



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

*In Reply -
To Mayor pls
GMR*

June 10, 2016

FOR : HON. MARIA ANGELA S. GARCIA
Municipal Mayor

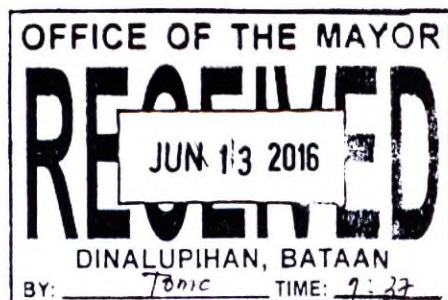
FROM : MICHIKO R. MUTUC
OIC-Municipal Accountant

SUBJECT : FINANCIAL REPORTS AS OF MAY, 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 APRIL 30, 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,

Mutuc
MICHIKO R. MUTUC
OIC-Municipal Accountant



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 May 31, 2016

General Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	86,192,363.10
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-SB)	60,732.42
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (DBP)	10,227,466.26
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (LBP)	5,096,516.90
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (DBP)	5,094,412.10

Special Education Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	14,335,412.14
---	---------------

Trust Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	45,764,224.89
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. AND REHABILITATION OF DIKE (MDFO)	4,233.17

Grand Total

167,422,199.00

Issued this 8th day of June , 2016 for records purposes.


MICHIKO R. MUTUC
OIC-Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of May 31, 2016


FUND : GENERAL FUND
BANK : LAND BANK OF THE PHIL.
ACCOUNT NUMBER: 2632-1000-46

Balance per Bank		86,463,081.54
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# 409586 dated 05/02/2016	4,350.00	
CK# 409878 dated 05/05/2016	1,110.00	
CK# 409879 dated 05/06/2016	20,700.00	
CK# 409929 dated 05/19/2016	4,350.00	
CK# 409949 dated 05/30/2016	802.07	
CK# 409987 dated 05/25/2016	74,776.37	
CK# 410001 dated 05/31/2016	157,500.00	
Adjusted Bank Balance		<u>270,718.44</u>
		<u>86,192,363.10</u>

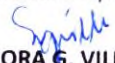
Balance per Book

86,192,363.10

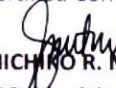
Prepared By:


NIDA S. TALA
Fiscal Examiner II

Checked By:


NORA G. VILLEN
Adm.Asst. IV

Certified Correct:


MICHO R. MUTUC
OIC, Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of May 31, 2016

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

Balance per Bank

60,732.42

Balance per Book

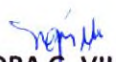
60,732.42

Prepared By:

Checked By:

Certified Correct:


NIDA S. TALA
Fiscal Examiner II


NORA G. VILLEN
Adm.Asst. IV


MICHIKO R. MUTUC
OIC, Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION


As of May 31, 2016

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

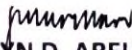
Balance per Bank	14,344,612.14
Less: Outstanding Checks:	
Ck# 346732 dated 4/28/2016	<u>9,200.00</u>
Adjusted Bank Balance	<u><u>14,335,412.14</u></u>

Balance per Book	<u><u>14,335,412.14</u></u>
------------------	-----------------------------

Prepared By:


NIDA S. TALA
Fiscal Examiner II

Checked By:


JHONALYN D. ARELLANO
Adm.Asst. II

Certified Correct:


MICHIKO R. MUTUC
OIC- Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of May 31, 2016

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


Balance per Bank	46,379,403.46
Less: Outstanding Checks:	
CK# 289653 dated 5/30/2016	<u>615,178.57</u>
Adjusted Bank Balance	<u><u>45,764,224.89</u></u>

Balance per Book	<u><u>45,764,224.89</u></u>
------------------	-----------------------------

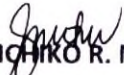
Prepared By:


NIDA S. TALA
Fiscal Examiner II

Checked By:


ALICIA M. GUTIERREZ
Adm. Asst. IV

Certified Correct:


MICHIKO R. MUTUC
OIC- Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of May 31, 2016

FUND : GENERAL FUND
BANK : DBP - TIME DEPOSIT

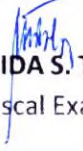
Balance per Bank

5,094,412.10


Balance per Book

5,094,412.10

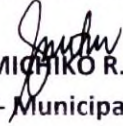
Prepared By:


NIDA S. TALA
Fiscal Examiner II

Checked By:


NORA G. VILLEN
Adm.Asst. IV

Certified Correct:


MICHIKO R. MUTUC
OIC- Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT


STATEMENT OF BANK RECONCILIATION
As of May 31, 2016

FUND : GENERAL FUND
BANK : LBP - TIME DEPOSIT


Balance per Bank 5,096,516.90

Balance per Book 5,096,516.90

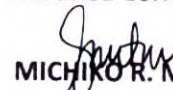
Prepared By:


NIDA S. TALA
Fiscal Examiner II

Checked By:


NORA G. VILLEN
Adm.Asst. IV

Certified Correct:


MICHIKO R. MUTUC
OIC- Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of May 31, 2016

FUND : GENERAL FUND
BANK : DBP - TIME DEPOSIT

Balance per Bank 10,227,466.26

Balance per Book 10,227,466.26

Prepared By:


NIDA S. TALA
Fiscal Examiner II

Checked By:


NORA G. VILLEN
Adm.Asst. IV

Certified Correct:


MICHIKO R. MUTUC
OIC- Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of May 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

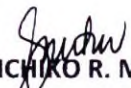
Prepared By:


NIDA S. TALA
Fiscal Examiner II

Checked By:

ALICIA M. GUTIERREZ
Adm.Asst. IV

Certified Correct:


MICHIKO R. MUTUC
OIC- Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of May 31, 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

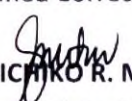
Prepared By:


NIDA S. TALA
Fiscal Examiner II

Checked By:

ALICIA M. GUTIERREZ
Adm.Asst. IV

Certified Correct:


MICHIKO R. MUTUC
CIC- Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION

As of May 31, 2016

FUND : TRUST FUND - CONSTRUCTION & REHABILITATION OF DIKE (MDFO)


BANK : LAND BANK OF THE PHIL.

ACCOUNT NUMBER: 2632-102472

Balance per Bank 4,233.17

Balance per Book 4,233.17

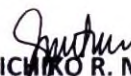
Prepared By:


NIDA S. TALA
Fiscal Examiner II

Checked By:

ALICIA M. GUTIERREZ
Adm.Asst. IV

Certified Correct:



MICHIKO R. MUTUC
OIC- Municipal Accountant

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

mw

	2016
Cash Flows from Operating Activities	
<i>Cash Inflows</i>	
Collection from taxpayers	16,961,213.26
Share from Internal Revenue Allotment	68,889,135.00
Share from Economic Zones	14,471,181.38
Receipts from business/service income	10,356,171.98
Shares, Grants and Donations	964,065.10
Interest Income	141,239.72
Miscellaneous Income	282,648.38
Other Receipts	2,802,663.46
Total Cash Inflows	114,868,318.28
<i>Cash Outflows</i>	
Payments to suppliers and creditors	27,782,498.64
Payments to employees	27,256,392.91
Subsidies and Donation	3,439,677.00
Other Expenses	29,038,787.28
Total Cash Outflows	87,517,355.83
Net Cash Flows from Operating Activities	27,350,962.45
Cash Flows from Investing Activities	
<i>Cash Outflows</i>	
Purchase/Construction of Property, Plant and Equipment	3,870,205.00
Total Cash Outflows	3,870,205.00
Net Cash Flows from Investing Activities	(3,870,205.00)
Cash Flows from Financing Activities	
<i>Cash Outflows</i>	
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	22,222,778.28
Add: Cash at the Beginning of the year	64,370,360.24
Cash, May 31, 2016	86,593,138.52

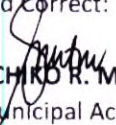
Certified Correct:


MICHIKO R. MUTUC
 OIC-Municipal Accountant

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

	2016
Revenue	
Tax Revenue	16,961,213.26
Share from Internal Revenue Collections	68,889,135.00
Share from Economic Zones	14,471,181.38
Service and Business Income	10,497,411.70
Shares, Grants and Donations	944,065.10
Miscellaneous Income	282,648.38
Total Revenue	112,045,654.82
Less: Current Operating Expenses	
Personnel Services	27,256,392.91
Maintenance and Other Operating Expenses	30,764,455.64
Non-cash Expenses	3,482,622.94
Current Operating Expenses	61,503,471.49
Surplus (Deficit) from Current Operation	50,542,183.33
Add (Deduct):	
Transfers, Assistance and Subsidy From	20,000.00
Transfers, Assistance and Subsidy To	(457,720.00)
Surplus(Deficit) for the period	50,104,463.33

