



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

MUNICIPAL ACCOUNTING OFFICE

August 8, 2016

FOR : HON. MARIA ANGELA S. GARCIA
Municipal Mayor

FROM : SEVILLA O. BISLIG
Municipal Accountant

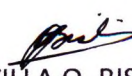
SUBJECT : REPORTS AS OF JULY, 2016

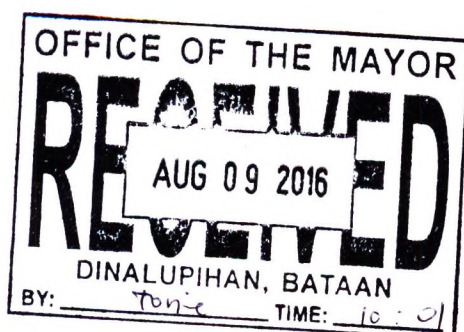
In compliance with the provisions of RA 7160 this is to apprise your good Office with the financial status of our LGU, the undersigned hereby submits the following report for the current year period ending July 31, 2016, to wit:

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

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

Very truly yours,


SEVILLA O. BISLIG
Municipal Accountant



10-1352-8-9

hmo



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 July 31, 2016

General Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	72,327,731.64
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-SB)	53,672.93
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Debt Service)	20,000.00
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)	5,103,427.86
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (DBP)	5,101,886.64

Special Education Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	12,385,025.69
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Trust Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	47,664,151.51
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-ARISP III)	303,732.42
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-LMISTF)	343,439.13
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-CONST.	3,833.17

AND REHABILITATION OF DIKE (MDFO)

Grand Total

153,534,367.25

Issued this 5th day of August, 2016 for records purposes.

SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

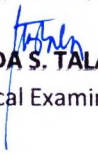
STATEMENT OF BANK RECONCILIATION
As of July 31, 2016

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


Balance per Bank		72,465,117.72
Less: Outstanding Checks:		
CK# 410217 dated 07/04/2016	5,000.00	
CK# 410235 dated 07/12/2016	1,110.00	
CK# 410414 dated 07/25/2016	7,081.80	
CK# 410457 dated 07/28/2016	124,194.28	137,386.08
Adjusted Bank Balance		<u>72,327,731.64</u>

Balance per Book 72,327,731.64


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 July 31, 2016

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

Balance per Bank

53,672.93


Balance per Book

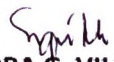
53,672.93

Prepared By:

Checked By:

Certified Correct:


NIDA S. TALA
Fiscal Examiner II


NORA G. VILLEN
Adm.Asst. IV


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 July 31, 2016

FUND : GENERAL FUND
BANK : DBP - TIME DEPOSIT

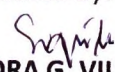
Balance per Bank 5,101,886.64

Balance per Book 5,101,886.64

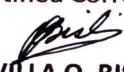
Prepared By:


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 July 31, 2016

FUND : GENERAL FUND
BANK : LBP - TIME DEPOSIT

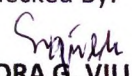
Balance per Bank 5,103,427.86

Balance per Book 5,103,427.86

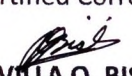
Prepared By:


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 July 31, 2016

FUND : GENERAL FUND
BANK : LBP - TIME DEPOSIT


Balance per Bank 5,103,427.86

Balance per Book 5,103,427.86

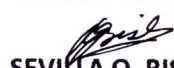
Prepared By:


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 July 31, 2016

FUND : GENERAL FUND - DEBT SERVICE ACCOUNT
BANK : LAND BANK OF THE PHIL.
ACCOUNT NUMBER: 2632-1025-45

Balance per Bank 20,000.00

Balance per Book 20,000.00


Prepared By:

Checked By:

Certified Correct:


NIDA S. TALA
Fiscal Examiner II


NORA G. VILLEN
Adm.Asst. IV


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 July 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:


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 July 31, 2016

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


Balance per Bank

12,385,025.69

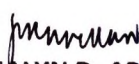
Balance per Book

12,385,025.69

Prepared By:


NIDA S. TALA
Fiscal Examiner II

Checked By:


JHONALYN D. ARELLANO
Adm.Asst. 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 July 31, 2016

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

Balance per Bank 3,833.17

Balance per Book 3,833.17

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 July 31, 2016

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


Balance per Bank 343,439.13

Balance per Book 343,439.13

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 July 31, 2016

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


Balance per Bank 47,664,151.51

Balance per Book 47,664,151.51

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 July 31, 2016

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


Balance per Bank

303,732.42

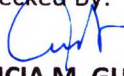
Balance per Book

303,732.42

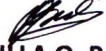
Prepared By:


NIDA S. TALA
Fiscal Examiner II

Checked By:


ALICIA M. GUTIERREZ
Adm.Asst. IV

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

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

ASSETS

Current Assets

Cash and Cash Equivalents	133,488,015.16
Investments	20,432,780.76
Receivables	41,514,366.16
Inventories	1,208,037.18
Prepayments and Deferred Charges	3,490,980.04
Total Current Assets	<u>200,134,179.30</u>

Non-Current Assets

Receivables	7,100,000.00
Property, Plant and Equipment	175,570,142.13
Total Non-Current Assets	<u>182,670,142.13</u>

Total Assets

382,804,321.43

LIABILITIES

Current Liabilities

Financial Liabilities	9,700,776.02
Inter-Agency Payables	40,503,915.94
Trust Liabilities	23,988,476.63
Deferred Credits/Unearned Income	30,875,231.59
Total Current Liabilities	<u>105,068,400.18</u>

Non-Current Liabilities

Financial Liabilities	59,586,393.01
Other Payables	243,103.91
Total Non-Current Liabilities	<u>59,829,496.92</u>

Total Liabilities

164,897,897.10

NET ASSETS/EQUITY

Government Equity	<u>217,906,424.33</u>
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Total Liabilities and Net Assets/Equity

382,804,321.43

Prepared by:


MICHIKO R. MUTUC
Accountant III

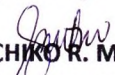
Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

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

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2016	168,849,729.87
Add (Deduct):	
Adjustment of PPE Recognized Directly in Equity	118,700.00
Prior Period Errors	126,286.50
Restated Balance	169,094,716.37
Add (Deduct):	
Surplus (Deficit) for the period	48,811,707.96
Balance at July 31, 2016	<u>217,906,424.33</u>

Prepared by:


MICHIRO R. MUTUC
Accountant III

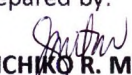
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SEVILLA O. BISLIG
Municipal Accountant

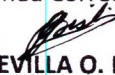
MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
Combined / Consolidated
For the Month Ended July 31, 2016

Revenue	
Tax Revenue	26,263,445.33
Share from Internal Revenue Collections	96,444,789.00
Share from Economic Zones	14,471,181.38
Service and Business Income	12,587,238.02
Shares, Grants and Donations	1,470,541.77
Miscellaneous Income	648,344.08
Total Revenue	<u>151,885,539.58</u>
Less: Current Operating Expenses	
Personnel Services	36,983,542.04
Maintenance and Other Operating Expenses	60,018,632.82
Non-cash Expenses	5,141,936.76
Current Operating Expenses	<u>102,144,111.62</u>
Surplus (Deficit) from Current Operation	49,741,427.96
Add (Deduct):	
Transfers, Assistance and Subsidy From	265,000.00
Transfers, Assistance and Subsidy To	(1,194,720.00)
Surplus(Deficit) for the period	<u><u>48,811,707.96</u></u>

Prepared by:


MICHIKO R. MUTUC
 Accountant III

Certified Correct:


SEVILLA O. BISLIG
 Municipal Accountant

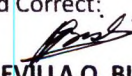
MUNICIPALITY OF DINALUPIHAN
Statement of Cash Flow
General Fund
For the Month Ended July 31, 2016

