



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

*In Rally  
for posting - 3 cons  
in public places.  
for posting in  
website.*

October 9, 2015

FOR : HON. MARIA ANGELA S. GARCIA  
Municipal Mayor

FROM : SEVILLA O. BISLIG  
Municipal Accountant


SUBJECT : FINANCIAL REPORTS AS OF SEPTEMBER 2015

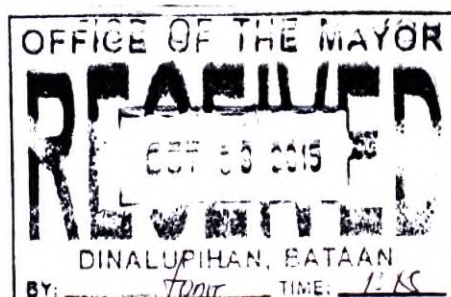
In compliance with the provisions of RA 7160 to apprise your good Office with the financial status of our LGU, the undersigned hereby submits the following report for the period ending September 30, 2015 to wit:

- |                                      |                          |
|--------------------------------------|--------------------------|
| 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



*14-SEP-15*



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 September 30, 2015

**General Fund:**

111 - Cash in Bank - Local Currency, Current Account ( LBP)	96,681,949.21
111 - Cash in Bank - Local Currency, Current Account ( LBP-SB )	43,138.53
113 - Cash in Bank - Local Currency, Time Deposit ( DBP)	10,155,362.84
113 - Cash in Bank - Local Currency, Time Deposit ( LBP)	5,069,191.69
113 - Cash in Bank - Local Currency, Time Deposit ( DBP)	5,064,932.55

**Special Education Fund:**

111 - Cash in Bank - Local Currency, Current Account ( LBP)	13,818,036.96
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**Trust Fund:**

111 - Cash in Bank - Local Currency, Current Account ( LBP)	29,018,449.09
111 - Cash in Bank - Local Currency, Current Account ( LBP-ARISP III)	541,722.24
111 - Cash in Bank - Local Currency, Current Account ( LBP-LMISTF)	5,209,508.34
111 - Cash in Bank - Local Currency, Current Account ( LBP-CONST. AND REHABILITATION OF DIKE (MDFO)	975,233.26

**Grand Total**

166,577,524.71

Issued this 7th day of October, 2015 for records purposes.

  
SEVILLA O. BISLIG  
Municipal Accountant





Republic of the Philippines  
Province of Bataan  
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION  
As of September 30, 2015

FUND : GENERAL FUND

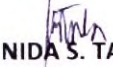
BANK : LAND BANK OF THE PHIL.

ACCOUNT NUMBER: 2632-1000-46

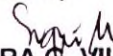
Balance per Bank		96,938,257.96
Add: Deposit in Transit		<u>1,987.92</u>
Sub - total		96,940,245.88
Less: Outstanding Checks:		
CK# 386544 dated 03/06/2015	10,000.00	
CK# 394933 dated 06/03/2015	3,000.00	
CK# 395579 dated 08/17/2015	1,038.00	
CK# 395603 dated 08/19/2015	12,844.00	
CK# 386628 dated 08/25/2015	1,406.00	
CK# 395730 dated 09/10/2015	3,240.00	
CK# 395776 dated 09/16/2015	6,598.50	
CK# 395811 dated 09/18/2015	690.00	
CK# 395835 dated 09/23/2015	1,530.00	
CK# 395852 dated 09/24/2015	13,050.00	
CK# 395853 dated 09/24/2015	13,050.00	
CK# 395855 dated 09/24/2015	13,050.00	
CK# 395857 dated 09/24/2015	13,050.00	
CK# 395862 dated 09/28/2015	161,400.17	
CK# 395867 dated 09/28/2015	<u>4,350.00</u>	<u>258,296.67</u>
Adjusted Bank Balance		<u><u>96,681,949.21</u></u>

Balance per Book 96,681,949.21

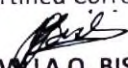
Prepared By:

  
**NIDA S. TALA**  
Fiscal Examiner II

Checked By:

  
**NORA G. VILLEN**  
Adm.Asst. IV

Certified Correct:

  
**SEVLILA O. BISLIG**  
Municipal Accountant



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OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION  
As of September 30, 2015

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

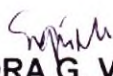
Balance per Bank 43,138.53

Balance per Book 43,138.53

Prepared By:

  
**NIDA S. TALA**  
Fiscal Examiner II

Checked By:

  
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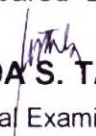
STATEMENT OF BANK RECONCILIATION  
As of September 30, 2015

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

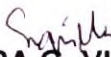
Balance per Bank 13,818,036.96

Balance per Book 13,818,036.96

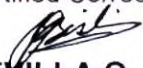
Prepared By:

  
**NIDA S. TALA**  
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STATEMENT OF BANK RECONCILIATION  
As of September 30, 2015

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

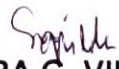
Balance per Bank		29,018,901.09
Less: Outstanding Checks:		
Ck# 289551 dated 6/05/2015	226.00	
Ck# 289553 dated 6/08/2015	226.00	452.00
Adjusted Bank Balance		<u>29,018,449.09</u>

Balance per Book		<u>29,018,449.09</u>
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Prepared By:

  
**NIDA S. TALA**  
Fiscal Examiner II

Checked By:

  
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OFFICE OF THE MUNICIPAL ACCOUNTANT


STATEMENT OF BANK RECONCILIATION  
As of September 30, 2015

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

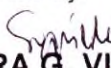
Balance per Bank 541,722.24

Balance per Book 541,722.24

Prepared By:

  
**NIDA S. TALA**  
Fiscal Examiner II

Checked By:

  
**NORA G. VILLEN**  
Adm. Asst. IV

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
OFFICE OF THE MUNICIPAL ACCOUNTANT

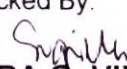
STATEMENT OF BANK RECONCILIATION  
As of September 30, 2015

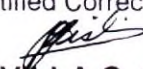
FUND : GENERAL FUND  
BANK : DBP - TIME DEPOSIT

Balance per Bank 5,064,932.55

Balance per Book 5,064,932.55

Prepared By:  
  
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OFFICE OF THE MUNICIPAL ACCOUNTANT


STATEMENT OF BANK RECONCILIATION  
As of September 30, 2015

FUND : GENERAL FUND  
BANK : LBP - TIME DEPOSIT

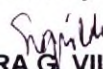
Balance per Bank 5,069,191.69

Balance per Book 5,069,191.69

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OFFICE OF THE MUNICIPAL ACCOUNTANT


STATEMENT OF BANK RECONCILIATION  
As of September 30, 2015

FUND : GENERAL FUND  
BANK : DBP - TIME DEPOSIT

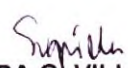
Balance per Bank 10,155,362.84

Balance per Book 10,155,362.84

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OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION  
As of September 30, 2015

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

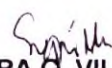
Balance per Bank 5,209,508.34

Balance per Book 5,209,508.34

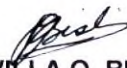
Prepared By:

  
**NIDA S. TALA**  
Fiscal Examiner II

Checked By:

  
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Municipal Accountant



Republic of the Philippines  
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Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT


STATEMENT OF BANK RECONCILIATION  
As of September 30, 2015

FUND : TRUST FUND - CONSTRUCTION & REHABILITATION OF DIKE (MDFO)  
BANK : LAND BANK OF THE PHIL.  
ACCOUNT NUMBER: 2632-102472

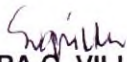
Balance per Bank 975,233.26

Balance per Book 975,233.26

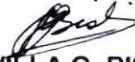
Prepared By:

