



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

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April 10, 2018

FOR : HON. MARIA ANGELA S. GARCIA  
Municipal Mayor

FROM : SEVILLA O. BISLIG  
Municipal Accountant

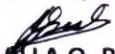
SUBJECT : REPORTS AS OF MARCH, 2018

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 March 31, 2018, 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

MUNICIPALITY OF DINALUPIHAN  
Statement of Financial Position  
General Fund  
As at March 31, 2018

Mayor

	<u>2018</u>
<b>ASSETS</b>	
Current Assets	
Cash and Cash Equivalents	109,386,203.04
Investments	20,742,281.75
Receivables	44,935,400.26
Inventories	636,365.73
<b>Total Current Assets</b>	<b>175,700,250.78</b>
Non-Current Assets	
Receivables	6,100,000.00
Property, Plant and Equipment	166,555,136.53
<b>Total Non-Current Assets</b>	<b>172,655,136.53</b>
<b>Total Assets</b>	<b>348,355,387.31</b>
<b>LIABILITIES</b>	
Current Liabilities	
Financial Liabilities	26,775,097.49
Inter-Agency Payables	7,080,054.58
Intra-Agency Payables	-
Trust Liabilities	646,814.66
Deferred Credits/Unearned Income	35,737,442.77
<b>Total Current Liabilities</b>	<b>70,239,409.50</b>
Non-Current Liabilities	
Financial Liabilities	50,780,538.82
Other Payables	317,532.03
<b>Total Non-Current Liabilities</b>	<b>51,098,070.85</b>
<b>Total Liabilities</b>	<b>121,337,480.35</b>
<b>NET ASSETS/EQUITY</b>	
Government Equity	227,017,906.96
<b>Total Liabilities and Net Assets/Equity</b>	<b>348,355,387.31</b>

Prepared by:

  
**MICHIKO R. MUTUC**  
Accountant III

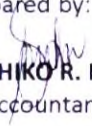
Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant

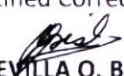
**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Financial Performance**  
**General Fund**  
For the Month Ended March 31, 2018

	<b>2018</b>
<b>Revenue</b>	
Tax Revenue	24,810,809.51
Share from Internal Revenue Collections	50,588,076.00
Share from Economic Zones	18,325,782.79
Service and Business Income	13,110,742.88
Shares, Grants and Donations	354,006.55
Miscellaneous Income	269,924.42
<b>Total Revenue</b>	<b>107,459,342.15</b>
<b>Less: Current Operating Expenses</b>	
Personnel Services	13,971,637.93
Maintenance and Other Operating Expenses	17,619,550.80
Financial Expenses	117,095.46
Non-cash Expenses	3,645,466.55
<b>Current Operating Expenses</b>	<b>35,353,750.74</b>
<b>Surplus (Deficit) from Current Operation</b>	<b>72,105,591.41</b>
Add (Deduct):	
Transfers, Assistance and Subsidy From	30,000.00
Transfers, Assistance and Subsidy to	(288,425.56)
<b>Surplus(Deficit) for the period</b>	<b>71,847,165.85</b>

Prepared by:

  
**MICHIKO R. MUTUC**  
Accountant III

Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant

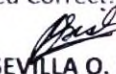
**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Changes in Net Assets/Equity**  
**General Fund**  
For the Month Ended March 31, 2018

	<b>Accumulated Surpluses/(Deficits)</b>
<b>Balance at January 1, 2018</b>	<b>153,332,078.64</b>
Add (Deduct):	
Prior Period Errors	<u>1,838,662.47</u>
<b>Restated Balance</b>	<b>155,170,741.11</b>
Add (Deduct):	
Surplus (Deficit) for the period	<u>71,847,165.85</u>
<b>Balance at March 31, 2018</b>	<b><u>227,017,906.96</u></b>

Prepared by:

  
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Accountant III

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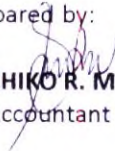
  
**SEVILLA O. BISLIG**  
Municipal Accountant



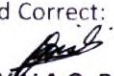
**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Cash Flow**  
**General Fund**  
For the Month Ended March 31, 2018

