



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

*Smully-
lets pls post at 3
conspicuous places
website.*

MUNICIPAL ACCOUNTING OFFICE

September 9, 2016

FOR : HON. MARIA ANGELA S. GARCIA
Municipal Mayor

FROM : SEVILLA O. BISLIG
Municipal Accountant

SUBJECT : REPORTS AS OF AUGUST, 2016

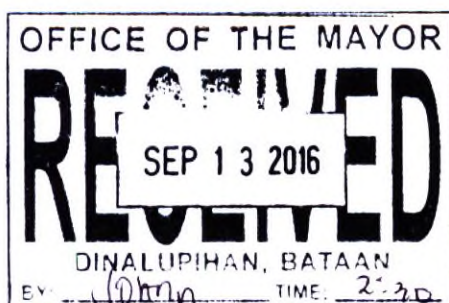
In compliance with the provisions of RA 7160 this is to apprise your good Office with the financial status of our LGU, the undersigned hereby submits the following report for the current year period ending August 31, 2016, to wit:

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



100

MUNICIPALITY OF DINALUPIHAN, BATAAN

TRIAL BALANCE
For the Month Ended August 2016

GENERAL FUND

Code: 100

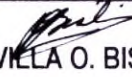
ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	40,282.83	
Petty Cash Fund	1-01-01-020	200,000.00	
Cash in Bank - Local Currency, Current Account	1-01-02-010	89,238,627.02	
Cash in Bank -Local Currency, Time Deposits	1-02-01-010	20,440,049.15	
Accounts Receivable	1-03-01-010	7,502,871.51	
Real Property Tax Receivable	1-03-01-020	16,658,377.38	
Loans Receivable - Others	1-03-01-990	55,840.03	
Advances for Operating Expenses	1-03-05-010	100,231.28	
Advances for Payroll	1-03-05-020	25,270.00	
Advances to Special Disbursing Officer	1-03-05-030	8,037,375.13	
Advances for Officers and Employees	1-03-05-040	325,887.00	
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	2,148,957.34	
Office Supplies Inventory	1-04-04-010	215,329.77	
Accountable Forms, Plates and Stickers	1-04-04-020	265,244.96	
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	3,196,021.10	
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	10,100,175.70	
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	258,900.00	
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	4,225,101.10	
Motor Vehicles	1-07-06-010	7,796,180.00	
Furniture and Fixtures	1-07-07-010	4,706,206.41	
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		18,473,701.24
Accumulated Depreciation - School Buildings	1-07-04-021		7,306,135.87
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031		2,335,620.29

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Accumulated Depreciation - Markets	1-07-04-041		61,995,784.95
Accumulated Depreciation - Slaughterhouses	1-07-04-051		142,802.69
Accumulated Depreciation - Other Structures	1-07-04-991		6,618,873.11
Accumulated Depreciation - Machinery	1-07-05-011		66,604.17
Accumulated Depreciation - Office Equipment	1-07-05-021		1,641,647.45
Accumulated Depreciation - Information and Communication T	1-07-05-031		6,713,053.28
Accumulated Depreciation - Communication Equipment	1-07-05-071		669,424.23
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		2,606,074.33
Accumulated Depreciation - Medical Equipment	1-07-05-111		225,636.96
Accumulated Depreciation - Technical and Scientific Equipme	1-07-05-141		45,498.23
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		3,425,690.05
Accumulated Depreciation - Motor Vehicles	1-07-06-011		6,560,699.26
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		3,700,257.64
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		772,663.77
Due to GSIS	2-02-01-020		1,208,683.98
Due to Pag-IBIG	2-02-01-030		451,312.79
Due to PhilHealth	2-02-01-040		73,175.00
Due to NGAs	2-02-01-050		17,879.23
Due to GOCCs	2-02-01-060		6,472.85
Due to LGUs	2-02-01-070		1,362,897.25
Deferred Real Property Tax	2-05-01-010		16,658,377.38
Other Payables	2-99-99-990		6,516.21
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		1,100,093.93
Real Property Tax- Basic	4-01-02-040		5,649,928.07
Discount on Real Property Tax- Basic	4-01-02-041	428,197.28	
Business Tax	4-01-03-030		12,919,641.93
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
Amusement Tax	4-01-03-060		182,038.50
Franchise Tax	4-01-03-070		120,000.00
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		544,556.97
Share from Internal Revenue Collections (IRA)	4-01-06-010		110,222,616.00
Share from National Wealth	4-01-06-030		611,554.26
Share from Economic Zones	4-01-06-050		32,228,644.14
Permit Fees	4-02-01-010		4,158,916.28
Registration Fees	4-02-01-020		790,254.00
Clearance and Certification Fees	4-02-01-040		1,167,276.75
Inspection Fees	4-02-01-100		967,600.00
Other Service Income	4-02-01-990		150.00
Rent Income	4-02-02-050		70,600.00
Parking Fees	4-02-02-120		629,286.00
Receipt from Market Operations	4-02-02-140		4,323,596.77

