



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

*To: finally  
pls post.  
ty*

April 15, 2016

FOR : HON. MARIA ANGELA S. GARCIA  
Municipal Mayor

FROM : SEVILLA O. BISLIG  
Municipal Accountant

SUBJECT : FINANCIAL REPORTS AS OF MARCH 2016

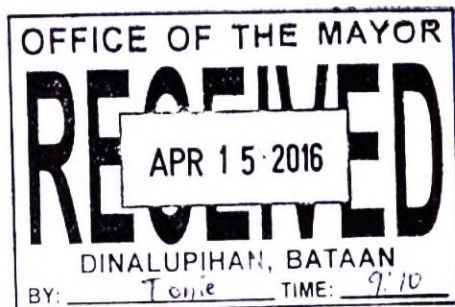
In compliance with the provisions of RA 7160 to apprise your good Office with the financial status of our LGU, the undersigned hereby submits the following report for the period ending MARCH 31, 2016 to wit:

- |                                       |                          |
|---------------------------------------|--------------------------|
| A. Statement of Financial Performance | 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,

*for*   
SEVILLA O. BISLIG  
Municipal Accountant



MUNICIPALITY OF DINALUPIHAN, BATAAN

**TRIAL BALANCE**  
For the Month Ended March 2016

**GENERAL FUND**

Code: 100

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	465,024.39	
Petty Cash Fund	1-01-01-020	190,000.00	
Cash in Bank - Local Currency, Current Account	1-01-02-010	94,380,157.07	
Cash in Bank -Local Currency, Time Deposits	1-02-01-010	20,381,058.71	
Accounts Receivable	1-03-01-010	7,582,595.62	
Real Property Tax Receivable	1-03-01-020	20,437,823.28	
Loans Receivable - Others	1-03-01-990	55,840.03	
Advances for Operating Expenses	1-03-05-010	52,719.00	
Payroll Fund	1-03-05-020	108,864.62	
Advances to Special Disbursing Officer	1-03-05-030	7,140,987.83	
Advances for Officers and Employees	1-03-05-040	134,807.20	
Receivables - Disallowances/Charges	1-03-06-010	3,780.00	
Due from Officers and Employees	1-03-06-020	119,371.40	
Other Receivables	1-03-06-990	6,697.02	
Food Supplies for Distribution	1-04-02-010	192,200.00	
Office Supplies Inventory	1-04-04-010	304,515.38	
Accountable Forms, Plates and Stickers	1-04-04-020	254,387.10	
Drugs and Medicines Inventory	1-04-04-060	384,140.00	
Other Supplies and Materials Inventory	1-04-04-990	2,750.00	
Land	1-07-01-010	48,426,693.53	
Other Land Improvements	1-07-02-990	410,500.00	
Buildings	1-07-04-010	21,474,734.96	
School Buildings	1-07-04-020	8,092,418.14	
Hospitals and Health Centers	1-07-04-030	4,320,684.98	
Markets	1-07-04-040	92,937,694.36	
Slaughterhouses	1-07-04-050	1,381,199.59	
Other Structures	1-07-04-990	17,187,829.19	
Machinery	1-07-05-010	126,200.00	
Office Equipment	1-07-05-020	2,152,767.67	
Information and Communication Technology Equipment	1-07-05-030	9,064,644.61	
Communication Equipment	1-07-05-070	1,328,757.20	
Construction and Heavy Equipment	1-07-05-080	4,097,000.00	
Disaster Response and Rescue Equipment	1-07-05-090	4,101,730.00	
Medical Equipment	1-07-05-110	411,056.00	
Technical and Scientific Equipment	1-07-05-140	50,553.59	
Other Machinery and Equipment	1-07-05-990	4,108,331.60	
Motor Vehicles	1-07-06-010	7,796,180.00	
Furniture and Fixtures	1-07-07-010	4,653,127.41	
Books	1-07-07-020	25,000.00	
Construction in Progress - Infrastructure Assets	1-07-10-020	1,211,122.39	
Other Property, Plant and Equipment	1-07-99-990	546,694.10	
Allowance for Doubtful Accounts	301		55,840.03
Accumulated Depreciation - Land Improvements, Aquaculture	1-07-02-011		369,450.00
Accumulated Depreciation - Buildings	1-07-04-011		18,322,175.24
Accumulated Depreciation - School Buildings	1-07-04-021		7,278,108.17
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031		2,300,223.29
Accumulated Depreciation - Markets	1-07-04-041		60,507,984.20