  
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Adm.Asst. IV

Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant



MUNICIPALITY OF DINALUPIHAN, BATAAN

**TRIAL BALANCE**

For the Month Ended September 2015

**GENERAL FUND**

**Code: 100**

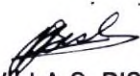
ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash In Vault	101	378,179.07	
Cash Disbursing Officer	103	136,820.00	
Petty Cash Fund	104	190,000.00	
Cash In Bank- LCCA	111	96,725,087.74	
Cash In Bank - LCTD	113	20,289,487.08	
Accounts Receivable	121	7,615,304.94	
Loans Receivable- Others	126	65,840.03	
Real Property Tax Receivable	127	7,467,935.33	
Receivables - Disallowances/Charges	146	3,780.00	
Advances to Officers and Employee	148	7,106,287.30	
Other Receivables	149	15,197.02	
Office Supplies Inventory	155	291,444.38	
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	2,068,867.67	
Furniture and Fixture	222	4,591,087.41	
IT Equipment and Software	223	8,383,346.63	
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	4,069,337.60	
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		18,160,914.17
Accumulated Depreciation-School Buildings	312		7,252,718.03
Accumulated Depreciation- Hospital and Health Centers	313		2,278,985.09
Accumulated Depreciation- Markets and Slaughterhouses	314		59,189,272.67
Accumulated Depreciation- Other Structures	315		5,788,460.08
Accumulated Depreciation- Office Equipment	321		1,426,058.56



<b>ACCOUNT TITLES</b>	<b>ACCOUNT CODE</b>	<i>Debit</i>	<i>Credit</i>
Accumulated Depreciation- Furniture and Fixtures	322		3,471,186.97
Accumulated Depreciation- IT Equipment	323		6,144,004.23
Accumulated Depreciation- Library Books	324		22,500.00
Accumulated Depreciation- Machineries	326		25,349.92
Accumulated Depreciation-Communication Equipment	329		583,507.23
Accumulated Depreciation- Construction and Heavy Equipment	330		2,708,265.00
Accumulated Depreciation- Disaster Response and Rescue Equipment	331		1,741,130.07
Accumulated Depreciation- Medical, Dental and Laboratory Equipment	333		161,309.20
Accumulated Depreciation- Technical and Scientific Equipment	336		45,498.23
Accumulated Depreciation- Other Machineries and Equipment	340		3,363,286.89
Accumulated Depreciation- Motor Vehicles	341		6,099,059.25
Accumulated Depreciation- Other Property, Plant and Equipment	350		440,454.69
Accounts Payable	401		7,658,031.79
Due to Officers and Employees	403		114,515.37
Due to BIR	412		622,085.23
Due to GSIS	413		1,227,990.25
Due to PAG-IBIG	414		462,420.54
Due to PHILHEALTH	415		71,150.00
Due to Other NGAs	416		256.11
Due to Other GOCCs	417		6,472.85
Due to LGUs	418		592,706.39
Guaranty Deposits Payable	426		249,395.67
Other Payables	439		26,091.80
Loans Payable- Domestic	444		20,068,140.40
Deferred Real Property Tax Income	451		7,467,935.33
Government Equity	501		134,461,651.64
Amusement Tax	581		130,429.15
Business Tax ( Local Tax)	582		9,927,821.44
Community Tax	583		979,223.39
Franchise Tax (Local Tax)	584		121,400.00
Real Property Tax	588		6,272,194.01
Tax on Sand, Gravel and Other Quarry Products	593		885,854.70
Fees on Weights and Measures	601		675.00
Franchising and Licensing Fees	603		536,141.00
Permit Fees	605		4,741,898.00
Registration Fees	606		803,896.00
Clearance and Certification Fees	613		1,435,356.99
Garbage Fees	616		159,260.00
Inspection Fees	617		580,253.00
Other Service Income	628		800.00
Income from Cemetery Operations	633		540,690.60
Income from Markets	636		5,273,959.11
Income from Slaughterhouses	637		823,342.80
Landing and Parking Fees	640		680,030.00
Rent Income	642		92,415.00
Interest Income	664		309,496.62
Internal Revenue Allotment	665		112,995,944.00
Share from Economic Zones	667		28,909,108.89



<b>ACCOUNT TITLES</b>	<b>ACCOUNT CODE</b>	<i>Debit</i>	<i>Credit</i>
Share from National Wealth	670		1,316,491.07
Miscellaneous Income	678		385,860.86
Prior Year's Adjustment	684		5,183,820.80
Salaries and Wages - Regular	701	28,026,692.16	
Personnel Economic Relief Allowance ( PERA)	711	3,368,000.00	
Representation Allowance (RA)	713	1,501,650.00	
Transportation Allowance (TA)	714	1,501,650.00	
Clothing/ Uniform Allowance	715	929,000.00	
Subsistence, Laundry and Quarters Allowance	716	279,802.38	
Hazard Pay	721	455,175.75	
Cash Gift	724	470,000.00	
Year End Bonus	725	1,553,637.00	
Life and Retirement Insurance Contributions	731	3,344,130.92	
PAG-IBIG Contribution	732	557,321.82	
PHILHEALTH Contributions	733	329,075.00	
ECC Contributions	734	159,845.23	
Terminal Leave Benefits	742	400,989.77	
Traveling Expenses - Local	751	609,663.00	
Training Expenses	753	1,077,972.76	
Office Supplies Expenses	755	783,854.92	
Accountable Forms Expenses	756	63,603.10	
Drugs and Medicines Expenses	759	438,660.94	
Gasoline, Oil and Lubricants Expenses	761	1,805,286.76	
Other Supplies Expenses	765	217,876.75	
Water Expenses	766	656,314.25	
Electricity Expenses	767	2,854,639.85	
Postage and Deliveries	771	6,722.00	
Telephone Expenses - Landline	772	233,247.26	
Telephone Expenses-Mobile	773	739,556.29	
Internet Expenses	774	128,910.00	
Membership dues and contributions to organization	778	93,500.00	
Awards and Indemnities	779	645,000.00	
Printing Binding Expenses	781	10,000.00	
Representation Expenses	783	575,795.10	
Survey Expenses	787	85,000.00	
Consultancy Services	793	655,500.00	
General Services	795	22,647,602.57	
Repairs and Maintenance - Office Buildings	811	82,295.00	
Repairs and Maintenance - Other Structures	815	1,273,507.72	
Repairs and Maintenance - Office Equipments	821	79,053.45	
Repairs and Maintenance-IT Equipment and Software	823	1,800.00	
Repairs and Maintenance- Other Machineries and Equipment	840	18,400.00	
Repairs and Maintenance - Motor vehicles	841	589,165.47	
Repairs and Mtce. - Irrigation, Canals and Laterals	855	40,000.00	
Subsidy to Local Government Units	874	725,000.00	
Donations	878	4,394,358.03	
Confidential Expenses	881	1,000,000.00	
Extraordinary Expenses	883	1,305,274.70	

<b>ACCOUNT TITLES</b>	<b>ACCOUNT CODE</b>	<i>Debit</i>	<i>Credit</i>
Miscellaneous Expenses	884	9,387,900.29	
Taxes Duties and Licenses	891	39,160.15	
Fidelity Bond Premium	892	165,000.00	
Insurance Expenses	893	729,147.85	
Depreciation Office Building	911	211,036.41	
Depreciation-School Building	912	33,217.35	
Depreciation- Markets and Slaughterhouse	914	1,572,730.11	
Depreciation - Other Structure	915	497,089.89	
Depreciation - Office Equipments	921	119,554.63	
Depreciation - Furniture and Fixture	922	169,969.88	
Depreciation- IT Equipment	923	480,474.91	
Depreciation- Machineries	926	8,518.59	
Depreciation - Communication Equipment	929	30,147.75	
Depreciation- Construction and Heavy Equipment	930	553,095.00	
Depreciation- Disaster Response and Rescue Equipment	931	467,885.16	
Depreciation- Hospital Equipment	933	36,380.70	
Depreciation- Other Machineries and Equipment	940	14,628.87	
Depreciation - Motor Vehicles	941	300,684.75	
Other Maintenance and Operating Expenses	969	3,503,389.96	
Interest Expenses	975	1,324,785.55	
<b>TOTAL&gt;&gt;</b>		<b>475,452,456.11</b>	<b>475,452,456.11</b>
<b>CERTIFIED CORRECT:</b>			
 <b>SEVILLA O. BISLIG</b> <b>Municipal Accountant</b>			



