



Republic of the Philippines
Province of Bataan
Municipality of Dinalupihan

MUNICIPAL ACCOUNTING OFFICE

October 10, 2016

FOR : HON. MARIA ANGELA S. GARCIA
Municipal Mayor

FROM : SEVILLA O. BISLIG
Municipal Accountant


SUBJECT : REPORTS AS OF SEPTEMBER, 2016

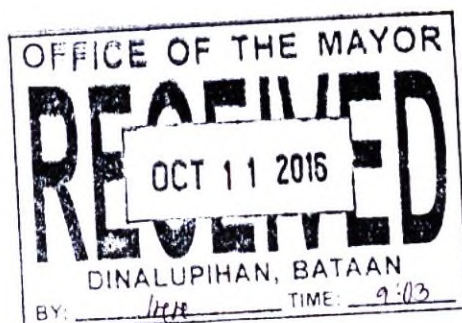
In compliance with the provisions of RA 7160 this is to apprise your good Office with the financial status of our LGU, the undersigned hereby submits the following report for the current year period ending September 30, 2016, to wit:

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

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

Very truly yours,


SEVILLA O. BISLIG
Municipal Accountant



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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 September 30, 2016

General Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	90,868,561.28
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-SB)	105,199.96
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Debt Service)	19,400.00
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (DBP)	10,250,733.75
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (LBP)	5,110,348.19
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (DBP)	5,109,496.96

Special Education Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	11,687,613.48
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Trust Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	42,111,837.28
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-ARISP III)	903,904.32
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-LMISTF)	343,614.67
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-CONST. AND REHABILITATION OF DIKE (MDFO)	4,033.17

Grand Total

166,514,743.06

Issued this 5th day of October , 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 SEPTEMBER 30, 2016

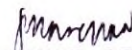
FUND : SPECIAL EDUCATION FUND
BANK : LAND BANK OF THE PHIL.
ACCOUNT NUMBER: 2632-1000-54

Balance per Bank	11,679,021.78
Add: Deposit In Transit	<u>8,591.70</u>
Adjusted Bank Balance	<u><u>11,687,613.48</u></u>
Balance per Book	<u><u>11,687,613.48</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 SEPTEMBER 30, 2016

FUND : GENERAL FUND


BANK : LAND BANK OF THE PHIL.

ACCOUNT NUMBER: 2632-1000-46

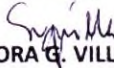
Balance per Bank		91,522,628.01
Less: Outstanding Checks:		
CK# 418837 dated 09/16/2016	4,284.00	
CK# 418886 dated 09/16/2016	4,284.00	
CK# 418897 dated 09/19/2016	3,300.00	
CK# 418903 dated 09/19/2016	4,350.00	
CK# 418907 dated 09/19/2016	4,350.00	
CK# 418917 dated 09/22/2016	144,121.45	
CK# 418938 dated 09/28/2016	7,081.80	
CK# 418942 dated 09/28/2016	477,945.48	
CK# 418945 dated 09/28/2016	4,350.00	654,066.73
Adjusted Bank Balance		<u>90,868,561.28</u>

Balance per Book 90,868,561.28

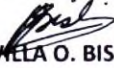
Prepared By:


NIDA S. TALA
Fiscal Examiner II

Checked By:


NORA G. VILLEN
Adm. Asst. IV

Certified Correct:


SEWELA 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 SEPTEMBER 30, 2016

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

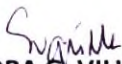
Balance per Bank		106,319.96
Less: Outstanding Checks:		
Ck# 357972 dated 9/07/2016	1,120.00	<u>1,120.00</u>
Adjusted Bank Balance		<u><u>105,199.96</u></u>
Balance per Book		<u><u>105,199.96</u></u>

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
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OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of SEPTEMBER 30, 2016

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

Balance per Bank 19,400.00

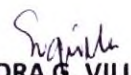
Balance per Book 19,400.00

Prepared By:

Checked By:

Certified Correct:


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Fiscal Examiner II


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Republic of the Philippines
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OFFICE OF THE MUNICIPAL ACCOUNTANT


STATEMENT OF BANK RECONCILIATION
As of SEPTEMBER 30, 2016

FUND : GENERAL FUND
BANK : DBP - TIME DEPOSIT
ACCOUNT NUMBER: 0575-830025-608

Balance per Bank 10,250,733.75

Balance per Book 10,250,733.75

Prepared By:


NIDA S. TALA
Fiscal Examiner II

Checked By:


NORA G. VILLEN
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Certified Correct:


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OFFICE OF THE MUNICIPAL ACCOUNTANT


STATEMENT OF BANK RECONCILIATION
As of SEPTEMBER 30, 2016

FUND : GENERAL FUND
BANK : LBP - TIME DEPOSIT
ACCOUNT NUMBER: 2631-1260-33


Balance per Bank 5,110,348.19

Balance per Book 5,110,348.19


Prepared By:


NIDA S. TALA
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Checked By:


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Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION

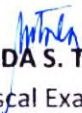
As of SEPTEMBER 30, 2016

FUND : GENERAL FUND
BANK : DBP - TIME DEPOSIT
ACCOUNT NUMBER: 0575-830025-608

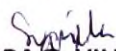
Balance per Bank 5,109,496.96

Balance per Book 5,109,496.96

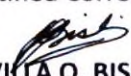
Prepared By:


NIDA S. TALA
Fiscal Examiner II

Checked By:


NORA G. VILLEN
Adm.Asst. IV

Certified Correct:


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Municipal Accountant



Republic of the Philippines
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OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION

As of SEPTEMBER 30, 2016

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


Balance per Bank	42,550,552.87
Less: Outstanding Checks:	
CK# 289753 dated 9/30/2016	<u>438,715.59</u>
Adjusted Bank Balance	<u><u>42,111,837.28</u></u>

Balance per Book	<u><u>42,111,837.28</u></u>
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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 SEPTEMBER 30, 2016

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

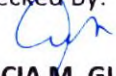
Balance per Bank 903,904.32

Balance per Book 903,904.32


Prepared By:


NIDA S. TALA
Fiscal Examiner II

Checked By:


ALICIA M. GUTIERREZ
Adm.Asst. IV

Certified Correct:


SEVILLA O. BISLIG
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Republic of the Philippines
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Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT


STATEMENT OF BANK RECONCILIATION
As of SEPTEMBER 30, 2016

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

Balance per Bank 343,614.67

Balance per Book 343,614.67

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 SEPTEMBER 30, 2016

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

Balance per Bank 4,033.17

Balance per Book 4,033.17

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, BATAAN

TRIAL BALANCE

For the Month Ended September 2016

GENERAL FUND

Code: 100

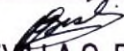
ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	158,539.14	
Petty Cash Fund	1-01-01-020	250,000.00	
Cash in Bank - Local Currency, Current Account	1-01-02-010	90,993,161.24	
Cash in Bank -Local Currency, Time Deposits	1-02-01-010	20,470,578.90	
Accounts Receivable	1-03-01-010	7,437,371.26	
Real Property Tax Receivable	1-03-01-020	15,989,592.21	
Loans Receivable - Others	1-03-01-990	55,840.03	
Advances for Operating Expenses	1-03-05-010	182,169.28	
Advances to Special Disbursing Officer	1-03-05-030	8,361,175.13	
Advances for Officers and Employees	1-03-05-040	411,936.96	
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	2,949,641.74	
Office Supplies Inventory	1-04-04-010	138,602.09	
Accountable Forms, Plates and Stickers	1-04-04-020	265,244.96	
Drugs and Medicines Inventory	1-04-04-060	1,609,229.00	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	104,839.00	
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	4,002,042.67	
Information and Communication Technology Equipment	1-07-05-030	9,573,547.11	
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	4,780,204.56	
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		18,504,006.44
Accumulated Depreciation - School Buildings	1-07-04-021		7,300,530.33
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031		2,342,699.69

