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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 December 31, 2019.

General Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	78,653,362.26
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-SB)	28,928.60
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Debt Service)	30,054.85
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (DBP)	10,557,808.75
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (LBP)	5,246,428.54
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (DBP)	5,259,995.36

Special Education Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	21,215,594.87
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Trust Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	47,457,091.75
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-ARISP III)	68,540.43
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-LMISTF)	344,878.22
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Philhealth for HCI)	1,008,411.21
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Philhealth for Profe	441,492.69

Grand Total

168,862,683.63

Issued this 10th day of January, 2020 for records purposes.


MICHIKO M. SIBUG
OIC - Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION

As of December 31, 2019

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

Balance per Bank	94,506,765.35
Add: Deposit in Transit	-
Adjusted Bank Balance	<u>94,506,765.35</u>

Less: Outstanding Checks:

7/18/2019	502936	10,094.61
	503834	2,000.00
	503673	1,788.48
	503774	750.00
	503967	3,000.00
	504010	8,352.00
	504049	11,232.00
	504091	10,848.00
	504074	7,296.00
	504178	10,000.00
	504059	17,500.00
	504083	3,000.00
	504166	4,000.00
	504023	9,500.00
	504196	26,500.00
	528425	11,400.00
	504180	23,040.00
	504050	11,616.00
	504160	486,061.00
	528414	15,000.00
	504136	6,000.00
	504092	63,583.68
	503704	3,168.00
	503714	2,112.00
	504138	47,500.00
	504133	600.00
	528446	4,350.00
	528422	4,350.00
	528423	10,000.00
	528449	233,531.24
	504051	85,178.57
	504009	5,678.57
	528436	17,035.72
	504008	41,169.65
	504025	45,428.57

Less: Outstanding Checks:

504026	32,926.24
504027	17,035.72
503990	4,542.85
504124	344,500.00
504057	20,000.00
528434	226,007.15
528441	7,680.00
528464	43,700.00
504193	1,701.68
528476	1,401,660.72
504143	6,000.00
528459	3,500.00
528457	5,000.00
528465	4,750.00
528469	4,350.00
504123	600.00
528426	4,800.00
528450	16,501.44
503647	10,000.00
503081	3,000.00
528461	1,029,352.80
528438	26,250.00
528437	31,500.00
528428	26,250.00
503663	18,928.57
503526	6,003.01
503715	8,589.55
503938	8,828.95
503845	9,300.00
504014	150,930.00
503777	119,551.25
528466	4,350.00
528471	10,000.00
504198	20,000.00
528477	110,899.12
528473	3,602.50
503969	3,319.06
528445	7,081.80
528472	7,081.80
528451	23,437.50
528409	47,187.50
504112	13,664.54
504130	450.00
528467	20,443.20
504125	300.00
503865	300.00
528452	7,287.50
503867	18,323.80
528468	28,125.00
528475	612,500.00

Less: Outstanding Checks:

503937	15,000.00
504118	20,000.00
503666	15,000.00
504145	10,000.00
528479	2,430.80
528480	2,430.80
528481	2,430.80
528482	2,430.80
528483	2,430.80
528484	69,760.00
528487	1,831,335.98
528478	374,055.70
528488	2,900.00
528489	7,728,440.07

15,853,403.09


Adjusted Bank Balance

78,653,362.26


Balance per Book

78,653,362.26

Prepared By:


JHONALYN D. ARELLANO
Admin. Asst. II

Checked By:


NORA G. VILLEN
Admin. Asst. IV

Certified Correct:


MICHIKO M. SIBUG
OIC - Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT


STATEMENT OF BANK RECONCILIATION
As of December 31, 2019

FUND : GENERAL FUND
BANK : DBP - TIME DEPOSIT
ACCOUNT NUMBER: 0575-830025-608

Balance per Bank 10,557,808.75

Balance per Book 10,557,808.75

Prepared By:


JHONAIYN D. ARELLANO
Admin. Asst. II

Checked By:


NORA G. VILLEN
Admin. Asst. IV

Certified Correct:


MICHIRO M. SIBUG
OIC - Municipal Accountant



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OFFICE OF THE MUNICIPAL ACCOUNTANT