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Accumulated Depreciation - Slaughterhouses	1-07-04-051		114,933.69
Accumulated Depreciation - Other Structures	1-07-04-991		6,203,425.36
Accumulated Depreciation - Machinery	1-07-05-011		31,290.01
Accumulated Depreciation - Office Equipment	1-07-05-021		1,494,803.12
Accumulated Depreciation - Information and Communication T	1-07-05-031		6,479,707.04
Accumulated Depreciation - Communication Equipment	1-07-05-071		601,079.88
Accumulated Depreciation - Construction and Heavy Equipmen	1-07-05-081		3,031,147.88
Accumulated Depreciation - Disaster Response and Rescue E	1-07-05-091		2,083,149.63
Accumulated Depreciation - Medical Equipment	1-07-05-111		195,804.04
Accumulated Depreciation - Technical and Scientific Equipmen	1-07-05-141		45,498.23
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		3,395,352.63
Accumulated Depreciation - Motor Vehicles	1-07-06-011		6,333,566.91
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		3,596,596.92
Accumulated Depreciation - Books	1-07-07-021		22,500.00
Accumulated Depreciation - Other Property, Plant and Equipm	1-07-99-991		440,454.69
Accounts Payable	2-01-01-010		11,980,898.43
Due to Officers and Employees	2-01-01-020		214,645.37
Loans Payable - Domestic	2-01-02-040		17,552,182.06
Due to BIR	2-02-01-010		1,202,417.83
Due to GSIS	2-02-01-020		1,236,414.68
Due to Pag-IBIG	2-02-01-030		414,191.34
Due to PhilHealth	2-02-01-040		73,625.00
Due to NGAs	2-02-01-050		20,891.45
Due to GOCCs	2-02-01-060		56,082.85
Due to LGUs	2-02-01-070		3,100,909.32
Deferred Real Property Tax	2-05-01-010		20,437,823.28
Other Payables	2-99-99-990		6,987.23
Government Equity	3-01-01-010		158,425,348.78
Prior Period Adjustment	3-01-01-020		57,631.25
Community Tax	4-01-01-050		828,897.23
Business Tax	4-01-03-030		10,016,516.97
Tax on Sand, Gravel and Other Quarry Products	4-01-03-040		66,523.45
Franchise Tax	4-01-03-070		120,000.00
Real Property Tax- Basic	4-01-02-040		4,013,226.47
Discount on Real Property Tax- Basic	4-01-02-041	156,300.09	
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		172,179.09
Share from National Wealth	4-01-06-030		118,012.86
Share from Economic Zones	4-01-06-050		14,471,181.38
Permit Fees	4-02-01-010		3,055,524.35
Registration Fees	4-02-01-020		296,530.00
Clearance and Certification Fees	4-02-01-040		585,958.90
Inspection Fees	4-02-01-100		853,650.00
Rent Income	4-02-02-050		35,000.00
Parking Fees	4-02-02-120		487,476.00
Receipt from Market Operations	4-02-02-140		2,325,600.54
Receipt from Slaughterhouse Operation	4-02-02-150		272,640.00
Receipt from Cemetery Operations	4-02-02-160		168,150.00
Garbage Fees	4-02-02-190		61,542.50
Interest Income	4-02-02-220		102,206.03
Share from Internal Revenue Collections (IRA)	4-01-06-010		41,333,481.00

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Subsidy from National Government	4-03-01-010		20,000.00
Share from PCSO	4-04-01-040		315,306.39
Miscellaneous Income	4-06-01-010		244,675.08
Salaries and Wages - Regular	5-01-01-010	10,017,425.87	
Personal Economic Relief Allowance (PERA)	5-01-02-010	1,059,000.00	
Representation Allowance (RA)	5-01-02-020	527,850.00	
Transportation Allowance (TA)	5-01-02-030	527,850.00	
Subsistence Allowance	5-01-02-050	68,222.76	
Hazard Pay	5-01-02-110	153,870.33	
Retirement and Life Insurance Premiums	5-01-03-010	1,187,275.32	
Pag-IBIG Contributions	5-01-03-020	197,879.22	
PhilHealth Contributions	5-01-03-030	111,125.00	
Employees Compensation Insurance Premiums	5-01-03-040	51,323.82	
Terminal Leave Benefits	5-01-04-030	400,290.82	
Traveling Expenses - Local	5-02-01-010	211,314.12	
Training Expenses	5-02-02-010	652,760.00	
Other General Services	5-02-12-990	1,140,493.60	
Office Supplies Expenses	5-02-03-010	203,298.21	
Accountable Forms Expenses	5-02-03-020	217.55	
Non-Accountable Forms Expenses	5-02-03-030	19,553.25	
Food Supplies Expenses	5-02-03-050	558,500.00	
Drugs and Medicines Expenses	5-02-03-070	98,550.00	
Fuel, Oil and Lubricants Expenses	5-02-03-090	465,652.91	
Other Supplies and Materials Expenses	5-02-03-990	32,427.75	
Water Expenses	5-02-04-010	180,392.65	
Electricity Expenses	5-02-04-020	613,061.50	
Postage and Courier Services	5-02-05-010	600.00	
Telephone Expenses	5-02-05-020	325,754.53	
Internet Subscription Expenses	5-02-05-030	40,320.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	348,655.40	
Consultancy Services	5-02-11-030	172,500.00	
Other Professional Services	5-02-11-990	176,700.00	
Environment/Sanitary Services	5-02-12-010	1,296,672.00	
Janitorial Services	5-02-12-020	133,043.18	
Security Services	5-02-12-030	589,102.72	
Other General Services	5-02-12-990	3,313,411.66	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	17,840.00	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	56,409.84	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	33,648.39	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	232,975.00	
Repairs and Maintenance - Furniture and Fixtures	5-02-13-070	22,575.00	
Subsidy to Local Government Units	5-02-14-030	155,000.00	
Transfers for Project Equity Share /LGU Counterpart	5-02-15-020	80,000.00	
Taxes, Duties and Licenses	5-02-16-010	13,600.00	
Fidelity Bond Premiums	5-02-16-020	63,750.00	
Insurance Expenses	5-02-16-030	834,822.01	
Advertising Expenses	5-02-99-010	54,870.00	
Representation Expenses	5-02-99-030	309,500.01	
Rent Expenses	5-02-99-050	344,669.00	
Membership Dues and Contributions to Organizations	5-02-99-060	55,500.00	