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Accumulated Depreciation - Markets	1-07-04-041		62,293,345.10
Accumulated Depreciation - Slaughterhouses	1-07-04-051		148,376.49
Accumulated Depreciation - Other Structures	1-07-04-991		6,701,962.66
Accumulated Depreciation - Machinery	1-07-05-011		68,690.60
Accumulated Depreciation - Office Equipment	1-07-05-021		1,679,924.07
Accumulated Depreciation - Information and Communication T	1-07-05-031		6,759,775.13
Accumulated Depreciation - Communication Equipment	1-07-05-071		682,340.76
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		2,729,162.05
Accumulated Depreciation - Medical Equipment	1-07-05-111		229,369.42
Accumulated Depreciation - Technical and Scientific Equipme	1-07-05-141		45,498.23
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		3,433,400.55
Accumulated Depreciation - Motor Vehicles	1-07-06-011		6,606,125.73
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		3,718,298.17
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		15,036,223.72
Due to BIR	2-02-01-010		656,405.17
Due to GSIS	2-02-01-020		438,869.24
Due to Pag-IBIG	2-02-01-030		1,150,980.62
Due to PhilHealth	2-02-01-040		72,425.00
Due to NGAs	2-02-01-050		17,952.26
Due to GOCCs	2-02-01-060		6,472.85
Due to LGUs	2-02-01-070		1,359,544.08
Deferred Real Property Tax	2-05-01-010		15,989,592.21
Other Payables	2-99-99-990		178,743.46
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		1,153,573.72
Real Property Tax- Basic	4-01-02-040		5,936,517.21
Discount on Real Property Tax- Basic	4-01-02-041	469,525.18	
Business Tax	4-01-03-030		13,265,928.64
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		203,540.75
Franchise Tax	4-01-03-070		120,000.00
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		590,356.10
Share from Internal Revenue Collections (IRA)	4-01-06-010		124,000,443.00
Share from National Wealth	4-01-06-030		715,421.00
Share from Economic Zones	4-01-06-050		32,228,644.14
Permit Fees	4-02-01-010		4,380,265.24
Registration Fees	4-02-01-020		882,174.00
Clearance and Certification Fees	4-02-01-040		1,283,862.75
Inspection Fees	4-02-01-100		996,250.00
Fees for Sealing and Licensing of Weights and Measures	4-02-01-160		30.00
Other Service Income	4-02-01-990		150.00
Rent Income	4-02-02-050		78,400.00
Parking Fees	4-02-02-120		654,981.00

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Receipt from Market Operations	4-02-02-140		4,723,606.53
Receipt from Slaughterhouse Operation	4-02-02-150		860,620.00
Receipt from Cemetery Operations	4-02-02-160		533,273.00
Garbage Fees	4-02-02-190		151,102.50
Interest Income	4-02-02-220		309,148.73
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		1,155,211.13
Miscellaneous Income	4-06-01-010		708,369.49
Salaries and Wages - Regular	5-01-01-010	29,836,019.27	
Personal Economic Relief Allowance (PERA)	5-01-02-010	3,151,000.00	
Representation Allowance (RA)	5-01-02-020	1,583,550.00	
Transportation Allowance (TA)	5-01-02-030	1,583,550.00	
Subsistence Allowance	5-01-02-050	253,738.78	
Hazard Pay	5-01-02-110	452,338.21	
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	3,539,928.24	
Pag-IBIG Contributions	5-01-03-020	589,988.04	
PhilHealth Contributions	5-01-03-030	331,175.00	
Employees Compensation Insurance Premiums	5-01-03-040	152,727.05	
Terminal Leave Benefits	5-01-04-030	1,628,719.32	
Traveling Expenses - Local	5-02-01-010	1,081,945.58	
Training Expenses	5-02-02-010	1,275,714.29	
Scholarship Grants/Expenses	5-02-02-020	4,095,504.00	
Office Supplies Expenses	5-02-03-010	765,529.60	
Accountable Forms Expenses	5-02-03-020	101,680.14	
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	402,806.59	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	273,724.00	
Fuel, Oil and Lubricants Expenses	5-02-03-090	1,538,331.27	
Agricultural and Marine Supplies Expenses	5-02-03-100	49,364.00	
Other Supplies and Materials Expenses	5-02-03-990	552,166.35	
Water Expenses	5-02-04-010	697,393.50	
Electricity Expenses	5-02-04-020	2,662,242.29	
Postage and Courier Services	5-02-05-010	3,849.00	
Telephone Expenses	5-02-05-020	914,738.56	
Internet Subscription Expenses	5-02-05-030	143,625.67	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	91,312.00	
Awards/Rewards Expenses	5-02-06-010	10,000.00	
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	4,349,061.91	
Consultancy Services	5-02-11-030	517,500.00	
Other Professional Services	5-02-11-990	762,622.53	
Environment/Sanitary Services	5-02-12-010	5,073,166.00	
Janitorial Services	5-02-12-020	1,697,970.30	