STATEMENT OF BANK RECONCILIATION
As of December 31, 2019

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

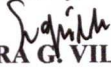
Balance per Bank 5,246,428.54

Balance per Book 5,246,428.54

Prepared By:


JHONALDYN D. ARELLANO
Admin. Asst. II

Checked By:


NORA G. VILLEN
Admin. Asst. IV

Certified Correct:


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OIC - Municipal Accountant



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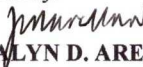
OFFICE OF THE MUNICIPAL ACCOUNTANT

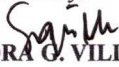
STATEMENT OF BANK RECONCILIATION
As of December 31, 2019


FUND : GENERAL FUND
BANK : DBP - TIME DEPOSIT
ACCOUNT NUMBER: 0575-004772-100

Balance per Bank 5,259,995.36

Balance per Book 5,259,995.36

Prepared By:

JHONALYN D. ARELLANO
Admin. Asst. II

Checked By:

NORA G. VILLEN
Admin. Asst. IV

Certified Correct:

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OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of December 31, 2019

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


Balance per Bank 30,054.85

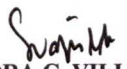
Balance per Book 30,054.85

Prepared By:

Checked By:

Certified Correct:


JHONALYN D. ARELLANO
Admin. Asst. II


NORA G. VILLEN
Admin. Asst. IV


MICHIKO K. SIBUG
OIC - Municipal Accountant



Republic of the Philippines
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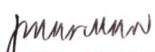
OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of December 31, 2019

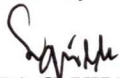
FUND : GENERAL FUND - SANGGUNIAN BAYAN
BANK : LAND BANK OF THE PHIL.
ACCOUNT NUMBER: 2632-1023-91

Balance per Bank		47,645.62
Less: Outstanding Checks:		
Check # 396420 dated 07-12-18	1,994.00	
Check # 396435 dated 09-11-18	1,723.02	
	396552	15,000.00
		<u>18,717.02</u>
Adjusted Bank Balance		<u><u>28,928.60</u></u>
Balance per Book		<u><u>28,928.60</u></u>

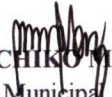
Prepared By:


JHONALYN D. ARELLANO
Admin. Asst. II

Checked By:


NORA G. VILLEN
Admin. Asst. IV

Certified Correct:


MICHIKO M. SIBUG
OIC - Municipal Accountant



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

STATEMENT OF BANK RECONCILIATION
As of December 31, 2019

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

Balance per Bank	21,552,465.46
Add: Deposit in Transit	-
Adjusted Bank Balance	<u>21,552,465.46</u>


Less: Outstanding Check

Check # 461178 dated 9-3-19	5,873.28
Check #461323 dated 12-23-19	13,516.80
Check #461302 dated 12-27-19	23,385.30
Check #461313 dated 12-27-19	12,667.95
Check #461314 dated 12-27-19	27,044.20
Check #461324 dated 12-27-19	11,565.35
Check #461330 dated 12-27-19	14,584.46
Check #461322 dated 12-27-19	13,727.95
Check #461331 dated 12-27-19	27,318.66
Check #461336 dated 12-27-19	21,355.22
Check #461333 dated 12-27-19	28,634.20
Check #461332 dated 12-27-19	11,822.40
Check #461335 dated 12-27-19	21,489.60
Check #461321 dated 12-27-19	22,852.80
Check #461337 dated 12-27-19	15,840.00
Check #461329 dated 12-27-19	3,645.12
Check #461339 dated 12-27-19	2,160.00
Check #461340 dated 12-27-19	400.00
Check #461341 dated 12-27-19	58,897.30
Check #461338 dated 12-27-19	90.00

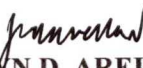
Adjusted Bank Balance	<u>21,215,594.87</u>
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Balance per Book	<u>21,215,594.87</u>
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Prepared By:


JANINE J. SORIANO
Admin. Asst. IV

Checked By:


JHONALYN D. ARELLANO
Admin. Asst. II

Certified Correct:


MICHIKO M. SIBUG
OIC - Municipal Accountant



Republic of the Philippines
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OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of December 31, 2019


