



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

MUNICIPAL ACCOUNTING OFFICE

December 9, 2014

FOR : HON. MARIA ANGELA S. GARCIA
Municipal Mayor

FROM : SEVILLA O. BISLIG
Municipal Accountant

SUBJECT : FINANCIAL REPORTS AS OF NOVEMBER 2014

*Sn kally -
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pls give copy
for my (F)*

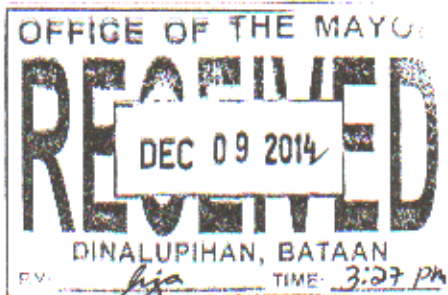
In compliance with the provisions of RA 7160 this is to apprise your good Office with the financial status of our LGU, the undersigned hereby submits the following report for the current year period ending November 30, 2014, to wit:

- | | |
|---|--|
| <p>A. Statement of Comprehensive Income</p> <ul style="list-style-type: none"> - General Fund - Special Education Fund - Trust Fund - Consolidated Report | <p>D. Trial Balances</p> <ul style="list-style-type: none"> - General Fund - Special Education Fund - Trust Fund |
| <p>B. Statement of Cash Flow</p> <ul style="list-style-type: none"> - General Fund - Special Education Fund - Trust Fund - Consolidated Report | <p>E. Bank Reconciliation</p> <ul style="list-style-type: none"> - General Fund - Special Education Fund - Trust Fund |
| <p>C. Statement of Financial Position</p> <ul style="list-style-type: none"> - General Fund - Special Education Fund - Trust Fund - Consolidated Report | |

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

Very truly yours,

Nida S. Tala
NIDA S. TALA
Piscal Examiner II





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 November 30, 2014.

General Fund:

111 - Cash in Bank - Local Currency, Current Account (LBP)	61,825,129.60
111 - Cash in Bank - Local Currency, Current Account (LBP-SB)	155,752.42
113 - Cash in Bank - Local Currency, Time Deposit (DBP)	10,050,563.75
113 - Cash in Bank - Local Currency, Time Deposit (DBP)	5,025,639.77
113 - Cash in Bank - Local Currency, Time Deposit (LBP)	5,029,151.87

Special Education Fund:

111 - Cash in Bank - Local Currency, Current Account (LBP)	8,542,234.42
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Trust Fund:

111 - Cash in Bank - Local Currency, Current Account (LBP)	5,024,955.34
111 - Cash in Bank - Local Currency, Current Account (LBP-ARISP III)	540,653.22
111 - Cash in Bank - Local Currency, Current Account (LBP-LMISTF)	211,993.60
113 - Cash in Bank - Local Currency, Time Deposit (DBP)	10,051,954.72

Grand Total

106,458,028.71

Issued this 8th day of December, 2014 for records purposes.


NIDA S. TALA
Fiscal Examiner II



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION

As of November 30, 2014

FUND : GENERAL FUND

BANK : LAND BANK OF THE PHIL.

ACCOUNT NUMBER: 2632-1000-46

Balance per Bank		62,335,754.24
Less: Outstanding Checks:		
CK# 345712 dated 07/25/2014	4,341.96	
CK# 345750 dated 08/01/2014	1,800.00	
CK# 346127 dated 09/29/2014	240.00	
CK# 358805 dated 10/10/2014	5,000.00	
CK# 358838 dated 11/12/2014	420.00	
CK# 358839 dated 11/12/2014	1,516.00	
CK# 358771 dated 11/04/2014	16,250.00	
CK# 358858 dated 11/14/2014	12,000.00	
CK# 358862 dated 11/14/2014	25,000.00	
CK# 358730 dated 10/29/2014	16,136.61	
CK# 358899 dated 11/20/2014	355.00	
CK# 358890 dated 11/19/2014	15,000.00	
CK# 358892 dated 11/19/2014	48,242.00	
CK# 358903 dated 11/20/2014	19,401.00	
CK# 358909 dated 11/21/2014	1,516.00	
CK# 358924 dated 11/25/2014	10,000.00	
CK# 358940 dated 11/27/2014	5,000.00	
CK# 358818 dated 11/10/2014	325,852.62	
CK# 358922 dated 11/25/2014	983.23	
CK# 358923 dated 11/25/2014	1,570.22	
Adjusted Bank Balance		<u>510,624.64</u>
		<u>61,825,129.60</u>

Balance per Book

61,825,129.60

Prepared By:

Nora G. Villen
NORA G. VILLEN

Adm. Asst. IV

Approved By:

Nida S. Tala
NIDA S. TALA

Fiscal Examiner II



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of November 30, 2014


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

Balance per Bank			179,743.62
Less: Outstanding Checks:			
CK# 357692 dated 11/28/2014	22,214.76		
CK# 357697 dated 11/28/2014	793.49		
CK# 357698 dated 11/28/2014	982.95		
			<u>23,991.20</u>
			<u>155,752.42</u>
 Balance per Book			 <u>155,752.42</u>

Prepared By:


NORA G. VILLEN
Adm. Asst. IV

Approved By:


NIDA S. TALA
Fiscal Examiner II



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT


STATEMENT OF BANK RECONCILIATION
As of November 30, 2014

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


Balance per Bank 5,024,955.34

Balance per Book 5,024,955.34

Prepared By:


NORA G. VILLEN
Adm. Asst. IV

Approved By:


NIDA S. TALA
Fiscal Examiner II



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan


OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of November 30, 2014


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

Balance per Bank	8,552,209.42
Less: Outstanding Checks:	
Ck# 346352 dated 10/15/2014	<u>9,975.00</u>
	<u>8,542,234.42</u>
Balance per Book	<u>8,542,234.42</u>

Prepared By:


NORA G. VILLEN
Adm. Asst. IV

Approved By:


NIDA S. TALA
Fiscal Examiner II



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of November 30, 2014

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

Balance per Bank 211,993.60

Balance per Book 211,993.60

Prepared By:
Nora G. Villen
NORA G. VILLEN
Adm. Asst. IV

Approved By:
Nida S. Tala
NIDA S. TALA
Fiscal Examiner II



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT


STATEMENT OF BANK RECONCILIATION
As of November 30, 2014

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


Balance per Bank 540,653.22

Balance per Book 540,653.22

Prepared By:


NORA G. VILLEN
Adm. Asst. IV

Approved By:


NIDA S. TALA
Fiscal Examiner II



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of November 30, 2014

FUND : TRUST FUND
BANK : DBP - TIME DEPOSIT

Balance per Bank 10,051,954.72

Balance per Book 10,051,954.72

Prepared By:

S. Villen
NORA G. VILLEN

Adm. Asst. IV

Approved By:

Nida S. Tala
NIDA S. TALA

Fiscal Examiner II



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of November 30, 2014

FUND : GENERAL FUND
BANK : LAND BANK - TIME DEPOSIT


Balance per Bank 5,029,151.87

Balance per Book 5,029,151.87

Prepared By:


NORA G. VILLEN
Adm. Asst. IV

Approved By:


NIDA S. TALA
Fiscal Examiner II



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of November 30, 2014

FUND : GENERAL FUND
BANK : DBP - TIME DEPOSIT

Balance per Bank 5,025,639.77

Balance per Book 5,025,639.77

Prepared By:


NORA G. VILLEN

Adm. Asst. IV

Approved By:


NIDA S. TALA

Fiscal Examiner II



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of November 30, 2014

FUND : GENERAL FUND
BANK : DBP - TIME DEPOSIT


Balance per Bank 10,050,563.75

Balance per Book 10,050,563.75

Prepared By:


NORA G. VILLEN
Adm. Asst. IV

Approved By:


NIDA S. TALA
Fiscal Examiner II

MUNICIPALITY OF DINALUPIHAN, BATAAN
TRIAL BALANCE
For the Month Ended November 2014

GENERAL FUND

Code: 100


ACCOUNT TITLES	ACCOUNT CODE	<i>Debit</i>	<i>Credit</i>
Cash In Vault	101	112,081.27	
Cash Disbursing Officer	103	166,900.00	
Petty Cash Fund	104	160,000.00	
Cash In Bank- LCCA	111	61,980,882.02	
Cash In Bank - LCTD	113	20,105,355.39	
Accounts Receivable	121	62,656.24	
Loans Receivable- Others	126	65,840.03	
Real Property Tax Receivable	127	2,703,009.35	
Receivables - Disallowances/Charges	146	3,780.00	
Advances to Officers and Employee	148	7,999,077.08	
Other Receivables	149	21,697.02	
Office Supplies Inventory	155	292,154.46	
Other Supplies Inventory	165	8,250.00	
Land	201	48,426,693.53	
Land Improvements	202	410,500.00	
Office Buildings	211	45,424,530.96	
School Buildings	212	8,092,418.14	
Hospital and Health Center	213	2,532,205.66	
Markets and Slaughterhouses	214	93,334,512.06	
Other Structures	215	11,701,145.64	
Office Equipment	221	1,948,107.67	
Furniture and Fixture	222	4,348,117.25	
IT Equipment and Software	223	7,003,246.11	
Library Books	224	25,000.00	
Machineries	226	126,200.00	
Communication Equipment	229	750,557.20	
Construction and Heavy Equipment	230	4,097,000.00	
Disaster Response and Rescue Equipment	231	4,046,950.00	
Medical, Dental and Laboratory Equipment	233	237,956.00	
Technical and Scientific Equipment	236	50,553.59	
Other Machineries and Equipment	240	3,833,237.60	
Motor Vehicles	241	7,796,180.00	
Other Property , Plant and Equipment	250	489,394.10	
Construction in Progress- Agency Assets	264	54,780.00	
Other Assets	290	66,300.00	
Allowance for Doubtful Accounts	301		65,840.03
Accumulated Depreciation- Land Improvements	302		369,450.00
Accumulated Depreciation- Office Building	311		39,477,016.07
Accumulated Depreciation-School Buildings	312		7,214,343.64
Accumulated Depreciation- Hospital and Health Centers	313		2,278,985.09
Accumulated Depreciation- Markets and Slaughterhouses	314		57,441,795.06
Accumulated Depreciation- Other Structures	315		5,233,205.48
Accumulated Depreciation- Office Equipment	321		1,294,546.23
Accumulated Depreciation- Furniture and Fixtures	322		3,285,233.25

ACCOUNT TITLES	ACCOUNT CODE	<i>Debit</i>	<i>Credit</i>
Accumulated Depreciation- IT Equipment	323		5,604,252.15
Accumulated Depreciation- Library Books	324		22,500.00
Accumulated Depreciation- Machineries	326		15,884.82
Accumulated Depreciation-Communication Equipment	329		550,009.73
Accumulated Depreciation- Construction and Heavy Equipment	330		2,093,715.00
Accumulated Depreciation- Disaster Response and Rescue Equipment	331		1,220,318.58
Accumulated Depreciation- Medical, Dental and Laboratory Equipment	333		120,676.20
Accumulated Depreciation- Technical and Scientific Equipment	336		45,498.23
Accumulated Depreciation- Other Machineries and Equipment	340		3,347,372.59
Accumulated Depreciation- Motor Vehicles	341		5,771,631.75
Accumulated Depreciation- Other Property, Plant and Equipment	350		440,454.69
Accounts Payable	401		5,152,238.94
Due to Officers and Employees	403		99,683.24
Due to BIR	412		371,157.05
Due to GSIS	413		1,450,385.60
Due to PAG-IBIG	414		467,559.55
Due to PHILHEALTH	415		75,750.00
Due to Other GOCCs	417		6,472.85
Due to LGUs	418		568,084.80
Other Payables	439		41,102.80
Loans Payable- Domestic	444		25,670,058.95
Deferred Real Property Tax Income	451		2,703,009.35
Government Equity	501		99,070,660.98
Amusement Tax	581		152,284.00
Business Tax (Local Tax)	582		10,063,886.33
Community Tax	583		1,098,268.70
Franchise Tax (Local Tax)	584		1,257,031.12
Real Property Tax	588		6,093,067.77
Tax on Sand, Gravel and Other Quarry Products	593		13,612.75
Franchising and Licensing Fees	603		57,405.00
Permit Fees	605		5,796,325.12
Registration Fees	606		212,076.00
Clearance and Certification Fees	613		1,683,296.45
Garbage Fees	616		126,089.34
Inspection Fees	617		57,650.00
Other Service Income	628		843,469.30
Income from Cemetery Operations	633		137,039.99
Income from Markets	636		7,515,575.54
Income from Slaughterhouses	637		1,054,582.68
Income from Waterworks System	639		33,422.46
Landing and Parking Fees	640		760,000.00
Rent Income	642		32,577.50
Other Business Income	648		24,615,562.22
Interest Income	664		194,171.21
Internal Revenue Allotment	665		121,005,166.00
Share from Expanded Value Added Tax (EVAT)	668		62,584.00
Share from National Wealth	670		451,824.48
Miscellaneous Income	678		2,200.00

