
Subsidy to Local Government Units	5-02-14-030	310,000.00	
Taxes, Duties and Licenses	5-02-16-010	5,489.06	
Fidelity Bond Premiums	5-02-16-020	126,000.00	
Insurance Expenses	5-02-16-030	1,105,850.07	
Advertising Expenses	5-02-99-010	7,820.00	
Printing and Publication Expenses	5-02-99-020	21,996.00	
Representation Expenses	5-02-99-030	523,748.38	
Transportation and Delivery Expenses	5-02-99-040	1,373.10	
Rent Expenses	5-02-99-050	191,864.32	
Membership Dues and Contributions to Organizations	5-02-99-060	73,500.00	
Donations	5-02-99-080	3,169,714.27	
Other Maintenance and Operating Expenses	5-02-99-990	61,900.00	
Interest Expenses	5-03-01-020	31,794.13	
Depreciation- Buildings and Other Structures	5-05-01-040	2,048,495.53	

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Depreciation-Machinery and Equipment	5-05-01-050	1,519,103.46	
Depreciation - Transportation Equipment	5-05-01-060	153,370.26	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	81,282.54	
Depreciation - Other Property, Plant and Equipment	5-05-01-990	2,783.49	
TOTAL>>		508,543,460.07	508,543,460.07
<b>PREPARED BY :</b>		<b>CERTIFIED CORRECT:</b>	
 NORA G. VILLEN Administrative Assistant IV		 MICHIKO M. SIBUG OIC-Municipal Accountant	



**Municipality of Dinalupihan**  
**TRUST FUND**  
**Trial Balance**  
**For the month of March, 2019**

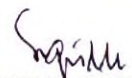
ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	83,938.69	
Cash in Bank - Local Currency Current Account	1-01-02-010	28,458,420.18	
Loans Receivable- Others	1-03-01-990	94,450.00	
Advances to Special Disbursing Officer	1-03-05-030	543,600.00	
Road Networks	1-07-03-040	3,792,580.22	
Allowance for Doubtful Accounts	301		94,450.00
Due to BIR	2-02-01-020		48,063.07
Due to Officers and Employees	2-01-01-020		5,720.84
Due to Philhealth	2-02-01-040		25,000.00
Due to NGAs	2-02-01-050		9,012,499.34
Due to LGUs	2-02-01-070		6,827,700.32
Guaranty/Security/Deposits Payable	2-04-04-040		619,815.54
Trust Liabilities- DRRMF	2-04-01-020		13,935,069.44
Trust Liabilities	2-04-01-010		1,601,313.81
Other Payables	2-99-99-990		803,356.73
<b>GRAND TOTAL&gt;&gt;</b>		<b>32,972,989.09</b>	<b>32,972,989.09</b>


**Prepared by :**

  
**ALICIA M. GUTIERREZ**

Administrative Assistant IV

**Certified Correct:**

  
**MICHIKO M. SIBUG**

 OIC- Municipal Accountant



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

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	641,549.22	
Cash in Bank - Local Currency, Current Account	1-01-02-010	24,473,358.80	
Special Education Tax Receivable	1-03-01-030	43,930,809.85	
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		157,836.51
Office Equipment	1-07-05-020	1,102,849.66	
Accumulated Depreciation - Office Equipment	1-07-05-021		490,332.31
Information and Communication Technology Equipment	1-07-05-030	3,631,371.56	
Accumulated Depreciation - Information and Communication Technol	1-07-05-031		1,782,346.56
Sports Equipment	1-07-05-130	40,000.00	
Accumulated Depreciation - Sports Equipment	1-07-05-131		10,133.12
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		296,020.11
Furniture and Fixtures	1-07-07-010	2,076,350.68	
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		364,385.92
Books	1-07-07-020	754,373.36	
Accumulated Depreciation - Books	1-07-07-021		332,828.24
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		250,657.82
Due to Officers and Employees	2-01-01-020		200.00
Due to BIR	2-02-01-010		26,140.33
Due to NGAs	2-02-01-050		1,200.00
Due to GOCCs	2-02-01-060		1,320.00
Due to LGUs	2-02-01-070		5,804,014.47
Guaranty/Security Deposits Payable	2-04-04-040		40,329.50
Deferred Special Education Tax	2-05-01-020		44,001,837.91
Government Equity	3-01-01-010		15,908,582.77
Special Education Tax	4-01-02-050		9,219,531.98
Discount on Special Education Tax	4-01-02-051	542,652.98	
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		500,967.96
Interest Income	4-02-02-220		4,194.08
Miscellaneous Income	4-06-01-010		0.11
Training Expenses	5-02-02-010	41,160.00	
Water Expenses	5-02-04-010	666.20	
Internet Subscription Expenses	5-02-05-030	1,899.20	
Other General Services	5-02-12-990	24,000.00	
Repairs and Maintenance - Land Improvements	5-02-13-020	153,560.00	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	127,830.00	
Depreciation - Land Improvements	5-05-01-020	12,141.27	
Depreciation - Machinery and Equipment	5-05-01-050	312,155.22	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	127,106.78	
<b>GRAND TOTAL&gt;&gt;</b>		<b>79,294,439.83</b>	<b>79,294,439.83</b>

Prepared by:

  
**JHONALYN D. ARELLANO**  
Administrative Asst. II

Certified Correct:

  
**MICHIKO M. SIBUG**  
↓  
OIC - Municipal Accountant



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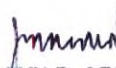
Report on the Utilization of Local Disaster Risk Reduction and Management Fund  
As of March 31, 2019



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
<b>Total Funds Available</b>	<b>8,908,329.96</b>	<b>22,027,758.48</b>	-	<b>30,936,088.44</b>
B. Utilization				
70% Preparedness Program				
Reorganization/Strengthening of MDRRMC				
Environmental Mitigation Measures		94,690.00		94,690.00
Standby Goods for Relief Operation & Assistance				
Procurement of Equip, Tools, Supplies and Materials		325,000.00		325,000.00
During Disaster Program				
Search, Rescue and Retrieval Operations				
Relief Goods Distribution/ Common Kitchen				
Transportation and Mobilization				
Monitoring and Reporting				
Post Disaster Program				
Concreting of Brgy. Road located at Prk. 4 Brgy. Roosevelt		404,931.19		404,931.19
Concreting of Road Junction located at Moncupa St. Brgy. Pagalanggang		344,853.29		344,853.29
Dredging and Desilting				
Sandbagging				
Emergency Shelter Assistance				
<b>Total Utilization</b>	-	<b>1,169,474.48</b>	-	<b>1,169,474.48</b>
<b>Unutilized Balance</b>	<b>8,908,329.96</b>	<b>20,858,284.00</b>	-	<b>29,766,613.96</b>

Prepared by:

  
**JHONALYN D. ARELLANO**  
 Admin. Asst. II

Certified Correct:

  
**MICHIKO M. SIBUG**  
 OIC - Municipal Accountant