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

Balance per Bank			47,463,385.71
Less: Outstanding Checks			
Check # 411912 dated 1-25-19		5,000.00	
	411884	1,293.96	
			<u>6,293.96</u>
Adjusted Bank Balance			<u><u>47,457,091.75</u></u>
Balance per Book			<u><u>47,457,091.75</u></u>

Prepared By:


JHONALYN D. ARELLANO
Admin. Asst. II

Checked By:


ALICIA M. GUTIERREZ
Adm. Asst. IV

Certified Correct:


MICHIRO M. SIBUG
OIC - Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT


STATEMENT OF BANK RECONCILIATION
As of December 31, 2019

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


Balance per Bank 1,008,411.21

Balance per Book 1,008,411.21

Prepared By:


JHONALYN D. ARELLANO
Admin. Asst. II

Checked By:


ALICIA M. GUTIERREZ
Adm. Asst. IV

Certified Correct:


MICHIKO M. SIBUG
OIC - Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

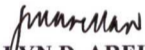
STATEMENT OF BANK RECONCILIATION
As of December 31, 2019

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

Balance per Bank 441,492.69

Balance per Book 441,492.69

Prepared By:


JHONATYN D. ARELLANO
Admin. Asst. II

Checked By:


ALICIA M. GUTIERREZ
Adm. Asst. IV

Certified Correct:


MICHIKO M. SIBUG
OIC - Municipal Accountant

Mayor

MUNICIPALITY OF DINALUPIHAN, BATAAN

TRIAL BALANCE

For the month of December 2019

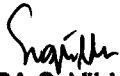

GENERAL FUND

Code: 100

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	1,512,844.95	
Cash in Bank - Local Currency, Current Account	1-01-02-010	78,712,345.71	
Cash in Bank -Local Currency, Time Deposits	1-02-01-010	21,064,232.65	
Accounts Receivable	1-03-01-010	6,876,740.92	
Real Property Tax Receivable	1-03-01-020	29,630,672.64	
Loans Receivable - Others	1-03-01-990	35,840.03	
Due from Other Funds	1-03-04-050	7,030.00	
Advances to Special Disbursing Officer	1-03-05-030	6,100,000.00	
Receivables - Disallowances/Charges	1-03-06-010	27,555,629.09	
Due from Officers and Employees	1-03-06-020	162,661.40	
Other Receivables	1-03-06-990	6,697.02	
Food Supplies for Distribution	1-04-02-010	207,575.51	
Office Supplies Inventory	1-04-04-010	140,934.73	
Accountable Forms, Plates and Stickers	1-04-04-020	118,758.61	
Drugs and Medicines Inventory	1-04-04-060	887,550.04	
Other Supplies and Materials Inventory	1-04-04-990	11,845.00	
Land	1-07-01-010	52,138,693.53	
Road Networks	1-07-03-010	15,380,777.10	
Flood Control Systems	1-07-03-020	4,203,036.01	
Other Infrastructure Assets	1-07-03-990	9,275,847.22	
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	10,158,191.34	
Information and Communication Technology Equipment	1-07-05-030	11,206,369.23	
Agricultural and Forestry Equipment	1-07-05-040	3,391,830.09	
Communication Equipment	1-07-05-070	4,188,871.20	
Disaster Response and Rescue Equipment	1-07-05-090	17,550,976.75	
Military, Police and Security Equipment	1-07-05-100	384,010.00	
Medical Equipment	1-07-05-110	4,597,734.25	
Technical and Scientific Equipment	1-07-05-140	23,900.00	
Other Machinery and Equipment	1-07-05-990	2,466,244.00	
Motor Vehicles	1-07-06-010	10,155,700.00	
Furniture and Fixtures	1-07-07-010	3,794,211.41	
Construction in Progress - Infrastructure Assets	1-07-10-020	3,213,287.08	
Construction in Progress - Buildings and Other Structures	1-07-10-030	4,956,825.75	
Computer Software	1-09-01-020	806,896.12	
Other Property, Plant and Equipment	1-07-99-990	12,657,871.32	
Allowance for Doubtful Accounts	301		35,840.03
Accumulated Depreciation - Buildings	1-07-04-011		4,170,305.68
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031		973,960.99
Accumulated Depreciation - Markets	1-07-04-041		19,267,318.71
Accumulated Depreciation - Slaughterhouses	1-07-04-051		715,767.45
Accumulated Depreciation - Other Structures	1-07-04-991		8,876,369.81