	2016
Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	19,400,470.72
Share from Internal Revenue Allotment	96,444,789.00
Share from Economic Zones	14,471,181.38
Receipts from business/service income	12,354,655.70
Shares, Grants and Donations	1,735,541.77
Interest Income	215,176.48
Miscellaneous Income	648,337.13
Other Receipts	2,967,276.88
Total Cash Inflows	148,237,429.06
Cash Outflows	
Payments to suppliers and creditors	48,991,040.41
Payments to employees	36,983,542.04
Subsidies and Donation	8,987,539.26
Other Expenses	31,615,420.61
Total Cash Outflows	126,577,542.32
Net Cash Flows from Operating Activities	21,659,886.74
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	10,743,980.26
Total Cash Outflows	10,743,980.26
Net Cash Flows from Investing Activities	(10,743,980.26)
Cash Flows from Financing Activities	
Cash Outflows	
Payment of loan amortization	2,515,958.34
Total Cash Outflows	2,515,958.34
Net Cash Flows from Financing Activities	(2,515,958.34)
Total Cash Provided by Operating, Investing and Financing Activities	8,399,948.14
Add: Cash at the Beginning of the year	64,370,360.24
Cash, July 31, 2016	72,770,308.38

Prepared by:


MICHIKO R. MUTUC
 Accountant III

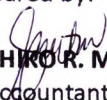
Certified Correct:


SEVILLA O. BISLIG
 Municipal Accountant


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

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2016	158,425,348.78
Add (Deduct):	
Adjustment of PPE Recognized Directly in Equity	118,700.00
Prior Period Errors	<u>120,941.33</u>
Restated Balance	158,664,990.11
Add (Deduct):	
Surplus (Deficit) for the period	<u>45,406,118.49</u>
Balance at July 31, 2016	<u><u>204,071,108.60</u></u>

Prepared by:


MICHIRO R. MUTUC
Accountant III

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant


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

	2016
Revenue	
Tax Revenue	19,400,470.72
Share from Internal Revenue Collections	96,444,789.00
Share from Economic Zones	14,471,181.38
Service and Business Income	12,569,832.18
Shares, Grants and Donations	1,470,541.77
Miscellaneous Income	648,337.13
Total Revenue	145,005,152.18
 Less: Current Operating Expenses	
Personnel Services	36,983,542.04
Maintenance and Other Operating Expenses	56,783,859.67
Non-cash Expenses	4,901,911.98
Current Operating Expenses	98,669,313.69
 Surplus (Deficit) from Current Operation	46,335,838.49
Add (Deduct):	
Transfers, Assistance and Subsidy From	265,000.00
Transfers, Assistance and Subsidy To	(1,194,720.00)
Surplus(Deficit) for the period	45,406,118.49

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 July 31, 2016

	2016
ASSETS	
Current Assets	
Cash and Cash Equivalents	72,770,308.38
Investments	20,432,780.76
Receivables	27,737,035.38
Inventories	1,208,037.18
Prepayments and Deferred Charges	3,490,980.04
Total Current Assets	125,639,141.74
Non-Current Assets	
Receivables	7,100,000.00
Property, Plant and Equipment	118,521,714.26
Total Non-Current Assets	125,621,714.26
Total Assets	251,260,856.00
LIABILITIES	
Current Liabilities	
Financial Liabilities	9,597,513.04
Inter-Agency Payables	3,879,963.08
Deferred Credits/Unearned Income	17,312,821.21
Total Current Liabilities	30,790,297.33
Non-Current Liabilities	
Financial Liabilities	16,294,202.89
Other Payables	105,247.18
Total Non-Current Liabilities	16,399,450.07
Total Liabilities	47,189,747.40
NET ASSETS/EQUITY	
Government Equity	204,071,108.60
Total Liabilities and Net Assets/Equity	251,260,856.00

Prepared by:


MICHKO 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 July 31, 2016

Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	6,862,974.61
Miscellaneous Income	6.95
Interest Income	17,405.84
Other Receipts	52,422.83
Total Cash Inflows	<u>6,932,810.23</u>
Cash Outflows	
Payment of expenses	
Payments to suppliers and creditors	3,234,773.15
Other Expenses	1,124,189.55
Total Cash Outflows	<u>4,358,962.70</u>
Net Cash Flows from Operating Activities	<u>2,573,847.53</u>
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	113,428.50
Net Cash Flows from Investing Activities	<u>(113,428.50)</u>
Total Cash Provided by Operating, Investing and Financing Activities	2,460,419.03
Add: Cash at the Beginning of the year	9,942,048.52
Cash, July 31, 2016	<u><u>12,402,467.55</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 July 31, 2016

Revenue	
Tax Revenue	6,862,974.61
Miscellaneous Income	6.95
Interest Income	17,405.84
Total Revenue	<u>6,880,387.40</u>
Less: Current Operating Expenses	
Maintenance and Other Operating Expenses	3,234,773.15
Non-cash Expenses	240,024.78
Current Operating Expenses	<u>3,474,797.93</u>
Surplus (Deficit) from Current Operation	3,405,589.47
Add (Deduct):	
Transfers, Assistance and Subsidy To	-
Surplus(Deficit) for the period	<u><u>3,405,589.47</u></u>

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 July 31, 2016

ASSETS	
Current Assets	
Cash and Cash Equivalents	12,402,467.55
Receivables	13,667,330.78
Total Current Assets	<u>26,069,798.33</u>
Non-Current Assets	
Property, Plant and Equipment	1,684,368.12
Total Non-Current Assets	<u>1,684,368.12</u>
Total Assets	<u>27,754,166.45</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	97,542.14
Inter-Agency Payables	258,898.20
Deferred Credits/Unearned Income	13,562,410.38
Total Current Liabilities	<u>13,918,850.72</u>
Total Liabilities	<u>13,918,850.72</u>
NET ASSETS/EQUITY	
Government Equity	<u>13,835,315.73</u>
Total Liabilities and Net Assets/Equity	<u>27,754,166.45</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 July 31, 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>3,405,589.47</u>
Total recognized revenue and expenses for the period	
Balance at July 31, 2016	<u>13,835,315.73</u>

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II

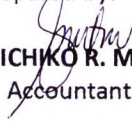
Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

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

	2016
ASSETS	
<i>Current Assets</i>	
Cash and Cash Equivalents	48,315,239.23
Receivables	110,000.00
Total Current Assets	48,425,239.23
<i>Non-Current Assets</i>	
Property, Plant and Equipment	55,364,059.75
Total Non-Current Assets	55,364,059.75
Total Assets	103,789,298.98
LIABILITIES	
<i>Current Liabilities</i>	
Financial Liabilities	5,720.84
Inter-Agency Payables	36,365,054.66
Trust Liabilities	23,988,476.63
Total Current Liabilities	60,359,252.13
<i>Non-Current Liabilities</i>	
Financial Liabilities	43,292,190.12
Other Payables	137,856.73
Total Non-Current Liabilities	43,430,046.85
Total Liabilities	103,789,298.98

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 July 31, 2016

Cash Flows from Operating Activities :

Cash Inflows :

Other Receipts 10,598,742.26

Total Cash Inflows **10,598,742.26**

Cash Outflows :

Other Disbursements 688,528.88

Total Cash Outflows **688,528.88**

Net Cash Flows from Operating Activities **9,910,213.38**

Cash Flows from Investing Activities :

Cash Outflows :

Purchase of Property, Plant and Equipment and
Construction of Public Infrastructures 14,890,441.36

Total Cash Outflows **14,890,441.36**

Net Cash Flows from Investing Activities **(14,890,441.36)**

Cash Flows from Financing Activities :

Cash Inflows :

Acquisition of Loans 8,658,438.00

Total Cash Inflows **8,658,438.00**


Net Cash Flows from Financing Activities **8,658,438.00**

Net Increase in Cash **3,678,210.02**


Add : Cash, January 01, 2016 **44,637,029.21**

Cash, July 31, 2016 **48,315,239.23**

Prepared by:


MICHIRO R. MUTUC
Accountant III

Certified Correct :