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Receipt from Slaughterhouse Operation	4-02-02-150		766,060.00
Receipt from Cemetery Operations	4-02-02-160		479,413.00
Garbage Fees	4-02-02-190		141,572.50
Interest Income	4-02-02-220		223,295.44
Subsidy from National Government	4-03-01-010		20,000.00
Subsidy from Local Government Units	4-03-01-020		265,000.00
Grants and Donations in Cash	4-04-02-010		170,000.00
Share from PCSO	4-04-01-040		943,228.87
Miscellaneous Income	4-06-01-010		669,139.33
Salaries and Wages - Regular	5-01-01-010	26,570,187.42	
Personal Economic Relief Allowance (PERA)	5-01-02-010	2,810,000.00	
Representation Allowance (RA)	5-01-02-020	1,407,600.00	
Transportation Allowance (TA)	5-01-02-030	1,407,600.00	
Subsistence Allowance	5-01-02-050	222,297.86	
Hazard Pay	5-01-02-110	403,772.19	
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	3,152,421.12	
Pag-IBIG Contributions	5-01-03-020	525,403.52	
PhilHealth Contributions	5-01-03-030	294,962.50	
Employees Compensation Insurance Premiums	5-01-03-040	136,183.79	
Terminal Leave Benefits	5-01-04-030	1,628,719.32	
Traveling Expenses - Local	5-02-01-010	973,156.34	
Training Expenses	5-02-02-010	1,077,614.29	
Scholarship Grants/Expenses	5-02-02-020	4,069,800.00	
Office Supplies Expenses	5-02-03-010	653,673.17	
Accountable Forms Expenses	5-02-03-020	104,885.34	
Non-Accountable Forms Expenses	5-02-03-030	19,553.25	
Food Supplies Expenses	5-02-03-050	1,441,499.50	
Welfare Goods Expenses	5-02-03-060	26,460.00	
Drugs and Medicines Expenses	5-02-03-070	337,541.10	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	178,839.00	
Fuel, Oil and Lubricants Expenses	5-02-03-090	1,468,736.27	
Agricultural and Marine Supplies Expenses	5-02-03-100	49,364.00	
Other Supplies and Materials Expenses	5-02-03-990	534,535.60	
Water Expenses	5-02-04-010	618,881.00	
Electricity Expenses	5-02-04-020	2,316,864.72	
Postage and Courier Services	5-02-05-010	3,469.00	
Telephone Expenses	5-02-05-020	864,714.31	
Internet Subscription Expenses	5-02-05-030	125,795.67	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	90,312.00	
Prizes	5-02-06-020	328,400.00	
Survey Expenses	5-02-07-010	35,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	4,271,204.91	
Consultancy Services	5-02-11-030	460,000.00	
Other Professional Services	5-02-11-990	675,768.28	
Environment/Sanitary Services	5-02-12-010	5,073,166.00	
Janitorial Services	5-02-12-020	1,462,470.30	
Security Services	5-02-12-030	4,975,328.85	
Other General Services	5-02-12-990	11,141,950.54	

