



En Ruly

REPUBLIC OF THE PHILIPPINES
PROVINCE OF BATAAN
MUNICIPALITY OF DINALUPIHAN

August 8, 2017

FOR : HON. MARIA ANGELA S. GARCIA
Municipal Mayor

FROM : SEVILLA O. BISLIG
Municipal Accountant

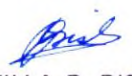
SUBJECT : REPORTS AS OF JULY, 2017

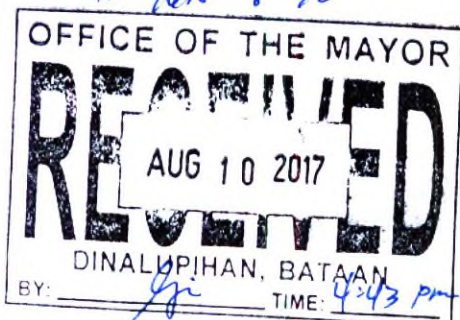
In compliance with the provisions of RA 7160 this is to apprise your good Office with the financial status of our LGU, the undersigned hereby submits the following report for the current year period ending JULY 31, 2017, to wit:

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





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, 2017

General Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	82,614,509.84
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-SB)	90,831.66
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Debt Service)	29,800.00
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-CONST. AND REHABILITATION OF DIKE (MDFO)	4,233.17
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (DBP)	10,320,596.85
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (LBP)	5,144,862.30
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit (DBP)	5,147,467.67

Special Education Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	8,390,132.91
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Trust Fund:

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	49,670,728.54
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-ARISP !!!)	265,796.31
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-LMISTF)	344,136.08

Grand Total

82,739,374.67

Issued this 7th day of August, 2017 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, 2017

FUND : GENERAL FUND

BANK : LAND BANK OF THE PHIL.

ACCOUNT NUMBER: 2632-1000-46

Balance per Bank 82,977,799.79

Less: Outstanding Checks:

CK# 431547 dated 06/02/2017	11,520.00	
CK# 444412 dated 06/15/2017	35,100.00	
CK# 444603 dated 07/11/2017	6,000.00	
CK# 444643 dated 07/14/2017	5,779.20	
CK# 444663 dated 07/18/2017	10,000.00	
CK# 444712 dated 07/18/2017	77,601.60	
CK# 444676 dated 07/20/2017	60,000.00	
CK# 444691 dated 07/21/2017	87,832.35	
CK# 444699 dated 07/24/2017	1,980.00	
CK# 444700 dated 07/24/2017	1,980.00	
CK# 444698 dated 07/24/2017	1,980.00	
CK# 444703 dated 07/24/2017	6,604.80	
CK# 444721 dated 07/27/2017	50,000.00	
CK# 444717 dated 07/27/2017	6,912.00	363,289.95

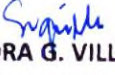
Adjusted Bank Balance 82,614,509.84

Balance per Book 82,614,509.84

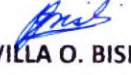
Prepared By:


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, 2017

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

Balance per Bank 90,831.66

Balance per Book 90,831.66

Prepared By:


NIDA S. TALA
Fiscal Examiner II

Checked By:


NORA G. VILLEN
Adm.Asst. IV

Certified Correct:


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OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of JULY 31, 2017

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

Balance per Bank 29,800.00

Balance per Book 29,800.00

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
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OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION
As of JULY 31, 2017

FUND : GENERAL 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:


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, 2017

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

Balance per Bank 10,320,596.85

Balance per Book 10,320,596.85

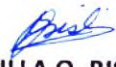
Prepared By:


NIDA S. TALA
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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, 2017

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

Balance per Bank 5,144,862.30

Balance per Book 5,144,862.30


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, 2017

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

Balance per Bank 5,147,467.67

Balance per Book 5,147,467.67


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, 2017

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


Balance per Bank		8,391,407.51
Less: Outstanding Checks		
Ck# 411144 dated 7/31/2017	<u>1,274.60</u>	<u>1,274.60</u>
Adjusted Bank Balance		<u><u>8,390,132.91</u></u>

Balance per Book		<u><u>8,390,132.91</u></u>
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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, 2017