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN, BATAAN

TRIAL BALANCE
For the Month Ended July 2016

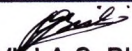
GENERAL FUND

Code: 100

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	178,903.81	
Petty Cash Fund	1-01-01-020	190,000.00	
Cash in Bank - Local Currency, Current Account	1-01-02-010	72,401,404.57	
Cash in Bank -Local Currency, Time Deposits	1-02-01-010	20,432,780.76	
Accounts Receivable	1-03-01-010	7,516,941.22	
Real Property Tax Receivable	1-03-01-020	17,312,821.21	
Loans Receivable - Others	1-03-01-990	55,840.03	
Advances for Operating Expenses	1-03-05-010	572,919.70	
Advances for Payroll	1-03-05-020	25,270.00	
Advances to Special Disbursing Officer	1-03-05-030	9,035,027.83	
Advances for Officers and Employees	1-03-05-040	244,207.00	
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	254,936.30	
Office Supplies Inventory	1-04-04-010	126,425.92	
Accountable Forms, Plates and Stickers	1-04-04-020	240,644.96	
Drugs and Medicines Inventory	1-04-04-060	583,280.00	
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	8,133,782.76	
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	244,900.00	
Office Equipment	1-07-05-020	3,765,742.67	
Information and Communication Technology Equipment	1-07-05-030	9,384,867.11	
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	4,173,331.60	
Motor Vehicles	1-07-06-010	7,796,180.00	
Furniture and Fixtures	1-07-07-010	4,686,927.41	
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		18,443,396.04
Accumulated Depreciation - School Buildings	1-07-04-021		7,300,530.33
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031		2,328,540.89

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Accumulated Depreciation - Markets	1-07-04-041		61,698,224.80
Accumulated Depreciation - Slaughterhouses	1-07-04-051		137,228.89
Accumulated Depreciation - Other Structures	1-07-04-991		6,535,783.56
Accumulated Depreciation - Machinery	1-07-05-011		64,628.57
Accumulated Depreciation - Office Equipment	1-07-05-021		1,603,370.83
Accumulated Depreciation - Information and Communication T	1-07-05-031		6,666,331.43
Accumulated Depreciation - Communication Equipment	1-07-05-071		656,507.70
Accumulated Depreciation - Construction and Heavy Equipme	1-07-05-081		3,188,701.72
Accumulated Depreciation - Disaster Response and Rescue E	1-07-05-091		2,331,226.75
Accumulated Depreciation - Medical Equipment	1-07-05-111		221,904.50
Accumulated Depreciation - Technical and Scientific Equipme	1-07-05-141		45,498.23
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		3,418,799.23
Accumulated Depreciation - Motor Vehicles	1-07-06-011		6,515,272.79
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		3,679,334.37
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		9,447,267.67
Due to Officers and Employees	2-01-01-020		150,245.37
Loans Payable - Domestic	2-01-02-040		16,294,202.89
Due to BIR	2-02-01-010		923,045.15
Due to GSIS	2-02-01-020		1,195,933.81
Due to Pag-IBIG	2-02-01-030		424,798.37
Due to PhilHealth	2-02-01-040		73,625.00
Due to NGAs	2-02-01-050		17,604.95
Due to GOCCs	2-02-01-060		6,472.85
Due to LGUs	2-02-01-070		1,238,482.95
Deferred Real Property Tax	2-05-01-010		17,312,821.21
Other Payables	2-99-99-990		105,247.18
Government Equity	3-01-01-010		158,544,048.78
Prior Period Adjustment	3-01-01-020		120,941.33
Community Tax	4-01-01-050		1,048,630.58
Real Property Tax- Basic	4-01-02-040		5,385,662.64
Discount on Real Property Tax- Basic	4-01-02-041	362,681.19	
Business Tax	4-01-03-030		12,664,149.25
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		477,116.49
Share from Internal Revenue Collections (IRA)	4-01-06-010		96,444,789.00
Share from National Wealth	4-01-06-030		520,445.02
Share from Economic Zones	4-01-06-050		14,471,181.38
Permit Fees	4-02-01-010		3,970,597.74
Registration Fees	4-02-01-020		711,602.00
Clearance and Certification Fees	4-02-01-040		1,037,772.90
Inspection Fees	4-02-01-100		925,950.00
Rent Income	4-02-02-050		70,600.00
Parking Fees	4-02-02-120		619,806.00
Receipt from Market Operations	4-02-02-140		3,851,531.56
Receipt from Slaughterhouse Operation	4-02-02-150		672,200.00
Receipt from Cemetery Operations	4-02-02-160		371,353.00