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Repairs and Maintenance - Investment Property	5-02-13-010	11,255.75	
Repairs and Maintenance - Land Improvements	5-02-13-020	67,405.00	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	309,410.00	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	281,050.47	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	191,466.14	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	742,577.51	
Repairs and Maintenance - Furniture and Fixtures	5-02-13-070	32,276.75	
Subsidy to Local Government Units	5-02-14-030	1,132,720.00	
Transfers for Project Equity Share /LGU Counterpart	5-02-15-020	80,000.00	
Taxes, Duties and Licenses	5-02-16-010	32,329.20	
Fidelity Bond Premiums	5-02-16-020	120,750.00	
Insurance Expenses	5-02-16-030	839,895.70	
Advertising Expenses	5-02-99-010	610,141.58	
Printing and Publication Expenses	5-02-99-020	99,223.00	
Representation Expenses	5-02-99-030	4,953,625.71	
Rent Expenses	5-02-99-050	3,801,975.44	
Membership Dues and Contributions to Organizations	5-02-99-060	146,500.00	
Donations	5-02-99-080	9,003,360.23	
Other Maintenance and Operating Expenses	5-02-99-990	272,942.80	
Interest Expenses	5-03-01-020	1,428,208.69	
Depreciation - Buildings and Other Structures	5-05-01-040	3,433,409.12	
Depreciation - Machinery and Equipment	5-05-01-050	1,811,164.75	
Depreciation - Transportation Equipment	5-05-01-060	363,411.76	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	174,851.19	
TOTAL>>		511,151,190.38	511,151,190.38

CERTIFIED CORRECT:


SEVILLA O. BISLIG
Municipal Accountant

Municipality of Dinalupihan
SPECIAL EDUCATION FUND
TRIAL BALANCE
AUGUST 2016

Code : 200

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	13,132.29	
Cash in Bank - Local Currency, Current Account	1-01-02-010	11,942,933.06	
Special Education Tax Receivable	1-03-01-030	12,896,935.84	
Due from Officers and Employees	1-03-06-020	104,920.40	
Office Supplies Inventory	1-04-04-010	218,011.07	
Other Land Improvements	1-07-02-990	255,605.62	
School Buildings	1-07-04-020	246,095.16	
Accumulated Depreciation - School Buildings	1-07-04-021		221,485.64
Office Equipment	1-07-05-020	269,375.90	
Accumulated Depreciation - Office Equipment	1-07-05-021		202,921.83
Information and Communication Technology Equipment	1-07-05-030	1,033,259.56	
Accumulated Depreciation - Information and Communication Technology	1-07-05-031		436,593.32
Communication Equipment	1-07-05-070	142,066.90	
Accumulated Depreciation - Communication Equipment	1-07-05-071		127,860.21
Sports Equipment	1-07-05-130	40,000.00	
Technical and Scientific Equipment	1-07-05-140	231,025.99	
Accumulated Depreciation - Technical and Scientific Equipment	1-07-05-141		207,923.39
Other Machinery and Equipment	1-07-05-990	283,839.00	
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		38,697.72
Motor Vehicles	1-07-06-010	80,000.00	
Accumulated Depreciation - Motor Vehicles	1-07-06-011		72,000.00
Furniture and Fixtures	1-07-07-010	778,642.51	
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		363,065.78
Books	1-07-07-020	11,376.50	
Accumulated Depreciation - Books	1-07-07-021		10,238.85
Other Property, Plant and Equipment	1-07-99-990	112,866.81	
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 BIR	2-02-01-010		25,472.64
Due to Pag-IBIG	2-02-01-030		3,200.00
Due to GOCCs	2-02-01-060		5,280.00
Due to LGUs	2-02-01-070		323,545.01
Deferred Special Education Tax	2-05-01-020		12,896,935.84
Government Equity	3-01-01-010		10,424,381.09
Prior Period Adjustment	3-01-01-020		5,345.17
Special Education Tax	4-01-02-050		6,860,812.74
Discount on Special Education Tax	4-01-02-051	345,797.07	
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		680,696.21
Interest Income	4-02-02-220		17,405.84
Miscellaneous Income	4-06-01-010		6.95
Training Expenses	5-02-02-010	169,213.00	
Agricultural and Marine Supplies Expenses	5-02-03-100	21,662.74	
Water Expenses	5-02-04-010	717.60	
Electricity Expenses	5-02-04-020	85,016.85	
Internet Subscription Expenses	5-02-05-030	11,698.33	
Extraordinary and Miscellaneous Expenses	5-02-10-030	443,600.00	

