



Republic of the Philippines

Municipality
Castillejos

SUMMARY OF
For the Month
GENERAL

Account Title	Account Code	May 31, 2016 Trial Balance		Cash Receipt Journal	
		Debit	Credit	Debit	Credit
Cash Local Treasury	1-01-01-010			1,304,198.27	1,304,198.27
Petty Cash	1-01-01-020	50,000.00			
Cash in Bank - LCCA	0382-1001-31	74,682,492.29		1,304,198.27	
Veterans	05701-00026-3	513,526.65			
Accounts Receivable	1-03-01-010				
Real Property Tax Receivable	1-03-01-020	5,083,824.08			275,377.33
Due from National Government Agencies	1-03-03-010				
Due from Gov't. Owned and/or Controlled Corp.	1-03-03-020				
Due from Local Government Units	1-03-03-030	553,099.06			
Due from Other Funds	1-03-040-50	290,918.68			
Advances for Payroll	1-03-05-020				4,000.00
Advances to Special Disbursing Officer	1-03-05-030	271,425.00			45,250.00
Advances for Officers and Employees	1-03-05-040				
Due from Officers and Employees	1-03-06-020	875,000.00			
Due from Non-Gov't. Organization/People's Organizations	1-03-06-030	650,000.00			
Other Receivables	1-03-06-990				
Property and Equipment for Distribution	1-04-02-090				
Office Supplies Inventory	1-04-04-010	291,278.50			
Accountable Forms, Plates and Stickers	1-04-04-020				
Animal/Zoological Supplies Inventory	1-04-04-040				
Food Supplies Inventory	1-04-04-050				
Drugs and Medicines Inventory	1-04-04-060	462,478.00			
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	87,489.00			
Agricultural and Marine Supplies Inventory	1-04-04-090				
Construction Materials Inventory	1-04-04-130				
Other Supplies and Materials Inventory	1-04-04-990	105,428.75			
Advances to Contractors	1-05-01-010				
Land	1-07-01-010	33,355,210.00			
Other Land Improvements	1-07-02-990	99,171.00			
Accumulated Depreciation - Other Land Improvements	1-07-02-991		69,792.10		
Road Networks	1-07-03-010	15,234,632.13			
Accumulated Depreciation - Road Networks	1-07-03-011		794,714.83		
Flood Control Systems	1-07-03-020				
Accumulated Depreciation - Flood Control Systems	1-07-03-021				
Water Supply Systems	1-07-03-040	2,369,441.50			
Accumulated Depreciation - Water Supply Systems	1-07-03-041		104,077.12		
Power Supply Systems	1-07-03-050	1,234,643.70			
Accumulated Depreciation - Power Supply Systems	1-07-03-051		417,215.11		
Parks, Plazas and Monuments	1-07-03-090				
Accumulated Depreciation - Parks, Plazas and Monuments	1-07-03-091				
Other Infrastructure Assets	1-07-03-990				
Accumulated Depreciation - Other Infrastructure Assets	1-07-03-991				
Buildings	1-07-04-010	27,679,662.26			
Accumulated Depreciation - Buildings	1-07-04-011		2,239,884.23		
School Buildings	1-07-04-020	476,270.00			
Hospitals and Health Centers	1-07-04-030	110,852.00			
Accumulated Depreciation - Hospitals & Health Centers	1-07-04-031				
Markets	1-07-04-040	24,373,574.04			
Accumulated Depreciation - Markets	1-07-04-041		4,988,158.65		
Slaughterhouses	1-07-04-050	1,019,810.00			
Accumulated Depreciation - Slaughterhouses	1-07-04-051		444,163.48		
Other Structures	1-07-04-990	7,265,843.05			
Accumulated Depreciation - Other Structures	1-07-04-991		3,374,088.06		
Machinery	1-07-05-010	128,002.00			
Accumulated Depreciation - Machinery	1-07-05-011		59,456.51		
Office Equipment	1-07-05-020	3,797,725.64			
Accumulated Depreciation - Office Equipment	1-07-05-021		1,727,088.38		
Information and Communication Technology Equipment	1-07-05-030	5,712,211.13			
Accumulated Depreciation - Information and Communication Technology Equipment	1-07-05-031		1,666,973.91		
Agricultural and Forestry Equipment	1-07-05-040	3,601,000.34			
Accumulated Depreciation - Agricultural, Fishery and Forestry Equipment	1-07-05-041		2,714,708.14		
Marine and Fishery Equipment	1-07-05-050				
Accumulated Depreciation - Marine and Fishery Equipment	1-07-05-051				
Communication Equipment	1-07-05-070	1,155,578.40			
Accumulated Depreciation - Communication Equipment	1-07-05-071		415,048.09		