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Donations	5-02-99-080	1,796,256.00	
Other Maintenance and Operating Expenses	5-02-99-990	32,090.75	
Interest Expenses	5-03-01-020	305,792.33	
Depreciation - Buildings and Other Structures	5-05-01-040	1,287,340.92	
Depreciation - Machinery and Equipment	5-05-01-050	609,276.71	
Depreciation - Transportation Equipment	5-05-01-060	136,279.41	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	71,190.47	
TOTAL>>		417,647,418.07	417,647,418.07

**CERTIFIED CORRECT:**

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

Municipality of Dinalupihan  
**SPECIAL EDUCATION FUND**  
**TRIAL BALANCE**  
**MARCH 2016**

Code : 200

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	360,113.45	
Cash in Bank - Local Currency, Current Account	1-01-02-010	14,547,595.66	
Advances for Operating Expenses	1-03-05-010	4,600.00	
Advances to Special Disbursing Officer	1-03-05-030	57,200.00	
Due from Officers and Employees	1-03-06-020	104,920.40	
Special Education Tax Receivable	1-03-01-030	17,230,468.82	
Other Land Improvements	1-07-02-990	255,605.62	
School Buildings	1-07-04-020	246,095.16	
Office Equipment	1-07-05-020	269,375.90	
Furniture and Fixtures	1-07-07-010	689,854.01	
Information and Communication Technology Equipment	1-07-05-030	1,033,259.56	
Books	1-07-07-020	11,376.50	
Communication Equipment	1-07-05-070	142,066.90	
Technical and Scientific Equipment	1-07-05-140	231,025.99	
Other Machinery and Equipment	1-07-05-990	248,339.00	
Motor Vehicles	1-07-06-010	80,000.00	
Other Property, Plant and Equipment	1-07-99-990	112,866.81	
Accumulated Depreciation - School Buildings	1-07-04-021		221,485.64
Accumulated Depreciation - Office Equipment	1-07-05-021		197,413.38
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		313,417.83
Accumulated Depreciation - Information and Communication Technology	1-07-05-031		341,959.06
Accumulated Depreciation - Books	1-07-07-021		10,238.85
Accumulated Depreciation - Communication Equipment	1-07-05-071		127,860.21
Accumulated Depreciation - Technical and Scientific Equipment	1-07-05-141		207,923.39
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		18,314.42
Accumulated Depreciation - Motor Vehicles	1-07-06-011		72,000.00
Accumulated Depreciation - Other Property, Plant and Equipment	1-07-99-991		101,580.13
Accounts Payable	2-01-01-010		182,615.14
Due to LGUs	2-02-01-070		1,706,974.05
Due to BIR	2-02-01-010		36,271.65
Deferred Special Education Tax	2-05-01-020		17,230,468.82
Government Equity	3-01-01-010		10,424,381.09
Special Education Tax	4-01-02-050		5,009,096.64
Discount on Special Education Tax	4-01-02-051	195,375.11	
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		215,223.86
Interest Income	4-02-02-220		8,253.32
Miscellaneous Income	4-06-01-010		6.95
Prior Period Adjustment	3-01-01-020		2,369.89
Electricity Expenses	5-02-04-020	3,371.91	
Extraordinary and Miscellaneous Expenses	5-02-10-030	386,400.00	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	113,001.00	
Taxes, Duties and Licenses	5-02-16-010	1,650.66	
Depreciation - Machinery and Equipment	5-05-01-050	73,503.09	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	29,788.77	
<b>GRAND TOTAL&gt;&gt;</b>		<b>36,427,854.32</b>	<b>36,427,854.32</b>

Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant

**Municipality of Dinalupihan**  
**TRUST FUND**  
**Trial Balance**  
**For the month of MARCH, 2016**

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	62.00	
Cash in Bank - Local Currency Current Account	1-01-02-010	50,108,515.60	
Accounts Receivable	1-03-01-010	5,793.65	
Loans Receivable- Others	1-03-01-990	94,450.00	
Advances to Special Disbursing Officer	1-03-05-030	32,809.50	
Advances to Officers and Employees	1-03-06-040	20,000.00	
Construction in Progress- Building and Other Structures	1-07-10-030	6,828,650.74	
Construction in Progress- Infrastructure Assets	1-07-10-020	43,292,190.10	
Allowance for Doubtful Accounts	301		94,450.00
Due to Officers and Employees	2-01-01-020		5,720.84
Due to BIR	2-02-01-010		103,000.96
Due to NGAs	2-02-01-050		23,321,629.01
Due to LGUs	2-02-01-070		8,853,847.30
Guaranty/Security/Deposits Payable	2-04-01-040		940,000.00
Bail Bonds Payable	2-04-01-030		124,221.18
Trust Liabilities- DRRMF	2-04-01-020		23,541,555.45
Other Payable	2-99-99-990		105,856.73
Loans Payable - Domestic	2-01-02-040		43,292,190.12
<b>GRAND TOTAL&gt;&gt;</b>		<b>100,382,471.59</b>	<b>100,382,471.59</b>