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


Balance per Bank 49,670,728.54

Balance per Book 49,670,728.54

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, 2017


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

Balance per Bank 265,796.31

Balance per Book 265,796.31

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, 2017

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

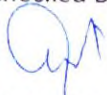
Balance per Bank 344,136.08

Balance per Book 344,136.08

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 of July 2017

GENERAL FUND

Code: 100

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	130,127.16	
Petty Cash Fund	1-01-01-020	250,000.00	
Cash in Bank - Local Currency, Current Account	1-01-02-010	82,739,374.67	
Cash in Bank -Local Currency, Time Deposits	1-02-01-010	20,612,926.82	
Accounts Receivable	1-03-01-010	7,413,212.19	
Real Property Tax Receivable	1-03-01-020	27,266,028.68	
Loans Receivable - Others	1-03-01-990	50,840.03	
Advances for Operating Expenses	1-03-05-010	108,496.05	
Advances to Special Disbursing Officer	1-03-05-030	7,727,700.00	
Advances for Officers and Employees	1-03-05-040	177,030.36	
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	185,815.51	
Office Supplies Inventory	1-04-04-010	192,562.63	
Accountable Forms, Plates and Stickers	1-04-04-020	95,296.06	
Drugs and Medicines Inventory	1-04-04-060	958,588.37	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	25,440.00	
Other Supplies and Materials Inventory	1-04-04-990	98,000.00	
Advances to Contractors	1-05-01-010	1,490,560.65	
Land	1-07-01-010	48,426,693.53	
Other Land Improvements	1-07-02-990	4,493,313.48	
Road Networks	1-07-03-010	5,103,173.00	
Flood Control Systems	1-07-03-020	410,481.59	
Buildings	1-07-04-010	12,864,083.31	
Hospitals and Health Centers	1-07-04-030	7,709,144.97	
Markets	1-07-04-040	33,150,646.82	
Slaughterhouses	1-07-04-050	1,381,199.59	
Other Structures	1-07-04-990	21,773,439.03	
Machinery	1-07-05-010	3,315,199.00	
Office Equipment	1-07-05-020	4,179,711.12	
Information and Communication Technology Equipment	1-07-05-030	4,945,067.96	
Communication Equipment	1-07-05-070	1,156,386.20	
Disaster Response and Rescue Equipment	1-07-05-090	17,041,730.00	
Medical Equipment	1-07-05-110	821,056.00	
Technical and Scientific Equipment	1-07-05-140	23,900.00	
Other Machinery and Equipment	1-07-05-990	818,654.00	
Motor Vehicles	1-07-06-010	6,238,200.00	
Furniture and Fixtures	1-07-07-010	1,624,992.26	
Other Property, Plant and Equipment	1-07-99-990	12,056,485.92	
Allowance for Doubtful Accounts	301		50,840.03
Accumulated Depreciation - Buildings	1-07-04-011		1,284,314.03
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031		134,508.60
Accumulated Depreciation - Markets	1-07-04-041		11,460,603.80
Accumulated Depreciation - Slaughterhouses	1-07-04-051		204,114.49
Accumulated Depreciation - Other Structures	1-07-04-991		3,720,898.04
Accumulated Depreciation - Machinery	1-07-05-011		259,920.02
Accumulated Depreciation - Office Equipment	1-07-05-021		930,846.71
Accumulated Depreciation - Information and Communication T	1-07-05-031		1,352,149.93