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Janitorial Services	5-02-12-020	19,000.00	
Other General Services	5-02-12-990	85,750.00	
Repairs and Maintenance - Land Improvements	5-02-13-020	907,895.00	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	34,560.00	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	86,497.00	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	1,934,092.88	
Repairs and Maintenance - Furniture and Fixtures	5-02-13-070	21,015.00	
Taxes, Duties and Licenses	5-02-16-010	3,481.16	
Printing and Publication Expenses	5-02-99-020	6,480.00	
Rent Expenses	5-02-99-050	12,961.44	
Depreciation - Machinery and Equipment	5-05-01-050	194,029.10	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	79,436.72	
GRAND TOTAL>>		33,122,990.50	33,122,990.50

Prepared by:

Jhonalynd
JHONALYN D. ARELLANO
 Administrative Asst. II

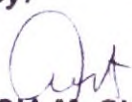
Certified Correct:

Sevilla O. Bislig
SEVILLA O. BISLIG
 Municipal Accountant

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

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	15.00	
Cash in Bank - Local Currency Current Account	1-01-02-010	50,298,459.02	
Loans Receivable- Others	1-03-01-990	94,450.00	
Advances to Special Disbursing Officer	1-03-05-030	268,785.00	
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		93,317.36
Due to NGAs	2-02-01-050		28,510,821.23
Due to LGUs	2-02-01-070		9,880,935.86
Guaranty/Security/Deposits Payable	2-04-01-040		392,700.00
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		164,856.73
Loans Payable - Domestic	2-01-02-040		43,292,190.12
GRAND TOTAL>>		106,025,768.77	106,025,768.77

Prepared by:


ALICIA M. GUTIERREZ
 Administrative Assistant IV

Certified Correct:


SEVILLA O. BISLIG
 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 August 31, 2016

General Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	89,164,954.09
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)	5,106,830.15
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (DBP)	5,105,752.74

Special Education Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	11,942,933.06
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Trust Fund:

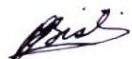
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	4,964,754.30
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-ARISP III)	303,732.42
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-LMISTF)	343,439.13
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-CONST.	4,233.17

AND REHABILITATION OF DIKE (MDFO)

Grand Total

127,237,768.25

Issued this 9th day of September, 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 August 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 August 31, 2016

FUND : GENERAL FUND


BANK : LAND BANK OF THE PHIL.

ACCOUNT NUMBER: 2632-1000-46

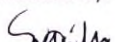
Balance per Bank		89,343,375.64
Less: Outstanding Checks:		
CK# 410480 dated 08/01/2016	10,700.00	
CK# 410748 dated 08/22/2016	19,940.19	
CK# 410731 dated 08/23/2016	1,110.00	
CK# 410723 dated 08/24/2016	37,900.00	
CK# 410733 dated 08/24/2016	19,262.40	
CK# 410783 dated 08/26/2016	20,700.00	
CK# 410708 dated 08/30/2016	3,000.00	
CK# 410775 dated 08/30/2016	8,208.96	
CK# 410765 dated 08/31/2016	57,600.00	178,421.55
Adjusted Bank Balance		<u>89,164,954.09</u>