**Certified Correct:**



**SEVILLA O. BISLIG**

Municipal Accountant

MO



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 March 31, 2016

**General Fund:**

1-01-02-010 - Cash in Bank - Local Currency, Current Account ( LBP)	94,326,515.16
1-01-02-010 - Cash in Bank - Local Currency, Current Account ( LBP-SB )	53,641.92
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit ( DBP)	10,204,506.12
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit ( LBP)	5,089,728.34
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit ( DBP)	5,086,824.25

**Special Education Fund:**

1-01-02-010 - Cash in Bank - Local Currency, Current Account ( LBP)	14,547,595.66
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**Trust Fund:**

1-01-02-010 - Cash in Bank - Local Currency, Current Account ( LBP)	49,395,445.38
1-01-02-010 - Cash in Bank - Local Currency, Current Account ( LBP-ARISP III)	365,371.05
1-01-02-010 - Cash in Bank - Local Currency, Current Account ( LBP-LMISTF)	343,265.59
1-01-02-010 - Cash in Bank - Local Currency, Current Account ( LBP-CONST. AND REHABILITATION OF DIKE (MDFO)	4,433.17

**Grand Total**

179,417,326.63

Issued this 6th day of April, 2016 for records purposes.

  
SEVILLA O. BISLIG  
Municipal Accountant





Republic of the Philippines  
Province of Bataan  
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

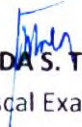
STATEMENT OF BANK RECONCILIATION  
As of March 31, 2016

FUND : GENERAL FUND  
BANK : LBP - TIME DEPOSIT

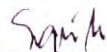
Balance per Bank 5,089,728.34

Balance per Book 5,089,728.34


Prepared By:

  
**NIDA S. TALA**  
Fiscal Examiner II

Checked By:

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

Certified Correct:

  
**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 March 31, 2016

FUND : GENERAL FUND  
BANK : DBP - TIME DEPOSIT

Balance per Bank 10,204,506.12

Balance per Book 10,204,506.12

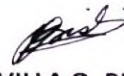
Prepared By:

  
**NIDA S. TALA**  
Fiscal Examiner II

Checked By:

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

Certified Correct:

  
**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 March 31, 2016

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

Balance per Bank		80,856.68
Less: Outstanding Checks:		
CK# 357934 dated 3/7/2016	5,000.00	
CK# 357939 dated 3/15/2016	22,214.76	27,214.76
Adjusted Bank Balance		<u>53,641.92</u>

Balance per Book		<u>53,641.92</u>
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Prepared By:

  
**NIDA S. TALA**  
Fiscal Examiner II

Checked By:

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

Certified Correct:

  
**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 March 31, 2016

FUND : GENERAL FUND

BANK : LAND BANK OF THE PHIL.

ACCOUNT NUMBER: 2632-1000-46

Balance per Bank	95,537,346.14
Add: Deposit in Transit	<u>42,755.86</u>
Sub - Total	95,580,102.00

Less: Outstanding Checks:

CK# 408187 dated 10/15/2015	3,240.00	
CK# 408221 dated 10/21/2015	310.00	
CK# 408485 dated 11/25/2015	290.00	
CK# 408477 dated 11/25/2015	290.00	
CK# 409036 dated 02/02/2016	3,000.00	
CK# 409516 dated 02/12/2016	1,710.00	
CK# 409588 dated 03/03/2016	4,946.00	
CK# 409635 dated 03/14/2016	34,175.74	
CK# 409636 dated 03/14/2016	8,861.88	
CK# 409660 dated 03/18/2016	34,800.00	
CK# 409659 dated 03/18/2016	7,411.20	
CK# 409670 dated 03/21/2016	93,812.19	
CK# 409671 dated 03/21/2016	89,098.21	
CK# 409676 dated 03/22/2016	13,000.00	
CK# 409677 dated 03/22/2016	30,488.96	
CK# 409685 dated 03/23/2016	78,364.28	
CK# 409682 dated 03/23/2016	10,752.00	
CK# 409686 dated 03/23/2016	623,091.84	
CK# 409690 dated 03/28/2016	4,982.40	
CK# 409691 dated 03/28/2016	5,616.00	
CK# 409693 dated 03/28/2016	6,000.35	
CK# 409698 dated 03/29/2016	4,350.00	
CK# 409702 dated 03/29/2016	148,114.00	
CK# 409697 dated 03/29/2016	7,081.80	
CK# 409699 dated 03/29/2016	19,200.00	
CK# 409707 dated 03/30/2016	20,600.00	
Adjusted Bank Balance		<u>1,253,586.85</u>
		<u>94,326,515.15</u>