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Accumulated Depreciation - Communication Equipment	1-07-05-071		343,317.19
Accumulated Depreciation - Disaster Response and Rescue E	1-07-05-091		5,887,517.70
Accumulated Depreciation - Medical Equipment	1-07-05-111		123,504.11
Accumulated Depreciation - Technical and Scientific Equipme	1-07-05-141		2,648.94
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		241,358.10
Accumulated Depreciation - Motor Vehicles	1-07-06-011		2,831,379.57
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		773,018.83
Accumulated Depreciation - Other Property, Plant and Equipm	1-07-99-991		440,454.69
Accounts Payable	2-01-01-010		22,764,319.43
Due to Officers and Employees	2-01-01-020		251,012.87
Terminal Leave Payables	2-01-01-110		161,148.32
Loans Payable - Domestic	2-01-02-040		54,554,476.33
Due to BIR	2-02-01-010		1,194,014.46
Due to GSIS	2-02-01-020		1,303,566.90
Due to Pag-IBIG	2-02-01-030		413,083.88
Due to PhilHealth	2-02-01-040		69,000.20
Due to NGAs	2-02-01-050		15,038.29
Due to GOCCs	2-02-01-060		68,893.85
Due to LGUs	2-02-01-070		1,392,422.44
Trust Liabilities	2-04-01-010		182,200.00
Trust Liabilities - Disaster Risk Reduction and Management Fu	2-04-01-020		105,000.00
Guaranty/Security Deposits Payable	2-04-04-040		570,467.80
Deferred Real Property Tax	2-05-01-010		27,266,028.68
Other Payables	2-99-99-990		184,126.72
Government Equity	3-01-01-010		138,072,647.00
Prior Period Adjustment	3-01-01-020		380,640.93
Community Tax	4-01-01-050		1,095,532.32
Real Property Tax- Basic	4-01-02-040		6,808,066.34
Discount on Real Property Tax- Basic	4-01-02-041	388,709.74	
Business Tax	4-01-03-030		17,915,605.46
Amusement Tax	4-01-03-060		186,355.50
Franchise Tax	4-01-03-070		120,000.00
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		641,296.26
Share from Internal Revenue Collections (IRA)	4-01-06-010		109,998,441.00
Share from National Wealth	4-01-06-030		91,943.03
Share from Economic Zones	4-01-06-050		18,727,941.61
Permit Fees	4-02-01-010		5,196,483.40
Registration Fees	4-02-01-020		774,328.00
Clearance and Certification Fees	4-02-01-040		1,313,977.80
Inspection Fees	4-02-01-100		1,267,226.00
Fees for Sealing and Licensing of Weights and Measures	4-02-01-160		950.00
Other Service Income	4-02-01-990		21,950.00
Rent Income	4-02-02-050		67,017.91
Parking Fees	4-02-02-120		809,895.00
Receipt from Market Operations	4-02-02-140		4,889,081.41
Receipt from Slaughterhouse Operation	4-02-02-150		701,000.00
Receipt from Cemetery Operations	4-02-02-160		376,332.00
Garbage Fees	4-02-02-190		1,310,160.00
Interest Income	4-02-02-220		218,039.09
Subsidy from Local Government Units	4-03-01-020		50,000.00

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Share from PCSO	4-04-01-020		923,706.08
Miscellaneous Income	4-06-01-010		480,114.35
Salaries and Wages - Regular	5-01-01-010	22,725,767.47	
Personal Economic Relief Allowance (PERA)	5-01-02-010	2,345,000.00	
Representation Allowance (RA)	5-01-02-020	1,227,825.00	
Transportation Allowance (TA)	5-01-02-030	1,227,825.00	
Hazard Pay	5-01-02-110	534,669.63	
Clothing/Uniform Allowance	5-01-02-040	845,000.00	
Subsistence Allowance	5-01-02-050	265,295.62	
Laundry Allowance	5-01-02-060	27,000.00	
Other Bonuses and Allowances	5-01-02-990	4,094,418.00	
Retirement and Life Insurance Premiums	5-01-03-010	2,700,087.26	
Pag-IBIG Contributions	5-01-03-020	448,874.60	
PhilHealth Contributions	5-01-03-030	244,500.10	
Employees Compensation Insurance Premiums	5-01-03-040	113,947.61	
Terminal Leave Benefits	5-01-04-030	643,760.28	
Traveling Expenses - Local	5-02-01-010	713,743.59	
Training Expenses	5-02-02-010	544,128.00	
Scholarship Grants/Expenses	5-02-02-020	2,461,246.56	
Office Supplies Expenses	5-02-03-010	503,410.10	
Accountable Forms Expenses	5-02-03-020	263,504.89	
Drugs and Medicines Expenses	5-02-03-070	270,736.00	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	62,651.00	
Fuel, Oil and Lubricants Expenses	5-02-03-090	946,691.24	
Agricultural and Marine Supplies Expenses	5-02-03-100	99,750.00	
Other Supplies and Materials Expenses	5-02-03-990	1,474,781.03	
Water Expenses	5-02-04-010	604,257.20	
Electricity Expenses	5-02-04-020	2,494,406.48	
Postage and Courier Services	5-02-05-010	12,779.00	
Telephone Expenses	5-02-05-020	799,241.77	
Internet Subscription Expenses	5-02-05-030	168,443.54	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	2,500.00	
Awards/Rewards Expenses	5-02-06-010	27,800.00	
Prizes	5-02-06-020	353,000.00	
Survey Expenses	5-02-07-010	15,000.00	
Confidential Expenses	5-02-10-010	1,300,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	5,139,873.98	
Consultancy Services	5-02-11-030	632,500.00	
Other Professional Services	5-02-11-990	438,751.06	
Environment/Sanitary Services	5-02-12-010	13,326,853.00	
Janitorial Services	5-02-12-020	1,968,774.76	
Security Services	5-02-12-030	3,904,082.48	
Other General Services	5-02-12-990	11,670,707.17	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	410,053.00	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	709,727.77	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	107,657.00	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	752,042.55	
Subsidy to Local Government Units	5-02-14-030	1,370,955.20	
Taxes, Duties and Licenses	5-02-16-010	39,266.87	
Fidelity Bond Premiums	5-02-16-020	114,750.00	

