



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



May 10, 2016

FOR : HON. MARIA ANGELA S. GARCIA
 Municipal Mayor

FROM : SEVILLA O. BISLIG
 Municipal Accountant

SUBJECT : FINANCIAL REPORTS AS OF APRIL, 2016

*See Rally -
 the post: 5/12*

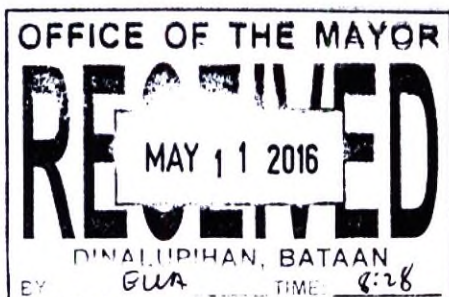
In compliance with the provisions of RA 7160 to apprise your good Office with the financial status of our LGU, the undersigned hereby submits the following report for the period ending APRIL 30, 2016 to wit:

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

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

Very truly yours,

Sevilla O. Bislig
SEVILLA O. BISLIG
 Municipal Accountant



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MUNICIPALITY OF DINALUPIHAN, BATAAN

TRIAL BALANCE
For the Month Ended April 2016

GENERAL FUND

Code: 100

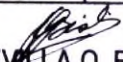
ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	355,448.47	
Petty Cash Fund	1-01-01-020	190,000.00	
Cash in Bank - Local Currency, Current Account	1-01-02-010	93,963,756.24	
Cash in Bank -Local Currency, Time Deposits	1-02-01-010	20,388,182.20	
Accounts Receivable	1-03-01-010	7,568,491.72	
Real Property Tax Receivable	1-03-01-020	19,143,936.30	
Loans Receivable - Others	1-03-01-990	55,840.03	
Advances for Payroll	1-03-05-020	124,014.82	
Advances to Special Disbursing Officer	1-03-05-030	8,377,986.33	
Advances for Officers and Employees	1-03-05-040	118,500.00	
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	238,580.50	
Office Supplies Inventory	1-04-04-010	240,928.56	
Accountable Forms, Plates and Stickers	1-04-04-020	196,456.81	
Drugs and Medicines Inventory	1-04-04-060	576,018.00	
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	2,565,742.67	
Information and Communication Technology Equipment	1-07-05-030	9,248,674.61	
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		18,352,480.44
Accumulated Depreciation - School Buildings	1-07-04-021		7,283,713.71
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031		2,307,302.69
Accumulated Depreciation - Markets	1-07-04-041		60,805,544.35
Accumulated Depreciation - Slaughterhouses	1-07-04-051		120,507.49