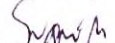
Balance per Book	<u>94,326,515.15</u>
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Prepared By:

  
NIDA S. TALA

Fiscal Examiner II

Checked By:

  
NORA G. VILLEN

Adm.Asst. IV

Certified Correct:

  
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 March 31, 2016

FUND : GENERAL FUND  
BANK : DBP - TIME DEPOSIT


Balance per Bank 5,086,824.25

Balance per Book 5,086,824.25


Prepared By:

  
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Fiscal Examiner II

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Municipal Accountant



Republic of the Philippines  
Province of Bataan  
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION


As of March 31, 2016

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

Balance per Bank	14,435,580.18
Add: Deposit in Transit	112,015.48
Adjusted Bank Balance	<u>14,547,595.66</u>

Balance per Book	<u>14,547,595.66</u>
------------------	----------------------

Prepared By:

  
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Republic of the Philippines  
Province of Bataan  
Municipality of Dinalupihan


OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION  
As of March 31, 2016


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

Balance per Bank	49,398,555.78
Less: Outstanding Checks:	
CK# 289644 dated 3/9/2016	3,110.40
Adjusted Bank Balance	<u>49,395,445.38</u>
Balance per Book	<u>49,395,445.38</u>


Prepared By:

  
NIDA S. TALA  
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Adm. Asst. IV

Certified Correct:

  
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Republic of the Philippines  
Province of Bataan  
Municipality of Dinalupihan


OFFICE OF THE MUNICIPAL ACCOUNTANT


STATEMENT OF BANK RECONCILIATION  
As of March 31, 2016


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

Balance per Bank 365,371.05

Balance per Book 365,371.05

Prepared By:  
  
**NIDA S. TALA**  
Fiscal Examiner II

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Republic of the Philippines  
Province of Bataan  
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION  
As of March 31, 2016

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

Balance per Bank 343,265.59

Balance per Book 343,265.59

Prepared By:

  
**NIDA S. TALA**  
Fiscal Examiner II

Checked By:

  
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Republic of the Philippines  
Province of Bataan  
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION  
As of March 31, 2016

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

Balance per Bank 4,433.17

Balance per Book 4,433.17


Prepared By:

  
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Fiscal Examiner II

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Municipal Accountant

**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Financial Position**  
**Combined / Consolidated**  
**As at March 31, 2016**

**ASSETS**

**Current Assets**

Cash and Cash Equivalents	160,051,468.17
Investments	20,381,058.71
Receivables	46,943,438.34
Inventories	1,137,992.48
<b>Total Current Assets</b>	<b><u>228,513,957.70</u></b>

**Non-Current Assets**

Receivables	6,100,000.00
Property, Plant and Equipment	162,886,181.77
<b>Total Non-Current Assets</b>	<b><u>168,986,181.77</u></b>

<b>Total Assets</b>	<b><u><u>397,500,139.47</u></u></b>
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**LIABILITIES**

**Current Liabilities**

Financial Liabilities	12,383,879.78
Inter-Agency Payables	40,126,255.44
Trust Liabilities	24,605,776.63
Deferred Credits/Unearned Income	37,668,292.10
<b>Total Current Liabilities</b>	<b><u>114,784,203.95</u></b>

**Non-Current Liabilities**

Financial Liabilities	60,844,372.18
Other Payables	112,843.96
<b>Total Non-Current Liabilities</b>	<b><u>60,957,216.14</u></b>

<b>Total Liabilities</b>	<b><u>175,741,420.09</u></b>
--------------------------	------------------------------

**NET ASSETS/EQUITY**


Government Equity	<u>221,758,719.38</u>
-------------------	-----------------------

<b>Total Liabilities and Net Assets/Equity</b>	<b><u><u>397,500,139.47</u></u></b>
--	-------------------------------------

Prepared by:

  
**MICHIKO R. MUTUC**  
 Accountant III

Certified Correct:

  
**SEVILLA O. BISLIG**  
 Municipal Accountant


**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Financial Performance**  
**Combined / Consolidated**  
**For the Month Ended March 31, 2016**

<b>Revenue</b>	
Tax Revenue	20,089,988.51
Share from Internal Revenue Collections	41,333,481.00
Share from Economic Zones	14,471,181.38
Service and Business Income	8,252,531.64
Shares, Grants and Donations	433,319.25
Miscellaneous Income	244,682.03
<b>Total Revenue</b>	<u><b>84,825,183.81</b></u>
<b>Less: Current Operating Expenses</b>	
Personnel Services	14,302,113.14
Maintenance and Other Operating Expenses	15,251,702.93
Non-cash Expenses	2,207,379.37
<b>Current Operating Expenses</b>	<u><b>31,761,195.44</b></u>
<b>Surplus (Deficit) from Current Operation</b>	<b>53,063,988.37</b>
<b>Add (Deduct):</b>	
Transfers, Assistance and Subsidy From	20,000.00
Transfers, Assistance and Subsidy To	(235,000.00)
<b>Surplus(Deficit) for the period</b>	<u><u><b>52,848,988.37</b></u></u>