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Accumulated Depreciation - Machinery	1-07-05-011		1,840,659.90
Accumulated Depreciation - Office Equipment	1-07-05-021		2,784,457.99
Accumulated Depreciation - Information and Communication T	1-07-05-031		4,412,101.33
Accumulated Depreciation - Agricultural and Forestry Equipme	1-07-05-041		416,155.32
Accumulated Depreciation - Communication Equipment	1-07-05-071		957,423.04
Accumulated Depreciation - Disaster Response and Rescue E	1-07-05-091		4,180,307.49
Accumulated Depreciation - Military, Police and Security Equip	1-07-05-101		60,801.60
Accumulated Depreciation - Medical Equipment	1-07-05-111		471,626.21
Accumulated Depreciation - Technical and Scientific Equipme	1-07-05-141		13,623.12
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		591,761.91
Accumulated Depreciation - Motor Vehicles	1-07-06-011		3,186,346.63
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		946,221.98
Accumulated Depreciation - Other Property, Plant and Equipm	1-07-99-991		449,139.12
Accounts Payable	2-01-01-010		80,517,602.58
Due to Officers and Employees	2-01-01-020		807,328.07
Leave Benefits Payable	2-01-01-110		353,256.23
Loans Payable - Domestic	2-01-02-040		41,144,422.11
Due to BIR	2-02-01-010		1,362,710.79
Due to GSIS	2-02-01-020		35,070.35
Due to Pag-IBIG	2-02-01-030		913,846.67
Due to PhilHealth	2-02-01-040		1,463.19
Due to NGAs	2-02-01-050		18,429.72
Due to GOCCs	2-02-01-060		6,472.85
Due to LGUs	2-02-01-070		1,888,610.27
Trust Liabilities	2-04-01-010		355,000.00
Guaranty/Security Deposits Payable	2-04-04-040		171,996.80
Deferred Real Property Tax	2-05-01-010		30,559,558.61
Other Payables	2-99-99-990		148.62
Government Equity	3-01-01-010		223,766,963.35
Prior Period Adjustment	3-01-01-020		926,186.13
Community Tax	4-01-01-050		1,682,961.57
Real Property Tax- Basic	4-01-02-040		11,442,442.49
Discount on Real Property Tax- Basic	4-01-02-041	508,320.57	
Business Tax	4-01-03-030		25,193,124.46
Tax on Sand, Gravel and Other Quarry Products	4-01-03-040		12,000.00
Amusement Tax	4-01-03-060		401,156.25
Franchise Tax	4-01-03-070		120,000.00
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		1,200,231.74
Share from Internal Revenue Collections (IRA)	4-01-06-010		222,268,285.00
Share from Economic Zones	4-01-06-050		52,894,296.71
Permit Fees	4-02-01-010		7,612,122.51
Registration Fees	4-02-01-020		1,282,159.00
Clearance and Certification Fees	4-02-01-040		3,058,377.34
Inspection Fees	4-02-01-100		1,833,550.00
Fees for Sealing and Licensing of Weights and Measures	4-02-01-160		14,660.00
Other Service Income	4-02-01-990		17,650.00
Rent Income	4-02-02-050		793,834.24
Parking Fees	4-02-02-120		1,290,965.00
Receipt from Market Operations	4-02-02-140		6,044,111.62
Receipt from Slaughterhouse Operation	4-02-02-150		1,441,530.00
Receipt from Cemetery Operations	4-02-02-160		531,584.39