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

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash In Vault	101	15.00	
Cash In Bank- LCCA	111	35,744,912.93	
Loans Receivable- Others	126	94,450.00	
Advances to Officers and Employees	148	219,650.00	
Advances to Contractor	181	5,519,754.24	
Flood Controls	256	2,979,852.55	
Construction in Progress-Flood Controls	271	6,493,828.51	
Allowance for Doubtful Accounts	301		94,450.00
Due to Officers and Employees	403		5,720.84
Due to BIR	412		31.25
Due to Other NGAs	416		14,638,015.02
Due to LGUs	418		7,949,981.03
Guaranty Deposits Payable	426		300,000.00
Performance/Bidders/Bail Bonds Payable	427		174,221.18
Trust Liabilities - LDRRMF	438		14,594,925.70
Other Payables	439		205,356.73
Loans Payable- Domestic	444		12,987,657.04
Government Equity	501		51,735.19
Interest Income	664		66,098.74
Taxes Duties and Licenses	891	11,591.22	
Documentary Stamps Expenses	974	4,138.27	
<b>GRAND TOTAL&gt;&gt;</b>		<b>51,068,192.72</b>	<b>51,068,192.72</b>

**Certified Correct:**



**SEVILLA O. BISLIG**

Municipal Accountant

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

Code : 200

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash In Vault	101	111,506.10	
Cash Disbursing Officer	103	58,000.00	
Cash In Bank- LCCA	111	13,818,036.96	
Special Education Tax Receivable	128	4,644,326.49	
Advances to Officers and Employees	148	219,862.40	
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		192,465.81
Accumulated Depreciation- Furniture and Fixtures	322		282,412.36
Accumulated Depreciation- IT Equipment	323		265,729.00
Accumulated Depreciation- Library Books	324		10,238.85
Accumulated Depreciation-Communication Equipment	329		130,230.10
Accumulated Depreciation- Construction and Heavy Equipment	336		207,923.39
Accumulated Depreciation- Other Machineries and Equipment	340		722.25
Accumulated Depreciation- Motor Vehicles	341		72,000.00
Accumulated Depreciation- Other Property, Plant and Equipment	350		101,580.13
Due to BIR	412		2,659.96
Due to LGUs	418		307,591.03
Deferred Special Education Tax Income	452		4,644,326.49
Government Equity	501		7,344,956.85
Special Education Tax	591		7,840,242.55
Interest Income	664		24,819.77
Miscellaneous Income	678		0.80
Prior Year's Adjustment	684		20,000.00
Traveling Expenses - Local	751	68,495.00	
Training Expenses	753	36,434.95	
Office Supplies Expenses	755	62,138.90	
Water Expenses	766	10,325.40	
Electricity Expenses	767	123,585.81	
Repairs and Maintenance - School Building	812	245,002.00	
Repairs and Maintenance - Other Structures	815	192,335.00	
Donations	878	7,000.00	
Miscellaneous Expenses	884	327,550.00	
Taxes Duties and Licenses	891	4,963.95	
Depreciation - Office Equipments	921	5,724.00	
Depreciation - Furniture and Fixture	922	1,257.00	
Depreciation- IT Equipment	923	13,385.00	
Depreciation - Communication Equipment	929	25,825.00	
Depreciation- Other Machineries and Equipment	940	722.25	
<b>GRAND TOTAL&gt;&gt;</b>		<b>21,669,384.98</b>	<b>21,669,384.98</b>

Certified Correct:

  
**SEVILLA O. BISLIG**  
 Municipal Accountant



Municipal Government of Dinalupihan  
**STATEMENT OF FINANCIAL POSITION**  
**PUBLIC MARKET**  
As of September 30, 2015

**ASSETS**

**Current Assets:**

Cash	7,153,453.40
<i>Total Current Assets</i>	7,153,453.40

**Property, Plant and Equipment :**

Buildings -	
Markets and Slaughterhouses	28,195,050.18
<i>Total Buildings</i>	28,195,050.18

Office Equipment, Furniture and Fixtures -	
Furniture and Fixtures	7,910.00
IT Equipment and Software	6,650.00
<i>Total Office Equipment, Furniture and Fixtures</i>	14,560.00

Machineries and Equipment -	
Other Machineries and Equipment	41.50
<i>Total Machineries and Equipment</i>	41.50

Transportation Equipment -	
Motor Vehicles	93,100.00
<i>Total Transportation Equipment</i>	93,100.00

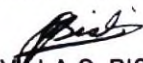
Other Property, Plant & Equipment -	
Other Property, Plant & Equipment	4,650.00
<i>Total Other Property, Plant &amp; Equipment</i>	4,650.00

<b>TOTAL ASSETS</b>	<b>35,460,855.08</b>
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**EQUITY**

Government Equity, January 1	33,928,901.92
Add: Retained Operating Surplus -	
Current Operations	1,531,953.16
<b>TOTAL GOVERNMENT EQUITY</b>	<b>35,460,855.08</b>

Certified Correct :

  
**SEVILLA O. BISLIG**  
Municipal Accountant

Municipal Government of Dinalupihan  
**STATEMENT OF COMPREHENSIVE INCOME**  
**PUBLIC MARKET**  
As of September 30, 2015

Business Income	
Income from Markets	5,273,959.11
Total Income	5,273,959.11
<b>Expenses</b>	
Salaries and Wages - Regular	1,344,740.92
Other Compensation	
Personnel Economic Relief Allowance ( PERA)	286,000.00
Hazard Pay	39,000.00
Clothing/Uniform Allowance	77,000.00
Cash Gift	40,000.00
Year End Bonus	75,528.00
Personnel Benefits Contribution	
Life and Retirement Insurance Contributions	161,690.40
PAG-IBIG Contributions	26,948.40
PHILHEALTH Contributions	16,687.50
ECC Contributions	11,975.19
<i>Total Personal Services</i>	<i>2,079,570.41</i>
Travelling Expenses	640.00
Supplies and Materials Expenses	
Office Supplies Expenses	98,860.00
Utility Expenses	
Water Expenses	1,848.10
<i>Repair &amp; Maintenance - Office Equipment</i>	<i>1,620.00</i>
Non-Cash Expenses	
Depreciation	
Buildings	
Depreciation - Markets and Slaughterhouses	1,545,944.94
Office Equipment, Furniture and Fixtures	
Depreciation - Furniture and Fixtures	1,147.50
Depreciation - IT Equipment	12,375.00
<i>Total Maintenance and Other Operating Expenses</i>	<i>1,662,435.54</i>
<b>TOTAL OPERATING EXPENSES</b>	<b>3,742,005.95</b>
	<b>1,531,953.16</b>

Certified Correct :



**SEVILLA O. BISLIG**  
Municipal Accountant



Municipal Government of Dinalupihan  
**STATEMENT OF FINANCIAL POSITION**  
**SLAUGHTERHOUSE**  
As of September 30, 2015

**ASSETS**

**Current Assets:**

Cash	1,422,365.53
<i>Total Current Assets</i>	<u>1,422,365.53</u>

**Property, Plant and Equipment :**

*Buildings -*

Markets and Slaughterhouses	427,120.74
<i>Total Buildings</i>	<u>427,120.74</u>

**Office Equipment, Furniture and Fixtures -**

Furniture and Fixtures	8,346.00
<i>Total Office Equipment, Furniture and Fixtures</i>	<u>8,346.00</u>

<b>TOTAL ASSETS</b>	<u><u>1,857,832.27</u></u>
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**EQUITY**

Government Equity, January 1	1,317,310.45
Add: Retained Operating Surplus - Current Operations	<u>540,521.82</u>
<b>TOTAL GOVERNMENT EQUITY</b>	<u><u>1,857,832.27</u></u>

Certified Correct :

  
**SEVILLA O. BISLIG**  
Municipal Accountant

Municipal Government of Dinalupihan  
**STATEMENT OF COMPREHENSIVE INCOME**  
**SLAUGHTERHOUSE**  
As of September 30, 2015

**GENERAL INCOME ACCOUNTS**

Business Income	
Income from Slaughterhouses	823,342.80

<b>TOTAL OPERATING INCOME</b>	<u>823,342.80</u>
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**EXPENSES**

Personal Services

Salaries and Wages	
Salaries and Wages - Regular	103,450.00

Other Compensation

Personnel Economic Relief Allowance ( PERA)	18,000.00
Clothing/Uniform Allowance	5,000.00
Cash Gift	2,500.00
Year End Bonus	5,681.00

Personnel Benefits Contribution

Life and Retirement Insurance Contributions	12,414.00
PAG-IBIG Contributions	2,069.00
PHILHEALTH Contributions	1,237.50
ECC Contributions	900.00

<i>Total Personal Services</i>	<u>151,251.50</u>
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Maintenance and Other Operating Expenses

Travelling Expenses	9,742.00
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Supplies and Materials Expenses