Construction and Heavy Equipment	1-07-05-080	5,419,025.00		
Accumulated Depreciation - Construction and Heavy E	1-07-05-081		1,474,692.86	
Disaster Response and Rescue Equipment	1-07-05-090	49,050.40		
Accumulated Depreciation - Disaster Response and Re	1-07-05-091		4,752.00	
Medical Equipment	1-07-05-110	285,788.00		
Accumulated Depreciation - Medical Equipment.	1-07-05-111		86,287.75	
Sports Equipment	1-07-05-130	276,650.00		
Accumulated Depreciation - Sports Equipment	1-07-05-131		87,663.79	
Technical and Scientific Equipment	1-07-05-140	496,329.00		
Accumulated Depreciation - Technical and Scientific Equipm	1-07-05-141		203,845.06	
Other Machinery and Equipment	1-07-05-990	1,844,020.00		
Accumulated Depreciation - Other Machinery and Equi	1-07-05-991		1,111,506.54	
Motor Vehicles	1-07-06-010	2,505,301.03		
Accumulated Depreciation - Motor Vehicles	1-07-06-011		1,638,724.06	
Other Transportation Equipment	1-07-06-990	196,576.00		
Accumulated Depreciation - Other Transportation Equi	1-07-06-991		167,682.90	
Furniture and Fixtures	1-07-07-010	3,115,202.63		
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		1,541,067.13	
Books	1-07-07-020	9,356.43		
Accumulated Depreciation - Books	1-07-07-021			
Construction in Progress - Land Improvement	1-07-10-010			
Construction in Progress - Infrastructure Assets	1-07-10-020			
Construction in Progress - Buildings and Other Structu	1-07-10-030			
Other Property, Plant and Equipment	1-07-99-990	1,712,754.20		
Accumulated Depreciation - Other Property, Plant and	1-07-99-991		794,142.97	
Accounts Payable	2-01-01-010		1,000.00	
Due to Officers and Employees	2-01-01-020			
Loans Payable - Domestic	2-01-02-040		7,688,063.24	
Due to BIF	2-02-01-010		272,286.74	11,981.25
Due to GSIS	2-02-01-020		646,742.92	99.56
Due to Pag-ibig	2-02-01-030		84,660.35	100.00
Due to Philhealth	2-02-01-040		39,787.50	
Due to NGAs	2-02-01-050		630,015.34	1,007.58
Due to GOCCs	2-02-01-060			
Due to LGUs	2-02-01-070		580,633.02	183,525.34
Due to Other Funds	2-03-01-010		15,466.35	3,022.76
Guaranty/Security Deposit Payable	2-04-01-040		559,237.40	1,200.00
Deferred Real Property Tax	2-05-01-010		5,083,824.08	275,377.33
Other Deferred Credits	2-05-01-990		1,587,494.59	8,522.46
Other Payables	2-99-99-990		221,583.02	1,713.33
Government Equity	3-01-01-010		151,114,546.09	
Prior Period Adjustment	3-01-01-020	2,183,241.23		
Community Tax	4-01-01-050		699,731.90	25,606.58
Real Property Tax - Basic	4-01-02-040		1,364,228.56	107,789.60
Discount on Real Property Tax - Basic	4-01-02-041	105,206.11		1,047.65
Business Tax	4-01-03-030		6,958,036.25	108,969.00
Tax on Sand, Gravel and Other Quarry Products	4-01-03-040		144,000.00	
Franchise Tax	4-01-03-070		460,200.00	24,300.00
Other Taxes	4-01-04-990			
Tax Revenue - Fines and Penalties - Individual and Co	4-01-05-010		6,102.48	2,984.14
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		51,804.77	
Tax Revenue - Fines and Penalties - Goods and Servic	4-01-05-030		233,860.70	24,985.10
Tax Revenue - Fines and Penalties - Other Taxes	4-01-05-040		14,973.00	75.00
Share from Internal Revenue Collections (IRA)	4-01-06-010		42,089,600.00	
Share from Expanded Value Added Tax	4-01-06-020			
Share from Economic Zones	4-01-06-050		9,877,183.58	
Permit Fees	4-02-01-010		1,822,593.18	102,776.30
Registration Fees	4-02-01-020		111,193.00	22,418.00
Clearance and Certification Fees	4-02-01-040		188,370.00	40,100.00
Supervision and Regulation Enforcement Fees	4-02-01-070		53,000.00	5,700.00
Inspection Fees	4-02-01-100		254,750.00	7,470.00
Occupation Fees	4-02-01-140		12,400.00	
Fees for Sealing and Licensing of Weights and Measur	4-02-01-160			
Fines and Penalties - Service Income	4-02-01-980			
Other Service Income	4-02-01-990		73,275.00	38,700.00
Rent Income	4-02-02-050		279,873.00	15,208.00
Receipt from Market Operations	4-02-02-140		1,424,650.00	295,600.00
Receipt from Slaughterhouse Operations	4-02-02-150		239,072.00	59,551.00
Receipt from Cemetery Operations	4-02-02-160		18,088.00	3,850.00
Garbage Fees	4-02-02-190		129,860.00	5,720.00
Hospital Fees	4-02-02-200		17,430.00	3,830.00
Interest Income	4-02-02-220		50,889.91	
Fines and Penalties - Business Income	4-02-02-980		71,787.50	12,687.50
Other Business Income	4-02-02-990			
Share from PAGCOR	4-04-01-010			
Share from PCSO	4-04-01-020		351,808.91	111,455.82