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Garbage Fees	4-02-02-190		2,210,875.00
Interest Income	4-02-02-220		287,472.95
Subsidy from Local Government Units	4-03-01-020		975,000.00
Share from PCSO	4-04-01-020		613,081.58
Miscellaneous Income	4-06-01-010		751,073.25
Salaries and Wages - Regular	5-01-01-010	51,535,327.42	
Personal Economic Relief Allowance (PERA)	5-01-02-010	4,663,272.74	
Representation Allowance (RA)	5-01-02-020	2,229,225.00	
Transportation Allowance (TA)	5-01-02-030	2,229,225.00	
Clothing/Uniform Allowance	5-01-02-040	1,182,000.00	
Subsistence Allowance	5-01-02-050	843,813.88	
Laundry Allowance	5-01-02-060	88,650.00	
Hazard Pay	5-01-02-110	2,241,027.87	
Overtime and Night Pay	5-01-02-130	1,250,457.23	
Year End Bonus	5-01-02-140	4,702,119.50	
Cash Gift	5-01-02-150	985,250.00	
Other Bonuses and Allowances	5-01-02-990	6,848,449.00	
Retirement and Life Insurance Premiums	5-01-03-010	6,155,539.91	
Pag-IBIG Contributions	5-01-03-020	1,025,146.43	
PhilHealth Contributions	5-01-03-030	616,196.78	
Employees Compensation Insurance Premiums	5-01-03-040	231,365.62	
Terminal Leave Benefits	5-01-04-030	5,338,860.72	
Traveling Expenses - Local	5-02-01-010	2,322,171.67	
Training Expenses	5-02-02-010	1,704,906.00	
Scholarship Grants/Expenses	5-02-02-020	15,880,481.20	
Office Supplies Expenses	5-02-03-010	2,221,844.17	
Accountable Forms Expenses	5-02-03-020	198,348.28	
Non-Accountable Forms Expenses	5-02-03-030	127,300.00	
Drugs and Medicines Expenses	5-02-03-070	4,626,965.84	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	1,155,620.40	
Fuel, Oil and Lubricants Expenses	5-02-03-090	3,605,986.51	
Agricultural and Marine Supplies Expenses	5-02-03-100	428,021.00	
Other Supplies and Materials Expenses	5-02-03-990	2,796,662.05	
Water Expenses	5-02-04-010	981,474.40	
Electricity Expenses	5-02-04-020	8,041,533.23	
Postage and Courier Services	5-02-05-010	33,467.75	
Telephone Expenses	5-02-05-020	1,943,910.83	
Internet Subscription Expenses	5-02-05-030	268,360.00	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	6,500.00	
Prizes	5-02-06-020	2,107,324.65	
Survey Expenses	5-02-07-010	15,000.00	
Demolition and Relocation Expenses	5-02-08-010	1,927,332.02	
Extraordinary and Miscellaneous Expenses	5-02-10-030	10,890,340.86	
Other Professional Services	5-02-11-990	2,086,980.00	
Environment/Sanitary Services	5-02-12-010	21,398,403.54	
Janitorial Services	5-02-12-020	7,322,013.69	
Security Services	5-02-12-030	14,510,869.98	
Other General Services	5-02-12-990	26,658,297.09	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	8,359,495.29	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	4,739,545.04	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	423,961.75	

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Repairs and Maintenance - Transportation Equipment	5-02-13-060	2,710,279.41	
Repairs and Maintenance - Furniture and Fixtures	5-02-13-070	264,873.00	
Repairs and Maintenance - Other Property, Plant and Equipment	5-02-13-990	21,231.34	
Subsidy to Local Government Units	5-02-14-030	2,337,782.50	
Transfers of Unspent Current Year DRRM Funds to the Trust Fund	5-02-15-010	7,728,440.07	
Transfers for Project Equity Share /LGU Counterpart	5-02-15-020	200,000.00	
Taxes, Duties and Licenses	5-02-16-010	30,664.06	
Fidelity Bond Premiums	5-02-16-020	225,000.00	
Insurance Expenses	5-02-16-030	1,280,711.35	
Advertising Expenses	5-02-99-010	140,841.00	
Printing and Publication Expenses	5-02-99-020	500,526.00	
Representation Expenses	5-02-99-030	23,409,960.60	
Transportation and Delivery Expenses	5-02-99-040	1,373.10	
Rent Expenses	5-02-99-050	3,407,487.12	
Membership Dues and Contributions to Organizations	5-02-99-060	200,700.00	
Donations	5-02-99-080	21,885,047.78	
Other Maintenance and Operating Expenses	5-02-99-990	4,930,830.63	
Interest Expenses	5-03-01-020	1,262,182.32	
Depreciation- Buildings and Other Structures	5-05-01-040	8,212,931.19	
Depreciation-Machinery and Equipment	5-05-01-050	6,873,383.64	
Depreciation - Transportation Equipment	5-05-01-060	801,608.65	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	344,783.74	
Depreciation - Other Property, Plant and Equipment	5-05-01-990	11,133.96	
TOTAL>>		781,151,799.75	781,151,799.75
PREPARED BY :		CERTIFIED CORRECT:	
 NORA G. VILLEN Administrative Assistant IV		 MICHICO M. SIBUG OIC-Municipal Accountant	