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Accumulated Depreciation - Other Structures	1-07-04-991		6,286,514.91
Accumulated Depreciation - Machinery	1-07-05-011		32,323.53
Accumulated Depreciation - Office Equipment	1-07-05-021		1,507,540.97
Accumulated Depreciation - Information and Communication T	1-07-05-031		6,527,083.21
Accumulated Depreciation - Communication Equipment	1-07-05-071		617,758.11
Accumulated Depreciation - Construction and Heavy Equipme	1-07-05-081		3,070,536.34
Accumulated Depreciation - Disaster Response and Rescue E	1-07-05-091		2,145,168.91
Accumulated Depreciation - Medical Equipment	1-07-05-111		203,260.02
Accumulated Depreciation - Technical and Scientific Equipme	1-07-05-141		45,498.23
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		3,401,214.28
Accumulated Depreciation - Motor Vehicles	1-07-06-011		6,378,993.38
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		3,617,923.66
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		10,243,676.04
Due to Officers and Employees	2-01-01-020		151,325.37
Loans Payable - Domestic	2-01-02-040		17,552,182.06
Due to BIR	2-02-01-010		793,010.33
Due to GSIS	2-02-01-020		1,238,184.71
Due to Pag-IBIG	2-02-01-030		410,453.94
Due to PhilHealth	2-02-01-040		73,625.00
Due to NGAs	2-02-01-050		17,292.71
Due to GOCCs	2-02-01-060		55,422.85
Due to LGUs	2-02-01-070		1,677,247.47
Due to Other Funds	2-03-01-010		2,975.28
Deferred Real Property Tax	2-05-01-010		19,143,936.30
Other Payables	2-99-99-990		3,658.71
Government Equity	3-01-01-010		158,425,348.78
Prior Period Adjustment	3-01-01-020		58,551.25
Community Tax	4-01-01-050		884,515.46
Business Tax	4-01-03-030		10,725,625.97
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		4,551,704.71
Discount on Real Property Tax- Basic	4-01-02-041	257,413.05	
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		354,548.13
Share from National Wealth	4-01-06-030		226,134.65
Share from Economic Zones	4-01-06-050		14,471,181.38
Permit Fees	4-02-01-010		3,329,295.98
Registration Fees	4-02-01-020		400,714.00
Clearance and Certification Fees	4-02-01-040		708,328.90
Inspection Fees	4-02-01-100		880,250.00
Rent Income	4-02-02-050		62,200.00
Parking Fees	4-02-02-120		532,181.00
Receipt from Market Operations	4-02-02-140		2,680,719.88
Receipt from Slaughterhouse Operation	4-02-02-150		361,380.00
Receipt from Cemetery Operations	4-02-02-160		206,270.00
Garbage Fees	4-02-02-190		72,692.50
Interest Income	4-02-02-220		110,177.81
Share from Internal Revenue Collections (IRA)	4-01-06-010		55,111,308.00

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Subsidy from National Government	4-03-01-010		20,000.00
Share from PCSO	4-04-01-040		531,597.37
Miscellaneous Income	4-06-01-010		268,828.18
Salaries and Wages - Regular	5-01-01-010	13,337,279.07	
Personal Economic Relief Allowance (PERA)	5-01-02-010	1,410,000.00	
Representation Allowance (RA)	5-01-02-020	703,800.00	
Transportation Allowance (TA)	5-01-02-030	703,800.00	
Subsistence Allowance	5-01-02-050	99,704.58	
Hazard Pay	5-01-02-110	204,204.29	
Retirement and Life Insurance Premiums	5-01-03-010	1,580,754.12	
Pag-IBIG Contributions	5-01-03-020	263,459.02	
PhilHealth Contributions	5-01-03-030	147,937.50	
Employees Compensation Insurance Premiums	5-01-03-040	68,332.34	
Terminal Leave Benefits	5-01-04-030	400,290.82	
Traveling Expenses - Local	5-02-01-010	360,294.32	
Training Expenses	5-02-02-010	668,760.00	
Office Supplies Expenses	5-02-03-010	323,040.28	
Accountable Forms Expenses	5-02-03-020	122,559.99	
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	135,077.10	
Fuel, Oil and Lubricants Expenses	5-02-03-090	657,688.28	
Other Supplies and Materials Expenses	5-02-03-990	173,335.25	
Water Expenses	5-02-04-010	283,161.60	
Electricity Expenses	5-02-04-020	924,522.17	
Postage and Courier Services	5-02-05-010	903.00	
Telephone Expenses	5-02-05-020	437,096.08	
Internet Subscription Expenses	5-02-05-030	53,760.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	360,388.02	
Consultancy Services	5-02-11-030	230,000.00	
Other Professional Services	5-02-11-990	328,480.00	
Environment/Sanitary Services	5-02-12-010	1,695,312.00	
Janitorial Services	5-02-12-020	278,063.18	
Security Services	5-02-12-030	1,168,271.86	
Other General Services	5-02-12-990	5,691,770.37	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	17,840.00	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	97,442.84	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	64,960.39	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	364,840.00	
Repairs and Maintenance - Furniture and Fixtures	5-02-13-070	24,525.00	
Subsidy to Local Government Units	5-02-14-030	246,600.00	
Transfers for Project Equity Share /LGU Counterpart	5-02-15-020	80,000.00	
Taxes, Duties and Licenses	5-02-16-010	14,448.29	
Fidelity Bond Premiums	5-02-16-020	102,000.00	
Insurance Expenses	5-02-16-030	834,822.01	
Advertising Expenses	5-02-99-010	78,976.00	
Printing and Publication Expenses	5-02-99-020	508.00	
Representation Expenses	5-02-99-030	761,723.41	
Rent Expenses	5-02-99-050	1,989,249.44	
Membership Dues and Contributions to Organizations	5-02-99-060	65,000.00	