Miscellaneous Income	4-06-01-010		510,898.00		14,442.00
Salaries and Wages - Regular	5-01-01-010	9,389,134.78			1,018.60
Salaries and Wages - Casual/Contractual	5-01-01-020	210,168.00			
Personnel Economic Relief Allowance (PERA)	5-01-02-010	901,886.54			1,000.00
Representation Allowance	5-01-02-020	652,300.00			
Transportation Allowance	5-01-02-030	652,300.00			
Clothing/Uniform Allowance	5-01-02-040	450,000.00			
Subsistence Allowance	5-01-02-050	76,234.33			
Laundry Allowance	5-01-02-060	6,000.00			
Productivity Incentive Allowance	5-01-02-080				
Honoraria	5-01-02-100				
Hazard Pay	5-01-02-110	239,447.33			
Longevity Pay	5-01-02-120				
Overtime and Night Pay	5-01-02-130	96,444.31			
Year End Bonus	5-01-02-140	1,895,572.00			
Cash Gift	5-01-02-150				
Other Bonuses and Allowances	5-01-02-990				
Retirement and Life Insurance Premium	5-01-03-010	1,123,657.55			
Pag-ibig Contributions	5-01-03-020	44,500.00			
Philhealth Contributions	5-01-03-030	100,625.00			
Employees Compensation Insurance Prermium	5-01-03-040	43,270.29			
Terminal Leave Benefits	5-01-04-030				
Other Personnel Benefits	5-01-04-990	10,000.00			
Traveling Expenses - Local	5-02-01-010	313,538.84			8,587.00
Training Expenses	5-02-02-010	387,312.00			
Scholarship Grants/Expenses	5-02-02-020	929,269.40			
Office Supplies Expenses	5-02-03-010	223,079.50			
Accountable Forms Expenses	5-02-03-020				
Animal/Zoological Supplies Expenses	5-02-03-040				
Food Supplies Expenses	5-02-03-050				
Drugs and Medicines Expenses	5-02-03-070	18,150.00			
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	28,559.00			
Fuel, Oil and Lubricants Expenses	5-02-03-090	517,264.90			
Agricultural and Marine Supplies Expenses	5-02-03-100				
Textbooks and Instructional Materials Expenses	5-02-03-110				
Other Supplies and Materials Expenses	5-02-03-990	148,598.96			
Water Expenses	5-02-04-010	215,009.16			
Electricity Expenses	5-02-04-020	1,069,414.07			
Postage and Courier Services	5-02-05-010	12,060.00			
Telephone Expenses	5-02-05-020	552,837.73			
Internet Subscription Expenses	5-02-05-030	91,834.00			
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	4,160.00			
Confidential Expenses	5-02-10-010				
Intelligence Expenses	5-02-10-020				
Legal Services	5-02-11-010	1,550.00			
Auditing Services	5-02-11-020	24,436.00			
Environment/Sanitary Services	5-02-12-010	33,000.00			
Janitorial Services	5-02-12-020	2,724,766.31			
Security Services	5-02-12-030	710,325.06			
Other General Services	5-02-12-990	435,866.00			
Repairs and Maintenance - Land Improvements	5-02-13-020				
Repairs and Maintenance - Infrastructure Assets	5-02-13-030				
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	203,371.00			
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	99,125.00			
Repairs and Maintenance - Transportation Equipment	5-02-13-060	192,742.00			
Repairs and Maintenance - Furniture and Fixtures	5-02-13-070				
Repairs and Maintenance - Other Property, Plant and Equipment	5-02-13-990	13,800.00			
Subsidy to National Government Agencies	5-02-14-020	180,000.00			
Subsidy to Other Local Government Units	5-02-14-030				
Subsidy to Other Funds	5-02-14-060				
Subsidies - Others	5-02-14-990	205,500.00			
Transfers of Unspent Current Year DRRM Funds to the	5-02-15-010				
Taxes, Duties and Licenses	5-02-16-010	8,403.27			
Fidelity Bond Premiums	5-02-16-020	1,350.00			
Insurance Expenses	5-02-16-030	86,554.38			
Advertising Expenses	5-02-99-010	72,009.00			
Printing and Publication Expenses	5-02-99-020				
Representation Expenses	5-02-99-030	968,526.00			
Transportation and Delivery Expenses	5-02-99-040				
Rent Expenses	5-99-99-050	48,750.00			
Membership Dues and Contributions to Organizations	5-02-99-060	53,600.00			
Subscription Expenses	5-02-99-070	3,175.00			
Donations	5-02-99-080	191,821.00			
Other Maintenance and Operating Expenses	5-02-99-990	2,145,771.60			
Interest Expenses	5-03-01-020	392,815.18			
Bank Charges	5-03-01-040	7,200.00			