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Garbage Fees	4-02-02-190		123,242.50
Interest Income	4-02-02-220		215,176.48
Subsidy from National Government	4-03-01-010		20,000.00
Subsidy from Local Government Units	4-03-01-020		245,000.00
Grants and Donations in Cash	4-04-02-010		110,000.00
Share from PCSO	4-04-01-040		840,096.75
Miscellaneous Income	4-06-01-010		648,337.13
Salaries and Wages - Regular	5-01-01-010	23,275,712.42	
Personal Economic Relief Allowance (PERA)	5-01-02-010	2,463,000.00	
Representation Allowance (RA)	5-01-02-020	1,231,650.00	
Transportation Allowance (TA)	5-01-02-030	1,231,650.00	
Subsistence Allowance	5-01-02-050	190,836.48	
Hazard Pay	5-01-02-110	355,206.17	
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	2,761,190.52	
Pag-IBIG Contributions	5-01-03-020	460,198.42	
PhilHealth Contributions	5-01-03-030	258,375.00	
Employees Compensation Insurance Premiums	5-01-03-040	119,357.90	
Terminal Leave Benefits	5-01-04-030	1,198,537.92	
Traveling Expenses - Local	5-02-01-010	778,188.34	
Training Expenses	5-02-02-010	1,042,214.29	
Scholarship Grants/Expenses	5-02-02-020	3,298,680.00	
Office Supplies Expenses	5-02-03-010	603,313.42	
Accountable Forms Expenses	5-02-03-020	108,466.34	
Non-Accountable Forms Expenses	5-02-03-030	19,553.25	
Food Supplies Expenses	5-02-03-050	1,441,499.50	
Drugs and Medicines Expenses	5-02-03-070	315,141.10	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	178,839.00	
Fuel, Oil and Lubricants Expenses	5-02-03-090	1,257,545.16	
Agricultural and Marine Supplies Expenses	5-02-03-100	49,364.00	
Other Supplies and Materials Expenses	5-02-03-990	485,659.60	
Water Expenses	5-02-04-010	541,972.95	
Electricity Expenses	5-02-04-020	1,962,896.13	
Postage and Courier Services	5-02-05-010	2,853.00	
Telephone Expenses	5-02-05-020	754,545.93	
Internet Subscription Expenses	5-02-05-030	105,469.00	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	2,000.00	
Prizes	5-02-06-020	299,900.00	
Survey Expenses	5-02-07-010	35,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	4,108,619.91	
Consultancy Services	5-02-11-030	402,500.00	
Other Professional Services	5-02-11-990	588,145.52	
Environment/Sanitary Services	5-02-12-010	4,398,192.00	
Janitorial Services	5-02-12-020	1,164,649.68	
Security Services	5-02-12-030	3,280,083.94	
Other General Services	5-02-12-990	9,925,440.11	
Repairs and Maintenance - Land Improvements	5-02-13-020	67,405.00	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	136,115.00	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	166,259.47	