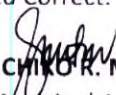
Certified Correct:


MICHIKO R. MUTUC
 OIC-Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Changes in Net Assets/Equity
General Fund
For the Month Ended May 31, 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>50,104,463.33</u>
Balance at May 31, 2016	<u>208,588,363.36</u>

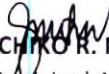
Certified Correct:


MICHIKO R. MUTUC
OIC-Municipal Accountant

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

	2016
ASSETS	
Current Assets	
Cash and Cash Equivalents	86,593,138.52
Investments	20,418,395.26
Receivables	28,004,930.68
Inventories	1,507,509.08
Prepayments and Deferred Charges	3,490,980.04
Total Current Assets	140,014,953.58
Non-Current Assets	
Receivables	6,100,000.00
Property, Plant and Equipment	112,971,137.96
Total Non-Current Assets	119,071,137.96
Total Assets	259,086,091.54
LIABILITIES	
Current Liabilities	
Financial Liabilities	10,393,771.41
Inter-Agency Payables	3,968,455.21
Intra-Agency Payables	
Deferred Credits/Unearned Income	18,479,786.82
Total Current Liabilities	32,842,013.44
Non-Current Liabilities	
Financial Liabilities	17,552,182.06
Other Payables	103,532.68
Total Non-Current Liabilities	17,655,714.74
Total Liabilities	50,497,728.18
NET ASSETS/EQUITY	
Government Equity	208,588,363.36
Total Liabilities and Net Assets/Equity	259,086,091.54

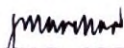
Certified Correct:


MICHIKO R. MUTUC
 OIC-Municipal Accountant

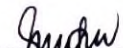
Municipality of Dinalupihan
Statement of Cash Flows
SPECIAL EDUCATION FUND
For the Month Ended May 31, 2016

Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	6,220,508.25
Miscellaneous Income	6.95
Interest Income	8,253.32
Other Receipts	16,560.60
Total Cash Inflows	<u>6,245,329.12</u>
Cash Outflows	
Payment of expenses	
Payments to suppliers and creditors	784,497.35
Other Expenses	1,061,712.75
Total Cash Outflows	<u>1,846,210.10</u>
Net Cash Flows from Operating Activities	<u>4,399,119.02</u>
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	-
Net Cash Flows from Investing Activities	<u>-</u>
Total Cash Provided by Operating, Investing and Financing Activities	4,399,119.02
Add: Cash at the Beginning of the year	9,942,048.52
Cash, May 31, 2016	<u><u>14,341,167.54</u></u>

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II

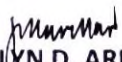
Certified Correct:


MICHIKO R. MUTUC
OIC - Municipal Accountant

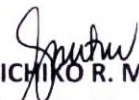
Municipality of Dinalupihan
Statement of Changes in Net Assets/Equity
SPECIAL EDUCATION FUND
For the Month Ended May 31, 2016

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2016	10,424,381.09
Add (Deduct)	
Prior Period Errors	5,345.17
Restated Balance	10,429,726.26
Add (Deduct) Changes in net assets/equity during the year	
Transfer of Other Infrastructure Projects	-
Surplus (Deficit) for the period	5,272,118.07
Total recognized revenue and expenses for the period	
Balance at May 31, 2016	15,701,844.33

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II

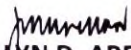
Certified Correct:


MICHIKO R. MUTUC
OIC - Municipal Accountant

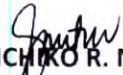
MUNICIPALITY OF DINALUPIHAN
Statement of Financial Position
SPECIAL EDUCATION FUND
As at May 31, 2016

ASSETS	
Current Assets	
Cash and Cash Equivalents	14,341,167.54
Receivables	14,952,263.50
Total Current Assets	<u>29,293,431.04</u>
Non-Current Assets	
Property, Plant and Equipment	1,638,811.30
Total Non-Current Assets	<u>1,638,811.30</u>
Total Assets	<u><u>30,932,242.34</u></u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	97,542.14
Inter-Agency Payables	285,512.77
Deferred Credits/Unearned Income	14,847,343.10
Total Current Liabilities	<u>15,230,398.01</u>
Total Liabilities	<u>15,230,398.01</u>
NET ASSETS/EQUITY	
Government Equity	<u>15,701,844.33</u>
Total Liabilities and Net Assets/Equity	<u><u>30,932,242.34</u></u>