Depreciation - Land Improvements	5-05-01-020	7,437.80			
Depreciation - Infrastructure Assets	5-05-01-030	712,754.05			
Depreciation - Buildings and Other Structures	5-05-01-040	781,364.66			
Depreciation - Machinery and Equipment	5-05-01-050	1,259,258.78			
Depreciation - Transportation Equipment	5-05-01-060	135,518.05			
Depreciation - Furniture, Fixtures and Books	5-05-01-070	209,792.23			
Depreciation - Other Property, Plant and Equipment	5-05-01-990	118,436.76			
		<u>262,160,734.05</u>	<u>262,160,734.05</u>	<u>2,884,821.52</u>	<u>2,884,821.52</u>

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the Philippines

of Castillejos
s, Zambales

TRANSACTIONS
of June 30, 2016
LOCAL FUND

Check Disbursement Journal		Cash Disbursement Journal		General Journal		Total	
Debit	Credit	Debit	Credit	Debit	Credit	Total	Credit
						1,304,198.27	1,304,198.27
						50,000.00	-
	10,650,343.85			8,491,805.20	320,078.20	84,478,495.76	10,970,422.05
						513,526.65	-
						-	-
				272,676.46		5,356,500.54	275,377.33
						-	-
						-	-
15,000.00						568,099.06	-
				13,266.81		304,185.49	-
1,484,216.84			1,480,216.84			1,484,216.84	1,484,216.84
1,221,959.00			1,448,134.00			1,493,384.00	1,493,384.00
460,606.00			460,606.00			460,606.00	460,606.00
						875,000.00	-
			350,000.00			650,000.00	350,000.00
						-	-
93,316.30					93,316.30	93,316.30	93,316.30
135,615.50					142,826.00	426,894.00	142,826.00
	-					-	-
						-	-
						-	-
					57,664.00	462,478.00	57,664.00
					4,119.00	87,489.00	4,119.00
						-	-
						-	-
182,084.80					195,703.30	287,513.55	195,703.30
						-	-
						33,355,210.00	-
						99,171.00	-
					1,487.56	-	71,279.66
1,662,007.52						16,896,639.65	-
					128,530.03	-	923,244.86
						-	-
						-	-
330,868.61						2,700,310.11	-
					18,758.07	-	122,835.19
						1,234,643.70	-
					9,267.40	-	426,482.51
						-	-
						-	-
						-	-
						27,679,662.26	-
					39,471.46	-	2,279,355.69
						476,270.00	-
						110,852.00	-
					689.49	-	689.49
						24,373,574.04	-
					72,761.15	-	5,060,919.80
						1,019,810.00	-
					2,467.57	-	446,631.05
						7,265,843.05	-
					42,201.15	-	3,416,289.21
						128,002.00	-
					1,933.51	-	61,390.02
71,649.75						3,869,375.39	-
					53,363.10	-	1,780,451.48
						5,712,211.13	-
					73,585.52	-	1,740,559.43
						3,601,000.34	-
					39,347.90	-	2,754,056.04
						-	-
						-	-
6,665.45						1,162,243.85	-
					16,574.42	-	431,622.51