MUNICIPALITY OF DINALUPIHAN, BATAAN

TRIAL BALANCE

For the Year Ended December 2019

GENERAL FUND

Code: 100

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	1,512,844.95	
Cash in Bank - Local Currency, Current Account	1-01-02-010	78,712,345.71	
Cash in Bank -Local Currency, Time Deposits	1-02-01-010	21,064,232.65	
Accounts Receivable	1-03-01-010	6,876,740.92	
Real Property Tax Receivable	1-03-01-020	29,630,672.64	
Loans Receivable - Others	1-03-01-990	35,840.03	
Due from Other Funds	1-03-04-050	7,030.00	
Advances to Special Disbursing Officer	1-03-05-030	6,100,000.00	
Receivables - Disallowances/Charges	1-03-06-010	27,555,629.09	
Due from Officers and Employees	1-03-06-020	162,661.40	
Other Receivables	1-03-06-990	6,697.02	
Food Supplies for Distribution	1-04-02-010	207,575.51	
Office Supplies Inventory	1-04-04-010	140,934.73	
Accountable Forms, Plates and Stickers	1-04-04-020	118,758.61	
Drugs and Medicines Inventory	1-04-04-060	887,550.04	
Other Supplies and Materials Inventory	1-04-04-990	11,845.00	
Land	1-07-01-010	52,138,693.53	
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	10,158,191.34	
Information and Communication Technology Equipment	1-07-05-030	11,206,369.23	
Agricultural and Forestry Equipment	1-07-05-040	3,391,830.09	
Communication Equipment	1-07-05-070	4,188,871.20	
Disaster Response and Rescue Equipment	1-07-05-090	17,550,976.75	
Military, Police and Security Equipment	1-07-05-100	384,010.00	
Medical Equipment	1-07-05-110	4,597,734.25	
Technical and Scientific Equipment	1-07-05-140	23,900.00	
Other Machinery and Equipment	1-07-05-990	2,466,244.00	
Motor Vehicles	1-07-06-010	10,155,700.00	
Furniture and Fixtures	1-07-07-010	3,794,211.41	
Construction in Progress - Infrastructure Assets	1-07-10-020	3,213,287.08	
Construction in Progress - Buildings and Other Structures	1-07-10-030	4,956,825.75	
Computer Software	1-09-01-020	806,896.12	
Other Property, Plant and Equipment	1-07-99-990	12,657,871.32	
Allowance for Doubtful Accounts	301		35,840.03
Accumulated Depreciation - Buildings	1-07-04-011		4,170,305.68
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031		973,960.99
Accumulated Depreciation - Markets	1-07-04-041		19,267,318.71
Accumulated Depreciation - Slaughterhouses	1-07-04-051		715,767.45
Accumulated Depreciation - Other Structures	1-07-04-991		8,876,369.81
Accumulated Depreciation - Machinery	1-07-05-011		1,840,659.90
Accumulated Depreciation - Office Equipment	1-07-05-021		2,784,457.99
Accumulated Depreciation - Information and Communication T	1-07-05-031		4,412,101.33