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Insurance Expenses	5-02-16-030	950,641.31	
Advertising Expenses	5-02-99-010	187,921.00	
Printing and Publication Expenses	5-02-99-020	36,564.00	
Representation Expenses	5-02-99-030	5,676,874.90	
Rent Expenses	5-02-99-050	827,813.62	
Membership Dues and Contributions to Organizations	5-02-99-060	104,000.00	
Donations	5-02-99-080	7,962,361.07	
Other Maintenance and Operating Expenses	5-02-99-990	393,870.00	
Interest Expenses	5-03-01-020	1,652,857.55	
Bank Charges	5-03-01-040	400.00	
Depreciation - Buildings and Other Structures	5-05-01-040	3,181,312.34	
Depreciation - Machinery and Equipment	5-05-01-050	2,775,644.83	
Depreciation - Transportation Equipment	5-05-01-060	382,599.63	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	119,914.26	
TOTAL>>		452,974,925.44	452,974,925.44

PREPARED BY :



NORA G. VILLEN

Administrative Assistant IV

CERTIFIED CORRECT:



SEVILLA O. BISLIG

Municipal Accountant

Municipality of Dinalupihan
SPECIAL EDUCATION FUND
TRIAL BALANCE
For the Month of JULY 2017


ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1 01 01 010	293.94	
Cash in Bank - Local Currency, Current Account	1 01 02 010	8,390,132.91	
Special Education Tax Receivable	1 03 01 030	22,428,769.99	
Advances for Officers and Employees	1-03-05-040	60,240.00	
Due from Officers and Employees	1 03 06 020	104,920.40	
Other Land Improvements	1 07 02 990	255,605.62	
Accumulated Depreciation - Other Land Improvements	1 07 02 991		76,894.71
Office Equipment	1 07 05 020	880,700.00	
Accumulated Depreciation - Office Equipment	1 07 05 021		145,022.68
Information and Communication Technology Equipment	1 07 05 030	1,775,499.56	
Accumulated Depreciation - Information and Communication Techno	1 07 05 031		559,969.64
Sports Equipment	1 07 05 130	40,000.00	
Accumulated Depreciation - Sports Equipment	1 07 05 131		5,066.56
Other Machinery and Equipment	1 07 05 990	669,928.00	
Accumulated Depreciation - Other Machinery and Equipment	1 07 05 991		149,946.53
Furniture and Fixtures	1 07 07 010	938,066.00	
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		262,994.74
Books	1-07-07-020	294,000.00	
Accumulated Depreciation - Books	1 07 07 021		87,558.28
Other Property, Plant and Equipment	1 07 99 990	263,428.51	
Accumulated Depreciation - Other Property, Plant and Equipment	1 07 99 991		101,580.13
Accounts Payable	2 01 01 010		13,090.50
Due to BIR	2 02 01 010		34,918.32
Due to Pag IBIG	2 02 01 030		5,400.00
Due to GOCCs	2-02-01-060		1,650.00
Due to LGUs	2 02 01 070		347,802.21
Guaranty/Security Deposits Payable	2 04 04 040		90,858.00
Deferred Special Education Tax	2 05 01 020		22,428,769.99
Government Equity	3-01-01-010		9,375,030.54
Prior Period Adjustment	3-01-01-020	45,394.23	
Special Education Tax	4 01 02 050		8,510,082.88
Discount on Special Education Tax	4-01-02-051	485,887.17	
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		801,620.31
Interest Income	4 02 02 220		13,879.96
Miscellaneous Income	4 06 01 010		0.40
Traveling Expenses - Local	5 02 01 010	12,320.00	
Training Expenses	5 02 02 010	564,473.00	
Accountable Forms Expenses	5 02 03 020	3,500.00	
Other Supplies and Materials Expenses	5 02 03 990	64,000.00	
Water Expenses	5 02 04 010	1,778.70	
Electricity Expenses	5-02-04-020	56,025.99	
Telephone Expenses	5 02 05 020	3,776.00	
Internet Subscription Expenses	5 02 05 030	27,393.49	
Extraordinary and Miscellaneous Expenses	5-02-10-030	557,100.00	
Other Professional Services	5-02-11-990	105,000.00	
Other General Services	5 02 12 990	228,000.00	
Repairs and Maintenance - Land Improvements	5-02-13-020	1,176,633.50	