	<b>2018</b>
<b>Cash Flows from Operating Activities</b>	
<i>Cash Inflows</i>	
Collection from taxpayers	24,810,809.51
Share from Internal Revenue Allotment	50,588,076.00
Share from Economic Zones	18,325,782.79
Receipts from business/service income	13,037,156.85
Shares, Grants and Donations	384,006.55
Interest Income	73,586.03
Miscellaneous Income	269,924.42
Other Receipts	6,069,438.75
<b>Total Cash Inflows</b>	<b>113,558,780.90</b>
<i>Cash Outflows</i>	
Payments to suppliers and creditors	15,397,697.00
Payments to employees	13,971,637.93
Financial Expenses	117,095.46
Subsidies and Donation	2,510,279.36
Other Expenses	14,658,218.10
<b>Total Cash Outflows</b>	<b>46,654,927.85</b>
<b>Net Cash Flows from Operating Activities</b>	<b>66,903,853.05</b>
<b>Cash Flows from Investing Activities</b>	
<i>Cash Outflows</i>	
Purchase/Construction of Property, Plant and Equipment	3,747,616.79
<b>Total Cash Outflows</b>	<b>3,747,616.79</b>
<b>Net Cash Flows from Investing Activities</b>	<b>(3,747,616.79)</b>
<b>Cash Flows from Financing Activities</b>	
<i>Cash Outflows</i>	
Payment of loan amortization	1,257,979.17
<b>Total Cash Outflows</b>	<b>1,257,979.17</b>
<b>Net Cash Flows from Financing Activities</b>	<b>(1,257,979.17)</b>
<b>Total Cash Provided by Operating, Investing and Financing Activities</b>	<b>61,898,257.09</b>
<b>Add: Cash at the Beginning of the year</b>	<b>47,487,945.95</b>
<b>Cash, March 31, 2018</b>	<b>109,386,203.04</b>

Prepared by:

  
**MICHIKO R. MUTUC**  
Accountant III

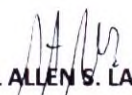
Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN  
Statement of Financial Position  
SPECIAL EDUCATION FUND  
As at March 31, 2018

ASSETS	
Current Assets	
Cash and Cash Equivalents	17,162,879.38
Receivables	30,055,831.29
Total Current Assets	<u>47,218,710.67</u>
Non-Current Assets	
Property, Plant and Equipment	4,482,032.78
Total Non-Current Assets	<u>4,482,032.78</u>
Total Assets	<u>51,700,743.45</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	445,249.50
Inter-Agency Payables	2,951,993.31
Intra-Agency Payables	153,239.77
Trust Liabilities	40,329.50
Deferred Credits/Unearned Income	29,950,910.89
Total Current Liabilities	<u>33,541,722.97</u>
Total Liabilities	<u>33,541,722.97</u>
NET ASSETS/EQUITY	
Government Equity	<u>18,159,020.48</u>
Total Liabilities and Net Assets/Equity	<u>51,700,743.45</u>

Prepared by:

  
NEIL ALLEN S. LAPID  
Accountant II

Certified Correct:

  
SEVILLA O. BISLIG  
Municipal Accountant

MUNICIPALITY OF DINALUPIHAN  
**Statement of Financial Performance**  
**SPECIAL EDUCATION FUND**  
For the Month Ended March 31, 2018

Revenue	
Tax Revenue	7,264,971.37
Interest Income	<u>3,334.91</u>
Total Revenue	<u><u>7,268,306.28</u></u>

Less: Current Operating Expenses

Maintenance and other Operating Expenses	666.98
Non-cash Expenses	<u>422,478.65</u>
Current Operating Expenses	<u>423,145.63</u>
Surplus (Deficit) from Current Operation	6,845,160.65
Add (Deduct):	
Transfers, Assistance and Subsidy To	<u>-</u>
Surplus(Deficit) for the period	<u><u>6,845,160.65</u></u>

Prepared by:

  
**NEIL ALLEN S. LAPID**  
Accountant 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 March 31, 2018

	Accumulated Surpluses/(Deficits)
Balance at January 1, 2018	11,313,859.83
Add (Deduct)	
Prior Period Errors	-
Restated Balance	<u>11,313,859.83</u>
Add (Deduct) Changes in net assets/equity during the year	
Transfer of Other Infrastructure Projects	-
Surplus (Deficit) for the period	<u>6,845,160.65</u>
Total recognized revenue and expenses for the period	
Balance at March 31, 2018	<u><u>18,159,020.48</u></u>

Prepared by:

  
**NEIL ALLEN S. LAPID**  
Accountant II

Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant



Municipality of Dinalupihan  
**Statement of Cash Flows**  
**SPECIAL EDUCATION FUND**  
For the Month Ended March 31, 2018

Cash Flows from Operating Activities	
Cash Inflows	
Collection from taxpayers	7,268,306.28
Other Receipts	1,962,500.82
Total Cash Inflows	<u>9,230,807.10</u>
Cash Outflows	
Payment of expenses	
Payment to suppliers and creditors	666.98
Other Expenses	573,995.07
Total Cash Outflows	<u>574,662.05</u>
Net Cash Flows from Operating Activities	<u>8,656,145.05</u>
Cash Flows from Investing Activities	
Total Cash Provided by Operating, Investing and	
Financing Activities	8,656,145.05
Add: Cash at the Beginning of the year	<u>8,506,734.33</u>
Cash, March 31, 2018	<u><u>17,162,879.38</u></u>

Prepared by:

  
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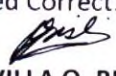
Dinalupihan, Bataan  
Statement of Financial Position  
Trust Fund  
As at March 31, 2018