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Donations	5-02-99-080	2,374,457.00	
Other Maintenance and Operating Expenses	5-02-99-990	78,712.65	
Interest Expenses	5-03-01-020	305,792.33	
Depreciation - Buildings and Other Structures	5-05-01-040	1,716,554.56	
Depreciation - Machinery and Equipment	5-05-01-050	801,827.85	
Depreciation - Transportation Equipment	5-05-01-060	181,705.88	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	92,517.21	
TOTAL>>		430,114,677.12	430,114,677.12

CERTIFIED CORRECT:



SEVELLA O. BISLIG
Municipal Accountant

Municipality of Dinalupihan
SPECIAL EDUCATION FUND
TRIAL BALANCE
APRIL 2016

Code : 200

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	207,652.58	
Cash in Bank - Local Currency, Current Account	1-01-02-010	14,222,838.39	
Due from Officers and Employees	1-03-06-020	104,920.40	
Special Education Tax Receivable	1-03-01-030	15,681,134.98	
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		198,515.07
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		323,347.42
Accumulated Depreciation - Information and Communication Technology	1-07-05-031		361,281.74
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		22,391.08
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		106,742.14
Due to LGUs	2-02-01-070		561,792.88
Due to BIR	2-02-01-010		2,283.30
Deferred Special Education Tax	2-05-01-020		15,681,134.98
Government Equity	3-01-01-010		10,424,381.09
Special Education Tax	4-01-02-050		5,682,193.46
Discount on Special Education Tax	4-01-02-051	321,766.31	
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		443,185.16
Interest Income	4-02-02-220		8,253.32
Miscellaneous Income	4-06-01-010		6.95
Prior Period Adjustment	3-01-01-020		5,345.17
Electricity Expenses	5-02-04-020	6,290.74	
Internet Subscription Expenses	5-02-05-030	1,498.99	
Extraordinary and Miscellaneous Expenses	5-02-10-030	443,600.00	
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	98,004.12	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	39,718.36	
GRAND TOTAL>>		34,561,941.98	34,561,941.98

Prepared by:


JHONALYN D. ARELLANO
 Administrative Asst. II

Certified Correct:


SEVILLA O. BISLIG
 Municipal Accountant

Municipality of Dinalupihan
TRUST FUND
Trial Balance
For the month of APRIL 2016

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	60.00	
Cash in Bank - Local Currency Current Account	1-01-02-010	50,265,167.80	
Loans Receivable- Others	1-03-01-990	94,450.00	
Advances to Special Disbursing Officer	1-03-05-030	43,746.00	
Advances for Operating Expenses	1-03-06-040	3,410.00	
Construction in Progress- Building and Other Structures	1-07-10-030	8,077,334.38	
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		96,642.79
Due to NGAs	2-02-01-050		25,375,550.01
Due to LGUs	2-02-01-070		8,826,171.16
Guaranty/Security/Deposits Payable	2-04-01-040		389,000.00
Bail Bonds Payable	2-04-01-030		49,221.18
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
GRAND TOTAL>>		101,776,358.28	101,776,358.28

Prepared by:



ALICIA M. GUTIERREZ
 Administrative Assistant IV

Certified Correct:



SEVILLA O. BISLIG
 Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Cash Flow
Combined / Consolidated
For the Month Ended April 30, 2016

2016

Cash Flows from Operating Activities

Cash Inflows

- Collection from taxpayers
- Share from Internal Revenue Allotment
- Share from Economic Zones
- Receipts from business/service income
- Shares, Grants and Donations
- Interest Income
- Miscellaneous Income
- Other Receipts

Total Cash Inflows

Cash Outflows

- Payments to suppliers and creditors
- Payments to employees
- Interest Expense
- Subsidies and Donation
- Other Expenses

Total Cash Outflows

Net Cash Flows from Operating Activities

Cash Flows from Investing Activities

22,249,116.98
55,111,308.00
14,471,181.38
9,234,032.26
777,732.02
118,431.13
268,835.13
11,244,012.01
113,474,648.91

19,837,418.50
18,919,561.74

2,701,057.00
27,090,473.90

68,548,511.14
44,926,137.77


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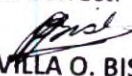
MUNICIPALITY OF DINALUPIHAN
Statement of Cash Flow
Combined / Consolidated
For the Month Ended April 30, 2016

	2016
Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	22,249,116.98
Share from Internal Revenue Allotment	55,111,308.00
Share from Economic Zones	14,471,181.38
Receipts from business/service income	9,234,032.26
Shares, Grants and Donations	777,732.02
Interest Income	118,431.13
Miscellaneous Income	268,835.13
Other Receipts	11,244,012.01
Total Cash Inflows	113,474,648.91
Cash Outflows	
Payments to suppliers and creditors	19,837,418.50
Payments to employees	18,919,561.74
Interest Expense	-
Subsidies and Donation	2,701,057.00
Other Expenses	27,090,473.90
Total Cash Outflows	68,548,511.14
Net Cash Flows from Operating Activities	44,926,137.77
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	12,071,111.09
Total Cash Outflows	12,071,111.09
Net Cash Flows from Investing Activities	(12,071,111.09)
Cash Flows from Financing Activities	
Proceeds from Loans	8,658,438.00
Total Cash Inflows	8,658,438.00
Cash Outflows	
Payment of loan amortization	1,257,979.17
Total Cash Outflows	1,257,979.17
Net Cash Flows from Financing Activities	7,400,458.83
Total Cash Provided by Operating, Investing and Financing Activities	40,255,485.51
Add: Cash, January 01, 2016	118,949,437.97
Cash, April 30, 2016	159,204,923.48

Prepared by:


MICHIKO R. MUTUC
 Accountant III

Certified Correct:


SEVILLA O. BISLIG
 Municipal Accountant

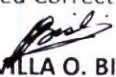
MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
Combined / Consolidated
For the Month Ended April 30, 2016

Revenue	
Tax Revenue	22,249,116.98
Share from Internal Revenue Collections	55,111,308.00
Share from Economic Zones	14,471,181.38
Service and Business Income	9,352,463.39
Shares, Grants and Donations	757,738.97
Miscellaneous Income	268,828.18
Total Revenue	<u>102,210,636.90</u>
Less: Current Operating Expenses	
Personnel Services	18,919,561.74
Maintenance and Other Operating Expenses	22,211,875.50
Non-cash Expenses	2,930,327.98
Current Operating Expenses	<u>44,061,765.22</u>
Surplus (Deficit) from Current Operation	58,148,871.68
Add (Deduct):	
Transfers, Assistance and Subsidy From	20,000.00
Transfers, Assistance and Subsidy To	(326,600.00)
Surplus(Deficit) for the period	<u><u>57,842,271.68</u></u>

Prepared by:


MICHIKO R. MUTUC
 Accountant III

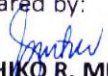
Certified Correct:


SEVILLA O. BISLIG
 Municipal Accountant

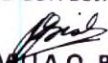
MUNICIPALITY OF DINALUPIHAN
Statement of Changes in Net Assets/Equity
Combined / Consolidated
For the Month Ended April 30, 2016