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Repairs and Maintenance - Infrastructure Assets	5 02 13 030	36,764.00	
Repairs and Maintenance - Buildings and Other Structures	5 02 13 040	2,774,133.65	
Taxes, Duties and Licenses	5-02-16-010	2,775.99	
Representation Expenses	5 02 99 030	12,000.00	
Rent Expenses	5 02 99 050	7,461.44	
Depreciation - Land Improvements	5 05 01 020	28,329.63	
Depreciation - Machinery and Equipment	5 05 01 050	402,160.09	
Depreciation - Furniture, Fixtures and Books	5 05 01 070	315,644.57	
GRAND TOTAL>>		43,012,136.38	43,012,136.38

Prepared by:


JHONALYN D. ARELLANO
 Administrative Asst. II

Certified Correct:


SEVILLA O. BISLIG
 Municipal Accountant

Municipality of Dinalupihan
TRUST FUND
Trial Balance
For the month of JULY, 2017

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash in Bank - Local Currency Current Account	1-01-02-010	50,280,660.93	
Loans Receivable- Others	1-03-01-990	94,450.00	
Construction in Progress- Building and Other Structures	1-07-10-030	7,617,022.02	
Construction in Progress- Infrastructure Assets	1-07-03-020	1,462,000.00	
Information and Communication Technology Equipment	1-07-05-030	37,096.77	
Allowance for Doubtful Accounts	301		94,450.00
Due to BIR	2-02-01-020		24,272.80
Due to Officers and Employees	2-01-01-020		5,720.84
Due to NGAs	2-02-01-050		34,838,030.89
Due to LGUs	2-02-01-070		9,778,024.78
Guaranty/Security/Deposits Payable	2-04-01-040		1,003,466.18
Trust Liabilities- DRRMF	2-04-01-020		13,499,310.73
Other Payable	2-99-99-990		210,856.73
Government Equity	3-01-01-010		37,096.77
GRAND TOTAL>>		59,491,229.72	59,491,229.72

Prepared by:



ALICIA M. GUTIERREZ
 Administrative Assistant IV

CERTIFIED CORRECT:

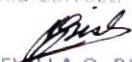


SEVILLA O. BISLIG
 Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Cash Flow
Combined / Consolidated
For the Month Ended July 31, 2017

	2017
Cash Flows from Operating Activities	
<i>Cash Inflows</i>	
Collection from taxpayers	35,203,962.16
Share from Internal Revenue Allotment	109,998,441.00
Share from Economic Zones	18,727,941.61
Receipts from business/service income	16,742,281.48
Shares, Grants and Donations	1,065,649.11
Interest Income	218,039.09
Miscellaneous Income	480,114.75
Other Receipts	25,728,132.70
Total Cash Inflows	208,164,561.90
<i>Cash Outflows</i>	
Payments to suppliers and creditors	66,143,930.63
Payments to employees	37,443,970.57
Financial Expenses	1,653,257.55
Subsidies and Donation	9,333,316.27
Other Expenses	41,927,714.21
Total Cash Outflows	156,502,189.23
Net Cash Flows from Operating Activities	51,662,372.67
Cash Flows from Investing Activities	
<i>Cash Outflows</i>	
Purchase/Construction of Property, Plant and Equipment	9,106,963.59
Total Cash Outflows	9,106,963.59
Net Cash Flows from Investing Activities	(9,106,963.59)
<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	40,039,450.74
Add: Cash, January 01, 2017	101,751,138.87
Cash, July 31, 2017	141,790,589.61