Prepared by:

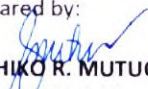
  
**MICHIKO R. MUTUC**  
Accountant III

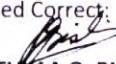
Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant

**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Cash Flow**  
**Combined / Consolidated**  
**For the Month Ended March 31, 2016**

	<b>2016</b>
<b>Cash Flows from Operating Activities</b>	
<i>Cash Inflows</i>	
Collection from taxpayers	20,089,988.51
Share from Internal Revenue Allotment	41,333,481.00
Share from Economic Zones	14,471,181.38
Receipts from business/service income	8,142,072.29
Shares, Grants and Donations	453,319.25
Interest Income	110,459.35
Miscellaneous Income	244,682.03
Other Receipts	12,214,971.18
<b>Total Cash Inflows</b>	<b>97,060,154.99</b>
<i>Cash Outflows</i>	
Payments to suppliers and creditors	13,149,654.60
Payments to employees	14,302,113.14
Interest Expense	305,792.33
Subsidies and Donation	2,031,256.00
Other Expenses	23,344,345.10
<b>Total Cash Outflows</b>	<b>53,133,161.17</b>
<b>Net Cash Flows from Operating Activities</b>	<b>43,926,993.82</b>
<b>Cash Flows from Investing Activities</b>	
<i>Cash Outflows</i>	
Purchase/Construction of Property, Plant and Equipment	10,225,422.45
<b>Total Cash Outflows</b>	<b>10,225,422.45</b>
<b>Net Cash Flows from Investing Activities</b>	<b>(10,225,422.45)</b>
<b>Cash Flows from Financing Activities</b>	
Proceeds from Loans	8,658,438.00
<b>Total Cash Inflows</b>	<b>8,658,438.00</b>
<i>Cash Outflows</i>	
Payment of loan amortization	1,257,979.17
<b>Total Cash Outflows</b>	<b>1,257,979.17</b>
<b>Net Cash Flows from Financing Activities</b>	<b>7,400,458.83</b>
<b>Total Cash Provided by Operating, Investing and Financing Activities</b>	<b>41,102,030.20</b>
<b>Add: Cash, January 01, 2016</b>	<b>118,949,437.97</b>
<b>Cash, March 31, 2016</b>	<b>160,051,468.17</b>

Prepared by:  
  
**MICHIKO R. MUTUC**  
 Accountant III

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

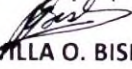
MUNICIPALITY OF DINALUPIHAN  
Statement of Changes in Net Assets/Equity  
Combined / Consolidated  
For the Month Ended March 31, 2016

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2016	168,849,729.87
Add (Deduct)	
Prior Period Errors	60,001.14
<b>Restated Balance</b>	<b>168,909,731.01</b>
Add (Deduct)	
Surplus (Deficit) for the period	52,848,988.37
<b>Balance at March 31, 2016</b>	<b>221,758,719.38</b>

Prepared by:

  
**MICHIRO R. MUTUC**  
Accountant III

Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant

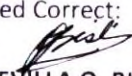
**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Financial Position**  
**General Fund**  
**As at March 31, 2016**

	<b>2016</b>
<b>ASSETS</b>	
Current Assets	
Cash and Cash Equivalents	95,035,181.46
Investments	20,381,058.71
Receivables	29,487,645.97
Inventories	1,137,992.48
<b>Total Current Assets</b>	<b>146,041,878.62</b>
Non-Current Assets	
Receivables	6,100,000.00
Property, Plant and Equipment	111,057,668.39
<b>Total Non-Current Assets</b>	<b>117,157,668.39</b>
<b>Total Assets</b>	<b>263,199,547.01</b>
<b>LIABILITIES</b>	
Current Liabilities	
Financial Liabilities	12,195,543.80
Inter-Agency Payables	6,104,532.47
Deferred Credits/Unearned Income	20,437,823.28
<b>Total Current Liabilities</b>	<b>38,737,899.55</b>
Non-Current Liabilities	
Financial Liabilities	17,552,182.06
Other Payables	6,987.23
<b>Total Non-Current Liabilities</b>	<b>17,559,169.29</b>
<b>Total Liabilities</b>	<b>56,297,068.84</b>
<b>NET ASSETS/EQUITY</b>	
Government Equity	<b>206,902,478.17</b>
<b>Total Liabilities and Net Assets/Equity</b>	<b>263,199,547.01</b>

Prepared by:

  
**MICHIKO R. MUTUC**  
 Accountant III


Certified Correct:

  
**SEVILLA O. BISLIG**  
 Municipal Accountant

**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Financial Performance**  
**General Fund**  
**For the Month Ended March 31, 2016**