Electricity Expenses	94,052.31
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Non-Cash Expenses

Depreciation

    Buildings

Depreciation - Market & Slaughtehouse	26,785.17
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    Office Equipment, Furniture and Fixtures

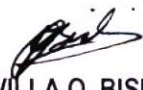
Depreciation - Furniture and Fixtures	990.00
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<i>Total Maintenance and Other Operating Expenses</i>	<u>131,569.48</u>
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<b>TOTAL OPERATING EXPENSES</b>	<u>282,820.98</u>
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<b>NET INCOME</b>	<u><b>540,521.82</b></u>
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Certified Correct :

  
**SEVILLA O. BISLIG**  
Municipal Accountant

Municipal Government of Dinalupihan  
**STATEMENT OF COMPREHENSIVE INCOME**  
**CEMETERY**

As of September 30, 2015

**GENERAL INCOME ACCOUNTS**

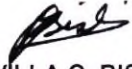
Business Income	
Income from Cemetery Operations	540,690.60
	<hr/>
<b>TOTAL OPERATING INCOME</b>	<b>540,690.60</b>

**EXPENSES**

*Note: All expenses were chage to Mayors Office since no  
appropriation was made for cemetery operations*

	-
	<hr/>
<b>NET INCOME</b>	<b>540,690.60</b>

Certified Correct :

  
**SEVILLA O. BISLIG**  
Municipal Accountant

Municipality of Dinalupihan  
STATEMENT OF CHANGES IN GOVERNMENT EQUITY  
CONSOLIDATED  
As of September 30, 2015

Government Equity, Beginning	141,858,343.68
Add: Retained Operating Surplus -	
Current Operations	78,333,901.99
Prior Year's Adjustments	5,203,820.80
<i>Subtotal</i>	<u>83,537,722.79</u>
Government Equity, September 30, 2015	<u><u>225,396,066.47</u></u>

Certified Correct :



**SEVILLA O. BISLIG**

Municipal Accountant



**Municipality of Dinalupihan**  
**STATEMENT OF CHANGES IN GOVERNMENT EQUITY**  
**GENERAL FUND**  
**As of September 30, 2015**

Government Equity, Beginning	<u>134,461,651.64</u>
Add: Retained Operating Surplus -	
Current Operations	71,543,213.88
Prior Year's Adjustments	<u>5,183,820.80</u>
Subtotal	<u>76,727,034.68</u>
Government Equity, September 30, 2015	<u><u><b>211,188,686.32</b></u></u>

Certified Correct :



**SEVILLA O. BISLIG**  
Municipal Accountant

**Municipality of Dinalupihan**  
**STATEMENT OF CHANGES IN GOVERNMENT EQUITY**  
**SPECIAL EDUCATION FUND**  
**As of September 30, 2015**

Government Equity, Beginning	7,344,956.85
Add: Retained Operating Surplus -	
Current Operations	6,740,318.86
Prior Year's Adjustments	20,000.00
<i>Subtotal</i>	<u>6,760,318.86</u>
Government Equity, September 30, 2015	<u><u>14,105,275.71</u></u>

Certified Correct :



**SEVILLA O. BISLIG**  
Municipal Accountant

**Municipality of Dinalupihan**  
**STATEMENT OF CHANGES IN GOVERNMENT EQUITY**  
**TRUST FUND**  
**As of September 30, 2015**

Government Equity, Beginning	51,735.19
Add: Retained Operating Surplus -	
Current Operations	<u>50,369.25</u>
<i>Subtotal</i>	<u>50,369.25</u>
Government Equity, September 30, 2015	<u><u>102,104.44</u></u>

Certified Correct :



**SEVILLA O. BISLIG**

Municipal Accountant



**Municipality of Dinalupihan**  
**STATEMENT OF CASH FLOWS**  
**CONSOLIDATED**  
**As of September 30, 2015**

**Cash Flows from Operating Activities :**

Cash Inflows :

Share from Internal Revenue Allotment	112,995,944.00
Share from National Wealth	1,316,491.07
Collection from Taxpayers	26,157,165.24
Receipts from Sale of Goods and Services	15,668,717.50
Interest Income	400,415.13
Miscellaneous Income	385,861.66
Other Receipts	29,000,297.78
<b>Total Cash Inflows</b>	<b><u>214,834,001.27</u></b>

Cash Outflows :

Payments to :

Suppliers / Creditors	53,636,360.64
Employees	42,876,970.03
Financial Expenses	1,324,785.55
Subsidies and Donation	5,119,358.03
Other Disbursement	34,353,832.82

**Total Cash Outflows** **137,311,307.07**

**Net Cash Flows from Operating Activities** **77,522,694.20**

**Cash Flows from Investing Activities :**

**Cash Inflows:**

Gain From Transfer of Assets	2,394,979.60
<b>Total Cash Inflows</b>	<b><u>2,394,979.60</u></b>

Cash Outflows:

Purchase of Property, Plant and Equipment and Construction of Public Infrastructure	17,000,923.77
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**Total Cash Outflows** **17,000,923.77**

**Net Cash Flows from investing Activities** **(14,605,944.17)**

**Cash Flows from Financing Activities :**

**Cash Inflows:**

Acquisition of Loans	12,987,657.04
<b>Total Cash Inflows</b>	<b><u>12,987,657.04</u></b>

Cash Outflows:

Payment of Loan Amortization	4,343,939.38
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**Total Cash Outflows** **4,343,939.38**


**Net Cash Flows from Financing Activities** **8,643,717.66**

**Net Increase in Cash** **71,560,467.69**

**Add: Cash, January 01, 2015** **95,891,577.19**

**Cash, September 30, 2015** **167,452,044.88**

Certified Correct :

  
**SEVILLA O. BISLIG**  
Municipal Accountant

**Municipality of Dinalupihan**  
**STATEMENT OF CASH FLOWS**  
**GENERAL FUND**  
As of September 30, 2015

**Cash Flows from Operating Activities :**

Cash Inflows :	
Share from Internal Revenue Allotment	112,995,944.00
Share from Economic Zones	28,909,108.89
Share from National Wealth	1,316,491.07
Collection from Taxpayers	18,316,922.69
Receipts from Sale of Goods and Services	15,668,717.50
Interest Income	309,496.62
Miscellaneous Income	385,860.86
Other Receipts	7,501,548.39
<b>Total Cash Inflows</b>	<b><u>185,404,090.02</u></b>

Cash Outflows :	
Payments to :	
Suppliers / Creditors	52,542,800.14
Employees	42,876,970.03
Financial Expenses	1,324,785.55
Subsidies and Donation	5,119,358.03
Other Disbursement	27,151,244.02
<b>Total Cash Outflows</b>	<b><u>129,015,157.77</u></b>
<b>Net Cash Flows from Operating Activities</b>	<b><u>56,388,932.25</u></b>

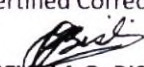
**Cash Flows from Investing Activities :**

<b>Cash Inflows:</b>	
Gain From Transfer of Assets	2,394,979.60
<b>Total Cash Inflows</b>	<b><u>2,394,979.60</u></b>
Cash Outflows:	
Purchase of Property, Plant and Equipment and Construction of Public Infrastructure	7,511,192.71
<b>Total Cash Outflows</b>	<b><u>7,511,192.71</u></b>
<b>Net Cash Flows from Investing Activities</b>	<b><u>(5,116,213.11)</u></b>

**Cash Flows from Financing Activities :**

Cash Outflows :	
Payment of Loan Amortization	4,343,939.38
<b>Total Cash Outflows</b>	<b><u>4,343,939.38</u></b>
<b>Net Cash Flows from Financing Activities</b>	<b><u>(4,343,939.38)</u></b>

<b>Net Increase in Cash</b>	<b>46,928,779.76</b>
<b>Add: Cash, January 01, 2015</b>	<b><u>70,790,794.13</u></b>
<b>Cash, September 30, 2015</b>	<b><u><u>117,719,573.89</u></u></b>

Certified Correct :  
  
**SEVILLA O. BISLIG**  
Municipal Accountant

**Municipality of Dinalupihan**  
**STATEMENT OF CASH FLOWS**  
**SPECIAL EDUCATION FUND**  
As of September 30, 2015

**Cash Flows from Operating Activities :**

**Cash Inflows :**

Collection from Taxpayers	7,840,242.55
Miscellaneous Income	0.80
Interest Income	24,819.77
Other Receipts	22,659.96
<b>Total Cash Inflows</b>	<b>7,887,723.08</b>