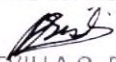
Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Changes in Net Assets/Equity
Combined / Consolidated
For the Month Ended July 31, 2017

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2017	147,447,677.54
Add (Deduct):	
Adjustment of PPE Recognized Directly in Equity	37,096.77
Prior Period Errors	335,246.70
Restated Balance	147,820,021.01
Add (Deduct):	
Surplus (Deficit) for the period	60,656,348.83
Balance at July 31, 2017	208,476,369.84

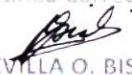
Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Position
Combined / Consolidated
As at July 31, 2017

ASSETS	
Current Assets	
Cash and Cash Equivalents	141,790,589.61
Investments	20,612,926.82
Receivables	59,316,246.09
Inventories	1,555,702.57
Prepayments and Deferred Charges	1,490,560.65
Total Current Assets	<u>224,766,025.74</u>
Non-Current Assets	
Receivables	6,100,000.00
Property, Plant and Equipment	170,387,316.24
Total Non-Current Assets	<u>176,487,316.24</u>
Total Assets	<u><u>401,253,341.98</u></u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	23,195,291.96
Inter-Agency Payables	49,486,119.02
Intra-Agency Payables	-
Trust Liabilities	15,451,302.71
Deferred Credits/Unearned Income	49,694,798.67
Total Current Liabilities	<u>137,827,512.36</u>
Non-Current Liabilities	
Financial Liabilities	54,554,476.33
Other Payables	394,983.45
Total Non-Current Liabilities	<u>54,949,459.78</u>
Total Liabilities	<u><u>192,776,972.14</u></u>
NET ASSETS/EQUITY	
Government Equity	<u><u>208,476,369.84</u></u>
Total Liabilities and Net Assets/Equity	<u><u>401,253,341.98</u></u>

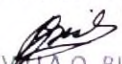
Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
Combined / Consolidated
For the Month Ended July 31, 2017

Revenue	
Tax Revenue	35,203,962.16
Share from Internal Revenue Collections	109,998,441.00
Share from Economic Zones	18,727,941.61
Service and Business Income	16,960,320.57
Shares, Grants and Donations	1,015,649.11
Miscellaneous Income	480,114.75
Total Revenue	<u>182,386,429.20</u>
Less: Current Operating Expenses	
Personnel Services	37,443,970.57
Maintenance and Other Operating Expenses	74,106,291.70
Financial Expenses	1,653,257.55
Non-cash Expenses	7,205,605.35
Current Operating Expenses	<u>120,409,125.17</u>
Surplus (Deficit) from Current Operation	61,977,304.03
Add (Deduct):	
Transfers, Assistance and Subsidy From	50,000.00
Transfers, Assistance and Subsidy To	(1,370,955.20)
Surplus(Deficit) for the period	<u><u>60,656,348.83</u></u>

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Cash Flow
General Fund
For the Month Ended July 31, 2017

	2017
Cash Flows from Operating Activities	
<i>Cash Inflows</i>	
Collection from taxpayers	26,378,146.14
Share from Internal Revenue Allotment	109,998,441.00
Share from Economic Zones	18,727,941.61
Receipts from business/service income	16,728,401.52
Shares, Grants and Donations	1,065,649.11
Interest Income	218,039.09
Miscellaneous Income	480,114.35
Other Receipts	4,033,472.21
Total Cash Inflows	177,680,205.03
<i>Cash Outflows</i>	
Payments to suppliers and creditors	60,510,794.87
Payments to employees	37,443,970.57
Financial Expenses	1,653,257.55
Subsidies and Donation	9,333,316.27
Other Expenses	38,193,592.69
Total Cash Outflows	147,134,931.95
Net Cash Flows from Operating Activities	30,545,273.08
Cash Flows from Investing Activities	
<i>Cash Outflows</i>	
Purchase/Construction of Property, Plant and Equipment	7,577,630.59
Total Cash Outflows	7,577,630.59
Net Cash Flows from Investing Activities	(7,577,630.59)
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	20,451,684.15
Add: Cash at the Beginning of the year	62,667,817.68
Cash, July 31, 2017	83,119,501.83