						-	525,340.00
39,930.35		1,906,072.00				11,335,137.13	1,018.60
		53,862.00				264,030.00	-
		178,000.00				1,079,886.54	1,000.00
		126,800.00				779,100.00	-
		134,000.00				786,300.00	-
		5,000.00				455,000.00	-
		18,200.00				94,434.33	-
		1,500.00				7,500.00	-
						-	-
						-	-
		60,051.39				299,498.72	-
						-	-
						96,444.31	-
		59,150.00				1,954,722.00	-
						-	-
						-	-
6,287.31		229,777.92				1,359,722.78	-
		8,800.00				53,300.00	-
		20,412.50				121,037.50	-
		8,666.48				51,936.77	-
691,090.47						691,090.47	-
10,000.00						20,000.00	-
67,842.00		83,406.00				464,786.84	8,587.00
41,795.00		342,400.00				771,507.00	-
						929,269.40	-
18,836.25				133,502.50		375,418.25	-
						-	-
						-	-
						-	-
				1,800.00		19,950.00	-
				4,119.00		32,678.00	-
302,568.13						819,833.03	-
						-	-
						-	-
43,515.78				111,693.10		303,807.84	-
55,317.72						270,326.88	-
292,152.16						1,361,566.23	-
315.00						12,375.00	-
59,821.10		39,800.00		137,700.00		790,158.83	-
17,195.00						109,029.00	-
832.00						4,992.00	-
						-	-
						-	-
900.00						2,450.00	-
6,450.00						30,886.00	-
						33,000.00	-
2,416.78		615,546.83				3,342,729.92	-
		104,357.74				814,682.80	-
		96,037.00				531,903.00	-
						-	-
90,000.00				32,435.00		122,435.00	-
						203,371.00	-
1,500.00						100,625.00	-
105,180.00						297,922.00	-
						-	-
						13,800.00	-
		36,000.00				216,000.00	-
						-	-
						-	-
100,000.00		31,900.00				337,400.00	-
						-	-
				9,721.30		18,124.57	-
						1,350.00	-
8,518.32						95,072.70	-
20,104.00						92,113.00	-
						-	-
266,631.00		167,625.00				1,402,782.00	-
		64,000.00				64,000.00	-
19,648.00		58,800.00				127,198.00	-
25,000.00						78,600.00	-
4,150.00						7,325.00	-
104,350.00						296,171.00	-
52,639.20		348,050.00				2,546,460.80	-
						392,815.18	-
						7,200.00	-

				1,487.56		8,925.36	-
				156,555.50		869,309.55	-
				157,590.82		938,955.48	-
				253,093.17		1,512,351.95	-
				18,572.13		154,090.18	-
				45,277.67		255,069.90	-
				25,669.81		144,106.57	-
							-
11,552,062.75	11,552,062.75	5,167,072.45	5,167,072.45	11,793,021.59	11,793,021.59	293,557,712.36	293,557,712.36

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Province of Zambales
Municipality of Castillejos
 Castillejos, Zambales