**Cash Outflows :**

Payments to -	
Suppliers / Creditors	1,077,831.01
Other Disbursements	1,014,128.11
<b>Total Cash Outflows</b>	<b>2,091,959.12</b>

**Net Cash Flows from Operating Activities**

**5,795,763.96**

**Cash Flows from Investing Activities :**

**Cash Outflows :**

Purchase of Property, Plant and Equipment and Public Infrastructures	16,050.00
<b>Total Cash Outflows</b>	<b>16,050.00</b>

**Net Cash Flows from Investing Activities**

16,050.00

**Net Increase in Cash**

5,779,713.96


*Add : Cash, January 01, 2015*

8,207,829.10

**Cash, September 30, 2015**

**13,987,543.06**

Certified Correct :

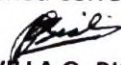
  
**SEVILLA O. BISLIG**  
Municipal Accountant



**Municipality of Dinalupihan**  
**STATEMENT OF CASH FLOWS**  
**TRUST FUND**  
As of September 30, 2015

<b>Cash Flows from Operating Activities :</b>	
<i><b>Cash Inflows :</b></i>	
Interest Income	66,098.74
Other Receipts	21,476,089.43
<b>Total Cash Inflows</b>	<b>21,542,188.17</b>
<i><b>Cash Outflows :</b></i>	
Payment from Supplier	15,729.49
Other Disbursements	6,188,460.69
<b>Total Cash Outflows</b>	<b>6,204,190.18</b>
<b>Net Cash Flows from Operating Activities</b>	<b>15,337,997.99</b>
<b>Cash Flows from Investing Activities :</b>	
<i><b>Cash Outflows :</b></i>	
Purchase of Property, Plant and Equipment and Public Infrastructures	9,473,681.06
<b>Total Cash Outflows</b>	<b>9,473,681.06</b>
<b>Net Cash Flows from Investing Activities</b>	<b>(9,473,681.06)</b>
<b>Cash Flows from Financing Activities :</b>	
<i><b>Cash Inflows :</b></i>	
Acquisition of Loans	<b>12,987,657.04</b>
Total Cash Inflows	<b>12,987,657.04</b>
Net Cash Flows from Financing activities	<b>12,987,657.04</b>
<b>Net Increase in Cash</b>	<b>18,851,973.97</b>
<i>Add : Cash, January 01, 2015</i>	<b>16,892,953.96</b>
<b>Cash, September 30, 2015</b>	<b>35,744,927.93</b>

Certified Correct :

  
**SEVILLA O. BISLIG**  
Municipal Accountant

**Municipality of Dinalupihan**  
**STATEMENT OF INCOME AND EXPENSES**  
**CONSOLIDATED**  
**As of September 30, 2015**

**TAX REVENUE**

Local Taxes	
Business Tax	9,927,821.44
Community Tax	979,223.39
Franchise Tax	121,400.00
Tax on Sand, Gravel and Other quarry Products	885,854.70
Special Education Tax	7,840,242.55
Real Property Tax	6,272,194.01
<i>Total Local Taxes</i>	26,157,165.24

**GENERAL INCOME ACCOUNTS**

Internal Revenue Allotment	112,995,944.00
Share from PAGCOR/PCSO	1,316,491.07
Share from Economic Zones	28,909,108.89
Permits and Licenses	
Fees on Weights and Measures	675.00
Registration Fees	803,896.00
Franchising and Licensing Fees	536,141.00
Permit Fees	4,741,898.00
<i>Total Permits and Licenses</i>	6,082,610.00
Service Income	
Clearance and Certification Fees	1,435,356.99
Garbage Fees	159,260.00
Inspection Fees	580,253.00
<i>Total Service Income</i>	2,175,669.99
Business Income	
Income from Cemetery Operations	540,690.60
Income from Markets	5,273,959.11
Income from Slaughterhouses	823,342.80
Landing and Parking Fees	680,030.00
Rent Income	92,415.00
Interest Income	400,415.13
Miscellaneous Income	385,861.66
<i>Total Business Income</i>	8,196,714.30
<b>TOTAL OPERATING INCOME</b>	<b>185,833,703.49</b>

**EXPENSES**


Personal Services	
Salaries and Wages	
Salaries and Wages - Regular	28,026,692.16
Other Compensation	
Personnel Economic Relief Allowance ( PERA)	3,368,000.00
Representation Allowance (RA)	1,501,650.00
Transportation Allowance (TA)	1,501,650.00
Subsistence, Laundry and Quarter Allowance	279,802.38
Hazard Pay	455,175.75
Personnel Benefits Contribution	
Life and Retirement Insurance Contributions	3,344,130.92

PAG-IBIG Contributions	557,321.82
PHILHEALTH Contributions	329,075.00
ECC Contributions	159,845.23
Other Personnel Benefits	
Terminal Leave Benefits	400,989.77
<i>Total Personal Services</i>	<u>42,876,970.03</u>
Maintenance and Other Operating Expenses	
Traveling Expenses	-
Traveling Expenses - Local	678,158.00
Training and Scholarship Expenses	
Training Expenses	1,114,407.71
Supplies and Materials Expenses	
Office Supplies Expenses	783,854.92
Accountable Forms Expenses	63,603.10
Drugs and Medicines Expenses	438,660.94
Gasoline, Oil and Lubricants Expenses	1,805,286.76
Other Supplies Expenses	280,015.65
Utility Expenses	
Water Expenses	666,639.65
Electricity Expenses	2,978,225.66
Communication Expenses	
Telephone Expenses - Landline	233,247.26
Telephone Expenses - Mobile	739,556.29
Postage and Deliveries	6,722.00
Internet Expenses	128,910.00
Membership Dues and Contributions to Organizations	93,500.00
Awards and Indemnities	645,000.00
Printing and Binding Expenses	10,000.00
Representation Expenses	575,795.10
Survey Expenses	85,000.00
Other Professional Services	
General Services	22,647,602.57
Consultancy Services	655,500.00
Repairs and Maintenance	
Buildings	
Repairs and Maintenance - Office Buildings	82,295.00
Repairs and Maintenance - School Buildings	245,002.00
Repairs and Maintenance - Markets and Slaughterhouses	-
Repairs and Maintenance - Other Structures	1,465,842.72
Office Equipment, Furnitures and Fixtures	
Repairs and Maintenance - Office Equipment	79,053.45
Repairs and Maintenance - IT Equipment and Software	1,800.00
Repairs and Maintenance - Communication Equipment	-
Repairs and Maintenance - Other Machineries and Equipment	18,400.00
Transportation Equipment	
Repairs and Maintenance - Motor Vehicles	589,165.47
Public Infrastructures	
Repairs and Maintenance - Irrigation , Canals & Laterals	40,000.00
Repairs and Maintenance - Parks, Plazas & Monuments	
Confidential, Intelligence, Extraordinary and Miscellaneous Expenses	



Extraordinary Expenses	1,305,274.70
Miscellaneous Expenses	9,715,450.29
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	55,715.32
Fidelity Bond Premiums	165,000.00
Insurance Expenses	729,147.85
Non-Cash Expenses	
Depreciation	
Buildings	
Depreciation - Office Buildings	211,036.41
Depreciation - School Buildings	33,217.35
Depreciation - Markets and Slaughterhouses	1,572,730.11
Depreciation - Other Structures	497,089.89
Office Equipment, Furniture and Fixtures	
Depreciation - Office Equipment	125,278.63
Depreciation - Furniture and Fixtures	171,226.88
Depreciation - IT Equipment	493,859.91
Machineries and Equipment	
Depreciation - Machineries	8,518.59
Depreciation - Communication Equipment	55,972.75
Depreciation - Construction and Heavy Equipment	553,095.00
Depreciation - Disaster Response and Rescue Equipment	467,885.16
Depreciation - Medical, Dental & Laboratory Equipment	36,380.70
Depreciation - Other Machineries and Equipment	15,351.12
Transportation Equipment	
Depreciation - Motor Vehicles	300,684.75
Other Maintenance and Operating Expenses	
Other Maintenance and Operating Expenses	3,503,389.96
<i>Total Maintenance and Other Operating Expenses</i>	<u>58,167,549.62</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>101,044,519.65</u>
<b>INCOME FROM OPERATIONS</b>	<u>84,789,183.84</u>
Financial Expenses	
Documentary Stamps Expenses	4,138.27
Interest expenses	1,324,785.55
Total Financial Expenses	<u>1,328,923.82</u>
<b>Income before Subsidies, Donations and Extraordinary Items</b>	<u>83,460,260.02</u>
Less:	
Subsidy to Local Government Units	725,000.00
Donations	4,401,358.03
Total	<u>5,126,358.03</u>
<b>Net Income</b>	<u><u>78,333,901.99</u></u>

