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

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June 9, 2015

FOR : HON. MARIA ANGELA S. GARCIA  
Municipal Mayor

FROM : SEVILLA O. BISLIG  
Municipal Accountant

SUBJECT : FINANCIAL REPORTS AS OF JUNE 2015

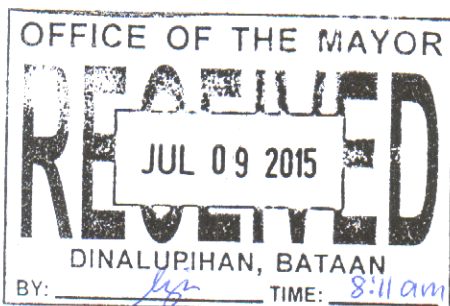
In compliance with the provisions of RA 7160 to apprise your good Office with the financial status of our LGU, the undersigned hereby submits the following report for the period ending June 30, 2015 to wit:

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

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

Very truly yours,

  
**SEVILLA O. BISLIG**  
Municipal Accountant



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MUNICIPALITY OF DINALUPIHAN, BATAAN

**TRIAL BALANCE**  
For the Month Ended June 2015

**GENERAL FUND**

**Code: 100**


ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash In Vault	101	245,529.27	
Cash Disbursing Officer	103	132,600.00	
Petty Cash Fund	104	130,000.00	
Cash In Bank- LCCA	111	77,127,393.47	
Cash In Bank - LCTD	113	20,241,142.12	
Accounts Receivable	121	7,663,431.82	
Loans Receivable- Others	126	65,840.03	
Real Property Tax Receivable	127	8,885,566.61	
Receivables - Disallowances/Charges	146	3,780.00	
Advances to Officers and Employee	148	7,572,262.29	
Other Receivables	149	15,197.02	
Office Supplies Inventory	155	78,067.27	
Other Supplies Inventory	165	2,750.00	
Land	201	48,426,693.53	
Land Improvements	202	410,500.00	
Office Buildings	211	21,474,734.96	
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	2,045,592.67	
Furniture and Fixture	222	4,590,235.85	
IT Equipment and Software	223	7,564,306.61	
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	4,101,730.00	
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	5,972,295.28	
Items in Transit	284	16,000.00	
Other Assets	290	57,300.00	
Allowance for Doubtful Accounts	301		65,840.03
Accumulated Depreciation- Land Improvements	302		369,450.00
Accumulated Depreciation- Office Building	311		18,090,568.70
Accumulated Depreciation-School Buildings	312		7,243,844.51
Accumulated Depreciation- Hospital and Health Centers	313		2,278,985.09
Accumulated Depreciation- Markets and Slaughterhouses	314		58,665,029.30
Accumulated Depreciation- Other Structures	315		5,622,763.45
Accumulated Depreciation- Office Equipment	321		1,383,239.73

<b>ACCOUNT TITLES</b>	<b>ACCOUNT CODE</b>	<i>Debit</i>	<i>Credit</i>
Accumulated Depreciation- Furniture and Fixtures	322		3,414,738.27
Accumulated Depreciation- IT Equipment	323		6,010,132.57
Accumulated Depreciation- Library Books	324		22,500.00
Accumulated Depreciation- Machineries	326		22,510.39
Accumulated Depreciation-Communication Equipment	329		573,457.98
Accumulated Depreciation- Construction and Heavy Equipment	330		2,523,900.00
Accumulated Depreciation- Disaster Response and Rescue Equipment	331		1,585,168.35
Accumulated Depreciation- Medical, Dental and Laboratory Equipment	333		149,182.30
Accumulated Depreciation- Technical and Scientific Equipment	336		45,498.23
Accumulated Depreciation- Other Machineries and Equipment	340		3,356,370.60
Accumulated Depreciation- Motor Vehicles	341		6,000,831.00
Accumulated Depreciation- Other Property, Plant and Equipment	350		440,454.69
Accounts Payable	401		7,645,082.94
Due to Officers and Employees	403		96,090.37
Due to BIR	412		1,167,002.18
Due to GSIS	413		1,223,745.16
Due to PAG-IBIG	414		455,838.45
Due to Other NGAs	416		4,790.95
Due to Other GOCCs	417		6,472.85
Due to LGUs	418		712,727.38
Guaranty Deposits Payable	426		249,395.67
Other Payables	439		31,092.00
Loans Payable- Domestic	444		21,326,119.57
Deferred Real Property Tax Income	451		8,885,566.61
Government Equity	501		134,461,651.64
Amusement Tax	581		86,340.10
Business Tax ( Local Tax)	582		9,011,045.47
Community Tax	583		854,210.07
Franchise Tax (Local Tax)	584		120,000.00
Real Property Tax	588		5,643,872.69
Tax on Sand, Gravel and Other Quarry Products	593		677,202.88
Fees on Weights and Measures	601		375.00
Franchising and Licensing Fees	603		380,941.00
Permit Fees	605		4,270,793.13
Registration Fees	606		588,089.00
Clearance and Certification Fees	613		1,064,752.54
Garbage Fees	616		116,700.00
Inspection Fees	617		535,953.00
Other Service Income	628		800.00
Income from Cemetery Operations	633		376,058.10
Income from Markets	636		3,934,368.46
Income from Slaughterhouses	637		549,142.80
Landing and Parking Fees	640		604,800.00
Rent Income	642		45,915.00
Interest Income	664		202,100.23
Internal Revenue Allotment	665		75,520,829.00
Share from Economic Zones	667		13,319,579.44
Share from National Wealth	670		977,484.50