	2018
<b>ASSETS</b>	
<i>Current Assets</i>	
Cash and Cash Equivalents	44,110,970.79
Receivables	872,040.00
<b>Total Current Assets</b>	<u><u>44,983,010.79</u></u>
<i>Non-Current Assets</i>	
Property, Plant and Equipment	22,894,110.37
<b>Total Non-Current Assets</b>	<u><u>22,894,110.37</u></u>
<b>Total Assets</b>	<u><u>67,877,121.16</u></u>
<b>LIABILITIES</b>	
<i>Current Liabilities</i>	
Financial Liabilities	5,720.84
Inter-Agency Payables	36,919,614.85
Trust Liabilities	24,740,062.45
<b>Total Current Liabilities</b>	<u><u>61,665,398.14</u></u>
<i>Non-Current Liabilities</i>	
Other Payables	371,856.73
<b>Total Non-Current Liabilities</b>	<u><u>371,856.73</u></u>
<b>Total Liabilities</b>	62,037,254.87
<b>NET ASSETS/EQUITY</b>	
Government Equity	5,839,866.29
<b>Total Liabilities and Net Assets/Equity</b>	<u><u>67,877,121.16</u></u>

Prepared by:

  
**KHALIL PATRICIA R. ABAD**  
Accountant II

Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant

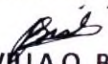
**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Changes in Net Assets/Equity**  
**Trust Fund**  
For the Month Ended March 31, 2018

	Accumulated Surpluses/(Deficits)
<b>Balance at January 1, 2018</b>	-
Add (Deduct):	
Adjustment of PPE Recognized Directly in Equity	5,839,866.29
Changes in net assets/equity during the year	-
Prior Period Errors	-
<b>Balance at March 31, 2018</b>	<u><u>5,839,866.29</u></u>

Prepared by:

  
**KHALIL PATRICIA R. ABAD**  
Accountant II

Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant

**Dinalupihan, Bataan**  
**Statement of Cash Flow**  
**Trust Fund**  
For the Month Ended March 31, 2018

**Cash Flows from Operating Activities :**

<b>Cash Inflows :</b>	
Other Receipts	1,759,268.97
<b>Total Cash Inflows</b>	<b>1,759,268.97</b>
<b>Cash Outflows :</b>	
Other Disbursements	13,050,587.90
<b>Total Cash Outflows</b>	<b>13,050,587.90</b>
<b>Net Cash Flows from Operating Activities</b>	<b>(11,291,318.93)</b>

**Cash Flows from Investing Activities :**

<b>Cash Inflows :</b>	
From Grants of NGAs	-
<b>Total Cash Inflows</b>	-
<b>Cash Outflows :</b>	
Purchase of Property, Plant and Equipment and Construction of Public Infrastructures	4,215,999.07
<b>Total Cash Outflows</b>	<b>4,215,999.07</b>
<b>Net Cash Flows from Investing Activities</b>	<b>(4,215,999.07)</b>

**Cash Flows from Financing Activities :**

<b>Cash Inflows :</b>	
Acquisition of Loans	-
<b>Total Cash Inflows</b>	-
<b>Net Cash Flows from Financing Activities</b>	-

<b>Net Increase in Cash</b>	<b>(15,507,318.00)</b>
<b>Add : Cash, January 01, 2018</b>	<b>59,618,288.79</b>
<b>Cash, March 31, 2018</b>	<b>44,110,970.79</b>

Prepared by:

  
**KHALIL PATRICIA R. ABAD**  
Accountant II

Certified Correct :

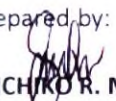
  
**SEVILLA O. BISLIG**  
Municipal Accountant



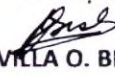
**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Financial Performance**  
**Combined / Consolidated**  
For the Month Ended March 31, 2018

<b>Revenue</b>	
Tax Revenue	32,075,780.88
Share from Internal Revenue Collections	50,588,076.00
Share from Economic Zones	18,325,782.79
Service and Business Income	13,114,077.79
Shares, Grants and Donations	354,006.55
Miscellaneous Income	269,924.42
<b>Total Revenue</b>	<u><b>114,727,648.43</b></u>
<b>Less: Current Operating Expenses</b>	
Personnel Services	13,971,637.93
Maintenance and Other Operating Expenses	17,620,217.78
Financial Expenses	117,095.46
Non-cash Expenses	4,067,945.20
<b>Current Operating Expenses</b>	<u><b>35,776,896.37</b></u>
<b>Surplus (Deficit) from Current Operation</b>	<b>78,950,752.06</b>
<b>Add (Deduct):</b>	
Transfers, Assistance and Subsidy From	30,000.00
Transfers, Assistance and Subsidy To	(288,425.56)
<b>Surplus(Deficit) for the period</b>	<u><u><b>78,692,326.50</b></u></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 March 31, 2018