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II

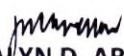
Certified Correct:


MICHIKO R. MUTUC
OIC - Municipal Accountant

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

Revenue	
Tax Revenue	6,220,508.25
Miscellaneous Income	6.95
Interest Income	8,253.32
Total Revenue	<u>6,228,768.52</u>
Less: Current Operating Expenses	
Maintenance and Other Operating Expenses	784,497.35
Non-cash Expenses	172,153.10
Current Operating Expenses	<u>956,650.45</u>
Surplus (Deficit) from Current Operation	<u>5,272,118.07</u>
Add (Deduct):	
Transfers, Assistance and Subsidy To	-
Surplus(Deficit) for the period	<u><u>5,272,118.07</u></u>

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II

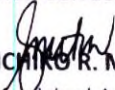
Certified Correct:


MICHIKO R. MUTUC
OIC - Municipal Accountant

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

Cash Flows from Operating Activities :	
Cash Inflows :	
Other Receipts	<u>7,448,419.84</u>
Total Cash Inflows	<u>7,448,419.84</u>
Cash Outflows :	
Other Disbursements	<u>625,684.88</u>
Total Cash Outflows	<u>625,684.88</u>
Net Cash Flows from Operating Activities	<u>6,822,734.96</u>
Cash Flows from Investing Activities :	
Cash Outflows :	
Purchase of Property, Plant and Equipment and Construction of Public Infrastructures	<u>13,645,906.09</u>
Total Cash Outflows	<u>13,645,906.09</u>
Net Cash Flows from Investing Activities	<u>(13,645,906.09)</u>
Cash Flows from Financing Activities :	
Cash Inflows :	
Acquisition of Loans	<u>8,658,438.00</u>
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	1,835,266.87
Add : Cash, January 01, 2016	<u>44,637,029.21</u>
Cash, May 31, 2016	<u><u>46,472,296.08</u></u>

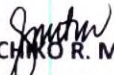
Certified Correct :


MICHIKO R. MUTUC
 OIC-Municipal Accountant

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

	2016
ASSETS	
<i>Current Assets</i>	
Cash and Cash Equivalents	46,472,296.08
Receivables	47,156.00
Total Current Assets	46,519,452.08
<i>Non-Current Assets</i>	
Property, Plant and Equipment	54,119,524.48
Total Non-Current Assets	54,119,524.48
Total Assets	100,638,976.56
LIABILITIES	
<i>Current Liabilities</i>	
Financial Liabilities	5,720.84
Inter-Agency Payables	33,250,732.24
Trust Liabilities	23,988,476.63
Total Current Liabilities	57,244,929.71
<i>Non-Current Liabilities</i>	
Financial Liabilities	43,292,190.12
Other Payables	101,856.73
Total Non-Current Liabilities	43,394,046.85
Total Liabilities	100,638,976.56

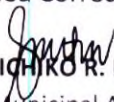
Certified Correct:


MICHIKO R. MUTUC
 OIC-Municipal Accountant

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

	2016
Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	23,181,721.51
Share from Internal Revenue Allotment	68,889,135.00
Share from Economic Zones	14,471,181.38
Receipts from business/service income	10,356,171.98
Shares, Grants and Donations	964,065.10
Interest Income	149,493.04
Miscellaneous Income	282,655.33
Other Receipts	10,267,643.90
Total Cash Inflows	128,562,067.24
Cash Outflows	
Payments to suppliers and creditors	28,566,995.99
Payments to employees	27,256,392.91
Interest Expense	-
Subsidies and Donation	3,439,677.00
Other Expenses	30,726,184.91
Total Cash Outflows	89,989,250.81
Net Cash Flows from Operating Activities	38,572,816.43
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	17,516,111.09
Total Cash Outflows	17,516,111.09
Net Cash Flows from Investing Activities	(17,516,111.09)
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	28,457,164.17
Add: Cash, January 01, 2016	118,949,437.97
Cash, May 31, 2016	147,406,602.14

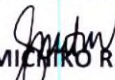
Certified Correct:


MICHIKO R. MUTUC
 OIC-Municipal Accountant

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

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2016	168,849,729.87
Add (Deduct):	
Prior Period Errors	<u>63,896.42</u>
Restated Balance	168,913,626.29
Add (Deduct):	
Surplus (Deficit) for the period	<u>55,376,581.40</u>
Balance at May 31, 2016	<u>224,290,207.69</u>