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2016	168,849,729.87
Add (Deduct):	
Prior Period Errors	63,896.42
Restated Balance	168,913,626.29
Add (Deduct):	
Surplus (Deficit) for the period	57,842,271.68
Balance at April 30, 2016	226,755,897.97

Prepared by:


MICHIKO R. MUTUC
Accountant III

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Position
Combined / Consolidated
As at April 30, 2016

ASSETS

Current Assets

Cash and Cash Equivalents	159,204,923.48
Investments	20,388,182.20
Receivables	45,195,988.97
Inventories	1,254,733.87
Total Current Assets	<u>226,043,828.52</u>

Non-Current Assets

Receivables	6,100,000.00
Property, Plant and Equipment	164,008,921.80
Total Non-Current Assets	<u>170,108,921.80</u>

Total Assets	<u><u>396,152,750.32</u></u>
---------------------	-------------------------------------

LIABILITIES

Current Liabilities

Financial Liabilities	10,507,464.39
Inter-Agency Payables	39,127,677.15
Intra-Agency Payables	2,975.28
Trust Liabilities	23,979,776.63
Deferred Credits/Unearned Income	34,825,071.28
Total Current Liabilities	<u>108,442,964.73</u>

Non-Current Liabilities

Financial Liabilities	60,844,372.18
Other Payables	109,515.44
Total Non-Current Liabilities	<u>60,953,887.62</u>

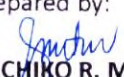
Total Liabilities	<u>169,396,852.35</u>
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NET ASSETS/EQUITY

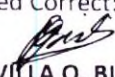
Government Equity	<u>226,755,897.97</u>
--------------------------	------------------------------

Total Liabilities and Net Assets/Equity	<u><u>396,152,750.32</u></u>
--	-------------------------------------

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 April 30, 2016

	2016
Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	16,445,504.67
Share from Internal Revenue Allotment	55,111,308.00
Share from Economic Zones	14,471,181.38
Receipts from business/service income	9,234,032.26
Shares, Grants and Donations	777,732.02
Interest Income	110,177.81
Miscellaneous Income	268,828.18
Other Receipts	2,735,101.87
Total Cash Inflows	99,153,866.19
Cash Outflows	
Payments to suppliers and creditors	19,271,377.11
Payments to employees	18,919,561.74
Subsidies and Donation	2,701,057.00
Other Expenses	25,689,841.70
Total Cash Outflows	66,581,837.55
Net Cash Flows from Operating Activities	32,572,028.64
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	1,175,205.00
Total Cash Outflows	1,175,205.00
Net Cash Flows from Investing Activities	(1,175,205.00)
Cash Flows from Financing Activities	
Cash Outflows	
Payment of loan amortization	1,257,979.17
Total Cash Outflows	1,257,979.17
Net Cash Flows from Financing Activities	(1,257,979.17)
Total Cash Provided by Operating, Investing and Financing Activities	30,138,844.47
Add: Cash at the Beginning of the year	64,370,360.24
Cash, April 30, 2016	94,509,204.71

Prepared by:


MICHIKO R. MUTUC
 Accountant III

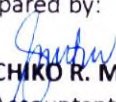
Certified Correct:


SEVILLA O. BISLIG
 Municipal Accountant

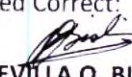
MUNICIPALITY OF DINALUPIHAN
Statement of Financial Position
General Fund
As at April 30, 2016