ACCOUNT TITLES	ACCOUNT CODE	<i>Debit</i>	<i>Credit</i>
Prior Year's Adjustment	684		780,421.51
Salaries and Wages - Regular	701	36,021,014.10	
Personnel Economic Relief Allowance (PERA)	711	4,330,000.00	
Representation Allowance (RA)	713	1,922,350.00	
Transportation Allowance (TA)	714	1,922,350.00	
Clothing/ Uniform Allowance	715	970,000.00	
Subsistence, Laundry and Quarters Allowance	716	390,752.42	
Hazard Pay	721	589,381.54	
Cash Gift	724	985,625.00	
Year End Bonus	725	3,286,717.35	
Life and Retirement Insurance Contributions	731	4,272,887.28	
PAG-IBIG Contribution	732	712,147.88	
PHILHEALTH Contributions	733	419,312.50	
ECC Contributions	734	204,959.95	
Terminal Leave Benefits	742	1,758,270.93	
Traveling Expenses - Local	751	481,066.00	
Training Expenses	753	1,836,220.11	
Office Supplies Expenses	755	729,486.84	
Accountable Forms Expenses	756	257,358.65	
Food Supplies Expenses	758	11,100.00	
Drugs and Medicines Expenses	759	174,349.50	
Medical Dental and Laboratory Supplies Expenses	760	24,686.00	
Gasoline, Oil and Lubricants Expenses	761	3,172,722.70	
Other Supplies Expenses	765	59,236.26	
Water Expenses	766	767,820.50	
Electricity Expenses	767	3,939,759.71	
Postage and Deliveries	771	320.00	
Telephone Expenses - Landline	772	337,863.28	
Telephone Expenses-Mobile	773	784,334.50	
Internet Expenses	774	73,389.33	
Membership dues and contributions to organization	778	52,500.00	
Awards and Indemnities	779	255,000.00	
Printing Binding Expenses	781	30,135.00	
Representation Expenses	783	654,102.45	
Consultancy Services	793	744,900.00	
General Services	795	16,986,079.86	
Other Professional Services	799	106,200.00	
Repairs and Maintenance - Office Buildings	811	195,635.00	
Repairs and Maintenance - Markets and Slaughthouses	814	157,338.00	
Repairs and Maintenance - Other Structures	815	773,971.59	
Repairs and Maintenance - Office Equipments	821	59,193.00	
Repairs and Maintenance-IT Equipment and Software	823	17,719.00	
Repairs and Maintenance-Disaster Response and Rescue Equipment	831	98,200.00	
Repairs and Maintenance - Motor vehicles	841	734,378.06	
Subsidy to Local Government Units	874	317,400.00	
Donations	878	8,318,686.42	
Extraordinary Expenses	883	3,387,261.95	
Miscellaneous Expenses	884	4,702,143.13	

ACCOUNT TITLES	ACCOUNT CODE	<i>Debit</i>	<i>Credit</i>
Taxes Duties and Licenses	891	21,721.84	
Fidelity Bond Premium	892	139,200.00	
Insurance Expenses	893	767,402.02	
Depreciation Office Building	911	304,458.99	
Depreciation-School Building	912	93,847.47	
Depreciation- Markets and Slaughterhouse	914	2,003,896.73	
Depreciation - Other Structure	915	639,811.81	
Depreciation - Office Equipments	921	131,719.17	
Depreciation - Furniture and Fixture	922	228,681.17	
Depreciation- IT Equipment	923	789,590.04	
Depreciation- Machineries	926	9,802.98	
Depreciation - Communication Equipment	929	36,847.25	
Depreciation- Construction and Heavy Equipment	930	676,005.00	
Depreciation- Disaster Response and Rescue Equipment	931	559,043.58	
Depreciation- Hospital Equipment	933	46,775.30	
Depreciation- Other Machineries and Equipment	940	11,784.40	
Depreciation - Motor Vehicles	941	406,587.75	
Other Maintenance and Operating Expenses	969	722,588.27	
Interest Expenses	975	1,575,124.24	
TOTAL>>		455,668,482.17	455,668,482.17

CERTIFIED CORRECT:



NIDA S. TALA
 Fiscal Examiner 11

Municipality of Dinalupihan
SPECIAL EDUCATION FUND
TRIAL BALANCE
For the month of NOVEMBER 2014

Code : 200

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash In Vault	101	16,035.87	
Cash In Bank- LCCA	111	8,542,234.42	
Special Education Tax Receivable	128	1,546,218.03	
Advances to Officers and Employees	148	15,000.00	
School Buildings	212	246,095.16	
Office Equipment	221	237,575.90	
Furniture and Fixture	222	313,791.51	
IT Equipment and Software	223	302,060.00	
Library Books	224	11,376.50	
Communication Equipment	229	142,066.90	
Technical and Scientific Equipment	236	231,025.99	
Motor Vehicles	241	80,000.00	
Other Property , Plant and Equipment	250	112,866.81	
Accumulated Depreciation-School Buildings	312		221,485.64
Accumulated Depreciation- Office Equipment	321		185,712.70
Accumulated Depreciation- Furniture and Fixtures	322		280,994.86
Accumulated Depreciation- IT Equipment	323		250,404.00
Accumulated Depreciation- Library Books	324		10,238.85
Accumulated Depreciation-Communication Equipment	329		100,918.43
Accumulated Depreciation- Construction and Heavy Equipment	336		207,923.39
Accumulated Depreciation- Motor Vehicles	341		72,000.00
Accumulated Depreciation- Other Property, Plant and Equipment	350		101,580.13
Due to BIR	412		669.00
Due to LGUs	418		148,556.01
Deferred Special Education Tax Income	452		1,546,218.03
Government Equity	501		1,622,326.60
Special Education Tax	591		7,613,972.28
Interest Income	664		13,158.61
Prior Year's Adjustment	684		59,250.00
Training Expenses	753	103,905.00	
Other Supplies Expenses	765	34,937.00	
Water Expenses	766	20,988.40	
Electricity Expenses	767	86,476.03	
Telephone Expenses - Landline	772	2,734.56	
Miscellaneous Expenses	884	311,756.00	
Taxes Duties and Licenses	891	2,631.73	
Depreciation - Office Equipments	921	13,379.85	
Depreciation - Furniture and Fixture	922	2,559.50	
Depreciation- IT Equipment	923	21,340.00	
Depreciation - Communication Equipment	929	38,353.37	
GRAND TOTAL>>		12,435,408.53	12,435,408.53

Certified Correct:


NIDA S. TALA
Fiscal Examiner II

Municipality of Dinalupihan
Trial Balance
For The Month of NOVEMBER, 2014

TRUST FUND

Code : 300

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash In Vault	101	19.00	
Cash In Bank- LCCA	111	5,777,602.16	
Cash In Bank - LCTD	113	10,051,954.72	
Loans Receivable- Others	126	94,450.00	
Advances to Officers and Employees	148	185,930.00	
Artesian Wells, Reservoirs, Pumping Stations and Conduits	254	3,285,355.25	
Allowance for Doubtful Accounts	301		94,450.00
Due to Officers and Employees	403		5,720.84
Due to BIR	412		584.26
Due to Other NGAs	416		9,219,405.07
Due to LGUs	418		3,392,152.37
Performance/Bidders/Bail Bonds Payable	427		431,359.57
Trust Liabilities- DRRMF	438		5,902,006.52
Other Payables	439		233,856.73
Government Equity	501		51,735.19
Interest Income	664		67,062.04
Taxes Duties and Licenses	891	3,021.46	
GRAND TOTAL>>		19,398,332.59	19,398,332.59

Certified Correct:



NIDA S. TALA

Fiscal Examiner II

Municipality of Dinalupihan
STATEMENT OF CHANGES IN GOVERNMENT EQUITY
CONSOLIDATED
As of November 30, 2014

Government Equity, Beginning	100,744,722.77
Add: Retained Operating Surplus -	
Current Operations	73,180,064.19
Prior Year's Adjustments	839,671.51
<i>Subtotal</i>	<u>74,019,735.70</u>
Government Equity, November 30, 2014	<u><u>174,764,458.47</u></u>


Certified Correct :


NIDA S. TALA
Fiscal Examiner II

Municipality of Dinalupihan
STATEMENT OF CHANGES IN GOVERNMENT EQUITY
GENERAL FUND
As of November 30, 2014