Certified Correct:


MICHIKO R. MUTUC
OIC-Municipal Accountant

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

ASSETS

Current Assets

Cash and Cash Equivalents	147,406,602.14
Investments	20,418,395.26
Receivables	43,004,350.18
Inventories	1,507,509.08

Total Current Assets 215,827,836.70

Non-Current Assets

Receivables	6,100,000.00
Property, Plant and Equipment	168,729,473.74
Total Non-Current Assets	<u>174,829,473.74</u>

Total Assets 390,657,310.44

LIABILITIES

Current Liabilities

Financial Liabilities	10,497,034.39
Inter-Agency Payables	37,504,700.22
Intra-Agency Payables	-
Trust Liabilities	23,988,476.63
Deferred Credits/Unearned Income	33,327,129.92
Total Current Liabilities	<u>105,317,341.16</u>

Non-Current Liabilities

Financial Liabilities	60,844,372.18
Other Payables	205,389.41
Total Non-Current Liabilities	<u>61,049,761.59</u>

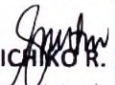
Total Liabilities 166,367,102.75

NET ASSETS/EQUITY

Government Equity 224,290,207.69

Total Liabilities and Net Assets/Equity 390,657,310.44

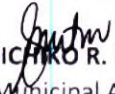
Certified Correct:


MICHIKO R. MUTUC
 OIC-Municipal Accountant

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

Revenue	
Tax Revenue	23,181,721.51
Share from Internal Revenue Collections	68,889,135.00
Share from Economic Zones	14,471,181.38
Service and Business Income	10,505,665.02
Shares, Grants and Donations	944,065.10
Miscellaneous Income	282,655.33
Total Revenue	<u>118,274,423.34</u>
Less: Current Operating Expenses	
Personnel Services	27,256,392.91
Maintenance and Other Operating Expenses	31,548,952.99
Non-cash Expenses	3,654,776.04
Current Operating Expenses	<u>62,460,121.94</u>
Surplus (Deficit) from Current Operation	55,814,301.40
Add (Deduct):	-
Transfers, Assistance and Subsidy From	20,000.00
Transfers, Assistance and Subsidy To	(457,720.00)
Surplus(Deficit) for the period	<u><u>55,376,581.40</u></u>

Certified Correct:


MICHIKO R. MUTUC
OIC-Municipal Accountant

MD

MUNICIPALITY OF DINALUPIHAN, BATAAN

TRIAL BALANCE
For the Month Ended May 2016

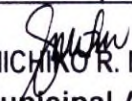
GENERAL FUND

Code: 100

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	150,043.00	
Petty Cash Fund	1-01-01-020	190,000.00	
Cash in Bank - Local Currency, Current Account	1-01-02-010	86,253,095.52	
Cash in Bank -Local Currency, Time Deposits	1-02-01-010	20,418,395.26	
Accounts Receivable	1-03-01-010	7,541,438.61	
Real Property Tax Receivable	1-03-01-020	18,479,786.82	
Loans Receivable - Others	1-03-01-990	55,840.03	
Advances for Operating Expenses	1-03-05-010	103,530.00	
Advances to Special Disbursing Officer	1-03-05-030	7,674,406.83	
Advances for Officers and Employees	1-03-05-040	175,920.00	
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	214,000.62	
Accountable Forms, Plates and Stickers	1-04-04-020	213,419.96	
Drugs and Medicines Inventory	1-04-04-060	738,928.00	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	99,830.00	
Other Supplies and Materials Inventory	1-04-04-990	2,750.00	
Advances to Contractors	1-05-01-010	3,490,980.04	
Land	1-07-01-010	48,426,693.53	
Other Land Improvements	1-07-02-990	410,500.00	
Road Networks	1-07-03-010	1,495,000.00	
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	3,765,742.67	
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		18,382,785.64
Accumulated Depreciation - School Buildings	1-07-04-021		7,289,319.25
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031		2,314,382.09