	<b>2016</b>
<b>Revenue</b>	
Tax Revenue	15,061,043.12
Share from Internal Revenue Collections	41,333,481.00
Share from Economic Zones	14,471,181.38
Service and Business Income	8,244,278.32
Shares, Grants and Donations	433,319.25
Miscellaneous Income	244,675.08
<b>Total Revenue</b>	<b>79,787,978.15</b>
 <b>Less: Current Operating Expenses</b>	
Personnel Services	14,302,113.14
Maintenance and Other Operating Expenses	14,747,279.36
Non-cash Expenses	2,104,087.51
<b>Current Operating Expenses</b>	<b>31,153,480.01</b>
 <b>Surplus (Deficit) from Current Operation</b>	<b>48,634,498.14</b>
Add (Deduct):	
Transfers, Assistance and Subsidy From	20,000.00
Transfers, Assistance and Subsidy To	(235,000.00)
<b>Surplus(Deficit) for the period</b>	<b>48,419,498.14</b>

Prepared by:  
  
**MICHIKO R. MUTUC**  
 Accountant III

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



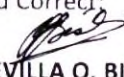
**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Changes in Net Assets/Equity**  
**General Fund**  
**For the Month Ended March 31, 2016**

	<b>Accumulated Surpluses/(Deficits)</b>
<b>Balance at January 1, 2016</b>	<b>158,425,348.78</b>
Add (Deduct)	
Change in Accounting Policy	
Prior Period Errors	<u>57,631.25</u>
<b>Restated Balance</b>	<b>158,482,980.03</b>
Add (Deduct) Changes in net assets/equity during the year	-
Surplus (Deficit) for the period	<u>48,419,498.14</u>
<b>Balance at March 31, 2016</b>	<b><u>206,902,478.17</u></b>

Prepared by:

  
**MICHIKO R. MUTUC**  
Accountant III

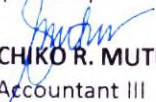
Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant


**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Cash Flow**  
**General Fund**  
**For the Month Ended March 31, 2016**

	<b>2016</b>
<b>Cash Flows from Operating Activities</b>	
<b>Cash Inflows</b>	
Collection from taxpayers	15,061,043.12
Share from Internal Revenue Allotment	41,333,481.00
Share from Economic Zones	14,471,181.38
Receipts from business/service income	8,142,072.29
Shares, Grants and Donations	453,319.25
Interest Income	102,206.03
Miscellaneous Income	244,675.08
Other Receipts	4,462,313.89
<b>Total Cash Inflows</b>	<b>84,270,292.04</b>
<b>Cash Outflows</b>	
Payments to suppliers and creditors	12,645,231.03
Payments to employees	14,302,113.14
Interest Expense	305,792.33
Subsidies and Donation	2,031,256.00
Other Expenses	22,484,899.15
<b>Total Cash Outflows</b>	<b>51,769,291.65</b>
<b>Net Cash Flows from Operating Activities</b>	<b>32,501,000.39</b>
<b>Cash Flows from Investing Activities</b>	
<b>Cash Outflows</b>	
Purchase/Construction of Property, Plant and Equipment	578,200.00
<b>Total Cash Outflows</b>	<b>578,200.00</b>
<b>Net Cash Flows from Investing Activities</b>	<b>(578,200.00)</b>
<b>Cash Flows from Financing Activities</b>	
<b>Cash Outflows</b>	
Payment of loan amortization	1,257,979.17
<b>Total Cash Outflows</b>	<b>1,257,979.17</b>
<b>Net Cash Flows from Financing Activities</b>	<b>(1,257,979.17)</b>
<b>Total Cash Provided by Operating, Investing and Financing Activities</b>	<b>30,664,821.22</b>
<b>Add: Cash at the Beginning of the year</b>	<b>64,370,360.24</b>
<b>Cash, March 31, 2016</b>	<b>95,035,181.46</b>

Prepared by:

  
**MICHIKO R. MUTUC**  
 Accountant III

Certified Correct:

  
**SEVILLA O. BISLIG**  
 Municipal Accountant

MUNICIPALITY OF DINALUPIHAN  
Statement of Financial Position  
SPECIAL EDUCATION FUND  
As at March 31, 2016

ASSETS

Current Assets

Cash and Cash Equivalents	14,907,709.11
Receivables	17,397,189.22
Total Current Assets	<u>32,304,898.33</u>

Non-Current Assets

Property, Plant and Equipment	1,707,672.54
Total Non-Current Assets	<u>1,707,672.54</u>

Total Assets	<u><u>34,012,570.87</u></u>
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LIABILITIES

Current Liabilities

Financial Liabilities	182,615.14
Inter-Agency Payables	1,743,245.70
Deferred Credits/Unearned Income	17,230,468.82
Total Current Liabilities	<u>19,156,329.66</u>


Total Liabilities	<u>19,156,329.66</u>
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NET ASSETS/EQUITY


Government Equity	<u>14,856,241.21</u>
-------------------	----------------------

Total Liabilities and Net Assets/Equity	<u><u>34,012,570.87</u></u>
---	-----------------------------

Prepared by:

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


Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN  
**Statement of Financial Performance**  
**SPECIAL EDUCATION FUND**  
For the Month Ended March 31, 2016