Balance per Book 89,164,954.09


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 August 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

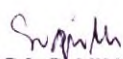
Balance per Book 20,000.00

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 August 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 August 31, 2016

FUND : GENERAL FUND
BANK : LBP - TIME DEPOSIT

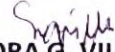
Balance per Bank 5,106,830.15

Balance per Book 5,106,830.15


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

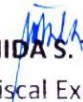
STATEMENT OF BANK RECONCILIATION
As of August 31, 2016

FUND : GENERAL FUND
BANK : DBP - TIME DEPOSIT

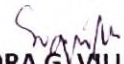
Balance per Bank 5,105,752.74

Balance per Book 5,105,752.74

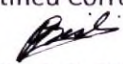
Prepared By:


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 August 31, 2016

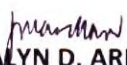
FUND : SPECIAL EDUCATION FUND
BANK : LAND BANK OF THE PHIL.
ACCOUNT NUMBER: 2632-1000-54

Balance per Bank			11,984,053.06
Less: Outstanding Checks:			
CK# 410574 dated 8/24/2016	34,080.00		
CK# 410601 dated 8/24/2016	<u>7,040.00</u>		<u>41,120.00</u>
Adjusted Bank Balance			<u><u>11,942,933.06</u></u>
Balance per Book			<u><u>11,942,933.06</u></u>


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 August 31, 2016


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

Balance per Bank	<u><u>4,964,754.30</u></u>
Balance per Book	<u><u>4,964,754.30</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 August 31, 2016

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

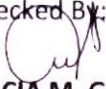
Balance per Bank 303,732.42

Balance per Book 303,732.42

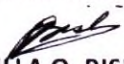
Prepared By:


NIDA S. TALA
Fiscal Examiner II

Checked By:


ALICIA M. GUTIERREZ
Adm.Asst. IV

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

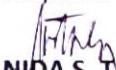
STATEMENT OF BANK RECONCILIATION
As of August 31, 2016

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



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of August 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

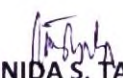
STATEMENT OF BANK RECONCILIATION
As of August 31, 2016

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:


SEVILLA O. BISLIG
Municipal Accountant

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

Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	7,195,711.88
Miscellaneous Income	6.95
Interest Income	17,405.84
Other Receipts	40,527.92
Total Cash Inflows	7,253,652.59
Cash Outflows	
Payment of expenses	
Payments to suppliers and creditors	3,843,641.00
Other Expenses	1,231,706.26
Total Cash Outflows	5,075,347.26
Net Cash Flows from Operating Activities	2,178,305.33
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	164,288.50
Net Cash Flows from Investing Activities	(164,288.50)
Total Cash Provided by Operating, Investing and Financing Activities	2,014,016.83
Add: Cash at the Beginning of the year	9,942,048.52
Cash, August 31, 2016	11,956,065.35

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II

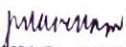
Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

Municipality of Dinalupihan
Statement of Changes in Net Assets/Equity
SPECIAL EDUCATION FUND
For the Month Ended August 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	3,096,017.85
Total recognized revenue and expenses for the period	
Balance at August 31, 2016	13,525,744.11

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II

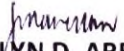
Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

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

ASSETS	
Current Assets	
Cash and Cash Equivalents	11,956,065.35
Receivables	13,001,856.24
	<u>218,011.07</u>
Total Current Assets	<u>25,175,932.66</u>
Non-Current Assets	
Property, Plant and Equipment	<u>1,701,787.08</u>
Total Non-Current Assets	<u>1,701,787.08</u>
Total Assets	<u><u>26,877,719.74</u></u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	97,542.14
Inter-Agency Payables	357,497.65
Deferred Credits/Unearned Income	<u>12,896,935.84</u>
Total Current Liabilities	<u>13,351,975.63</u>
Total Liabilities	<u>13,351,975.63</u>
NET ASSETS/EQUITY	
Government Equity	<u>13,525,744.11</u>
Total Liabilities and Net Assets/Equity	<u><u>26,877,719.74</u></u>