Government Equity, Beginning	99,070,660.98
Add: Retained Operating Surplus -	
Current Operations	66,127,954.16
Prior Year's Adjustments	<u>780,421.51</u>
Subtotal	<u>66,908,375.67</u>
Government Equity, November 30, 2014	<u><u>165,979,036.65</u></u>


Certified Correct :


NIDA S. TALA
Fiscal Examiner II

Municipality of Dinalupihan
STATEMENT OF CHANGES IN GOVERNMENT EQUITY
TRUST FUND
As of November 30, 2014

Government Equity, Beginning	51,735.19
Add: Retained Operating Surplus -	
Current Operations	<u>64,040.58</u>
<i>Subtotal</i>	<u>64,040.58</u>
Government Equity, November 30, 2014	<u><u>115,775.77</u></u>

Certified Correct :


NIDA S. TALA
Fiscal Examiner II

Municipality of Dinalupiha
STATEMENT OF CHANGES IN GOVERNMENT EQUITY
SPECIAL EDUCATION FUND
As of November 30, 2014

Government Equity, Beginning	1,622,326.60
Add: Retained Operating Surplus -	
Current Operations	6,988,069.45
Prior Year's Adjustments	59,250.00
<i>Subtotal</i>	<u>7,047,319.45</u>
Government Equity, November 30, 2014	<u><u>8,669,646.05</u></u>

Certified Correct :


NIDA S. TALA
Fiscal Examiner II

Municipality of Dinalupihan
STATEMENT OF CASH FLOWS
CONSOLIDATED
As of November 30, 2014

Cash Flows from Operating Activities :

Cash Inflows :

Share from Internal Revenue Allotment	121,005,166.00
Share from Expanded Value Added Tax (EVAT)	62,584.00
Share from National Wealth	451,824.48
Collection from Taxpayers	26,292,122.95
Receipts from Sale of Goods and Services	42,925,071.60
Interest Income	274,391.86
Miscellaneous Income	2,200.00
Other Receipts	6,724,732.40
Total Cash Inflows	<u>197,738,093.29</u>

Cash Outflows :

Payments to :

Suppliers / Creditors	43,821,832.73
Employees	57,785,768.95
Financial Expenses	1,575,124.24
Subsidies and Donation	8,636,086.42
Other Disbursement	10,482,861.57
Total Cash Outflows	<u>122,301,673.91</u>

Net Cash Flows from Operating Activities

75,436,419.38

Cash Flows from Investing Activities :

Cash Outflows:

Purchase of Property, Plant and Equipment and Construction of Public Infrastructure	2,067,965.36
Total Cash Outflows	<u>2,067,965.36</u>
Net Cash Flows from Investing Activities	<u>2,067,965.36</u>

Cash Flows from Investing Activities :

Cash Outflows :

Payment of Loan Amortization	4,326,982.02
Total Cash Outflows	<u>4,326,982.02</u>
Net Cash Flows from Financing Activities	<u>(4,326,982.02)</u>

Net Increase in Cash

69,041,472.00


Add: Cash, January 01, 2014

37,871,592.85

Cash, November 30, 2014

106,913,064.85

Certified Correct :


NIDA S. TALA
Fiscal Examiner II

Municipal Government of Dinalupihan
STATEMENT OF CASH FLOWS
General Fund
For The Month Ended November 30, 2014

Cash Flows from Operating Activities :

Cash Inflows :	
Share from Internal Revenue Allotment	121,005,166.00
Share from Expanded Value Added Tax (EVAT)	62,584.00
Share from National Wealth	451,824.48
Collection from Taxpayers	18,678,150.67
Receipts from Sale of Goods and Services	42,925,071.60
Interest Income	194,171.21
Miscellaneous Income	2,200.00
Other Receipts	3,345,182.20
Total Cash Inflows	186,664,350.16

Cash Outflows :

Payments to :	
Suppliers / Creditors	43,255,382.55
Employees	57,785,768.95
Financial Expenses	1,575,124.24
Subsidies and Donation	8,636,086.42
Other Disbursement	9,087,218.49
Total Cash Outflows	120,339,580.65

Net Cash Flows from Operating Activities **66,324,769.51**

Cash Flows from Investing Activities :

Cash Outflows :	
Purchase of Property, Plant And Equipment and Construction of Public Infrastructures	1,464,632.00
Total Cash Outflows	1,464,632.00
Net Cash Flows from investing Activities	(1,464,632.00)

Cash Flows from Financing Activities :

Cash Outflows :	
Payment of Loan Amortization	4,326,982.02
Total Cash Outflows	4,326,982.02
Net Cash Flows from Financing Activities	(4,326,982.02)

Net Increase in Cash	60,533,155.49
Add: Cash, January 01, 2014	21,992,063.19
Cash, November 30, 2014	82,525,218.68

Certified Correct:


Nida S. Tala
Fiscal Examiner II

Municipal Government of Dinalupihan
STATEMENT OF CASH FLOWS
SPECIAL EDUCATION FUND
As of NOVEMBER 2014

Cash Flows from Operating Activities :

Cash Inflows :

Collection from Taxpayers	7,613,972.28
Interest Income	13,158.61
Other Receipts	232,559.00
Total Cash Inflows	7,859,689.89

Cash Outflows :

Payments to -	
Suppliers / Creditors	563,428.72
Other Disbursements	373,763.39
Total Cash Outflows	937,192.11

Net Cash Flows from Operating Activities **6,922,497.78**

Net Increase in Cash 6,922,497.78

Add : Cash, Beginning of the Year 1,635,772.51

Cash, as of November 30, 2014 **8,558,270.29**

Certified Correct :


NIDA S. TALA
Fiscal Examiner II

Municipal Government of Dinalupihan
STATEMENT OF CASH FLOWS
TRUST FUND
As of NOVEMBER 2014

Cash Flows from Operating Activities :

Cash Inflows :

Interest Income	67,062.04
Other Receipts	3,146,991.20
Total Cash Inflows	<u>3,214,053.24</u>

Cash Outflows :

Payments to -	
<i>Suppliers / Creditors</i>	3,021.46
Other Disbursements	1,021,879.69
Total Cash Outflows	<u>1,024,901.15</u>

Net Cash Flows from Operating Activities	<u>2,189,152.09</u>
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Cash Flows from Investing Activities :

Cash Outflows :

Purchase of Property, Plant and Equipment and Construction of Public Infrastructures	603,333.36
Total Cash Outflows	<u>603,333.36</u>

Net Cash Flows from Investing Activities	<u>(603,333.36)</u>
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Net Increase in Cash	1,585,818.73
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Add : Cash, Beginning of the Year	<u>14,243,757.15</u>
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Cash as of November 30, 2014	<u>15,829,575.88</u>
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Certified Correct :


NIDA S. TALA
Fiscal Examiner II

Municipality of Dinalupihan
STATEMENT OF FINANCIAL POSITION
CONSOLIDATED
As of November 30, 2014

ASSETS

Current Assets :