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Security Services	5-02-12-030	5,441,604.25	
Other General Services	5-02-12-990	12,211,937.11	
Repairs and Maintenance - Land Improvements	5-02-13-020	67,405.00	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	403,865.00	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	368,207.72	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	191,966.14	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	801,111.51	
Repairs and Maintenance - Furniture and Fixtures	5-02-13-070	32,276.75	
Subsidy to Local Government Units	5-02-14-030	1,212,720.00	
Transfers for Project Equity Share /LGU Counterpart	5-02-15-020	96,500.00	
Taxes, Duties and Licenses	5-02-16-010	44,097.52	
Fidelity Bond Premiums	5-02-16-020	120,750.00	
Insurance Expenses	5-02-16-030	844,980.17	
Advertising Expenses	5-02-99-010	659,683.58	
Printing and Publication Expenses	5-02-99-020	99,223.00	
Representation Expenses	5-02-99-030	5,609,393.86	
Rent Expenses	5-02-99-050	3,861,425.44	
Membership Dues and Contributions to Organizations	5-02-99-060	178,000.00	
Donations	5-02-99-080	9,700,760.68	
Other Maintenance and Operating Expenses	5-02-99-990	461,966.80	
Interest Expenses	5-03-01-020	1,669,706.22	
Bank Charges	5-03-01-040	600.00	
Depreciation - Buildings and Other Structures	5-05-01-040	3,851,411.68	
Depreciation - Machinery and Equipment	5-05-01-050	2,045,696.86	
Depreciation - Transportation Equipment	5-05-01-060	408,838.23	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	192,891.72	
TOTAL>>		525,944,625.50	525,944,625.50

CERTIFIED CORRECT:


SEVILLA O. BISLIG
Municipal Accountant

Municipality of Dinalupihan
SPECIAL EDUCATION FUND
TRIAL BALANCE
SEPTEMBER 2016

Code : 200

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	65,487.92	
Cash in Bank - Local Currency, Current Account	1-01-02-010	11,687,613.48	
Special Education Tax Receivable	1-03-01-030	12,169,284.95	
Advances for Officers and Employees	1-03-05-040	30,250.00	
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		204,023.52
Information and Communication Technology Equipment	1-07-05-030	1,033,259.56	
Accumulated Depreciation - Information and Communication Technology	1-07-05-031		454,926.42
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	
Accumulated Depreciation - Sports Equipment	1-07-05-131		633.32
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	339,838.00	
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		43,711.19
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		375,338.40
Books	1-07-07-020	182,376.50	
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		28,606.76
Due to Pag-IBIG	2-02-01-030		2,200.00
Due to GOCCs	2-02-01-060		3,300.00
Due to LGUs	2-02-01-070		314,770.67
Deferred Special Education Tax	2-05-01-020		12,169,284.95
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		7,172,978.30
Discount on Special Education Tax	4-01-02-051	351,386.10	
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		737,945.12
Interest Income	4-02-02-220		25,244.96
Miscellaneous Income	4-06-01-010		6.95
Training Expenses	5-02-02-010	207,913.00	
Agricultural and Marine Supplies Expenses	5-02-03-100	21,662.74	
Other Supplies and Materials Expenses	5-02-03-990	4,076.00	
Water Expenses	5-02-04-010	872.60	