	2016
ASSETS	
Current Assets	
Cash and Cash Equivalents	94,509,204.71
Investments	20,388,182.20
Receivables	29,362,777.59
Inventories	1,254,733.87
Total Current Assets	145,514,898.37
Non-Current Assets	
Receivables	6,100,000.00
Property, Plant and Equipment	110,966,155.40
Total Non-Current Assets	117,066,155.40
Total Assets	262,581,053.77
LIABILITIES	
Current Liabilities	
Financial Liabilities	10,395,001.41
Inter-Agency Payables	4,265,237.01
Intra-Agency Payables	2,975.28
Deferred Credits/Unearned Income	19,143,936.30
Total Current Liabilities	33,807,150.00
Non-Current Liabilities	
Financial Liabilities	17,552,182.06
Other Payables	3,658.71
Total Non-Current Liabilities	17,555,840.77
Total Liabilities	51,362,990.77
NET ASSETS/EQUITY	
Government Equity	211,218,063.00
Total Liabilities and Net Assets/Equity	262,581,053.77

Prepared by:

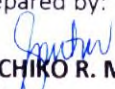

MICHIKO R. MUTUC
Accountant III

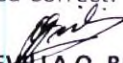
Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
General Fund
For the Month Ended April 30, 2016

	2016
Revenue	
Tax Revenue	16,445,504.67
Share from Internal Revenue Collections	55,111,308.00
Share from Economic Zones	14,471,181.38
Service and Business Income	9,344,210.07
Shares, Grants and Donations	757,732.02
Miscellaneous Income	268,828.18
Total Revenue	96,398,764.32
Less: Current Operating Expenses	
Personnel Services	18,919,561.74
Maintenance and Other Operating Expenses	21,645,834.11
Non-cash Expenses	2,792,605.50
Current Operating Expenses	43,358,001.35
Surplus (Deficit) from Current Operation	53,040,762.97
Add (Deduct):	
Transfers, Assistance and Subsidy From	20,000.00
Transfers, Assistance and Subsidy To	(326,600.00)
Surplus(Deficit) for the period	52,734,162.97

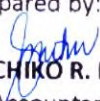
Prepared by:

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 April 30, 2016

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2016	158,425,348.78
Add (Deduct):	
Prior Period Errors	<u>58,551.25</u>
Restated Balance	158,483,900.03
Add (Deduct):	
Surplus (Deficit) for the period	<u>52,734,162.97</u>
Balance at April 30, 2016	<u>211,218,063.00</u>

Prepared by:


MICHIKO R. MUTUC
Accountant III

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

Municipality of Dinalupihan
Statement of Cash Flows
SPECIAL EDUCATION FUND
For the Month Ended April 30, 2016

Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	5,803,612.31
Miscellaneous Income	6.95
Interest Income	8,253.32
Other Receipts	8,858.58
Total Cash Inflows	5,820,731.16
Cash Outflows	
Payment of expenses	
Payments to suppliers and creditors	566,041.39
Other Expenses	766,247.32
Total Cash Outflows	1,332,288.71
Net Cash Flows from Operating Activities	4,488,442.45
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	4,488,442.45
Add: Cash at the Beginning of the year	9,942,048.52
Cash, April 30, 2016	14,430,490.97

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant


MUNICIPALITY OF DINALUPIHAN
Statement of Financial Position
SPECIAL EDUCATION FUND
As at April 30, 2016

ASSETS	
Current Assets	
Cash and Cash Equivalents	14,430,490.97
Receivables	15,786,055.38
Total Current Assets	<u>30,216,546.35</u>
Non-Current Assets	
Property, Plant and Equipment	1,673,241.92
Total Non-Current Assets	<u>1,673,241.92</u>
Total Assets	<u><u>31,889,788.27</u></u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	106,742.14
Inter-Agency Payables	564,076.18
Deferred Credits/Unearned Income	15,681,134.98
Total Current Liabilities	<u>16,351,953.30</u>
Total Liabilities	<u>16,351,953.30</u>
NET ASSETS/EQUITY	
Government Equity	<u>15,537,834.97</u>
Total Liabilities and Net Assets/Equity	<u><u>31,889,788.27</u></u>

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II

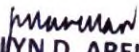
Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

Municipality of Dinalupihan
Statement of Changes in Net Assets/Equity
SPECIAL EDUCATION FUND
For the Month Ended April 30, 2016