**ASSETS**

**Current Assets**

Cash and Cash Equivalents	170,660,053.21
Investments	20,742,281.75
Receivables	75,863,271.55
Inventories	636,365.73
Prepayments and Deferred Charges	-
<b>Total Current Assets</b>	<b><u>267,901,972.24</u></b>

**Non-Current Assets**

Receivables	6,100,000.00
Property, Plant and Equipment	193,931,279.68
<b>Total Non-Current Assets</b>	<b><u>200,031,279.68</u></b>

**Total Assets** **467,933,251.92**

**LIABILITIES**

**Current Liabilities**

Financial Liabilities	27,226,067.83
Inter-Agency Payables	46,951,662.74
Intra-Agency Payables	153,239.77
Trust Liabilities	25,427,206.61
Deferred Credits/Unearned Income	65,688,353.66
<b>Total Current Liabilities</b>	<b><u>165,446,530.61</u></b>

**Non-Current Liabilities**

Financial Liabilities	50,780,538.82
Other Payables	689,388.76
<b>Total Non-Current Liabilities</b>	<b><u>51,469,927.58</u></b>

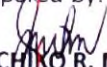
**Total Liabilities** **216,916,458.19**

**NET ASSETS/EQUITY**


Government Equity 251,016,793.73

**Total Liabilities and Net Assets/Equity** **467,933,251.92**

Prepared by:

  
**MICHIKO R. MUTUC**  
Accountant III

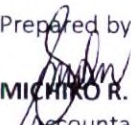
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Municipal Accountant

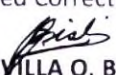
**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Changes in Net Assets/Equity**  
**Combined / Consolidated**  
For the Month Ended March 31, 2018

	<b>Accumulated Surpluses/(Deficits)</b>
<b>Balance at January 1, 2018</b>	<b>164,645,938.47</b>
Add (Deduct):	
Adjustment of PPE Recognized Directly in Equity	5,839,866.29
Prior Period Errors	1,838,662.47
<b>Restated Balance</b>	<b>172,324,467.23</b>
Add (Deduct):	
Surplus (Deficit) for the period	78,692,326.50
<b>Balance at March 31, 2018</b>	<b>251,016,793.73</b>

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**MICHIKO R. MUTUC**  
Accountant III

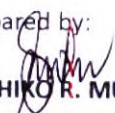
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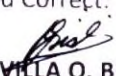
**MUNICIPALITY OF DINALUPIHAN**  
**Statement of Cash Flow**  
**Combined / Consolidated**  
For the Month Ended March 31, 2018

	<b>2018</b>
<b>Cash Flows from Operating Activities</b>	
<b>Cash Inflows</b>	
Collection from taxpayers	32,079,115.79
Share from Internal Revenue Allotment	50,588,076.00
Share from Economic Zones	18,325,782.79
Receipts from business/service income	13,037,156.85
Shares, Grants and Donations	384,006.55
Interest Income	73,586.03
Miscellaneous Income	269,924.42
Other Receipts	9,791,208.54
<b>Total Cash Inflows</b>	<b>124,548,856.97</b>
<b>Cash Outflows</b>	
Payments to suppliers and creditors	15,398,363.98
Payments to employees	13,971,637.93
Financial Expenses	117,095.46
Subsidies and Donation	2,510,279.36
Other Expenses	28,282,801.07
<b>Total Cash Outflows</b>	<b>60,280,177.80</b>
<b>Net Cash Flows from Operating Activities</b>	<b>64,268,679.17</b>
<b>Cash Flows from Investing Activities</b>	
<b>Cash Outflows</b>	
Purchase/Construction of Property, Plant and Equipment	7,963,615.86
<b>Total Cash Outflows</b>	<b>7,963,615.86</b>
<b>Net Cash Flows from Investing Activities</b>	<b>(7,963,615.86)</b>
<b>Cash Flows from Financing Activities</b>	
<b>Cash Outflows</b>	
Payment of loan amortization	1,257,979.17
<b>Total Cash Outflows</b>	<b>1,257,979.17</b>
<b>Net Cash Flows from Financing Activities</b>	<b>(1,257,979.17)</b>
<b>Total Cash Provided by Operating, Investing and Financing Activities</b>	<b>55,047,084.14</b>
<b>Add: Cash at the Beginning of the year</b>	<b>115,612,969.07</b>
<b>Cash, March 31, 2018</b>	<b>170,660,053.21</b>

Prepared by:

  
**MICHIKO R. MUTUC**  
Accountant III

Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant



**MUNICIPALITY OF DINALUPIHAN, BATAAN**

**TRIAL BALANCE**  
For the Month of March 2018

**GENERAL FUND**

**Code: 100**

ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Cash Local Treasury	1-01-01-010	121,561.27	
Petty Cash Fund	1-01-01-020	200,000.00	
Cash in Bank - Local Currency, Current Account	1-01-02-010	109,064,641.77	
Cash in Bank -Local Currency, Time Deposits	1-02-01-010	20,742,281.75	
Accounts Receivable	1-03-01-010	7,249,442.86	
Real Property Tax Receivable	1-03-01-020	35,737,442.77	
Loans Receivable - Others	1-03-01-990	50,840.03	
Due from Other Funds	1-03-04-050	153,239.77	
Advances for Operating Expenses	1-03-05-010	18,100.00	
Advances to Special Disbursing Officer	1-03-05-030	7,676,216.44	
Advances for Officers and Employees	1-03-05-040	71,110.00	
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	185,815.51	
Office Supplies Inventory	1-04-04-010	185,931.89	
Accountable Forms, Plates and Stickers	1-04-04-020	108,718.33	
Drugs and Medicines Inventory	1-04-04-060	112,380.00	
Other Supplies and Materials Inventory	1-04-04-990	43,520.00	
Land	1-07-01-010	48,426,693.53	
Buildings	1-07-04-010	15,597,828.89	
School Buildings	1-07-04-020	2,007,000.00	
Hospitals and Health Centers	1-07-04-030	8,753,968.32	
Markets	1-07-04-040	33,150,646.82	
Slaughterhouses	1-07-04-050	1,381,199.59	
Other Structures	1-07-04-990	27,185,309.28	
Machinery	1-07-05-010	3,315,199.00	
Office Equipment	1-07-05-020	4,642,113.96	
Information and Communication Technology Equipment	1-07-05-030	7,456,104.23	
Communication Equipment	1-07-05-070	1,129,836.20	
Disaster Response and Rescue Equipment	1-07-05-090	15,379,421.00	
Medical Equipment	1-07-05-110	996,600.00	
Technical and Scientific Equipment	1-07-05-140	23,900.00	
Other Machinery and Equipment	1-07-05-990	852,654.00	
Motor Vehicles	1-07-06-010	5,038,200.00	
Furniture and Fixtures	1-07-07-010	2,004,194.01	
Other Leased Assets Improvements	1-07-09-990	73,333.18	
Construction in Progress - Infrastructure Assets	1-07-10-020	6,997,098.12	
Construction in Progress - Buildings and Other Structures	1-07-10-030	3,256,528.55	
Other Property, Plant and Equipment	1-07-99-990	12,053,953.65	
Allowance for Doubtful Accounts	301		50,840.03
Accumulated Depreciation - Buildings	1-07-04-011		1,659,084.64
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031		246,287.26
Accumulated Depreciation - Markets	1-07-04-041		13,841,085.00
Accumulated Depreciation - Slaughterhouses	1-07-04-051		248,704.89
Accumulated Depreciation - Other Structures	1-07-04-991		4,790,539.37
Accumulated Depreciation - Machinery	1-07-05-011		470,927.24
Accumulated Depreciation - Office Equipment	1-07-05-021		1,389,190.46
Accumulated Depreciation - Information and Communication T	1-07-05-031		1,764,579.86



ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Accumulated Depreciation - Communication Equipment	1-07-05-071		400,662.33
Accumulated Depreciation - Disaster Response and Rescue E	1-07-05-091		4,994,178.78
Accumulated Depreciation - Medical Equipment	1-07-05-111		37,000.27
Accumulated Depreciation - Technical and Scientific Equipme	1-07-05-141		5,676.30
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		337,007.73
Accumulated Depreciation - Motor Vehicles	1-07-06-011		2,082,778.56
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		458,488.42
Accumulated Depreciation - Other Property, Plant and Equipm	1-07-99-991		440,454.69
Accounts Payable	2-01-01-010		26,053,696.39
Due to Officers and Employees	2-01-01-020		353,987.87
Terminal Leave Payables	2-01-01-110		367,413.23
Loans Payable - Domestic	2-01-02-040		50,780,538.82
Due to BIR	2-02-01-010		637,257.85
Due to GSIS	2-02-01-020		1,290,017.01
Due to Pag-IBIG	2-02-01-030		431,171.97
Due to PhilHealth	2-02-01-040		87,183.51
Due to NGAs	2-02-01-050		12,460.85
Due to GOCCs	2-02-01-060		71,867.85
Due to LGUs	2-02-01-070		4,550,095.54
Trust Liabilities	2-04-01-010		70,916.79
Guaranty/Security Deposits Payable	2-04-04-040		575,897.87
Deferred Real Property Tax	2-05-01-010		35,737,442.77
Other Payables	2-99-99-990		317,532.03
Government Equity	3-01-01-010		153,332,078.64
Prior Period Adjustment	3-01-01-020		1,838,662.47
Community Tax	4-01-01-050		999,257.58
Real Property Tax- Basic	4-01-02-040		5,764,943.01
Discount on Real Property Tax- Basic	4-01-02-041	341,700.94	
Business Tax	4-01-03-030		17,785,623.83
Amusement Tax	4-01-03-060		93,951.00
Franchise Tax	4-01-03-070		120,000.00
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		388,735.03
Share from Internal Revenue Collections (IRA)	4-01-06-010		50,588,076.00
Share from Economic Zones	4-01-06-050		18,325,782.79
Permit Fees	4-02-01-010		3,940,859.00
Registration Fees	4-02-01-020		342,714.00
Clearance and Certification Fees	4-02-01-040		1,320,730.00
Inspection Fees	4-02-01-100		1,401,550.00
Fees for Sealing and Licensing of Weights and Measures	4-02-01-160		1,210.00
Other Service Income	4-02-01-990		33,788.00
Rent Income	4-02-02-050		179,504.24
Parking Fees	4-02-02-120		488,315.00
Receipt from Market Operations	4-02-02-140		3,372,846.60
Receipt from Slaughterhouse Operation	4-02-02-150		303,600.00
Receipt from Cemetery Operations	4-02-02-160		157,975.00
Garbage Fees	4-02-02-190		1,494,065.01
Interest Income	4-02-02-220		73,586.03
Subsidy from Local Government Units	4-03-01-020		30,000.00
Share from PCSO	4-04-01-020		354,006.55
Miscellaneous Income	4-06-01-010		269,924.42
Salaries and Wages - Regular	5-01-01-010	9,920,429.50	
Personal Economic Relief Allowance (PERA)	5-01-02-010	999,000.00	