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Electricity Expenses	5-02-04-020	108,449.32	
Telephone Expenses	5-02-05-020	1,888.00	
Internet Subscription Expenses	5-02-05-030	16,184.33	
Extraordinary and Miscellaneous Expenses	5-02-10-030	443,600.00	
Janitorial Services	5-02-12-020	19,000.00	
Other General Services	5-02-12-990	118,000.00	
Repairs and Maintenance - Land Improvements	5-02-13-020	1,057,035.00	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	121,057.00	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	1,987,156.88	
Repairs and Maintenance - Furniture and Fixtures	5-02-13-070	21,015.00	
Taxes, Duties and Licenses	5-02-16-010	5,048.98	
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	219,110.68	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	91,709.34	
GRAND TOTAL>>		32,801,327.18	32,801,327.18

Prepared by:


JHONILYN D. ARELLANO
 Administrative Asst. II

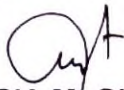
Certified Correct:


SEVILLA O. BISLIG
 Municipal Accountant

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

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	34.00	
Cash in Bank - Local Currency Current Account	1-01-02-010	43,363,389.44	
Loans Receivable- Others	1-03-01-990	94,450.00	
Advances to Special Disbursing Officer	1-03-05-030	298,650.00	
Machinery	1-01-05-010	2,750,000.00	
Roads Networks	1-07-03-010	6,283,499.51	
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		440,659.33
Due to NGAs	2-02-01-050		27,632,827.48
Due to LGUs	2-02-01-070		9,904,901.57
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		49,856.73
Loans Payable - Domestic	2-01-02-040		43,292,190.12
GRAND TOTAL>>		105,404,082.70	105,404,082.70

Prepared by:



ALICIA M. GUTIERREZ

Administrative Assistant IV

Certified Correct:

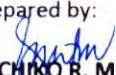


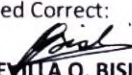
SEVILLA O. BISLIG

Municipal Accountant

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

	2016
Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	28,427,521.51
Share from Internal Revenue Allotment	124,000,443.00
Share from Economic Zones	32,228,644.14
Receipts from business/service income	14,544,715.02
Shares, Grants and Donations	2,325,632.13
Interest Income	334,393.69
Miscellaneous Income	708,376.44
Other Receipts	14,949,796.91
Total Cash Inflows	217,519,522.84
Cash Outflows	
Payments to suppliers and creditors	66,131,760.69
Payments to employees	46,540,561.12
Subsidies and Donation	11,009,980.68
Other Expenses	36,293,305.37
Total Cash Outflows	159,975,607.86
Net Cash Flows from Operating Activities	57,543,914.98
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	34,859,628.22
Total Cash Outflows	34,859,628.22
Net Cash Flows from Investing Activities	(34,859,628.22)
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	3,773,937.51
Total Cash Outflows	3,773,937.51
Net Cash Flows from Financing Activities	4,884,500.49
Total Cash Provided by Operating, Investing and Financing Activities	27,568,787.25
Add: Cash, January 01, 2016	118,949,437.97
Cash, September 30, 2016	146,518,225.22

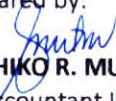
Prepared by:

MICHIKO R. MUTUC
 Accountant III

Certified Correct:

SEVILLA O. BISLIG
 Municipal Accountant

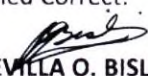
MUNICIPALITY OF DINALUPIHAN
Statement of Changes in Net Assets/Equity
Combined / Consolidated
For the Month Ended September 30, 2016

	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	72,077,764.93
Balance at September 30, 2016	<u>241,172,481.30</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 September 30, 2016