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

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	223,516.25	
Cash in Bank - Local Currency, Current Account	1-01-02-010	21,215,594.87	
Special Education Tax Receivable	1-03-01-030	21,482,326.66	
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		194,260.32
Office Equipment	1-07-05-020	1,587,465.56	
Accumulated Depreciation - Office Equipment	1-07-05-021		724,040.71
Information and Communication Technology Equipment	1-07-05-030	4,784,351.56	
Accumulated Depreciation - Information and Communication Te	1-07-05-031		2,473,947.06
Sports Equipment	1-07-05-130	40,000.00	
Accumulated Depreciation - Sports Equipment	1-07-05-131		12,983.06
Technical and Scientific Equipment	1-07-05-140	88,500.00	
Accumulated Depreciation - Technical and Scientific Equipment	1-07-05-141		12,798.60
Other Machinery and Equipment	1-07-05-990	627,979.00	
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		382,830.05
Furniture and Fixtures	1-07-07-010	2,781,912.68	
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		593,196.79
Books	1-07-07-020	1,466,260.00	
Accumulated Depreciation - Books	1-07-07-021		522,569.76
Other Property, Plant and Equipment	1-07-99-990	295,069.09	
Accumulated Depreciation - Other Property, Plant and Equipmen	1-07-99-991		101,580.13
Accounts Payable	2-01-01-010		4,777,606.63
Due to Officers and Employees	2-01-01-020		200.00
Due to LGUs	2-02-01-070		687,228.16
Due to Other Funds	2-03-01-010		600.00
Guaranty/Security Deposits Payable	2-04-04-040		40,329.50
Deferred Special Education Tax	2-05-01-020		22,411,212.63
Government Equity	3-01-01-010		15,908,582.77
Prior Period Adjustment	3-01-02-010		63,495.38
Special Education Tax	4-01-02-050		14,416,021.11
Discount on Special Education Tax	4-01-02-051	748,368.74	
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		1,500,289.71
Interest Income	4-02-02-220		17,451.43
Miscellaneous Income	4-06-01-010		0.11
Training Expenses	5-02-02-010	1,711,260.00	
Office Supplies Expenses	5-02-03-010	488,701.73	
Other Supplies and Materials Expenses	5-02-03-990	1,173,706.00	
Water Expenses	5-02-04-010	73,722.60	
Electricity Expenses	5-02-04-020	477,958.11	
Telephone Expenses	5-02-05-020	11,659.37	
Internet Subscription Expenses	5-02-05-030	70,892.18	
Extraordinary and Miscellaneous Expenses	5-02-10-030	550,208.00	
Other Professional Services	5-02-11-990	12,000.00	
Other General Services	5-02-12-990	472,000.00	

**Municipality of Dinalupihan
SPECIAL EDUCATION FUND
FINAL TRIAL BALANCE
For the Year Ended DECEMBER 2019**

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	223,516.25	
Cash in Bank - Local Currency, Current Account	1-01-02-010	21,215,594.87	
Special Education Tax Receivable	1-03-01-030	21,482,326.66	
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		194,260.32
Office Equipment	1-07-05-020	1,587,465.56	
Accumulated Depreciation - Office Equipment	1-07-05-021		724,040.71
Information and Communication Technology Equipment	1-07-05-030	4,784,351.56	
Accumulated Depreciation - Information and Communication Technology Equipment	1-07-05-031		2,473,947.06
Sports Equipment	1-07-05-130	40,000.00	
Accumulated Depreciation - Sports Equipment	1-07-05-131		12,983.06
Technical and Scientific Equipment	1-07-05-140	88,500.00	
Accumulated Depreciation - Technical and Scientific Equipment	1-07-05-141		12,798.60
Other Machinery and Equipment	1-07-05-990	627,979.00	
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		382,830.05
Furniture and Fixtures	1-07-07-010	2,781,912.68	
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		593,196.79
Books	1-07-07-020	1,466,260.00	
Accumulated Depreciation - Books	1-07-07-021		522,569.76
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		4,777,606.63
Due to Officers and Employees	2-01-01-020		200.00
Due to LGUs	2-02-01-070		687,228.16
Due to Other Funds	2-03-01-010		600.00
Guaranty/Security Deposits Payable	2-04-04-040		40,329.50
Deferred Special Education Tax	2-05-01-020		22,411,212.63
Government Equity	3-01-01-010		22,018,118.29
GRAND TOTAL>>		54,953,501.69	54,953,501.69

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II

Certified Correct:


MICHIKO M. SIBUG
OIC - Municipal Accountant

Municipality of Dinalupihan
TRUST FUND
Trial Balance
For the Year Ended December ,2019