Certified Correct :

  
**SEVILLA O. BISLIG**  
Municipal Accountant

**Municipality of Dinalupihan**  
**STATEMENT OF INCOME AND EXPENSES**  
**GENERAL FUND**  
**As of September 30, 2015**

**TAX REVENUE**

Local Taxes

Amusement Tax	130,429.15
Business Tax	9,927,821.44
Community Tax	979,223.39
Franchise Tax	121,400.00
Tax on Sand, Gravel and Other quarry Products	885,854.70
Real Property Tax	6,272,194.01
<i>Total Local Taxes</i>	<u>18,316,922.69</u>

**GENERAL INCOME ACCOUNTS**

Internal Revenue Allotment	112,995,944.00
Share from PAGCOR/PCSO	1,316,491.07
Share from Economic Zones	28,909,108.89
Permits and Licenses	
Fees on Weights and Measures	675.00
Registration Fees	803,896.00
Franchising and Licensing Fees	536,141.00
Permit Fees	4,741,898.00
<i>Total Permits and Licenses</i>	<u>6,082,610.00</u>
Service Income	
Clearance and Certification Fees	1,435,356.99
Garbage Fees	159,260.00
Inspection Fees	580,253.00
Other Service Income	800.00
<i>Total Service Income</i>	<u>2,175,669.99</u>
Business Income	
Income from Cemetery Operations	540,690.60
Income from Markets	5,273,959.11
Income from Slaughterhouses	823,342.80
Landing and Parking Fees	680,030.00
Rent Income	92,415.00
Interest Income	309,496.62
Miscellaneous Income	385,860.86
<i>Total Business Income</i>	<u>8,105,794.99</u>
<b>TOTAL OPERATING INCOME</b>	<u><u>177,902,541.63</u></u>

**EXPENSES**

Personal Services

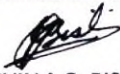
Salaries and Wages	28,026,692.16
Other Compensation	
Personnel Economic Relief Allowance ( PERA)	3,368,000.00
Representation Allowance (RA)	1,501,650.00
Transportation Allowance (TA)	1,501,650.00
Clothing/Uniform Allowance	929,000.00
Subsistence, Laundry and Quarter Allowance	279,802.38
Hazard Pay	455,175.75
Overtime and Night Pay	
Cash Gift	470,000.00

Year End Bonus	1,553,637.00
Personnel Benefits Contribution	
Life and Retirement Insurance Contributions	3,344,130.92
PAG-IBIG Contributions	557,321.82
PHILHEALTH Contributions	329,075.00
ECC Contributions	159,845.23
Other Personnel Benefits	
Terminal Leave Benefits	400,989.77
<i>Total Personal Services</i>	<u>42,876,970.03</u>
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses - Local	609,663.00
Training and Scholarship Expenses	
Training Expenses	1,077,972.76
Supplies and Materials Expenses	
Office Supplies Expenses	783,854.92
Accountable Forms Expenses	63,603.10
Drugs and Medicines Expenses	438,660.94
Gasoline, Oil and Lubricants Expenses	1,805,286.76
Other Supplies Expenses	217,876.75
Utility Expenses	
Water Expenses	656,314.25
Electricity Expenses	2,854,639.85
Communication Expenses	
Telephone Expenses - Landline	233,247.26
Telephone Expenses - Mobile	739,556.29
Postage and Deliveries	6,722.00
Internet Expenses	128,910.00
Membership Dues and Contributions to Organizations	93,500.00
Awards and Indemnities	645,000.00
Printing and Binding Expenses	10,000.00
Representation Expenses	575,795.10
Subscription Expenses	
Survey Expenses	85,000.00
Other Professional Services	
Consultancy Services	655,500.00
General Services	22,647,602.57
Repairs and Maintenance	
Buildings	
Repairs and Maintenance - Office Buildings	82,295.00
Repairs and Maintenance - Other Structures	1,273,507.72
Office Equipment, Furnitures and Fixtures	
Repairs and Maintenance - Office Equipment	79,053.45
Repairs and Maintenance - IT Equipment and Software	1,800.00
Repairs and Maintenance - Communication Equipment	
Repairs and Maintenance - Other Machineries and Equipment	18,400.00
Transportation Equipment	
Repairs and Maintenance - Motor Vehicles	589,165.47
Public Infrastructures	
Repairs and Maintenance - Irrigation , Canals & Laterals	40,000.00
Repairs and Maintenance - Parks, Plazas & Monuments	
Confidential, Intelligence, Extraordinary and Miscellaneous Expenses	
Intelligence Expenses	1,000,000.00



Extraordinary Expenses	1,305,274.70
Miscellaneous Expenses	9,387,900.29
Taxes, Insurance Premiums and Other Fees	39,160.15
Fidelity Bond Premiums	165,000.00
Insurance Expenses	729,147.85
Non-Cash Expenses	
Depreciation	
Buildings	
Depreciation - Office Buildings	211,036.41
Depreciation - School Buildings	33,217.35
Depreciation - Markets and Slaughterhouses	1,572,730.11
Depreciation - Other Structures	497,089.89
Office Equipment, Furniture and Fixtures	
Depreciation - Office Equipment	119,554.63
Depreciation - Furniture and Fixtures	169,969.88
Depreciation - IT Equipment	480,474.91
Machineries and Equipment	
Depreciation - Machineries	8,518.59
Depreciation - Communication Equipment	30,147.75
Depreciation - Construction and Heavy Equipment	553,095.00
Depreciation - Disaster Response and Rescue Equipment	467,885.16
Depreciation - Medical, Dental & Laboratory Equipment	36,380.70
Depreciation - Other Machineries and Equipment	14,628.87
Transportation Equipment	
Depreciation - Motor Vehicles	300,684.75
Other Maintenance and Operating Expenses	
Other Maintenance and Operating Expenses	3,503,389.96
<i>Total Maintenance and Other Operating Expenses</i>	57,038,214.14
TOTAL OPERATING EXPENSES	99,915,184.17
<b>INCOME FROM OPERATIONS</b>	77,987,357.46
Financial Expenses	
Interest expenses	1,324,785.55
Total Financial Expenses	1,324,785.55
<b>Income before Subsidies, Donations and Extraordinary Items</b>	76,662,571.91
Less:	
Subsidy to Local Government Units	725,000.00
Donations	4,394,358.03
<i>Total</i>	5,119,358.03
<b>Net Income</b>	71,543,213.88

Certified Correct :

  
**SEVILLA O. BISLIG**  
Municipal Accountant

**Municipality of Dinalupihan**  
**STATEMENT OF INCOME AND EXPENSES**  
**TRUST FUND**  
**As of SEPTEMBER 30, 2015**

**GENERAL INCOME ACCOUNTS**

Other Income

Interest Income 66,098.74

*Total Other Income* 66,098.74

TOTAL OPERATING INCOME 66,098.74

**EXPENSES**

Taxes, Insurance Premiums and Other Fees

Taxes, Duties and Licenses 11,591.22

TOTAL OPERATING EXPENSES 11,591.22

**FINANCIAL EXPENSES**

Bank charges

Documentary Stamps Expenses 4,138.27

Total Financial Expenses 4,138.27

**Net Income** 50,369.25

Certified Correct :

  
**SEVILLA O. BISLIG**  
Municipal Accountant

**Municipality of Dinalupihan**  
**STATEMENT OF INCOME AND EXPENSES**  
**SPECIAL EDUCATION FUND**  
**As of September 30, 2015**

**TAX REVENUE**

Local Taxes

Special Education Tax	7,840,242.55
<i>Total Local Taxes</i>	<u>7,840,242.55</u>

**GENERAL INCOME ACCOUNTS**

Other Income

Interest Income	24,819.77
Miscellaneous Income	0.80
<i>Total Other Income</i>	<u>24,820.57</u>