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Accumulated Depreciation - Markets	1-07-04-041		61,103,104.50
Accumulated Depreciation - Slaughterhouses	1-07-04-051		126,081.29
Accumulated Depreciation - Other Structures	1-07-04-991		6,369,604.46
Accumulated Depreciation - Machinery	1-07-05-011		33,357.05
Accumulated Depreciation - Office Equipment	1-07-05-021		1,526,817.59
Accumulated Depreciation - Information and Communication T	1-07-05-031		6,574,027.23
Accumulated Depreciation - Communication Equipment	1-07-05-071		630,674.64
Accumulated Depreciation - Construction and Heavy Equipme	1-07-05-081		3,109,924.80
Accumulated Depreciation - Disaster Response and Rescue E	1-07-05-091		2,207,188.19
Accumulated Depreciation - Medical Equipment	1-07-05-111		210,716.03
Accumulated Depreciation - Technical and Scientific Equipme	1-07-05-141		45,498.23
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		3,407,075.93
Accumulated Depreciation - Motor Vehicles	1-07-06-011		6,424,419.85
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		3,638,404.90
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		150,095.37
Loans Payable - Domestic	2-01-02-040		17,552,182.06
Due to BIR	2-02-01-010		851,793.48
Due to GSIS	2-02-01-020		1,243,092.46
Due to Pag-IBIG	2-02-01-030		414,793.58
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		58,392.85
Due to LGUs	2-02-01-070		1,309,465.13
Deferred Real Property Tax	2-05-01-010		18,479,786.82
Other Payables	2-99-99-990		103,532.68
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		943,703.32
Real Property Tax- Basic	4-01-02-040		4,881,461.78
Discount on Real Property Tax- Basic	4-01-02-041	294,815.86	
Business Tax	4-01-03-030		10,845,004.54
Tax on Sand, Gravel and Other Quarry Products	4-01-03-040		66,523.45
Tax on Delivery Trucks and Vans	4-01-03-050		1,069.50
Franchise Tax	4-01-03-070		120,000.00
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		398,266.53
Share from Internal Revenue Collections (IRA)	4-01-06-010		68,889,135.00
Share from National Wealth	4-01-06-030		308,207.63
Share from Economic Zones	4-01-06-050		14,471,181.38
Permit Fees	4-02-01-010		3,547,693.38
Registration Fees	4-02-01-020		524,462.00
Clearance and Certification Fees	4-02-01-040		817,978.90
Inspection Fees	4-02-01-100		895,500.00
Rent Income	4-02-02-050		70,600.00
Parking Fees	4-02-02-120		567,966.00
Receipt from Market Operations	4-02-02-140		3,094,124.20
Receipt from Slaughterhouse Operation	4-02-02-150		471,600.00
Receipt from Cemetery Operations	4-02-02-160		273,815.00

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Garbage Fees	4-02-02-190		92,432.50
Interest Income	4-02-02-220		141,239.72
Subsidy from National Government	4-03-01-010		20,000.00
Share from PCSO	4-04-01-040		635,857.47
Miscellaneous Income	4-06-01-010		282,648.38
Salaries and Wages - Regular	5-01-01-010	16,647,114.47	
Personal Economic Relief Allowance (PERA)	5-01-02-010	1,761,000.00	
Representation Allowance (RA)	5-01-02-020	879,750.00	
Transportation Allowance (TA)	5-01-02-030	879,750.00	
Subsistence Allowance	5-01-02-050	129,931.88	
Hazard Pay	5-01-02-110	254,538.25	
Overtime and Night Pay	5-01-02-130	114,062.21	
Other Bonuses and Allowances	5-01-02-990	3,323,765.00	
Retirement and Life Insurance Premiums	5-01-03-010	1,974,232.92	
Pag-IBIG Contributions	5-01-03-020	329,038.82	
PhilHealth Contributions	5-01-03-030	184,750.00	
Employees Compensation Insurance Premiums	5-01-03-040	85,340.86	
Terminal Leave Benefits	5-01-04-030	693,118.50	
Traveling Expenses - Local	5-02-01-010	421,597.82	
Training Expenses	5-02-02-010	882,214.29	
Office Supplies Expenses	5-02-03-010	449,237.22	
Accountable Forms Expenses	5-02-03-020	119,884.49	
Non-Accountable Forms Expenses	5-02-03-030	19,553.25	
Food Supplies Expenses	5-02-03-050	1,383,579.50	
Drugs and Medicines Expenses	5-02-03-070	159,493.10	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	79,009.00	
Fuel, Oil and Lubricants Expenses	5-02-03-090	845,802.98	
Other Supplies and Materials Expenses	5-02-03-990	274,879.45	
Water Expenses	5-02-04-010	376,026.25	
Electricity Expenses	5-02-04-020	1,262,591.13	
Postage and Courier Services	5-02-05-010	2,573.00	
Telephone Expenses	5-02-05-020	530,377.79	
Internet Subscription Expenses	5-02-05-030	67,200.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	1,112,801.82	
Consultancy Services	5-02-11-030	287,500.00	
Other Professional Services	5-02-11-990	413,480.00	
Environment/Sanitary Services	5-02-12-010	2,242,200.00	
Janitorial Services	5-02-12-020	495,715.74	
Security Services	5-02-12-030	2,096,817.42	
Other General Services	5-02-12-990	8,014,681.99	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	17,840.00	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	97,922.84	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	81,857.14	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	418,027.75	
Repairs and Maintenance - Furniture and Fixtures	5-02-13-070	27,325.00	
Subsidy to Local Government Units	5-02-14-030	377,720.00	
Transfers for Project Equity Share /LGU Counterpart	5-02-15-020	80,000.00	
Taxes, Duties and Licenses	5-02-16-010	15,297.14	
Fidelity Bond Premiums	5-02-16-020	102,000.00	
Insurance Expenses	5-02-16-030	834,822.01	