ASSETS

Current Assets

Cash and Cash Equivalents	146,518,225.22
Investments	20,470,578.90
Receivables	39,015,198.61
Inventories	5,288,317.86
Prepayments and Deferred Charges	3,196,021.10
Total Current Assets	<u>214,488,341.69</u>

Non-Current Assets

Receivables	6,100,000.00
Property, Plant and Equipment	183,014,198.48
Total Non-Current Assets	<u>189,114,198.48</u>

Total Assets **403,602,540.17**

LIABILITIES

Current Liabilities

Financial Liabilities	9,700,776.02
Inter-Agency Payables	42,029,915.03
Trust Liabilities	23,983,476.63
Deferred Credits/Unearned Income	28,158,877.16
Total Current Liabilities	<u>103,873,044.84</u>

Non-Current Liabilities

Financial Liabilities	58,328,413.84
Other Payables	228,600.19
Total Non-Current Liabilities	<u>58,557,014.03</u>

Total Liabilities **162,430,058.87**

NET ASSETS/EQUITY

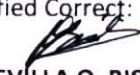
Government Equity 241,172,481.30

Total Liabilities and Net Assets/Equity **403,602,540.17**

Prepared by:


MICHIKO R. MUTUC
 Accountant III

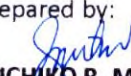
Certified Correct:


SEVILLA O. BISLIG
 Municipal Accountant

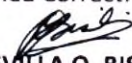
MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
Combined / Consolidated
For the Month Ended September 30, 2016

Revenue	
Tax Revenue	28,427,521.51
Share from Internal Revenue Collections	124,000,443.00
Share from Economic Zones	32,228,644.14
Service and Business Income	14,879,108.71
Shares, Grants and Donations	2,040,632.13
Miscellaneous Income	708,376.44
Total Revenue	<u>202,284,725.93</u>
Less: Current Operating Expenses	
Personnel Services	46,540,561.12
Maintenance and Other Operating Expenses	75,832,521.37
Non-cash Expenses	6,809,658.51
Current Operating Expenses	<u>129,182,741.00</u>
Surplus (Deficit) from Current Operation	
Add (Deduct):	
Transfers, Assistance and Subsidy From	285,000.00
Transfers, Assistance and Subsidy To	(1,309,220.00)
Surplus(Deficit) for the period	<u><u>72,077,764.93</u></u>

Prepared by:


MICHIKO R. MUTUC
Accountant III

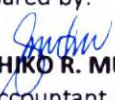
Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

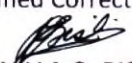
MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
General Fund
For the Month Ended September 30, 2016

	2016
Revenue	
Tax Revenue	20,867,984.19
Share from Internal Revenue Collections	124,000,443.00
Share from Economic Zones	32,228,644.14
Service and Business Income	14,853,863.75
Shares, Grants and Donations	2,040,632.13
Miscellaneous Income	708,369.49
Total Revenue	194,699,936.70
 Less: Current Operating Expenses	
Personnel Services	46,540,561.12
Maintenance and Other Operating Expenses	71,680,121.08
Non-cash Expenses	6,498,838.49
Current Operating Expenses	124,719,520.69
 Surplus (Deficit) from Current Operation	69,980,416.01
Add (Deduct):	
Transfers, Assistance and Subsidy From	285,000.00
Transfers, Assistance and Subsidy To	(1,309,220.00)
Surplus(Deficit) for the period	68,956,196.01

Prepared by:


MICHIKO R. MUTUC
 Accountant III


Certified Correct:


SEVILLA O. BISLIG
 Municipal Accountant

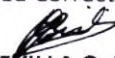
MUNICIPALITY OF DINALUPIHAN
Statement of Financial Position
General Fund
As at September 30, 2016