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II

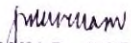
Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

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

Revenue	
Tax Revenue	7,195,711.88
Miscellaneous Income	6.95
Interest Income	<u>17,405.84</u>
Total Revenue	<u><u>7,213,124.67</u></u>
Less: Current Operating Expenses	
Maintenance and Other Operating Expenses	3,843,641.00
Non-cash Expenses	<u>273,465.82</u>
Current Operating Expenses	<u>4,117,106.82</u>
Surplus (Deficit) from Current Operation	3,096,017.85
Add (Deduct):	
Transfers, Assistance and Subsidy To	-
Surplus(Deficit) for the period	<u><u>3,096,017.85</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 August 31, 2016

Cash Flows from Operating Activities :

Cash Inflows :	
Other Receipts	12,745,762.05
Total Cash Inflows	<u>12,745,762.05</u>
Cash Outflows :	
Other Disbursements	852,313.88
Total Cash Outflows	<u>852,313.88</u>
Net Cash Flows from Operating Activities	<u>11,893,448.17</u>

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	<u>14,890,441.36</u>
Net Cash Flows from Investing Activities	<u>(14,890,441.36)</u>

Cash Flows from Financing Activities :

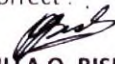
Cash Inflows :	
Acquisition of Loans	8,658,438.00
Total Cash Inflows	<u>8,658,438.00</u>
Net Cash Flows from Financing Activities	<u>8,658,438.00</u>

Net Increase in Cash	5,661,444.81
Add : Cash, January 01, 2016	<u>44,637,029.21</u>
Cash, August 31, 2016	<u><u>50,298,474.02</u></u>

Prepared by:

MICHIKO R. MUTUC
Accountant III

Certified Correct : . . .


SEVILLA O. BISLIG
Municipal Accountant


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

	2016
ASSETS	
<i>Current Assets</i>	
Cash and Cash Equivalents	50,298,474.02
Receivables	268,785.00
Total Current Assets	50,567,259.02
<i>Non-Current Assets</i>	
Property, Plant and Equipment	55,364,059.75
Total Non-Current Assets	55,364,059.75
Total Assets	105,931,318.77
LIABILITIES	
<i>Current Liabilities</i>	
Financial Liabilities	5,720.84
Inter-Agency Payables	38,485,074.45
Trust Liabilities	23,983,476.63
Total Current Liabilities	62,474,271.92
<i>Non-Current Liabilities</i>	
Financial Liabilities	43,292,190.12
Other Payables	164,856.73
Total Non-Current Liabilities	43,457,046.85
Total Liabilities	105,931,318.77

Prepared by:

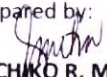
MICHIKO R. MUTUC
Accountant III

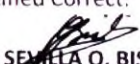
Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

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

	2016
Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	27,351,366.95
Share from Internal Revenue Allotment	110,222,616.00
Share from Economic Zones	32,228,644.14
Receipts from business/service income	13,494,725.30
Shares, Grants and Donations	2,009,783.13
Interest Income	240,701.28
Miscellaneous Income	669,146.28
Other Receipts	15,567,440.20
Total Cash Inflows	201,784,423.28
Cash Outflows	
Payments to suppliers and creditors	61,163,658.18
Payments to employees	41,996,974.93
Subsidies and Donation	10,216,080.23
Other Expenses	33,916,026.79
Total Cash Outflows	147,292,740.13
Net Cash Flows from Operating Activities	54,491,683.15
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	27,850,151.56
Total Cash Outflows	27,850,151.56
Net Cash Flows from Investing Activities	(27,850,151.56)
Cash Flows from Financing Activities	
Acquisition of Loans	8,658,438.00
Total Cash Inflows	8,658,438.00
Cash Outflows	
Payment of loan amortization	2,515,958.34
Total Cash Outflows	2,515,958.34
Net Cash Flows from Financing Activities	6,142,479.66
Total Cash Provided by Operating, Investing and Financing Activities	32,784,011.25
 Add: Cash, January 01, 2016	 118,949,437.97
Cash, August 31, 2016	151,733,449.22