Cash -	
Cash on Hand	
Cash in Vault	128,136.14
Cash - Disbursing Officers	166,900.00
Petty Cash Fund	160,000.00
Payroll Fund	-
Cash in Bank - Local Currency	
Cash in Bank - Local Currency, Current Account	76,300,718.60
Cash in Bank - Local Currency, Time Deposit	30,157,310.11
<i>Total Cash</i>	<u>106,913,064.85</u>
Receivables -	
Receivable Accounts	
Accounts Receivables	62,656.24
Loans Receivable - Others	160,290.03
Less: Allowance for Doubtful Accounts	(160,290.03)
Real Property Tax Receivable	2,703,009.35
Special Education Tax Receivable	1,546,218.03
Other Receivables	
Advances to Officers and Employees	8,200,007.08
Receivables - Disallowances/Charges	3,780.00
Other Receivables	21,697.02
<i>Total Receivables</i>	<u>12,537,367.72</u>
Inventories -	
Supplies	
Office Supplies Inventory	292,154.46
Other Supplies Inventory	8,250.00
<i>Total Inventories</i>	<u>300,404.46</u>
Total Current Assets	<u>119,750,837.03</u>

Property, Plant and Equipment :

Land and Land Improvements -	
Land	48,426,693.53
Land Improvements	41,050.00
<i>Total Land and Land Improvements</i>	<u>48,467,743.53</u>
Buildings -	
Office Buildings	5,947,514.89
School Buildings	902,684.02
Hospitals and Health Centers	253,220.57
Markets and Slaughterhouses	35,892,717.00
Other Structures	6,467,940.16
<i>Total Buildings</i>	<u>49,464,076.64</u>

Office Equipment, Furniture and Fixtures -	
Office Equipment	705,424.64
Furniture and Fixtures	1,095,680.65
IT Equipment and Software	1,450,649.96
Library Books	3,637.65
<i>Total Office Equipment, Furniture and Fixtures</i>	<u>3,255,392.90</u>
Machineries and Equipment -	
Machineries	110,315.18
Communication Equipment	241,695.94
Construction and Heavy Equipment	2,003,285.00
Firefighting Equipment and Accessories	2,826,631.42
Medical, Dental and Laboratory Equipment	117,279.80
Technical and Scientific Equipment	28,157.96
Other Machineries and Equipment	485,865.01
<i>Total Machineries and Equipment</i>	<u>5,813,230.31</u>
Transportation Equipment -	
Motor Vehicles	2,032,548.25
<i>Total Transportation Equipment</i>	<u>2,032,548.25</u>
Other Property, Plant & Equipment -	
Other Property, Plant & Equipment	60,226.09
<i>Total Other Property, Plant & Equipment</i>	<u>60,226.09</u>
Construction in Progress -	
Construction in Progress - Agency Assets	54,780.00
Artesian Wells, Reservoirs, Pumping Stations & Conduit:	3,285,355.25
<i>Total Construction in Progress</i>	<u>3,340,135.25</u>
<i>Total Property, Plant & Equipment</i>	<u>112,433,352.97</u>
<i>Other Assets</i>	
Other Assets	66,300.00
Total Other Assets	<u>66,300.00</u>
TOTAL ASSETS	<u>232,250,490.00</u>

LIABILITIES

<i>Current Liabilities:</i>	
Payable Accounts -	
Accounts Payable	5,152,238.94
Due to Officers and Employees	105,404.08
Inter-Agency Payables -	
Due to BIR	372,410.31
Due to GSIS	1,450,385.60
Due to PAG-IBIG	467,559.55
Due to PHILHEALTH	75,750.00
Due to NGAs	9,219,405.07
Due to Other GOCCs	6,472.85
Due to LGUs	4,108,793.18
Other Liability Accounts -	
<i>Guaranty Deposits Payables</i>	-
Performance/Bidders/Bail Bonds Payable	431,359.57
Other Payables	274,959.53

Trust Liabilities - DRRM	5,902,006.52
Total Current Liabilities	<u>27,566,745.20</u>

Long-Term Liabilities:

Mortgage/Bonds/Loans Payable - Loans Payable - Domestic	25,670,058.95
Total Long-Term Liabilities	<u>25,670,058.95</u>
TOTAL LIABILITIES	<u>53,236,804.15</u>


Deferred Credits:

Deferred Credits - Deferred Real Property Tax Income	2,703,009.35
Deferred Special Education Tax Income	1,546,218.03
Total Deferred Credits	<u>4,249,227.38</u>

EQUITY

Government Equity, January 1	100,744,722.77
Add: Retained Operating Surplus - Current Operations	73,180,064.19
Prior Year's Adjustments	839,671.51
<i>Subtotal</i>	<u>174,764,458.47</u>
Government Equity, November 30, 2014	<u>174,764,458.47</u>
TOTAL LIABILITIES AND EQUITY	<u>232,250,490.00</u>

Certified Correct :


NIDA S. TALA
Fiscal Examiner II

Municipality of Dinalupihan
STATEMENT OF FINANCIAL POSITION
GENERAL FUND
As of November 30, 2014

ASSETS

Current Assets :	
Cash -	
Cash on Hand	
Cash in Vault	112,081.27
Cash - Disbursing Officers	166,900.00
Petty Cash Fund	160,000.00
Payroll Fund	-
Cash in Bank - Local Currency	
Cash in Bank - Local Currency, Current Account	61,980,882.02
Cash in Bank - Local Currency, Time Deposit	20,105,355.39
Total Cash	<u>82,525,218.68</u>
Receivables -	
Receivable Accounts	
Accounts Receivables	62,656.24
Loans Receivable - Others	65,840.03
Less: Allowance for Doubtful Accounts	(65,840.03)
Real Property Tax Receivable	2,703,009.35
Other Receivables	
Advances to Officers and Employees	7,999,077.08
Receivables - Disallowances/Charges	3,780.00
Other Receivables	21,697.02
Total Receivables	<u>10,790,219.69</u>
Inventories -	
Supplies	
Office Supplies Inventory	292,154.46
Other Supplies Inventory	8,250.00
Total Inventories	<u>300,404.46</u>
Total Current Assets	<u>93,615,842.83</u>
Property, Plant and Equipment :	
Land and Land Improvements -	
Land	48,426,693.53
Land Improvements	41,050.00
Total Land and Land Improvements	<u>48,467,743.53</u>
Buildings -	
Office Buildings	5,947,514.89
School Buildings	878,074.50
Hospitals and Health Centers	253,220.57
Markets and Slaughterhouses	35,892,717.00
Other Structures	6,467,940.16
Total Buildings	<u>49,439,467.12</u>

Office Equipment, Furniture and Fixtures -	
Office Equipment	653,561.44
Furniture and Fixtures	1,062,884.00
IT Equipment and Software	1,398,993.96
Library Books	2,500.00
<i>Total Office Equipment, Furniture and Fixtures</i>	<u>3,117,939.40</u>
Machineries and Equipment -	
Machineries	110,315.18
Communication Equipment	200,547.47
Construction and Heavy Equipment	2,003,285.00
Firefighting Equipment and Accessories	2,826,631.42
Medical, Dental and Laboratory Equipment	117,279.80
Technical and Scientific Equipment	5,055.36
Other Machineries and Equipment	485,865.01
<i>Total Machineries and Equipment</i>	<u>5,748,979.24</u>
Transportation Equipment -	
Motor Vehicles	2,024,548.25
<i>Total Transportation Equipment</i>	<u>2,024,548.25</u>
Other Property, Plant & Equipment -	
Other Property, Plant & Equipment	48,939.41
<i>Total Other Property, Plant & Equipment</i>	<u>48,939.41</u>
Construction in Progress -	
Construction in Progress - Agency Assets	54,780.00
<i>Total Construction in Progress</i>	<u>54,780.00</u>
Total Property, Plant & Equipment	<u>108,902,396.95</u>
Other Assets	
Other Assets	66,300.00
Total Other Assets	<u>66,300.00</u>
TOTAL ASSETS	<u>202,584,539.78</u>