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2016	10,424,381.09
Add (Deduct)	
Prior Period Errors	5,345.17
Restated Balance	<u>10,429,726.26</u>
Add (Deduct) Changes in net assets/equity during the year	
Transfer of Other Infrastructure Projects	-
Surplus (Deficit) for the period	<u>5,108,108.71</u>
Total recognized revenue and expenses for the period	
Balance at April 30, 2016	<u>15,537,834.97</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 April 30, 2016

Revenue	
Tax Revenue	5,803,612.31
Miscellaneous Income	6.95
Interest Income	8,253.32
Total Revenue	<u>5,811,872.58</u>
Less: Current Operating Expenses	
Maintenance and Other Operating Expenses	566,041.39
Non-cash Expenses	137,722.48
Current Operating Expenses	<u>703,763.87</u>
Surplus (Deficit) from Current Operation	5,108,108.71
Add (Deduct):	
Transfers, Assistance and Subsidy To	-
Surplus(Deficit) for the period	<u><u>5,108,108.71</u></u>

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II

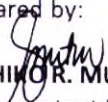
Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

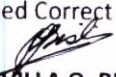
Dinalupihan, Bataan
Statement of Cash Flow
Trust Fund
For the Year Ended April 30, 2016

Cash Flows from Operating Activities :	
Cash Inflows :	
Other Receipts	8,500,051.56
Total Cash Inflows	<u>8,500,051.56</u>
Cash Outflows :	
Other Disbursements	634,384.88
Total Cash Outflows	<u>634,384.88</u>
Net Cash Flows from Operating Activities	<u>7,865,666.68</u>
Cash Flows from Investing Activities :	
Cash Outflows :	
Purchase of Property, Plant and Equipment and Construction of Public Infrastructures	10,895,906.09
Total Cash Outflows	<u>10,895,906.09</u>
Net Cash Flows from Investing Activities	<u>(10,895,906.09)</u>
Cash Flows from Financing Activities :	
Cash Inflows :	
Acquisition of Loans	8,658,438.00
Total Cash Inflows	<u>8,658,438.00</u>
Net Cash Flows from Financing Activities	<u>8,658,438.00</u>
Net Increase in Cash	5,628,198.59
Add : Cash, January 01, 2016	<u>44,637,029.21</u>
Cash, April 30, 2016	<u><u>50,265,227.80</u></u>

Prepared by:

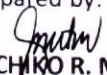

MICHING R. MUTUC
Accountant III

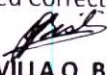
Certified Correct :


SEVILLA O. BISLIG
Municipal Accountant

Dinalupihan, Bataan
Statement of Financial Position
Trust Fund
For the Month Ended April 30, 2016

	2016
ASSETS	
<i>Current Assets</i>	
Cash and Cash Equivalents	50,265,227.80
Receivables	47,156.00
Total Current Assets	50,312,383.80
<i>Non-Current Assets</i>	
Property, Plant and Equipment	51,369,524.48
Total Non-Current Assets	51,369,524.48
Total Assets	101,681,908.28
LIABILITIES	
<i>Current Liabilities</i>	
Financial Liabilities	5,720.84
Inter-Agency Payables	34,298,363.96
Trust Liabilities	23,979,776.63
Total Current Liabilities	58,283,861.43
<i>Non-Current Liabilities</i>	
Financial Liabilities	43,292,190.12
Other Payables	105,856.73
Total Non-Current Liabilities	43,398,046.85
Total Liabilities	101,681,908.28

Prepared by:

MICHIKO R. MUTUC
Accountant III

Certified Correct:

SEVILLA O. BISLIG
Municipal Accountant

MD



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 April 30, 2016

General Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	93,910,114.32
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)	5,093,121.49
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (DBP)	5,090,554.59

Special Education Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	14,222,838.39
---	---------------

Trust Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	49,613,896.61
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-ARISP III)	303,572.43
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.	4,433.17

AND REHABILITATION OF DIKE (MDFO)

Grand Total

178,839,944.63

Issued this 6th day of May, 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 April 30, 2016

FUND : GENERAL FUND

BANK : LAND BANK OF THE PHIL.