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	8,017,957.62	
Cash in Bank - Local Currency, Current Account	1-01-02-010	49,320,414.30	
Loans Receivable- Others	1-03-01-990	94,450.00	
Advances to Contractors	1-05-01-010	1,722,607.62	
Allowance for Doubtful Accounts	301		94,450.00
Due to Officers and Employees	2-01-01-020		5,720.84
Due to Philhealth	2-02-01-040		32,031.58
Due to NGAs	2-02-01-050		20,016,751.04
Due to LGUs	2-02-01-070		23,055,010.15
Guaranty/Security/Deposits Payable	2-04-04-040		925,506.64
Trust Liabilities - DRRMF	2-04-01-020		13,238,619.07
Trust Liabilities	2-04-01-010		675,158.49
Other Payables	2-99-99-990		1,112,181.73
GRAND TOTAL>>		59,155,429.54	59,155,429.54

Prepared by :


ALICIA M. GUTIERREZ
 Administrative Assistant IV

Certified Correct:



MICHIKO M. SIBUG
 OIC- Municipal Accountant

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

Municipal Government of DINALUPIHAN, BATAAN

Particulars	LDRRMF		From Other Sources	Total
	Quick Response Fund (30%)	Mitigation Fund (70%)		
A. Source of Funds				
Current Appropriation	5,061,822.87	11,810,920.02		16,872,742.89
Continuing Appropriation				
Transferred to the Special Trust Fund	3,902,824.26	10,348,245.18		14,251,069.44
Total Funds Available	8,964,647.13	22,159,165.20	-	31,123,812.33
B. Utilization				
CURRENT APPROPRIATION:				
70% Preparedness Program				
Reorganization/Strenghtening of MDRRMC				
Environmental Mitigation Measures		1,732,026.80		1,732,026.80
Standby Goods for Relief Operation & Assistance		21,760.00		21,760.00
Procurement of Equip, Tools, Supplies and Materials		4,607,940.75		4,607,940.75
During Disaster Program				
Search, Rescue and Retrieval Operations		39,237.98		39,237.98
Monitoring and Reporting		959,022.50		959,022.50
Post Disaster Program				
Meals of respondents re: Fire Incident		4,950.00		4,950.00
Fabrication of Warning Signages		82,362.10		82,362.10
Fabrication of Steel Foot bridge going to Canaan		41,341.00		41,341.00
Repair of MDRRM Office		34,544.00		34,544.00
Maint. of road and sandbagging various barang		170,000.00		170,000.00
Meals during survey for desilting of river Pita to Colo River		9,072.00		9,072.00
Slideslope/sanbagging Saguing		794,014.38		794,014.38
Sandbagging Babaronga, Old San Jose		449,951.31		449,951.31
Desilting earthcanal at Happy Valley		198,080.00		198,080.00
Total Utilization Current Appropriation	-	9,144,302.82	-	9,144,302.82
CONTINUING APPROPRIATION:				
Procurement of Equip, Tools, Supplies and Materials		751,460.00		751,460.00
Purchase of Ambulance		1,995,000.00		1,995,000.00
Coverion made to 2 units Ambulance		750,000.00		750,000.00
Concreting of Road Junction located at Moncupa St. Brgy. Pagalanggang		344,853.29		344,853.29
Concreting of Brgy. Road located at Prk. 4 Brgy. Roosevelt		404,931.19		404,931.19
Rescue Truck		2,500,000.00		2,500,000.00
Rehabilitation of Earth Dike at Sitio Balete, Brgy. Maligaya		997,861.21		997,861.21
Rehab. Of road & slope at Dapitan St. Layac		996,784.75		996,784.75
Total Utilization of Continuing Appropriation	-	8,740,890.44	-	8,740,890.44
Total Utilization	-	17,885,193.26		17,885,193.26
Unutilized Current Appropriation	5,061,822.87	2,666,617.20		7,728,440.07
Unutilized Continuing Appropriation	3,902,824.26	1,607,354.74		5,510,179.00
Total Unutilized Balance	8,964,647.13	4,273,971.94	-	13,238,619.07

Prepared by:


JHONALYN D. ARELLANO
Admin. Asst. II

Certified Correct :


SEVELLA O. BISLIG
Municipal Accountant