ACCOUNT TITLES	ACCOUNT CODE	Debit	Credit
Representation Allowance (RA)	5-01-02-020	531,150.00	
Transportation Allowance (TA)	5-01-02-030	531,150.00	
Subsistence Allowance	5-01-02-050	94,909.14	
Laundry Allowance	5-01-02-060	9,600.00	
Hazard Pay	5-01-02-110	329,619.82	
Retirement and Life Insurance Premiums	5-01-03-010	1,179,716.04	
Pag-IBIG Contributions	5-01-03-020	196,619.34	
PhilHealth Contributions	5-01-03-030	130,775.75	
Employees Compensation Insurance Premiums	5-01-03-040	48,668.34	
Traveling Expenses - Local	5-02-01-010	275,301.42	
Training Expenses	5-02-02-010	460,187.19	
Office Supplies Expenses	5-02-03-010	210,561.53	
Drugs and Medicines Expenses	5-02-03-070	23,678.00	
Fuel, Oil and Lubricants Expenses	5-02-03-090	2,350.00	
Other Supplies and Materials Expenses	5-02-03-990	224,007.95	
Water Expenses	5-02-04-010	190,133.90	
Electricity Expenses	5-02-04-020	964,698.53	
Postage and Courier Services	5-02-05-010	340.00	
Telephone Expenses	5-02-05-020	412,300.14	
Internet Subscription Expenses	5-02-05-030	65,840.00	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	1,000.00	
Awards/Rewards Expenses	5-02-06-010	16,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	2,329,012.05	
Consultancy Services	5-02-11-030	184,000.00	
Other Professional Services	5-02-11-990	145,268.51	
Janitorial Services	5-02-12-020	1,041,916.34	
Security Services	5-02-12-030	1,387,229.70	
Other General Services	5-02-12-990	4,114,399.93	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	4,500.00	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	434,553.82	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	1,000.00	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	432,844.23	
Subsidy to Local Government Units	5-02-14-030	288,425.56	
Taxes, Duties and Licenses	5-02-16-010	12,319.55	
Fidelity Bond Premiums	5-02-16-020	102,750.00	
Insurance Expenses	5-02-16-030	1,070,271.47	
Printing and Publication Expenses	5-02-99-020	10,000.00	
Representation Expenses	5-02-99-030	749,408.42	
Rent Expenses	5-02-99-050	389,874.32	
Membership Dues and Contributions to Organizations	5-02-99-060	66,000.00	
Donations	5-02-99-080	2,221,853.80	
Other Maintenance and Operating Expenses	5-02-99-990	75,950.00	
Interest Expenses	5-03-01-020	117,095.46	
Depreciation- Buildings and Other Structures	5-05-01-040	2,110,653.12	
Depreciation-Machinery and Equipment	5-05-01-050	1,197,709.52	
Depreciation - Transportation Equipment	5-05-01-060	161,688.54	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	52,103.23	
Other Losses	5-05-04-990	123,312.14	
<b>TOTAL&gt;&gt;</b>		<b>417,556,750.38</b>	<b>417,556,750.38</b>