LIABILITIES

Current Liabilities:	
Payable Accounts -	
Accounts Payable	5,152,238.94
Due to Officers and Employees	99,683.24
Inter-Agency Payables -	
Due to BIR	371,157.05
Due to GSIS	1,450,385.60
Due to PAG-IBIG	467,559.55
Due to PHILHEALTH	75,750.00
Due to NGAs	-
Due to Other GOCCs	6,472.85
Due to LGUs	568,084.80
Due to Other Funds	-
Other Liability Accounts -	
Guaranty Deposits Payable	-
Other Payables	41,102.80
Total Current Liabilities	<u>8,232,434.83</u>

Long-Term Liabilities:

Mortgage/Bonds/Loans Payable - Loans Payable - Domestic	25,670,058.95
Total Long-Term Liabilities	<u>25,670,058.95</u>
TOTAL LIABILITIES	<u>33,902,493.78</u>

Deferred Credits:

Deferred Credits - Deferred Real Property Tax Income	2,703,009.35
Total Deferred Credits	<u>2,703,009.35</u>

EQUITY

Government Equity, January 1	99,070,660.98
Add: Retained Operating Surplus - Current Operations	66,127,954.16
Prior Year's Adjustments	780,421.51
<i>Subtotal</i>	<u>66,908,375.67</u>
Government Equity, November 30, 2014	<u>165,979,036.65</u>
TOTAL LIABILITIES AND EQUITY	<u>202,584,539.78</u>

Certified Correct :


NIDA S. TALA
Fiscal Examiner II

Municipality of Dinalupihan
Statement of Financial Position
SPECIAL EDUCATION FUND
As of November 30, 2014

ASSETS

Current Assets :

Cash -	
Cash on Hand	
Cash in Vault	16,035.87
Cash in Bank - Local Currency	
Cash in Bank - Local Currency, Current Account	8,542,234.42
<i>Total Cash</i>	<u>8,558,270.29</u>
Receivables -	
Receivable Accounts	
Special Education Tax Receivable	1,546,218.03
Other Receivables	
Advances to Officers and Employees	15,000.00
<i>Total Receivables</i>	<u>1,561,218.03</u>
Total Current Assets	<u>10,119,488.32</u>

Property, Plant and Equipment :

Buildings -	
School Buildings	24,609.52
<i>Total Buildings</i>	<u>24,609.52</u>
Office Equipment, Furniture and Fixtures -	
Office Equipment	51,863.20
Furniture and Fixtures	32,796.65
IT Equipment and Software	51,656.00
Library Books	1,137.65
<i>Total Office Equipment, Furniture and Fixtures</i>	<u>137,453.50</u>
Machineries and Equipment -	
Communication Equipment	41,148.47
Technical and Scientific Equipment	23,102.60
<i>Total Machineries and Equipment</i>	<u>64,251.07</u>
Transportation Equipment -	
Motor Vehicles	8,000.00
<i>Total Transportation Equipment</i>	<u>8,000.00</u>
Other Property, Plant & Equipment -	-
Other Property, Plant & Equipment	11,286.68
<i>Total Other Property, Plant & Equipment</i>	<u>11,286.68</u>
Total Property, Plant & Equipment	<u>245,600.77</u>
TOTAL ASSETS	<u>10,365,089.09</u>

LIABILITIES

Current Liabilities:

Inter-Agency Payables -	
Due to BIR	669.00
Due to LGUs	148,556.01
<i>Total Current Liabilities</i>	<u>149,225.01</u>
TOTAL LIABILITIES	<u><u>149,225.01</u></u>


Deferred Credits:

Deferred Credits -	
Deferred Special Education Tax Income	1,546,218.03
<i>Total Deferred Credits</i>	<u>1,546,218.03</u>

EQUITY

Government Equity, January 1	1,622,326.60
Add: Retained Operating Surplus -	
Current Operations	6,988,069.45
Prior Year's Adjustments	59,250.00
<i>Subtotal</i>	<u>7,047,319.45</u>
Government Equity, November 30, 2014	<u>8,669,646.05</u>
TOTAL LIABILITIES AND EQUITY	<u><u>10,365,089.09</u></u>

Certified Correct :


NIDA S. TALA
Fiscal Examiner II

Municipality of Dinalupihan
Statement of Financial Position
TRUST FUND
As of November 30, 2014

ASSETS

Current Assets :

Cash -	
Cash on Hand	
Cash in Vault	19.00
Cash in Bank - Local Currency	
Cash in Bank - Local Currency, Current Account	5,777,602.16
Cash in Bank - Local Currency, Time Deposits	10,051,954.72
Total Cash	<u>15,829,575.88</u>
Receivables -	
Receivable Accounts	
Loans Receivable - Others	94,450.00
Allowance for Doubtful Accounts	(94,450.00)
Other Receivables	
Advances to Officers and Employees	185,930.00
Advances to Contractors	-
Total Receivables	<u>185,930.00</u>
Total Current Assets	<u>16,015,505.88</u>
TOTAL ASSETS	<u><u>16,015,505.88</u></u>

Property, Plant and Equipment

Artesian Wells, Reservoirs, Pumping Stations & Conduits	3,285,355.25
Total Construction in Progress	3,285,355.25
Total Property, Plant and Equipment	<u>3,285,355.25</u>
TOTAL ASSETS	<u><u>19,300,861.13</u></u>

LIABILITIES


Current Liabilities:

Payable Accounts -	
Due to Officers and Employees	5,720.84
Inter-Agency Payables -	
Due to BIR	584.26
Due to Other NGAs	9,219,405.07
Due to LGUs	3,392,152.37
Other Liability Accounts -	
Other Payables	233,856.73
Performance/Bidders/Bail Bonds Payable	431,359.57
Trust Liabilities - DRRM	5,902,006.52
Total Current Liabilities	<u>19,185,085.36</u>
TOTAL LIABILITIES	<u><u>19,185,085.36</u></u>

EQUITY

Government Equity, Beginning	51,735.19
Add: Retained Operating Surplus - Current Operations	64,040.58
Sub - Total	<u>64,040.58</u>
Government Equity, November 30, 2014	<u>115,775.77</u>
TOTAL LIABILITIES AND EQUITY	<u>19,300,861.13</u>

Certified Correct :


NIDA S. TALA
Fiscal Examiner II

Municipality of Dinalupihan
STATEMENT OF INCOME AND EXPENSES
CONSOLIDATED
As of November 30, 2014

TAX REVENUE

Local Taxes

Amusement Tax	152,284.00
Business Tax	10,063,886.33
Community Tax	1,098,268.70
Franchise Tax	1,257,031.12
Tax on Sand, Gravel and Other quarry Products	13,612.75
Special Education Tax	7,613,972.28
Real Property Tax	6,093,067.77
<i>Total Local Taxes</i>	<u>26,292,122.95</u>