TRIAL BALANCE
 For the Month of June 30, 2016
 GENERAL FUND

Account Title	Account Code	Debit	Credit
Petty Cash	1-01-01-020	50,000.00	
Cash in Bank - LCCA	0382-1001-31	73,508,073.71	
Veterans	05701-00026-3	513,526.65	
Real Property Tax Receivable	1-03-01-020	5,081,123.21	
Due from Local Government Units	1-03-03-030	568,099.06	
Due from Other Funds	1-03-040-50	304,185.49	
Due from Officers and Employees	1-03-06-020	875,000.00	
Due from Non-Gov't. Organization/People's Organizations	1-03-06-030	300,000.00	
Office Supplies Inventory	1-04-04-010	284,068.00	
Drugs and Medicines Inventory	1-04-04-060	404,814.00	
Medical, Dental and Laboratoty Supplies Inventory	1-04-04-070	83,370.00	
Other Supplies and Materials Inventory	1-04-04-990	91,810.25	
Land	1-07-01-010	33,355,210.00	
Other Land Improvements	1-07-02-990	99,171.00	
Accumulated Depreciation - Other Land Improvements	1-07-02-991		71,279.66
Road Networks	1-07-03-010	16,896,639.65	
Accumulated Depreciation - Road Networks	1-07-03-011		923,244.86
Water Supply Systems	1-07-03-040	2,700,310.11	
Accumulated Depreciation - Water Supply Systems	1-07-03-041		122,835.19
Power Supply Systems	1-07-03-050	1,234,643.70	
Accumulated Depreciation - Power Supply Systems	1-07-03-051		426,482.51
Buildings	1-07-04-010	27,679,662.26	
Accumulated Depreciation - Buildings	1-07-04-011		2,279,355.69
School Buildings	1-07-04-020	476,270.00	
Hospitals and Health Centers	1-07-04-030	110,852.00	
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031		689.49
Markets	1-07-04-040	24,373,574.04	
Accumulated Depreciation - Markets	1-07-04-041		5,060,919.80
Slaughterhouses	1-07-04-050	1,019,810.00	
Accumulated Depreciation - Slaughterhouses	1-07-04-051		446,631.05
Other Structures	1-07-04-990	7,265,843.05	
Accumulated Depreciation - Other Structures	1-07-04-991		3,416,289.21
Machinery	1-07-05-010	128,002.00	
Accumulated Depreciation - Machinery	1-07-05-011		61,390.02
Office Equipment	1-07-05-020	3,869,375.39	
Accumulated Depreciation - Office Equipment	1-07-05-021		1,780,451.48
Information and Communication Technology Equipment	1-07-05-030	5,712,211.13	
Accumulated Depreciation - Information and Communication Tech	1-07-05-031		1,740,559.43
Agricultural and Forestry Equipment	1-07-05-040	3,601,000.34	
Accumulated Depreciation - Agricultural and Forestry Equipment	1-07-05-041		2,754,056.04
Communication Equipment	1-07-05-070	1,162,243.85	
Accumulated Depreciation - Communication Equipment	1-07-05-071		431,622.51