**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 MARCH 2018

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	108,214.62	
Cash in Bank - Local Currency, Current Account	1-01-02-010	17,054,664.76	
Special Education Tax Receivable	1-03-01-030	29,950,910.89	
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		109,271.43
Office Equipment	1-07-05-020	1,294,343.75	
Accumulated Depreciation - Office Equipment	1-07-05-021		269,954.64
Information and Communication Technology Equipment	1-07-05-030	2,681,131.56	
Accumulated Depreciation - Information and Communication Technol	1-07-05-031		985,428.16
Sports Equipment	1-07-05-130	40,000.00	
Accumulated Depreciation - Sports Equipment	1-07-05-131		6,333.20
Technical and Scientific Equipment	1-07-05-140	52,824.00	
Other Machinery and Equipment	1-07-05-990	689,128.00	
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		256,214.75
Furniture and Fixtures	1-07-07-010	962,763.00	
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		453,646.89
Books	1-07-07-020	581,400.00	
Accumulated Depreciation - Books	1-07-07-021		153,852.46
Other Property, Plant and Equipment	1-07-99-990	261,118.51	
Accumulated Depreciation - Other Property, Plant and Equipment	1-07-99-991		101,580.13
Accounts Payable	2-01-01-010		445,049.50
Due to Officers and Employees	2-01-01-020		200.00
Due to BIR	2-02-01-010		3,602.77
Due to LGUs	2-02-01-070		2,948,390.54
Due to Other Funds	2-03-01-010		153,239.77
Guaranty/Security Deposits Payable	2-04-04-040		40,329.50
Deferred Special Education Tax	2-05-01-020		29,950,910.89
Government Equity	3-01-01-010		11,313,859.83
Special Education Tax	4-01-02-050		7,143,251.33
Discount on Special Education Tax	4-01-02-051	364,198.75	
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		485,918.79
Interest Income	4-02-02-220		3,334.91
Taxes, Duties and Licenses	5-02-16-010	666.98	
Depreciation - Land Improvements	5-05-01-020	12,141.27	
Depreciation - Machinery and Equipment	5-05-01-050	296,449.19	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	113,888.19	
<b>GRAND TOTAL&gt;&gt;</b>		<b>54,824,369.49</b>	<b>54,824,369.49</b>

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 MARCH 2018**

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	44,110,955.79	
Loans Receivable- Others	1-03-01-990	94,450.00	
Advances to Special Disbursing Officer	1-03-05-030	872,040.00	
Construction in Progress- Building and Other Structures	1-07-10-030	5,839,866.29	
Construction in Progress- Infrastructure Assets	1-07-03-020	17,054,244.08	
Allowance for Doubtful Accounts	301		94,450.00
Due to BIR	2-02-01-020		33,056.86
Due to Officers and Employees	2-01-01-020		5,720.84
Due to Philhealth	2-02-01-040		139,012.50
Due to NGAs	2-02-01-050		33,720,573.69
Due to LGUs	2-02-01-070		3,026,971.80
Guaranty/Security/Deposits Payable	2-04-04-040		1,000,670.18
Trust Liabilities- DRRMF	2-04-01-020		22,434,636.50
Trust Liabilities	2-04-01-010		1,304,755.77
Other Payable	2-99-99-990		371,856.73
Government Equity	3-01-01-010		5,839,866.29
<b>GRAND TOTAL&gt;&gt;</b>		<b>67,971,571.16</b>	<b>67,971,571.16</b>

**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 March 31, 2018

**General Fund:**

1-01-02-010 - Cash in Bank - Local Currency, Current Account ( LBP)	108,760,609.93
1-01-02-010 - Cash in Bank - Local Currency, Current Account ( LBP-SB )	274,019.70
1-01-02-010 - Cash in Bank - Local Currency, Current Account ( LBP-Debt Service)	30,012.14
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit ( DBP)	10,391,195.29
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit ( LBP)	5,172,710.29
1-02-01-010 - Cash in Bank - Local Currency, Time Deposit ( DBP)	5,178,376.17

**Special Education Fund:**

1-01-02-010 - Cash in Bank - Local Currency, Current Account ( LBP)	17,054,664.76
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**Trust Fund:**

1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP)	43,638,108.24
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-ARISP III)	68,443.03
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-LMISTF)	344,388.12
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Philhealth for HCI cha	30,008.20
1-01-02-010 - Cash in Bank - Local Currency, Current Account (LBP-Philhealth for Professi	30,008.20

**Grand Total**

190,912,527.67

Issued this 10th day of April, 2018 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 March 31, 2018

FUND : GENERAL FUND

BANK : LAND BANK OF THE PHIL.