Revenue	
Tax Revenue	5,028,945.39
Miscellaneous Income	6.95
Interest Income	<u>8,253.32</u>
Total Revenue	<u>5,037,205.66</u>
Less: Current Operating Expenses	
Maintenance and Other Operating Expenses	504,423.57
Non-cash Expenses	<u>103,291.86</u>
Current Operating Expenses	<u>607,715.43</u>
Surplus (Deficit) from Current Operation	4,429,490.23
Add (Deduct):	
Transfers, Assistance and Subsidy To	-
Surplus(Deficit) for the period	<u><u>4,429,490.23</u></u>

Prepared by:

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

Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant

Municipality of Dinalupihan  
**Statement of Cash Flows**  
**SPECIAL EDUCATION FUND**  
For the Month Ended March 31, 2016

Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	5,028,945.39
Miscellaneous Income	6.95
Interest Income	8,253.32
Other Receipts	1,182,492.42
Total Cash Inflows	6,219,698.08
Cash Outflows	
Payment of expenses	
Payments to suppliers and creditors	504,423.57
Other Expenses	749,613.92
Total Cash Outflows	1,254,037.49
Net Cash Flows from Operating Activities	4,965,660.59
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	-
Net Cash Flows from Investing Activities	-
Total Cash Provided by Operating, Investing and Financing Activities	4,965,660.59
Add: Cash at the Beginning of the year	9,942,048.52
Cash, March 31, 2016	14,907,709.11

Prepared by:

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

Certified Correct:

  
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Municipal Accountant

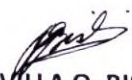
Municipality of Dinalupihan  
**Statement of Changes in Net Assets/Equity**  
**SPECIAL EDUCATION FUND**  
For the Month Ended March 31, 2016

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2016	10,424,381.09
Add (Deduct)	
Prior Period Errors	2,369.89
Restated Balance	<u>10,426,750.98</u>
Add (Deduct) Changes in net assets/equity during the year	
Transfer of Other Infrastructure Projects	-
Surplus (Deficit) for the period	<u>4,429,490.23</u>
Total recognized revenue and expenses for the period	<u>14,856,241.21</u>
Balance at March 31, 2016	<u>14,856,241.21</u>

Prepared by:

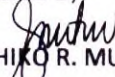
  
**JHONALYN D. ARELLANO**  
Administrative Asst. II


Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant

Dinalupihan, Bataan  
Statement of Financial Position  
Trust Fund  
For the Month Ended March 31, 2016

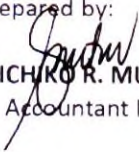
	2016
<b>ASSETS</b>	
<i>Current Assets</i>	
Cash and Cash Equivalents	50,108,577.60
Receivables	58,603.15
<b>Total Current Assets</b>	<b>50,167,180.75</b>
<i>Non-Current Assets</i>	
Property, Plant and Equipment	50,120,840.84
<b>Total Non-Current Assets</b>	<b>50,120,840.84</b>
<b>Total Assets</b>	<b>100,288,021.59</b>
<b>LIABILITIES</b>	
<i>Current Liabilities</i>	
Financial Liabilities	5,720.84
Inter-Agency Payables	32,278,477.27
Trust Liabilities	24,605,776.63
<b>Total Current Liabilities</b>	<b>56,889,974.74</b>
<i>Non-Current Liabilities</i>	
Financial Liabilities	43,292,190.12
Other Payables	105,856.73
<b>Total Non-Current Liabilities</b>	<b>43,398,046.85</b>
<b>Total Liabilities</b>	<b>100,288,021.59</b>

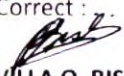
Prepared by:  
  
MICHIKO R. MUTUC  
Accountant III

Certified Correct:  
  
SEVILLA O. BISLIG  
Municipal Accountant

**Dinalupihan, Bataan**  
**Statement of Cash Flow**  
**Trust Fund**  
**For the Year Ended March 31, 2016**

<b>Cash Flows from Operating Activities :</b>	
<b>Cash Inflows :</b>	
Other Receipts	6,570,164.87
<b>Total Cash Inflows</b>	<u><b>6,570,164.87</b></u>
<b>Cash Outflows :</b>	
Other Disbursements	109,832.03
<b>Total Cash Outflows</b>	<u><b>109,832.03</b></u>
<b>Net Cash Flows from Operating Activities</b>	<u><b>6,460,332.84</b></u>
<b>Cash Flows from Investing Activities :</b>	
<b>Cash Outflows :</b>	
Purchase of Property, Plant and Equipment and Construction of Public Infrastructures	9,647,222.45
<b>Total Cash Outflows</b>	<u><b>9,647,222.45</b></u>
<b>Net Cash Flows from Investing Activities</b>	<u><b>(9,647,222.45)</b></u>
<b>Cash Flows from Financing Activities :</b>	
<b>Cash Inflows :</b>	
Acquisition of Loans	8,658,438.00
<b>Total Cash Inflows</b>	<u><b>8,658,438.00</b></u>
<b>Net Cash Flows from Financing Activities</b>	<u><b>8,658,438.00</b></u>
<b>Net Increase in Cash</b>	5,471,548.39
<b>Add : Cash, January 01, 2016</b>	<u>44,637,029.21</u>
<b>Cash, March 31, 2016</b>	<u><u><b>50,108,577.60</b></u></u>

Prepared by:  
  
**MICHIKO R. MUTUC**  
Accountant III

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