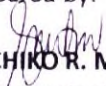
Prepared by:

MICHIKO R. MUTUC
 Accountant III

Certified Correct:

SEMILLA O. BISLIG
 Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Changes in Net Assets/Equity
Combined / Consolidated
For the Month Ended August 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	66,783,967.10
Balance at August 31, 2016	<u>235,878,683.47</u>

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 August 31, 2016

ASSETS

Current Assets

Cash and Cash Equivalents	151,733,449.22
Investments	20,440,049.15
Receivables	39,950,501.96
Inventories	3,433,573.14
Prepayments and Deferred Charges	3,196,021.10
Total Current Assets	<u>218,753,594.57</u>

Non-Current Assets

Receivables	6,100,000.00
Property, Plant and Equipment	176,758,077.69
Total Non-Current Assets	<u>182,858,077.69</u>

Total Assets	<u><u>401,611,672.26</u></u>
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LIABILITIES

Current Liabilities

Financial Liabilities	9,700,776.02
Inter-Agency Payables	42,735,656.97
Trust Liabilities	23,983,476.63
Deferred Credits/Unearned Income	29,555,313.22
Total Current Liabilities	<u>105,975,222.84</u>

Non-Current Liabilities

Financial Liabilities	59,586,393.01
Other Payables	171,372.94
Total Non-Current Liabilities	<u>59,757,765.95</u>


Total Liabilities	<u>165,732,988.79</u>
--------------------------	------------------------------

NET ASSETS/EQUITY

Government Equity	<u>235,878,683.47</u>
-------------------	-----------------------

Total Liabilities and Net Assets/Equity	<u><u>401,611,672.26</u></u>
--	-------------------------------------

Prepared by:


MICHIKO R. MUTUC
 Accountant III

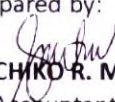
Certified Correct:


SEVILLA O. BISLIG
 Municipal Accountant

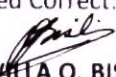
MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
Combined / Consolidated
For the Month Ended August 31, 2016

Revenue	
Tax Revenue	27,351,366.95
Share from Internal Revenue Collections	110,222,616.00
Share from Economic Zones	32,228,644.14
Service and Business Income	13,735,426.58
Shares, Grants and Donations	1,724,783.13
Miscellaneous Income	669,146.28
Total Revenue	185,931,983.08
Less: Current Operating Expenses	
Personnel Services	41,996,974.93
Maintenance and Other Operating Expenses	70,167,018.41
Non-cash Expenses	6,056,302.64
Current Operating Expenses	118,220,295.98
Surplus (Deficit) from Current Operation	
Add (Deduct):	
Transfers, Assistance and Subsidy From	285,000.00
Transfers, Assistance and Subsidy To	(1,212,720.00)
Surplus(Deficit) for the period	66,783,967.10

Prepared by:


MICHARD R. MUTUC
 Accountant III

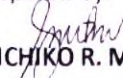
Certified Correct:


SEVELLA O. BISLIG
 Municipal Accountant

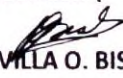
MUNICIPALITY OF DINALUPIHAN
Statement of Cash Flow
General Fund
For the Month Ended August 31, 2016