ACCOUNT NUMBER: 2632-1000-46

Balance per Bank 108,933,070.24

Less: Outstanding Checks:

Check # 445005 dated 09/14/17	3,600.00
Check # 445046 dated 09/19/17	12,600.00
Check # 445619 dated 12/08/17	1,500.00
Check # 445992 dated 01/29/18	62,109.37
Check # 446307 dated 02/13/18	12,356.57
Check # 446328 dated 02/15/18	11,684.87
Check # 446171 dated 03/07/18	7,500.00
Check # 475720 dated 03/15/18	2,880.00
Check # 475721 dated 03/15/18	5,557.50
Check # 475759 dated 03/20/18	6,000.00
Check # 475768 dated 03/21/18	10,000.00
Check # 475788 dated 03/23/18	13,104.00
Check # 475793 dated 03/26/18	23,568.00

172,460.31

Adjusted Bank Balance

108,760,609.93

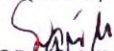
Balance per Book

108,760,609.93

Prepared By:

  
KHALIL PATRICIA R. ABAD  
Accountant 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 March 31, 2018

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

Balance per Bank		275,930.10
Less: Outstanding Checks:		
CK# 396391 dated 2/26/2018	1,910.40	1,910.40
		<u>274,019.70</u>
Balance per Book		<u>274,019.70</u>

Prepared By:

**KHALIL PATRICIA R. ABAD**  
Accountant 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 March 31, 2018

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

Balance per Bank 30,012.14

Balance per Book 30,012.14

Prepared By:

**KHALIL PATRICIA R. ABAD**  
Accountant II

Checked By:

**NORA G. VILLEN**  
Adm.Ast. 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 March 31, 2018

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

Balance per Bank 10,391,195.29

Balance per Book 10,391,195.29

Prepared By:

**KHALIL PATRICIA R. ABAD**  
Accountant 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 March 31, 2018

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


Balance per Bank 5,172,710.29

Balance per Book 5,172,710.29


Prepared By:

  
**KHALIL PATRICIA R. ABAD**  
Accountant 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 March 31, 2018

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

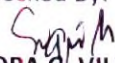
Balance per Bank 5,178,376.17

Balance per Book 5,178,376.17

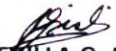
Prepared By:

  
**KHALIL PATRICIA R. ABAD**  
Accountant 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 March 31, 2018

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


Balance per Bank 17,054,664.76

Balance per Book 17,054,664.76

Prepared By:

  
**KHALIL PATRICIA R. ABAD**  
Accountant II

Checked By:

  
**JHONALYN D. ARELLANO**  
Adm.Asst. II

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Republic of the Philippines  
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Municipality of Dinalupihan

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STATEMENT OF BANK RECONCILIATION  
As of March 31, 2018

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

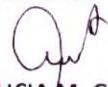
Balance per Bank		43,644,492.24
Less: Outstanding Checks:		
Check # 411752 dated 03/21/18	<u>6,384.00</u>	<u>6,384.00</u>
Adjusted Bank Balance		<u><u>43,638,108.24</u></u>

Balance per Book		<u><u>43,638,108.24</u></u>
------------------	--	-----------------------------

Prepared By:

  
**KHALIL PATRICIA R. ABAD**  
Accountant II

Checked By:

  
**ALICIA M. GUTIERREZ**  
Adm.Asst. IV

Certified Correct:

  
**SEVILLA O. BISLIG**  
Municipal Accountant





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Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION  
As of March 31, 2018

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

Balance per Bank 68,443.03

Balance per Book 68,443.03

Prepared By:

  
**KHALIL PATRICIA R. ABAD**  
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Checked By:

  
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Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

STATEMENT OF BANK RECONCILIATION  
As of March 31, 2018

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

Balance per Bank 344,388.12

Balance per Book 344,388.12

Prepared By:

**KHALIL PATRICIA R. ABAD**  
Accountant II

Checked By:

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Adm. Asst. IV

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Municipal Accountant



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Province of Bataan  
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

**STATEMENT OF BANK RECONCILIATION**  
As of March 31, 2018

FUND : MUNICIPALITY OF DINALUPIHAN FOR HCI CHARGES  
BANK : LAND BANK OF THE PHIL.  
ACCOUNT NUMBER: 2632-1025-88


Balance per Bank 30,008.20

Balance per Book 30,008.20

Prepared By:

  
**KHALIL PATRICIA R. ABAD**  
Accountant II

Checked By:

  
**ALICIA M. GUTIERREZ**  
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Certified Correct:

  
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Republic of the Philippines  
Province of Bataan  
Municipality of Dinalupihan

OFFICE OF THE MUNICIPAL ACCOUNTANT

**STATEMENT OF BANK RECONCILIATION**  
As of March 31, 2018

FUND : MUNICIPALITY OF DINALUPIHAN FOR PROFESSIONAL FEE DESIGNATED FOR POOLING  
BANK : LAND BANK OF THE PHIL.  
ACCOUNT NUMBER: 2632-1025-96

Balance per Bank 30,008.20

Balance per Book 30,008.20

Prepared By:

**KHALIL PATRICIA R. ABAD**  
Accountant II

Checked By:

**ALICIA M. GUTIERREZ**  
Adm.Asst. IV

Certified Correct:

**SEVILLA O. BISLIG**  
Municipal Accountant