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	150,486.14	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	665,523.75	
Repairs and Maintenance - Furniture and Fixtures	5-02-13-070	30,776.75	
Subsidy to Local Government Units	5-02-14-030	1,114,720.00	
Transfers for Project Equity Share /LGU Counterpart	5-02-15-020	80,000.00	
Taxes, Duties and Licenses	5-02-16-010	30,649.57	
Fidelity Bond Premiums	5-02-16-020	120,750.00	
Insurance Expenses	5-02-16-030	838,465.54	
Advertising Expenses	5-02-99-010	469,955.58	
Printing and Publication Expenses	5-02-99-020	77,538.00	
Representation Expenses	5-02-99-030	3,738,146.16	
Rent Expenses	5-02-99-050	3,606,658.44	
Membership Dues and Contributions to Organizations	5-02-99-060	146,500.00	
Donations	5-02-99-080	7,792,819.26	
Other Maintenance and Operating Expenses	5-02-99-990	166,870.15	
Interest Expenses	5-03-01-020	1,428,208.69	
Depreciation - Buildings and Other Structures	5-05-01-040	3,004,195.48	
Depreciation - Machinery and Equipment	5-05-01-050	1,425,803.29	
Depreciation - Transportation Equipment	5-05-01-060	317,985.29	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	153,927.92	
TOTAL>>		477,211,096.23	477,211,096.23
CERTIFIED CORRECT:		 SEVILLA O. BISLIG Municipal Accountant	

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

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	83.00	
Cash in Bank - Local Currency Current Account	1-01-02-010	48,315,156.23	
Loans Receivable- Others	1-03-01-990	94,450.00	
Advances to Special Disbursing Officer	1-03-05-030	110,000.00	
Machinery	1-01-05-010	2,750,000.00	
Construction in Progress- Building and Other Structures	1-07-10-030	9,321,869.65	
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		17,731.79
Due to NGAs	2-02-01-050		26,467,082.01
Due to LGUs	2-02-01-070		9,880,240.86
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		137,856.73
Loans Payable - Domestic	2-01-02-040		43,292,190.12
GRAND TOTAL>>		103,883,748.98	103,883,748.98

Prepared by:



ALICIA M. GUTIERREZ

Administrative Assistant IV

Certified Correct:



SEVILLA O. BISLIG

Municipal Accountant

Municipality of Dinalupihan
SPECIAL EDUCATION FUND
TRIAL BALANCE
JULY 2016

Code : 200

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	17,441.86	
Cash in Bank - Local Currency, Current Account	1-01-02-010	12,385,025.69	
Due from Officers and Employees	1-03-06-020	104,920.40	
Special Education Tax Receivable	1-03-01-030	13,562,410.38	
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	763,282.51	
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	
Sports Equipment	1-07-05-130	40,000.00	
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		201,820.14
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		353,136.19
Accumulated Depreciation - Information and Communication Technology	1-07-05-031		418,260.22
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		34,621.06
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		213,050.65
Due to BIR	2-02-01-010		45,847.55
Deferred Special Education Tax	2-05-01-020		13,562,410.38
Government Equity	3-01-01-010		10,424,381.09
Special Education Tax	4-01-02-050		6,609,970.59
Discount on Special Education Tax	4-01-02-051	343,391.58	
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		596,395.60
Interest Income	4-02-02-220		17,405.84
Miscellaneous Income	4-06-01-010		6.95
Prior Period Adjustment	3-01-01-020		5,345.17
Training Expenses	5-02-02-010	52,176.00	
Agricultural and Marine Supplies Expenses	5-02-03-100	21,662.74	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	34,560.00	
Janitorial Services	5-02-12-020	19,000.00	
Water Expenses	5-02-04-010	562.60	
Electricity Expenses	5-02-04-020	61,336.71	
Rent Expenses	5-02-99-050	5,500.00	
Internet Subscription Expenses	5-02-05-030	4,515.34	
Extraordinary and Miscellaneous Expenses	5-02-10-030	443,600.00	

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	1,689,444.60	
Repairs and Maintenance - Land Improvements	5-02-13-020	819,477.00	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	79,457.00	
Taxes, Duties and Licenses	5-02-16-010	3,481.16	
Depreciation - Machinery and Equipment	5-05-01-050	170,517.65	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	69,507.13	
GRAND TOTAL>>		33,321,281.79	33,321,281.79

Prepared by:


JHONALYN D. ARELLANO
 Administrative Asst. II

Certified Correct:


SEVILLA O. BISLIG
 Municipal Accountant