GENERAL INCOME ACCOUNTS

Internal Revenue Allotment	121,005,166.00
Share from Expanded Value Added Tax (EVAT)	62,584.00
Share from PAGCOR/PCSO	451,824.48

Permits and Licenses

Registration Fees	212,076.00
Franchising and Licensing Fees	57,405.00
Permit Fees	5,796,325.12
<i>Total Permits and Licenses</i>	<u>6,065,806.12</u>

Service Income

Clearance and Certification Fees	1,683,296.45
Garbage Fees	126,089.34
Inspection Fees	57,650.00
Other Service Income	843,469.30
<i>Total Service Income</i>	<u>2,710,505.09</u>

Business Income

Income from Cemetery Operations	137,039.99
Income from Markets	7,515,575.54
Income from Slaughterhouses	1,054,582.68
Income from Waterworks Systems	33,422.46
Landing and Parking Fees	760,000.00
Rent Income	32,577.50
Other Business Income	24,615,562.22
Interest Income	274,391.86
Miscellaneous Income	2,200.00
<i>Total Business Income</i>	<u>34,425,352.25</u>

TOTAL OPERATING INCOME

191,013,360.89

EXPENSES

Personal Services

Salaries and Wages

Salaries and Wages - Regular	36,021,014.10
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Other Compensation

Personnel Economic Relief Allowance (PERA)	4,330,000.00
Representation Allowance (RA)	1,922,350.00
Transportation Allowance (TA)	1,922,350.00
Clothing/Uniform Allowance	970,000.00
Subsistence, Laundry and Quarter Allowance	390,752.42

Hazard Pay	589,381.54
Cash Gift	985,625.00
Year End Bonus	3,286,717.35
Personnel Benefits Contribution	
Life and Retirement Insurance Contributions	4,272,887.28
PAG-IBIG Contributions	712,147.88
PHILHEALTH Contributions	419,312.50
ECC Contributions	204,959.95
Other Personnel Benefits	
Terminal Leave Benefits	1,758,270.93
<i>Total Personal Services</i>	<u>57,785,768.95</u>
Maintenance and Other Operating Expenses	
Traveling Expenses	-
Traveling Expenses - Local	481,066.00
Training and Scholarship Expenses	
Training Expenses	1,940,125.11
Supplies and Materials Expenses	
Office Supplies Expenses	729,486.84
Accountable Forms Expenses	257,358.65
Food Supplies Expenses	11,100.00
Drugs and Medicines Expenses	174,349.50
Medical, Dental and Laboratory Supplies Expenses	24,686.00
Gasoline, Oil and Lubricants Expenses	3,172,722.70
Other Supplies Expenses	94,173.26
Utility Expenses	
Water Expenses	788,808.90
Electricity Expenses	4,026,235.74
Communication Expenses	
Telephone Expenses - Landline	340,597.84
Telephone Expenses - Mobile	784,334.50
Postage and Deliveries	320.00
Internet Expenses	73,389.33
Membership Dues and Contributions to Organizations	52,500.00
Awards and Indemnities	255,000.00
Printing and Binding Expenses	30,135.00
Representation Expenses	654,102.45
Other Professional Services	106,200.00
General Services	16,986,079.86
Consultancy Services	744,900.00
Repairs and Maintenance	
Buildings	
Repairs and Maintenance - Office Buildings	195,635.00
Repairs and Maintenance - Markets and Slaughterhouses	157,338.00
Repairs and Maintenance - Other Structures	773,971.59
Office Equipment, Furnitures and Fixtures	
Repairs and Maintenance - Office Equipment	59,193.00
Repairs and Maintenance - IT Equipment and Software	17,719.00
Machineries and Equipment	
Repairs and Maintenance - Firefighting Equipment	98,200.00
Transportation Equipment	
Repairs and Maintenance - Motor Vehicles	734,378.06
Confidential, Intelligence, Extraordinary and Miscellaneous Expenses	
Extraordinary Expenses	3,387,261.95

Miscellaneous Expenses	5,013,899.13
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	27,375.03
Fidelity Bond Premiums	139,200.00
Insurance Expenses	767,402.02
Non-Cash Expenses	
Depreciation	
Buildings	
Depreciation - Office Buildings	304,458.99
Depreciation - School Buildings	93,847.47
Depreciation - Markets and Slaughterhouses	2,003,896.73
Depreciation - Other Structures	639,811.81
Office Equipment, Furniture and Fixtures	
Depreciation - Office Equipment	145,099.02
Depreciation - Furniture and Fixtures	231,240.67
Depreciation - IT Equipment	810,930.04
Machineries and Equipment	
Depreciation - Machineries	9,802.98
Depreciation - Communication Equipment	75,200.62
Depreciation - Construction and Heavy Equipment	676,005.00
Depreciation - Disaster Response and Rescue Equipment	559,043.58
Depreciation - Medical, Dental & Laboratory Equipment	46,775.30
Depreciation - Other Machineries and Equipment	11,784.40
Transportation Equipment	
Depreciation - Motor Vehicles	406,587.75
Other Maintenance and Operating Expenses	
Other Maintenance and Operating Expenses	722,588.27
<i>Total Maintenance and Other Operating Expenses</i>	<u>49,836,317.09</u>
TOTAL OPERATING EXPENSES	<u>107,622,086.04</u>
INCOME FROM OPERATIONS	<u>83,391,274.85</u>
Financial Expenses	
Interest expenses	1,575,124.24
Total Financial Expenses	<u>1,575,124.24</u>
Income before Subsidies, Donations and Extraordinary Items	81,816,150.61
Less: Donations	
Subsidy to Local Government Units	317,400.00
Donations	8,318,686.42
Total	<u>8,636,086.42</u>
Net Income	<u><u>73,180,064.19</u></u>

Certified Correct :


NIDA S. TALA
 Fiscal Examiner II

Municipality of Dinalupihan
STATEMENT OF INCOME AND EXPENSES
GENERAL FUND
As of November 30, 2014

TAX REVENUE

Local Taxes	
Amusement Tax	152,284.00
Business Tax	10,063,886.33
Community Tax	1,098,268.70
Franchise Tax	1,257,031.12
Tax on Sand, Gravel and Other quarry Products	13,612.75
Real Property Tax	<u>6,093,067.77</u>
<i>Total Local Taxes</i>	<u>18,678,150.67</u>

GENERAL INCOME ACCOUNTS

Internal Revenue Allotment	121,005,166.00
Share from Expanded Value Added Tax (EVAT)	62,584.00
Share from PAGCOR/PCSO	451,824.48
Permits and Licenses	
Registration Fees	212,076.00
Franchising and Licensing Fees	57,405.00
Permit Fees	<u>5,796,325.12</u>
<i>Total Permits and Licenses</i>	<u>6,065,806.12</u>
Service Income	
Clearance and Certification Fees	1,683,296.45
Garbage Fees	126,089.34
Inspection Fees	57,650.00
Other Service Income	<u>843,469.30</u>
<i>Total Service Income</i>	<u>2,710,505.09</u>
Business Income	
Income from Cemetery Operations	137,039.99
Income from Markets	7,515,575.54
Income from Slaughterhouses	1,054,582.68
Income from Waterworks Systems	33,422.46
Landing and Parking Fees	760,000.00
Rent Income	32,577.50
Other Business Income	24,615,562.22
Interest Income	194,171.71
Miscellaneous Income	<u>2,200.00</u>
<i>Total Business Income</i>	<u>34,345,131.60</u>
TOTAL OPERATING INCOME	<u>183,319,167.96</u>