<b>ACCOUNT TITLES</b>	<b>ACCOUNT CODE</b>	<i>Debit</i>	<i>Credit</i>
Miscellaneous Income	678		350,754.06
Prior Year's Adjustment	684		5,183,820.80
Salaries and Wages - Regular	701	18,802,969.38	
Personnel Economic Relief Allowance ( PERA)	711	2,272,000.00	
Representation Allowance (RA)	713	1,007,287.50	
Transportation Allowance (TA)	714	1,007,287.50	
Clothing/ Uniform Allowance	715	929,000.00	
Subsistence, Laundry and Quarters Allowance	716	176,143.26	
Hazard Pay	721	308,174.71	
Cash Gift	724	470,000.00	
Year End Bonus	725	1,553,637.00	
Life and Retirement Insurance Contributions	731	2,245,299.72	
PAG-IBIG Contribution	732	374,216.62	
PHILHEALTH Contributions	733	220,662.50	
ECC Contributions	734	107,727.44	
Terminal Leave Benefits	742	235,805.86	
Traveling Expenses - Local	751	311,256.00	
Training Expenses	753	630,722.33	
Office Supplies Expenses	755	604,422.38	
Accountable Forms Expenses	756	68,826.30	
Drugs and Medicines Expenses	759	98,070.00	
Gasoline, Oil and Lubricants Expenses	761	390,078.49	
Other Supplies Expenses	765	42,038.00	
Water Expenses	766	430,800.80	
Electricity Expenses	767	1,831,892.96	
Postage and Deliveries	771	5,280.00	
Telephone Expenses - Landline	772	155,830.00	
Telephone Expenses-Mobile	773	492,655.79	
Internet Expenses	774	80,640.00	
Membership dues and contributions to organization	778	76,000.00	
Awards and Indemnities	779	590,000.00	
Printing Binding Expenses	781	10,000.00	
Representation Expenses	783	360,128.45	
Survey Expenses	787	51,000.00	
Consultancy Services	793	437,000.00	
General Services	795	13,411,069.05	
Repairs and Maintenance - Office Buildings	811	450.00	
Repairs and Maintenance - Other Structures	815	148,670.92	
Repairs and Maintenance - Office Equipments	821	53,395.75	
Repairs and Maintenance- Other Machineries and Equipment	840	18,400.00	
Repairs and Maintenance - Motor vehicles	841	328,126.09	
Subsidy to Local Government Units	874	625,000.00	
Donations	878	2,575,430.10	
Extraordinary Expenses	883	1,080,010.20	
Miscellaneous Expenses	884	6,444,803.30	
Taxes Duties and Licenses	891	25,212.57	
Fidelity Bond Premium	892	145,500.00	
Insurance Expenses	893	725,347.69	