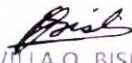
Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Changes in Net Assets/Equity
General Fund
For the Month Ended July 31, 2017

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2017	138,072,647.00
Add (Deduct):	
Prior Period Errors	<u>380,640.93</u>
Restated Balance	138,453,287.93
Add (Deduct):	
Surplus (Deficit) for the period	<u>58,195,922.50</u>
Balance at July 31, 2017	<u>196,649,210.43</u>

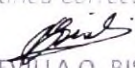
Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Financial Performance
General Fund
For the Month Ended July 31, 2017

	2017
Revenue	
Tax Revenue	26,378,146.14
Share from Internal Revenue Collections	109,998,441.00
Share from Economic Zones	18,727,941.61
Service and Business Income	16,946,440.61
Shares, Grants and Donations	1,015,649.11
Miscellaneous Income	480,114.35
Total Revenue	173,546,732.82
Less: Current Operating Expenses	
Personnel Services	37,443,970.57
Maintenance and Other Operating Expenses	68,473,155.94
Financial Expenses	1,653,257.55
Non-cash Expenses	6,459,471.06
Current Operating Expenses	114,029,855.12
Surplus (Deficit) from Current Operation	59,516,877.70
Add (Deduct):	
Transfers, Assistance and Subsidy From	50,000.00
Transfers, Assistance and Subsidy to	(1,370,955.20)
Surplus(Deficit) for the period	58,195,922.50

Certified Correct.


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN


Statement of Financial Position

General Fund

As at July 31, 2017

	<u>2017</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	83,119,501.83
Investments	20,612,926.82
Receivables	36,722,315.70
Inventories	1,555,702.57
Prepayments and Deferred Charges	1,490,560.65
Total Current Assets	<u>143,501,007.57</u>
Non-Current Assets:	
Receivables	6,100,000.00
Property, Plant and Equipment	157,543,003.03
Total Non-Current Assets	<u>163,643,003.03</u>
Total Assets	<u>307,144,010.60</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	23,176,480.62
Inter-Agency Payables	4,456,020.02
Intra-Agency Payables	
Trust Liabilities	857,667.80
Deferred Credits/Unearned Income	27,266,028.68
Total Current Liabilities	<u>55,756,197.12</u>
Non-Current Liabilities:	
Financial Liabilities	54,554,476.33
Other Payables	184,126.72
Total Non-Current Liabilities	<u>54,738,603.05</u>
Total Liabilities	<u>110,494,800.17</u>
NET ASSETS/EQUITY	
Government Equity	<u>196,649,210.43</u>
Total Liabilities and Net Assets/Equity	<u>307,144,010.60</u>

Certified Correct




SEVILLA O. BISLIG
Municipal Accountant

Municipality of Dinalupihan
Statement of Cash Flows
SPECIAL EDUCATION FUND
For the Month Ended July 31, 2017

Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	8,825,816.02
Interest Income	13,879.96
Miscellaneous Income	0.40
Other Receipts	46,447.17
Total Cash Inflows	8,886,143.55
Cash Outflows	
Payment of expenses	
Payment to suppliers and creditors	5,633,135.76
Other Expenses	2,530,310.93
Total Cash Outflows	8,163,446.69
Net Cash Flows from Operating Activities	722,696.86
Cash Flows from Investing Activities	
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	67,333.00
Net Cash Flows from Investing Activities	(67,333.00)
Total Cash Provided by Operating, Investing and Financing Activities	655,363.86
Add: Cash at the Beginning of the year	7,735,062.99
Cash, July 31, 2017	8,390,426.85