**TOTAL OPERATING INCOME**

7,865,063.12

**EXPENSES**

Maintenance and Other Operating Expenses

Travelling Expenses

Travelling Expenses -Local	68,495.00
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Training and Scholarship Expenses

Training Expenses	36,434.95
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Supplies and Materials Expenses

Office Supplies Expenses	62,138.90
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Utility Expenses

Water Expenses	10,325.40
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Electricity Expenses	123,585.81
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Repairs and Maintenance

Buildings

Repairs and Maintenance - School Buildings	245,002.00
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Repairs and Maintenance - Other Structures	192,335.00
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Confidential, Intelligence, Extraordinary and Miscellaneous Expenses

Miscellaneous Expenses	327,550.00
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Taxes, Insurance Premiums and Other Fees

Taxes, Duties and Licenses	4,963.95
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Non-Cash Expenses

Depreciation

Office Equipment, Furniture and Fixtures

Depreciation - Office Equipment	5,724.00
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Depreciation - Furniture and Fixtures	1,257.00
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Depreciation - IT Equipment	13,385.00
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Machineries and Equipment

Depreciation - Communication Equipment	25,825.00
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Depreciation - Other Machineries and Equipment	722.25
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*Total Maintenance and Other Operating Expenses*

1,117,744.26

**Income before Subsidies, Donations and Extraordinary Items**

1,117,744.26

**Less: Donations**

7,000.00

**NET INCOME**

6,740,318.86

Certified Correct :



**SEVILLA O. BISLIG**

Municipal Accountant



**Municipality of Dinalupihan**  
**STATEMENT OF FINANCIAL POSITION**  
**CONSOLIDATED**  
**As of September 30, 2015**

**ASSETS**

**Current Assets :**

Cash -	
Cash on Hand	
Cash in Vault	489,700.17
Cash - Disbursing Officers	194,820.00
Petty Cash Fund	190,000.00
Cash in Bank - Local Currency	
Cash in Bank - Local Currency, Current Account	146,288,037.63
Cash in Bank - Local Currency, Time Deposit	20,289,487.08
<i>Total Cash</i>	<u>167,452,044.88</u>
Receivables -	
Receivable Accounts	
Accounts Receivables	7,615,304.94
Loans Receivable - Others	160,290.03
Less: Allowance for Doubtful Accounts	(160,290.03)
Real Property Tax Receivable	7,467,935.33
Special Education Tax Receivable	4,644,326.49
Other Receivables	
Advances to Officers and Employees	7,545,799.70
Receivables - Disallowances/Charges	3,780.00
Other Receivables	15,197.02
<i>Total Receivables</i>	<u>27,292,343.48</u>
Inventories -	
Supplies	
Office Supplies Inventory	291,444.38
Other Supplies Inventory	2,750.00
<i>Total Inventories</i>	<u>294,194.38</u>
Prepayments -	
Advances to Contractors	5,519,754.24
<i>Total Inventories</i>	<u>5,519,754.24</u>
<b>Total Current Assets</b>	<b><u>200,558,336.98</u></b>

**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	3,313,820.79
School Buildings	864,309.63
Hospitals and Health Centers	253,220.57
Markets and Slaughterhouses	34,145,239.39
Other Structures	5,912,685.56
<i>Total Buildings</i>	<u>44,489,275.94</u>

Office Equipment, Furniture and Fixtures -	
Office Equipment	687,919.20
Furniture and Fixtures	1,151,279.59
IT Equipment and Software	2,275,673.40
Library Books	3,637.65
<i>Total Office Equipment, Furniture and Fixtures</i>	<u>4,118,509.84</u>
Machineries and Equipment -	
Machineries	100,850.08
Communication Equipment	178,886.77
Construction and Heavy Equipment	1,388,735.00
Disaster Response and Rescue Equipment	2,360,599.93
Medical, Dental and Laboratory Equipment	76,646.80
Technical and Scientific Equipment	28,157.96
Other Machineries and Equipment	721,378.46
<i>Total Machineries and Equipment</i>	<u>4,855,255.00</u>
Transportation Equipment -	
Motor Vehicles	1,705,120.75
<i>Total Transportation Equipment</i>	<u>1,705,120.75</u>
Other Property, Plant & Equipment -	
Other Property, Plant & Equipment	60,226.09
<i>Total Other Property, Plant &amp; Equipment</i>	<u>60,226.09</u>
Construction in Progress -	
Construction in Progress - Agency Assets	12,466,123.79
Artesian Wells, Reservoirs, Pumping Stations & Conduits	-
Flood Controls	2,979,852.55
<i>Total Construction in Progress</i>	<u>15,445,976.34</u>
<b>Total Property, Plant &amp; Equipment</b>	<b><u>119,142,107.49</u></b>
<b>Other Assets</b>	
Items in Transit	16,000.00
Other Assets	57,300.00
Total Other Assets	<u>73,300.00</u>
<b>TOTAL ASSETS</b>	<b><u>319,773,744.47</u></b>

#### LIABILITIES

<b>Current Liabilities:</b>	
Payable Accounts -	
Accounts Payable	7,658,031.79
Due to Officers and Employees	120,236.21
Inter-Agency Payables -	
Due to BIR	624,776.44
Due to GSIS	1,227,990.25
Due to PAG-IBIG	462,420.54
Due to PHILHEALTH	71,150.00
Due to NGAs	14,638,271.13
Due to Other GOCCs	6,472.85
Due to LGUs	8,850,278.45
Intra-Agency Payables -	
Trust Liabilities - DRRM	14,594,925.70
Other Liability Accounts -	
<i>Guaranty Deposits Payables</i>	549,395.67

Performance/Bidders/Bail Bonds Payable	174,221.18
Other Payables	231,448.53
<b>Total Current Liabilities</b>	<b><u>49,209,618.74</u></b>

**Long-Term Liabilities:**

Mortgage/Bonds/Loans Payable - Loans Payable - Domestic	33,055,797.44
<b>Total Long-Term Liabilities</b>	<b><u>33,055,797.44</u></b>
<b>TOTAL LIABILITIES</b>	<b><u>82,265,416.18</u></b>

Deferred Credits - Deferred Real Property Tax Income Deferred Special Education Tax Income	7,467,935.33 4,644,326.49
<b>Total Deferred Credits</b>	<b><u>12,112,261.82</u></b>

**EQUITY**

Government Equity, January 1	141,858,343.68
Add: Retained Operating Surplus - Current Operations Prior Year's Adjustments	78,333,901.99 5,203,820.80
<i>Subtotal</i>	<u>83,537,722.79</u>
<b>Government Equity, Sept 30, 2015</b>	<b><u>225,396,066.47</u></b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b><u>319,773,744.47</u></b>

Certified Correct :



**SEVILLA O. BISLIG**  
Municipal Accountant



**Municipality of Dinalupihan**  
**STATEMENT OF FINANCIAL POSITION**  
**GENERAL FUND**  
**As of September 30, 2015**

**ASSETS**

**Current Assets :**

Cash -		
Cash on Hand		
Cash in Vault		378,179.07
Cash - Disbursing Officers		136,820.00
Petty Cash Fund		190,000.00
Cash in Bank - Local Currency		
Cash in Bank - Local Currency, Current Account		96,725,087.74
Cash in Bank - Local Currency, Time Deposit		20,289,487.08
<i>Total Cash</i>		<u>117,719,573.89</u>
Receivables -		
Receivable Accounts		
Accounts Receivables		7,615,304.94
Loans Receivable - Others		65,840.03
Less: Allowance for Doubtful Accounts		(65,840.03)
Real Property Tax Receivable		7,467,935.33
Other Receivables		
Advances to Officers and Employees		7,106,287.30
Receivables - Disallowances/Charges		3,780.00
Other Receivables		15,197.02
<i>Total Receivables</i>		<u>22,208,504.59</u>
Inventories -		
Supplies		
Office Supplies Inventory		291,444.38
Other Supplies Inventory		2,750.00
<i>Total Inventories</i>		<u>294,194.38</u>
<b>Total Current Assets</b>		<b><u>140,222,272.86</u></b>

**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		3,313,820.79
School Buildings		839,700.11
Hospitals and Health Centers		253,220.57
Markets and Slaughterhouses		34,145,239.39
Other Structures		5,912,685.56
<i>Total Buildings</i>		<u>44,464,666.42</u>
Office Equipment, Furniture and Fixtures -		
Office Equipment		642,809.11
Furniture and Fixtures		1,119,900.44