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Advertising Expenses	5-02-99-010	174,804.00	
Printing and Publication Expenses	5-02-99-020	508.00	
Representation Expenses	5-02-99-030	1,864,933.46	
Rent Expenses	5-02-99-050	2,158,370.08	
Membership Dues and Contributions to Organizations	5-02-99-060	65,000.00	
Donations	5-02-99-080	2,981,957.00	
Other Maintenance and Operating Expenses	5-02-99-990	80,782.65	
Interest Expenses	5-03-01-020	305,792.33	
Depreciation - Buildings and Other Structures	5-05-01-040	2,145,768.20	
Depreciation - Machinery and Equipment	5-05-01-050	996,723.94	
Depreciation - Transportation Equipment	5-05-01-060	227,132.35	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	112,998.45	
TOTAL>>		445,623,725.28	445,623,725.28
CERTIFIED CORRECT:		 MICHIKO R. MUTUC OIC-Municipal Accountant	

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

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	57,000.00	
Cash in Bank - Local Currency Current Account	1-01-02-010	46,415,296.08	
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	
Machinery	1-01-05-010	2,750,000.00	
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		184,151.07
Due to NGAs	2-02-01-050		24,240,257.01
Due to LGUs	2-02-01-070		8,826,324.16
Guaranty/Security/Deposits Payable	2-04-01-040		397,700.00
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		101,856.73
Loans Payable - Domestic	2-01-02-040		43,292,190.12
GRAND TOTAL>>		100,733,426.56	100,733,426.56

Prepared by:



ALICIA M. GUTIERREZ

Administrative Assistant IV

Certified Correct:



MICHIKO R. MUTUC

OIC-Municipal Accountant

Municipality of Dinalupihan
SPECIAL EDUCATION FUND
TRIAL BALANCE
MAY 2016

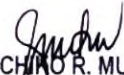
Code : 200

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	5,755.40	
Cash in Bank - Local Currency, Current Account	1-01-02-010	14,335,412.14	
Due from Officers and Employees	1-03-06-020	104,920.40	
Special Education Tax Receivable	1-03-01-030	14,847,343.10	
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		199,616.76
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		333,277.01
Accumulated Depreciation - Information and Communication Technology	1-07-05-031		380,604.42
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		26,467.74
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		97,542.14
Due to LGUs	2-02-01-070		275,527.45
Due to BIR	2-02-01-010		9,985.32
Deferred Special Education Tax	2-05-01-020		14,847,343.10
Government Equity	3-01-01-010		10,424,381.09
Special Education Tax	4-01-02-050		6,052,335.89
Discount on Special Education Tax	4-01-02-051	329,660.80	
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		497,833.16
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
Training Expenses	5-02-02-010	15,961.00	
Water Expenses	5-02-04-010	252.60	
Electricity Expenses	5-02-04-020	34,091.10	
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	270,663.00	
Repairs and Maintenance - Land Improvements	5-02-13-020	16,780.00	
Taxes, Duties and Licenses	5-02-16-010	1,650.66	
Depreciation - Machinery and Equipment	5-05-01-050	122,505.15	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	49,647.95	
GRAND TOTAL>>		33,899,607.74	33,899,607.74

Prepared by:


JHONALYN D. ARELLANO
 Administrative Asst. II

Certified Correct:


MICHELLO R. MUTUC
 OIC - Municipal Accountant