	2016
ASSETS	
Current Assets	
Cash and Cash Equivalents	91,401,700.38
Investments	20,470,578.90
Receivables	26,412,093.26
Inventories	5,070,306.79
Prepayments and Deferred Charges	3,196,021.10
Total Current Assets	146,550,700.43
Non-Current Assets	
Receivables	6,100,000.00
Property, Plant and Equipment	119,475,207.34
Total Non-Current Assets	125,575,207.34
Total Assets	272,125,907.77
LIABILITIES	
Current Liabilities	
Financial Liabilities	9,597,513.04
Inter-Agency Payables	3,702,649.22
Deferred Credits/Unearned Income	15,989,592.21
Total Current Liabilities	29,289,754.47
Non-Current Liabilities	
Financial Liabilities	15,036,223.72
Other Payables	178,743.46
Total Non-Current Liabilities	15,214,967.18
Total Liabilities	44,504,721.65
NET ASSETS/EQUITY	
Government Equity	227,621,186.12
Total Liabilities and Net Assets/Equity	272,125,907.77

Prepared by:


MICHIKO R. MUTUC
 Accountant III

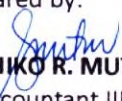
Certified Correct:


SEVILLA O. BISLIG
 Municipal Accountant

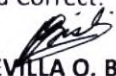
MUNICIPALITY OF DINALUPIHAN
Statement of Changes in Net Assets/Equity
General Fund
For the Month Ended September 30, 2016

	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	120,941.33
Restated Balance	158,664,990.11
Add (Deduct):	
Surplus (Deficit) for the period	68,956,196.01
Balance at September 30, 2016	<u>227,621,186.12</u>

Prepared by:


MICHIKO R. MUTUC
Accountant III

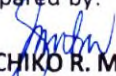
Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

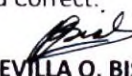
MUNICIPALITY OF DINALUPIHAN
Statement of Cash Flow
General Fund
For the Month Ended September 30, 2016

	2016
Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	20,867,984.19
Share from Internal Revenue Allotment	124,000,443.00
Share from Economic Zones	32,228,644.14
Receipts from business/service income	14,544,715.02
Shares, Grants and Donations	2,325,632.13
Interest Income	309,148.73
Miscellaneous Income	708,369.49
Other Receipts	2,785,038.89
Total Cash Inflows	197,769,975.59
Cash Outflows	
Payments to suppliers and creditors	61,979,360.40
Payments to employees	46,540,561.12
Subsidies and Donation	11,009,980.68
Other Expenses	34,140,395.89
Total Cash Outflows	153,670,298.09
Net Cash Flows from Operating Activities	44,099,677.50
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	13,294,399.85
Total Cash Outflows	13,294,399.85
Net Cash Flows from Investing Activities	(13,294,399.85)
Cash Flows from Financing Activities	
Cash Outflows	
Payment of loan amortization	3,773,937.51
Total Cash Outflows	3,773,937.51
Net Cash Flows from Financing Activities	(3,773,937.51)
Total Cash Provided by Operating, Investing and Financing Activities	27,031,340.14
Add: Cash at the Beginning of the year	64,370,360.24
Cash, September 30, 2016	91,401,700.38

Prepared by:


MICHIKO R. MUTUC
 Accountant III

Certified Correct:


SEVILLA O. BISLIG
 Municipal Accountant

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

Cash Flows from Operating Activities

Cash Inflows

Collection from taxpayers	7,559,537.32
Miscellaneous Income	6.95
Interest Income	25,244.96
Other Receipts	40,682.04
Total Cash Inflows	7,625,471.27

Cash Outflows

Payment of expenses	
Payments to suppliers and creditors	4,152,400.29
Other Expenses	1,270,730.60
Total Cash Outflows	5,423,130.89

Net Cash Flows from Operating Activities

2,202,340.38

Cash Flows from Investing Activities

Cash Outflows

Purchase/Construction of Property, Plant and Equipment	391,287.50
--	------------

Net Cash Flows from Investing Activities

(391,287.50)

Total Cash Provided by Operating, Investing and

Financing Activities

1,811,052.88

Add: Cash at the Beginning of the year

9,942,048.52

Cash, September 30, 2016

11,753,101.40

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 September 30, 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	3,121,568.92
Total recognized revenue and expenses for the period	
Balance at September 30, 2016	13,551,295.18