ACCOUNT NUMBER: 2632-1000-46

Balance per Bank

94,179,308.35

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# 409687 dated 04/15/2016	1,500.00
CK# 409763 dated 04/19/2016	3,150.00
CK# 409608 dated 04/25/2016	780.25
CK# 409735 dated 04/25/2016	757.66
CK# 409786 dated 04/25/2016	4,800.00
CK# 409809 dated 04/26/2016	73,920.00
CK# 409820 dated 04/27/2016	25,432.32
CK# 409795 dated 04/28/2016	5,050.00
CK# 409821 dated 04/28/2016	6,964.80
CK# 409835 dated 04/28/2016	109,373.00
CK# 409841 dated 04/28/2016	14,976.00
CK# 409848 dated 04/29/2016	15,360.00

269,194.03

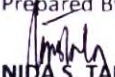
Adjusted Bank Balance

93,910,114.32

Balance per Book

93,910,114.32

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 April 30, 2016

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

Balance per Bank

53,641.92


Balance per Book

53,641.92

Prepared By:

Checked By:

Certified Correct:


NIDA S. TALA
Fiscal Examiner II

NORA G. VILLEN
Adm.Asst. IV


SEVILLA O. BISLIGN
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT


STATEMENT OF BANK RECONCILIATION
As of April 30, 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 April 30, 2016

FUND : GENERAL FUND
BANK : LBP - TIME DEPOSIT

Balance per Bank 5,093,121.49

Balance per Book 5,093,121.49


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

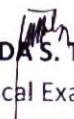
STATEMENT OF BANK RECONCILIATION
As of April 30, 2016

FUND : GENERAL FUND
BANK : DBP - TIME DEPOSIT

Balance per Bank 5,090,554.59

Balance per Book 5,090,554.59

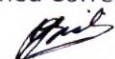
Prepared By:


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 April 30, 2016

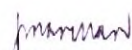
FUND : SPECIAL EDUCATION FUND
BANK : LAND BANK OF THE PHIL.
ACCOUNT NUMBER: 2632-1000-54

Balance per Bank	14,255,599.02
Less: Outstanding Checks:	
CK# 346700 dated 4/29/2016	<u>32,760.63</u>
	<u><u>14,222,838.39</u></u>
 Balance per Book	 <u><u>14,222,838.39</u></u>

Prepared By:


NIDA S. TALA
Fiscal Examiner II

Checked By:


JHONALYN D. ARELLANO
Adm.Ast. II

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 April 30, 2016


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

Balance per Bank			49,627,306.61
Less: Outstanding Checks:			
CK# 289666 dated 4/25/2016	3,410.00		
CK# 289668 dated 4/28/2016	5,000.00		
CK# 289671 dated 4/29/2016	5,000.00		13,410.00
Adjusted Bank Balance			<u>49,613,896.61</u>
Balance per Book			<u>49,613,896.61</u>

Prepared By:


NIDA S. TALA
Fiscal Examiner II

Checked By:


ALICIA M. GUTIERREZ
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 April 30, 2016

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

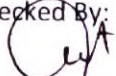
Balance per Bank 303,572.43

Balance per Book 303,572.43

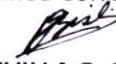
Prepared By:


NIDA S. TALA
Fiscal Examiner II

Checked By:


ALICIA M. GUTIERREZ
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 April 30, 2016

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

Balance per Bank	<u><u>343,265.59</u></u>
Balance per Book	<u><u>343,265.59</u></u>


Prepared By:


NIDA S. TALA
Fiscal Examiner II

Checked By:


ALICIA M. GUTIERREZ
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 April 30, 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

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Certified Correct:


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