IT Equipment and Software	2,239,342.40
Library Books	2,500.00
<i>Total Office Equipment, Furniture and Fixtures</i>	<u>4,004,551.95</u>
Machineries and Equipment -	
Machineries	100,850.08
Communication Equipment	167,049.97
Construction and Heavy Equipment	1,388,735.00
Disaster Response and Rescue Equipment	2,360,599.93
Medical, Dental and Laboratory Equipment	76,646.80
Technical and Scientific Equipment	5,055.36
Other Machineries and Equipment	706,050.71
<i>Total Machineries and Equipment</i>	<u>4,804,987.85</u>
Transportation Equipment -	
Motor Vehicles	1,697,120.75
<i>Total Transportation Equipment</i>	<u>1,697,120.75</u>
Other Property, Plant & Equipment -	
Other Property, Plant & Equipment	48,939.41
<i>Total Other Property, Plant &amp; Equipment</i>	<u>48,939.41</u>
Construction in Progress -	
Construction in Progress - Agency Assets	5,972,295.28
<i>Total Construction in Progress</i>	<u>5,972,295.28</u>
<b>Total Property, Plant &amp; Equipment</b>	<b><u>109,460,305.19</u></b>
<b>Other Assets</b>	
Items in Transit	16,000.00
Other Assets	57,300.00
Total Other Assets	<u>73,300.00</u>
<b>TOTAL ASSETS</b>	<b><u>249,755,878.05</u></b>

**LIABILITIES**

**Current Liabilities:**

Payable Accounts -	
Accounts Payable	7,658,031.79
Due to Officers and Employees	114,515.37
Inter-Agency Payables -	
Due to BIR	622,085.23
Due to GSIS	1,227,990.25
Due to PAG-IBIG	462,420.54
Due to PHILHEALTH	71,150.00
Due to NGAs	256.11
Due to Other GOCCs	6,472.85
Due to LGUs	592,706.39
Other Liability Accounts -	
Guaranty Deposits Payable	249,395.67
Other Payables	26,091.80
<b>Total Current Liabilities</b>	<b><u>11,031,116.00</u></b>

**Long-Term Liabilities:**

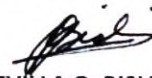
Mortgage/Bonds/Loans Payable -	
Loans Payable - Domestic	20,068,140.40
<b>Total Long-Term Liabilities</b>	<b><u>20,068,140.40</u></b>
<b>TOTAL LIABILITIES</b>	<b><u>31,099,256.40</u></b>

Deferred Credits -	
Deferred Real Property Tax Income	7,467,935.33
<b>Total Deferred Credits</b>	<b><u>7,467,935.33</u></b>

**EQUITY**

Government Equity, January 1	134,461,651.64
Add: Retained Operating Surplus -	
Current Operations	71,543,213.88
Prior Year's Adjustments	5,183,820.80
Subtotal	<u>76,727,034.68</u>
<b>Government Equity, September 30, 2015</b>	<b><u>211,188,686.32</u></b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b><u><u>249,755,878.05</u></u></b>

Certified Correct :



**SEVILLA O. BISLIG**

Municipal Accountant



**Municipality of Dinalupihan**  
**Statement of Financial Position**  
**SPECIAL EDUCATION FUND**  
**As of SEPTEMBER 30, 2015**

**ASSETS**

**Current Assets :**

*Cash -*

Cash on Hand	
Cash in Vault	111,506.10
Cash - Disbursing Officers	58,000.00
Cash in Bank - Local Currency	
Cash in Bank - Local Currency, Current Account	13,818,036.96

<i>Total Cash</i>	13,987,543.06
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*Receivables -*

Receivable Accounts	
Special Education Tax Receivable	4,644,326.49
Other Receivables	
Advances to Officers and Employees	219,862.40

<i>Total Receivables</i>	4,864,188.89
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**Total Current Assets**

**18,851,731.95**

**Property, Plant and Equipment :**

*Buildings -*

School Buildings	24,609.52
<i>Total Buildings</i>	24,609.52

*Office Equipment, Furniture and Fixtures -*

Office Equipment	45,110.09
Furniture and Fixtures	31,379.15
IT Equipment and Software	36,331.00
Library Books	1,137.65

<i>Total Office Equipment, Furniture and Fixtures</i>	113,957.89
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*Machineries and Equipment -*

Communication Equipment	11,836.80
Technical and Scientific Equipment	23,102.60
Other Machineries and Equipment	15,327.75
<i>Total Machineries and Equipment</i>	50,267.15

*Transportation Equipment -*

Motor Vehicles	8,000.00
<i>Total Transportation Equipment</i>	8,000.00

*Other Property, Plant & Equipment -*

Other Property, Plant & Equipment	11,286.68
<i>Total Other Property, Plant &amp; Equipment</i>	11,286.68

**Total Property, Plant & Equipment**

**208,121.24**

**TOTAL ASSETS**

**19,059,853.19**

**LIABILITIES**

**Current Liabilities:**

*Payable Accounts -*

Inter-Agency Payables -

Due to BIR

2,659.96

Due to LGUs

307,591.03

**Total Current Liabilities**

310,250.99

**TOTAL LIABILITIES**

**310,250.99**

**Deferred Credits:**

*Deferred Credits -*

Deferred Special Education Tax Income

4,644,326.49

**Total Deferred Credits**

**4,644,326.49**

**EQUITY**

*Government Equity, January 1*

7,344,956.85

Add: Retained Operating Surplus -

Current Operations

6,740,318.86

Prior Year's Adjustments

20,000.00

*Subtotal*

6,760,318.86


**Government Equity, September 30, 2015**

14,105,275.71

**TOTAL LIABILITIES AND EQUITY**

**19,059,853.19**

Certified Correct :

  
**SEVILLA O. BISLIG**  
Municipal Accountant

**Municipality of Dinalupihan**  
**Statement of Financial Position**  
**TRUST FUND**  
**As of September 30, 2015**

**ASSETS**

**Current Assets :**

Cash -

Cash on Hand	
Cash in Vault	15.00
Cash in Bank - Local Currency	
Cash in Bank - Local Currency, Current Account	35,744,912.93
<i>Total Cash</i>	35,744,927.93

Receivables -

Receivable Accounts	
Loans Receivable - Others	94,450.00
Allowance for Doubtful Accounts	(94,450.00)
Other Receivables	
Advances to Officers and Employees	219,650.00
Advances to Contractors	5,519,754.24
<i>Total Receivables</i>	5,739,404.24

**Total Current Assets**

41,484,332.17

**TOTAL ASSETS**

41,484,332.17

**Property, Plant and Equipment**

**Construction and Heavy Equipment**

Flood Controls	2,979,852.55
Construction in Progress - Floods	6,493,828.51
Total Construction in Progress	9,473,681.06

**Total Property, Plant and Equipment**

9,473,681.06

**TOTAL ASSETS**

50,958,013.23

**LIABILITIES**

**Current Liabilities:**

Payable Accounts -

Due to Officers and Employees	5,720.84
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Inter-Agency Payables -

Due to BIR	31.25
Due to Other NGAs	14,638,015.02
Due to LGUs	7,949,981.03

Other Liability Accounts -

<i>Other Payables</i>	205,356.73
<i>Guaranty Deposits Payables</i>	300,000.00
Performance/Bidders/Bail Bonds Payable	174,221.18
Trust Liabilities - DRRM	14,594,925.70

**Total Current Liabilities**

37,868,251.75

**TOTAL Current Liabilities**

37,868,251.75




**Long-Term Liabilities:**

Mortgage/Bonds/Loans Payable - Loans Payable - Domestic	<u>12,987,657.04</u>
<b>Total Long-Term Liabilities</b>	<u>12,987,657.04</u>
<b>TOTAL LIABILITIES</b>	<u>50,855,908.79</u>

**EQUITY**

Government Equity, Beginning	51,735.19
Add: Retained Operating Surplus - Current Operations	<u>50,369.25</u>
Sub - Total	<u>50,369.25</u>
<b>Government Equity, September 30, 2015</b>	<u>102,104.44</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<u>50,958,013.23</u>

Certified Correct :

  
**SEVILLA O. BISLIG**  
Municipal Accountant