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II

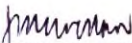
Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

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

ASSETS	
Current Assets	
Cash and Cash Equivalents	11,753,101.40
Receivables	12,304,455.35
Inventory	218,011.07
Total Current Assets	<u>24,275,567.82</u>
Non-Current Assets	
Property, Plant and Equipment	1,891,431.88
Total Non-Current Assets	<u>1,891,431.88</u>
Total Assets	<u><u>26,166,999.70</u></u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	97,542.14
Inter-Agency Payables	348,877.43
Deferred Credits/Unearned Income	12,169,284.95
Total Current Liabilities	<u>12,615,704.52</u>
Total Liabilities	<u>12,615,704.52</u>
NET ASSETS/EQUITY	
Government Equity	<u>13,551,295.18</u>
Total Liabilities and Net Assets/Equity	<u><u>26,166,999.70</u></u>

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II

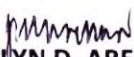
Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
SPECIAL EDUCATION FUND
For the Month Ended September 30, 2016

Revenue	
Tax Revenue	7,559,537.32
Miscellaneous Income	6.95
Interest Income	<u>25,244.96</u>
Total Revenue	<u>7,584,789.23</u>
Less: Current Operating Expenses	
Maintenance and Other Operating Expenses	4,152,400.29
Non-cash Expenses	<u>310,820.02</u>
Current Operating Expenses	<u>4,463,220.31</u>
Surplus (Deficit) from Current Operation	3,121,568.92
Add (Deduct):	
Transfers, Assistance and Subsidy To	-
Surplus(Deficit) for the period	<u><u>3,121,568.92</u></u>

Prepared by:


JHONALYN D. ARELLANO
Administrative Asst. II

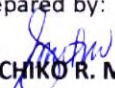
Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

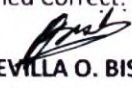
Dinalupihan, Bataan
Statement of Financial Position
Trust Fund
For the Month Ended September 30, 2016

	2016
ASSETS	
<i>Current Assets</i>	
Cash and Cash Equivalents	43,363,423.44
Receivables	298,650.00
Total Current Assets	43,662,073.44
<i>Non-Current Assets</i>	
Property, Plant and Equipment	61,647,559.26
Total Non-Current Assets	61,647,559.26
Total Assets	105,309,632.70
LIABILITIES	
<i>Current Liabilities</i>	
Financial Liabilities	5,720.84
Inter-Agency Payables	37,978,388.38
Trust Liabilities	23,983,476.63
Total Current Liabilities	61,967,585.85
<i>Non-Current Liabilities</i>	
Financial Liabilities	43,292,190.12
Other Payables	49,856.73
Total Non-Current Liabilities	43,342,046.85
Total Liabilities	105,309,632.70

Prepared by:


MICHIKO R. MUTUC
Accountant III

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

Dinalupihan, Bataan
Statement of Cash Flow
Trust Fund
For the Month Ended September 30, 2016

Cash Flows from Operating Activities :

Cash Inflows :	
Other Receipts	<u>12,124,075.98</u>
Total Cash Inflows	<u>12,124,075.98</u>
Cash Outflows :	
Other Disbursements	<u>882,178.88</u>
Total Cash Outflows	<u>882,178.88</u>
Net Cash Flows from Operating Activities	<u>11,241,897.10</u>

Cash Flows from Investing Activities :

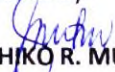
Cash Outflows :	
Purchase of Property, Plant and Equipment and Construction of Public Infrastructures	<u>21,173,940.87</u>
Total Cash Outflows	<u>21,173,940.87</u>
Net Cash Flows from Investing Activities	<u>(21,173,940.87)</u>

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	(1,273,605.77)
Add : Cash, January 01, 2016	<u>44,637,029.21</u>
Cash, September 30, 2016	<u>43,363,423.44</u>

Prepared by:


MICHIKO R. MUTUC
Accountant III

Certified Correct :


SEVILLA O. BISLIG
Municipal Accountant