EXPENSES

Personal Services	
Salaries and Wages	36,021,014.10
Other Compensation	
Personnel Economic Relief Allowance (PERA)	4,330,000.00
Representation Allowance (RA)	1,922,350.00
Transportation Allowance (TA)	1,922,350.00
Clothing/Uniform Allowance	970,000.00
Subsistence, Laundry and Quarter Allowance	390,752.42
Hazard Pay	589,381.54
Cash Gift	985,625.00
Year End Bonus	3,286,717.35
Personnel Benefits Contribution	

Life and Retirement Insurance Contributions	4,272,887.28
PAG-IBIG Contributions	712,147.88
PHILHEALTH Contributions	419,312.50
ECC Contributions	204,959.95
Other Personnel Benefits	
Terminal Leave Benefits	1,758,270.93
<i>Total Personal Services</i>	<u>57,785,768.95</u>
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses - Local	481,066.00
Training and Scholarship Expenses	
Training Expenses	1,836,220.11
Supplies and Materials Expenses	
Office Supplies Expenses	729,486.84
Accountable Forms Expenses	257,358.65
Food Supplies Expenses	11,100.00
Drugs and Medicines Expenses	174,349.50
Medical, Dental and Laboratory Supplies Expenses	24,686.00
Gasoline, Oil and Lubricants Expenses	3,172,722.70
Agricultural Supplies Expenses	
Other Supplies Expenses	59,236.26
Utility Expenses	
Water Expenses	767,820.50
Electricity Expenses	3,939,759.71
Communication Expenses	
Telephone Expenses - Landline	337,863.28
Telephone Expenses - Mobile	784,334.50
Postage and Deliveries	320.00
Internet Expenses	73,389.33
Membership Dues and Contributions to Organizations	52,500.00
Awards and Indemnities	255,000.00
Printing and Binding Expenses	30,135.00
Representation Expenses	654,102.45
Subscription Expenses	
Other Professional Services	106,200.00
Consultancy Services	744,900.00
General Services	16,986,079.86
Repairs and Maintenance	
Buildings	
Repairs and Maintenance - Office Buildings	195,635.00
Repairs and Maintenance - Markets and Slaughterhouses	157,338.00
Repairs and Maintenance - Other Structures	773,971.59
Office Equipment, Furnitures and Fixtures	
Repairs and Maintenance - Office Equipment	59,193.00
Repairs and Maintenance - IT Equipment and Software	17,719.00
Machineries and Equipment	
Repairs and Maintenance - Firefighting Equipment	98,200.00
Transportation Equipment	
Repairs and Maintenance - Motor Vehicles	734,378.06
Confidential, Intelligence, Extraordinary and Miscellaneous Expenses	
Extraordinary Expenses	3,387,261.95
Miscellaneous Expenses	4,702,143.13
Taxes, Insurance Premiums and Other Fees	21,721.84

Fidelity Bond Premiums	139,200.00
Insurance Expenses	767,402.02
Non-Cash Expenses	
Depreciation	
Buildings	
Depreciation - Office Buildings	304,458.99
Depreciation - School Buildings	93,847.47
Depreciation - Markets and Slaughterhouses	2,003,896.73
Depreciation - Other Structures	639,811.81
Office Equipment, Furniture and Fixtures	
Depreciation - Office Equipment	131,719.17
Depreciation - Furniture and Fixtures	228,681.17
Depreciation - IT Equipment	789,590.04
Machineries and Equipment	
Depreciation - Machineries	9,802.98
Depreciation - Communication Equipment	36,847.25
Depreciation - Construction and Heavy Equipment	676,005.00
Depreciation - Disaster Response and Rescue Equipment	559,043.58
Depreciation - Medical, Dental & Laboratory Equipment	46,775.30
Depreciation - Other Machineries and Equipment	11,784.40
Transportation Equipment	
Depreciation - Motor Vehicles	406,587.75
Other Maintenance and Operating Expenses	
Other Maintenance and Operating Expenses	722,588.27
<i>Total Maintenance and Other Operating Expenses</i>	<u>49,194,234.19</u>
TOTAL OPERATING EXPENSES	<u>106,980,003.14</u>
INCOME FROM OPERATIONS	<u>76,339,164.82</u>
Financial Expenses	
Interest expenses	1,575,124.24
Total Financial Expenses	<u>1,575,124.24</u>
Income before Subsidies, Donations and Extraordinary Items	74,764,040.58
Less: Donations	
Subsidy to Local Government Units	317,400.00
Donations	<u>8,318,686.42</u>
<i>Total</i>	<u>8,636,086.42</u>
Net Income	<u>66,127,954.16</u>

Certified Correct :


NIDA S. TALA
 Fiscal Examiner II

Municipality of Dinalupihan
STATEMENT OF INCOME AND EXPENSES
TRUST FUND
As of November 30, 2014

GENERAL INCOME ACCOUNTS

Other Income

Interest Income 67,062.04

Total Other Income 67,062.04

TOTAL OPERATING INCOME 67,062.04

EXPENSES

Maintenance and Other Operating Expenses

Taxes, Insurance Premiums and Other Fees


Taxes, Duties and Licenses 3,021.46

Total Maintenance and Other Operating Expenses 3,021.46

TOTAL OPERATING EXPENSES 3,021.46

NET INCOME 64,040.58

Certified Correct :


NIDA S. TALA
Fiscal Examiner II

Municipality of Dinalupihan
STATEMENT OF INCOME AND EXPENSES
SPECIAL EDUCATION FUND
As of November 30, 2014

TAX REVENUE	
Local Taxes	
Special Education Tax	7,613,972.28
<i>Total Local Taxes</i>	<u>7,613,972.28</u>
GENERAL INCOME ACCOUNTS	
Other Income	
Interest Income	13,158.61
<i>Total Other Income</i>	<u>13,158.61</u>
TOTAL OPERATING INCOME	<u>7,627,130.89</u>
EXPENSES	
Maintenance and Other Operating Expenses	
Training and Scholarship Expenses	
Training Expenses	103,905.00
Supplies and Materials Expenses	
Office Supplies Expenses	34,937.00
Utility Expenses	
Water Expenses	20,988.40
Electricity Expenses	86,476.03
Communication Expenses	
Telephone Expenses - Landline	2,734.56
Confidential, Intelligence, Extraordinary and Miscellaneous Expenses	
Miscellaneous Expenses	311,756.00
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	2,631.73
Non-Cash Expenses	
Depreciation	
Office Equipment, Furniture and Fixtures	
Depreciation - Office Equipment	13,379.85
Depreciation - Furniture and Fixtures	2,559.50
Depreciation - IT Equipment	21,340.00
Machineries and Equipment	
Depreciation - Communication Equipment	38,353.37
<i>Total Maintenance and Other Operating Expenses</i>	<u>639,061.44</u>
TOTAL OPERATING EXPENSES	<u>639,061.44</u>
NET INCOME	<u><u>6,988,069.45</u></u>

Certified Correct :


NIDA S. TALA
 Fiscal Examiner II