	2016
Cash Flows from Operating Activities	
<i>Cash Inflows</i>	
Collection from taxpayers	20,155,655.07
Share from Internal Revenue Allotment	110,222,616.00
Share from Economic Zones	32,228,644.14
Receipts from business/service income	13,494,725.30
Shares, Grants and Donations	2,009,783.13
Interest Income	223,295.44
Miscellaneous Income	669,139.33
Other Receipts	2,781,150.23
Total Cash Inflows	181,785,008.64
<i>Cash Outflows</i>	
Payments to suppliers and creditors	57,320,017.18
Payments to employees	41,996,974.93
Subsidies and Donation	10,216,080.23
Other Expenses	31,832,006.65
Total Cash Outflows	141,365,078.99
Net Cash Flows from Operating Activities	40,419,929.65
Cash Flows from Investing Activities	
<i>Cash Outflows</i>	
Purchase/Construction of Property, Plant and Equipment	12,795,421.70
Total Cash Outflows	12,795,421.70
Net Cash Flows from Investing Activities	(12,795,421.70)
Cash Flows from Financing Activities	
<i>Cash Outflows</i>	
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	25,108,549.61
Add: Cash at the Beginning of the year	64,370,360.24
Cash, August 31, 2016	89,478,909.85

Prepared by:


MICHIKO R. MUTUC
 Accountant III

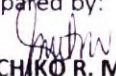
Certified Correct: . . .


SEVILLA O. BISLIG
 Municipal Accountant

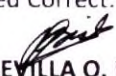
MUNICIPALITY OF DINALUPIHAN
Statement of Changes in Net Assets/Equity
General Fund
For the Month Ended August 31, 2016

	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>63,687,949.25</u>
Balance at August 31, 2016	<u>222,352,939.36</u>

Prepared by:


MICHIKO R. MUTUC
Accountant III

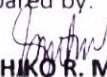
Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant


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

	2016
Revenue	
Tax Revenue	20,155,655.07
Share from Internal Revenue Collections	110,222,616.00
Share from Economic Zones	32,228,644.14
Service and Business Income	13,718,020.74
Shares, Grants and Donations	1,724,783.13
Miscellaneous Income	669,139.33
Total Revenue	178,718,858.41
Less: Current Operating Expenses	
Personnel Services	41,996,974.93
Maintenance and Other Operating Expenses	66,323,377.41
Non-cash Expenses	5,782,836.82
Current Operating Expenses	114,103,189.16
Surplus (Deficit) from Current Operation	64,615,669.25
Add (Deduct):	
Transfers, Assistance and Subsidy From	285,000.00
Transfers, Assistance and Subsidy To	(1,212,720.00)
Surplus(Deficit) for the period	63,687,949.25

Prepared by:


MICHIKO R. MUTUC
 Accountant III

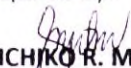
Certified Correct:


SEVELLA O. BISLIG
 Municipal Accountant


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

	2016
ASSETS	
Current Assets	
Cash and Cash Equivalents	89,478,909.85
Investments	20,440,049.15
Receivables	26,679,860.72
Inventories	3,215,562.07
Prepayments and Deferred Charges	3,196,021.10
Total Current Assets	143,010,402.89
Non-Current Assets	
Receivables	6,100,000.00
Property, Plant and Equipment	119,692,230.86
Total Non-Current Assets	125,792,230.86
Total Assets	268,802,633.75
LIABILITIES	
Current Liabilities	
Financial Liabilities	9,597,513.04
Inter-Agency Payables	3,893,084.87
Intra-Agency Payables	-
Deferred Credits/Unearned Income	16,658,377.38
Total Current Liabilities	30,148,975.29
Non-Current Liabilities	
Financial Liabilities	16,294,202.89
Other Payables	6,516.21
Total Non-Current Liabilities	16,300,719.10
Total Liabilities	46,449,694.39
NET ASSETS/EQUITY	
Government Equity	222,352,939.36
Total Liabilities and Net Assets/Equity	268,802,633.75

Prepared by:


MICHIKO R. MUTUC
 Accountant III

Certified Correct:


SEVILLA O. BISLIG
 Municipal Accountant