<b>ACCOUNT TITLES</b>	<b>ACCOUNT CODE</b>	<i>Debit</i>	<i>Credit</i>
Depreciation Office Building	911	140,690.94	
Depreciation-School Building	912	24,343.83	
Depreciation- Markets and Slaughterhouse	914	1,048,486.74	
Depreciation - Other Structure	915	331,393.26	
Depreciation - Office Equipments	921	76,735.80	
Depreciation - Furniture and Fixture	922	113,521.18	
Depreciation- IT Equipment	923	346,603.25	
Depreciation- Machineries	926	5,679.06	
Depreciation - Communication Equipment	929	20,098.50	
Depreciation- Construction and Heavy Equipment	930	368,730.00	
Depreciation- Disaster Response and Rescue Equipment	931	311,923.44	
Depreciation- Hospital Equipment	933	24,253.80	
Depreciation- Other Machineries and Equipment	940	7,712.58	
Depreciation - Motor Vehicles	941	202,456.50	
Other Maintenance and Operating Expenses	969	2,771,233.76	
Interest Expenses	975	904,528.14	
<b>TOTAL&gt;&gt;</b>		418,545,968.23	418,545,968.23

**CERTIFIED CORRECT:**

  
**SEVILLA O. BISLIG**  
**Municipal Accountant**

**Municipality of Dinalupihan**  
**TRUST FUND**  
**Trial Balance**  
**For the month of JUNE, 2015**

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash In Bank- LCCA	111	33,199,759.66	
Loans Receivable- Others	126	94,450.00	
Advances to Officers and Employees	148	165,004.00	
Advances to Contractor	181	446,977.88	
Allowance for Doubful Accounts	301		94,450.00
Due to Officers and Employees	403		5,720.84
Due to BIR	412		10,162.08
Due to Other NGAs	416		10,161,683.87
Due to LGUs	418		8,413,113.12
Guaranty Deposits Payable	426		300,000.00
Performance/Bidders/Bail Bonds Payable	427		100,567.18
Trust Liabilities - LDRRMF	438		14,594,925.70
Other Payables	439		141,356.73
Government Equity	501		51,735.19
Interest Income	664		43,733.22
Taxes Duties and Licenses	891	7,118.12	
Documentary Stamps Expenses	974	4,138.27	
<b>GRAND TOTAL&gt;&gt;</b>		<b>33,917,447.93</b>	<b>33,917,447.93</b>

**Certified Correct:**



**SEVILLA O. BISLIG**


Municipal Accountant

Municipality of Dinalupihan  
**SPECIAL EDUCATION FUND**  
**TRIAL BALANCE**  
**JUNE 2015**

Code : 200

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash In Vault	101	47,350.42	
Cash In Bank- LCCA	111	13,864,936.69	
Special Education Tax Receivable	128	6,215,129.82	
Advances to Officers and Employees	148	520,000.00	
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	
Other Machineries and Equipment	240	16,050.00	
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		190,557.81
Accumulated Depreciation- Furniture and Fixtures	322		282,043.36
Accumulated Depreciation- IT Equipment	323		262,354.00
Accumulated Depreciation- Library Books	324		10,238.85
Accumulated Depreciation-Communication Equipment	329		125,325.12
Accumulated Depreciation- Technical and Scientific 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		2,958.90
Due to LGUs	418		391,695.33
Deferred Special Education Tax Income	452		6,215,129.82
Government Equity	501		7,344,956.85
Special Education Tax	591		7,054,840.89
Interest Income	664		15,999.30
Prior Year's Adjustment	684		20,000.00
Traveling Expenses - Local	751	50,298.00	
Water Expenses	766	155.00	
Electricity Expenses	767	10,941.81	
Repairs and Maintenance - Other Structures	815	22,335.00	
Miscellaneous Expenses	884	56,200.00	
Taxes Duties and Licenses	891	3,199.86	
Depreciation - Office Equipments	921	3,816.00	
Depreciation - Furniture and Fixture	922	888.00	
Depreciation- IT Equipment	923	10,010.00	
Depreciation - Communication Equipment	929	20,920.02	
<b>GRAND TOTAL&gt;&gt;</b>		<b>22,519,089.39</b>	<b>22,519,089.39</b>

Certified Correct:

  
**SEVILLA O. BISLIG**  
 Municipal Accountant