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, 2017

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2017	9,375,030.54
Add (Deduct)	
Prior Period Errors	45,394.23
Restated Balance	<u>9,329,636.31</u>
Add (Deduct) Changes in net assets/equity during the year	
Transfer of Other Infrastructure Projects	-
Surplus (Deficit) for the period	<u>2,460,426.33</u>
Total recognized revenue and expenses for the period	
Balance at July 31, 2017	<u><u>11,790,062.64</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, 2017

ASSETS

Current Assets	
Cash and Cash Equivalents	8,390,426.85
Receivables	22,593,930.39
Total Current Assets	30,984,357.24

Non-Current Assets	
Property, Plant and Equipment	3,728,194.42
Total Non-Current Assets	3,728,194.42
Total Assets	34,712,551.66

LIABILITIES

Current Liabilities	
Financial Liabilities	13,090.50
Inter-Agency Payables	389,770.53
Trust Liabilities	90,858.00
Deferred Credits/Unearned Income	22,428,769.99
Total Current Liabilities	22,922,489.02
Total Liabilities	22,922,489.02


NET ASSETS/EQUITY

Government Equity	11,790,062.64
Total Liabilities and Net Assets/Equity	34,712,551.66

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, 2017

Revenue	
Tax Revenue	8,825,816.02
Interest Income	13,879.96
Miscellaneous Income	0.40
Total Revenue	<u>8,839,696.38</u>
Less: Current Operating Expenses	
Maintenance and other Operating Expenses	5,633,135.76
Non-cash Expenses	746,134.29
Current Operating Expenses	<u>6,379,270.05</u>
Surplus (Deficit) from Current Operation	2,460,426.33
Add (Deduct):	
Transfers, Assistance and Subsidy To	-
Surplus(Deficit) for the period	<u><u>2,460,426.33</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 Month Ended July 31, 2017

Cash Flows from Operating Activities :

Cash Inflows :

Other Receipts 21,598,213.32

Total Cash Inflows **21,598,213.32**

Cash Outflows :

Other Disbursements 1,203,810.59

Total Cash Outflows **1,203,810.59**

Net Cash Flows from Operating Activities **20,394,402.73**

Cash Flows from Investing Activities :

Cash Outflows :

Purchase of Property, Plant and Equipment and
Construction of Public Infrastructures 1,462,000.00

Total Cash Outflows **1,462,000.00**


Net Cash Flows from Investing Activities **(1,462,000.00)**

Net Increase in Cash **18,932,402.73**


Add : Cash, January 01, 2017 **31,348,258.20**

Cash, July 31, 2017 **50,280,660.93**

Prepared by:


MICHIKO R. MUTUC
Accountant III

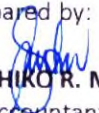
Certified Correct :


SEVILLA O. BISLIG
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN
Statement of Changes in Net Assets/Equity
Trust Fund
For the Month Ended July 31, 2017

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2017	-
Add (Deduct):	
Adjustment of PPE Recognized Directly in Equity	37,096.77
Prior Period Errors	-
Balance at July 31, 2017	<u><u>37,096.77</u></u>

Prepared by:


MICHIKO R. MUTUC
Accountant III

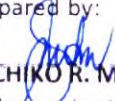
Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant


Dinalupihan, Bataan
Statement of Financial Position
Trust Fund
As at July 31, 2017

	2017
ASSETS	
<i>Current Assets</i>	
Cash and Cash Equivalents	50,280,660.93
Total Current Assets	50,280,660.93
<i>Non-Current Assets</i>	
Property, Plant and Equipment	9,116,118.79
Total Non-Current Assets	9,116,118.79
Total Assets	59,396,779.72
LIABILITIES	
<i>Current Liabilities</i>	
Financial Liabilities	5,720.84
Inter-Agency Payables	44,640,328.47
Trust Liabilities	14,502,776.91
Total Current Liabilities	59,148,826.22
<i>Non-Current Liabilities</i>	
Other Payables	210,856.73
Total Non-Current Liabilities	210,856.73
Total Liabilities	59,359,682.95
NET ASSETS/EQUITY	
Government Equity	37,096.77
Total Liabilities and Net Assets/Equity	59,396,779.72

Prepared by:


MICHIKO R. MUTUC
Accountant III

Certified Correct:


SEVILLA O. BISLIG
Municipal Accountant