Construction and Heavy Equipment	1-07-05-080	5,419,025.00	
Accumulated Depreciation - Construction and Heavy Equipment	1-07-05-081		1,520,100.00
Disaster Response and Rescue Equipment	1-07-05-090	49,050.40	
Accumulated Depreciation - Disaster Response and Rescue Eqpt.	1-07-05-091		4,968.00
Medical Equipment	1-07-05-110	285,788.00	
Accumulated Depreciation - Medical Equipment.	1-07-05-111		90,147.00
Sports Equipment	1-07-05-130	276,650.00	
Accumulated Depreciation - Sports Equipment	1-07-05-131		91,258.54
Technical and Scientific Equipment	1-07-05-140	496,329.00	
Accumulated Depreciation - Technical and Scientific Equipment	1-07-05-141		209,449.23
Other Machinery and Equipment	1-07-05-990	1,844,020.00	
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		1,121,113.95
Motor Vehicles	1-07-06-010	2,505,301.03	
Accumulated Depreciation - Motor Vehicles	1-07-06-011		1,655,887.09
Other Transportation Equipment	1-07-06-990	196,576.00	
Accumulated Depreciation - Other Transportation Equipment	1-07-06-991		169,092.00
Furniture and Fixtures	1-07-07-010	3,123,197.63	
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		1,586,344.80
Books	1-07-07-020	9,356.43	
Other Property, Plant and Equipment	1-07-99-990	1,797,554.20	
Accumulated Depreciation - Other Property, Plant and Equipment	1-07-99-991		819,812.78
Accounts Payable	2-01-01-010		588,000.00
Loans Payable - Domestic	2-01-02-040		7,688,063.24
Due to BIF	2-02-01-010		503,944.91
Due to Pag-ibig	2-02-01-030		32,804.12
Due to NGAs	2-02-01-050		628,927.58
Due to LGUs	2-02-01-070		255,737.90
Due to Other Funds	2-03-01-010		18,489.11
Guaranty/Security Deposit Payable	2-04-01-040		560,437.40
Deferred Real Property Tax	2-05-01-010		5,081,123.21
Other Deferred Credits	2-05-01-990		62,993.79
Other Payables	2-99-99-990		84,515.42
Government Equity	3-01-01-010		151,114,546.09
Prior Period Adjustment	3-01-01-020	2,393,089.60	
Community Tax	4-01-01-050		725,338.48
Real Property Tax - Basic	4-01-02-040		1,983,568.19
Discount on Real Property Tax - Basic	4-01-02-041	99,885.84	
Business Tax	4-01-03-030		7,067,005.25
Tax on Sand, Gravel and Other Quarry Products	4-01-03-040		144,000.00
Franchise Tax	4-01-03-070		484,500.00
Tax Revenue - Fines and Penalties - Individual and Corporation	4-01-05-010		9,086.62
Tax Revenue - Fines and Penalties - Property Taxes	4-01-05-020		51,816.78
Tax Revenue - Fines and Penalties - Goods and Services	4-01-05-030		258,845.80
Tax Revenue - Fines and Penalties - Other Taxes	4-01-05-040		15,048.00
Share from Internal Revenue Collections (IRA)	4-01-06-010		50,507,520.00
Share from Expanded Value Added Tax	4-01-06-020		-
Permit Fees	4-02-01-010		1,925,369.48
Registration Fees	4-02-01-020		133,611.00
Clearance and Certification Fees	4-02-01-040		228,470.00
Supervision and Regulation Enforcement Fees	4-02-01-070		58,700.00
Inspection Fees	4-02-01-100		262,220.00
Occupation Fees	4-02-01-140		12,400.00

Other Service Income	4-02-01-990		111,975.00
Rent Income	4-02-02-050		364,456.00
Receipt from Market Operations	4-02-02-140		1,720,250.00
Receipt from Slaughterhouse Operations	4-02-02-150		298,623.00
Receipt from Cemetery Operations	4-02-02-160		21,938.00
Garbage Fees	4-02-02-190		135,580.00
Hospital Fees	4-02-02-200		21,260.00
Interest Income	4-02-02-220		112,763.22
Fines and Penalties - Business Income	4-02-02-980		84,475.00
Share from PCSO	4-04-01-020		463,264.73
Miscellaneous Income	4-06-01-010		525,340.00
Salaries and Wages - Regular	5-01-01-010	11,334,118.53	
Salaries and Wages - Casual/Contractual	5-01-01-020	264,030.00	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	1,078,886.54	
Representation Allowance	5-01-02-020	779,100.00	
Transportation Allowance	5-01-02-030	786,300.00	
Clothing/Uniform Allowance	5-01-02-040	455,000.00	
Subsistence Allowance	5-01-02-050	94,434.33	
Laundry Allowance	5-01-02-060	7,500.00	
Hazard Pay	5-01-02-110	299,498.72	
Overtime and Night Pay	5-01-02-130	96,444.31	
Year End Bonus	5-01-02-140	1,954,722.00	
Retirement and Life Insurance Premium	5-01-03-010	1,359,722.78	
Pag-ibig Contributions	5-01-03-020	53,300.00	
Philhealth Contributions	5-01-03-030	121,037.50	
Employees Compensation Insurance Premium	5-01-03-040	51,936.77	
Terminal Leave Benefits	5-01-04-030	691,090.47	
Other Personnel Benefits	5-01-04-990	20,000.00	
Travelling Expenses - Local	5-02-01-010	456,199.84	
Training Expenses	5-02-02-010	771,507.00	
Scholarship Grants/Expenses	5-02-02-020	929,269.40	
Office Supplies Expenses	5-02-03-010	375,418.25	
Drugs and Medicines Expenses	5-02-03-070	19,950.00	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	32,678.00	
Fuel, Oil and Lubricants Expenses	5-02-03-090	819,833.03	
Other Supplies and Materials Expenses	5-02-03-990	303,807.84	
Water Expenses	5-02-04-010	270,326.88	
Electricity Expenses	5-02-04-020	1,361,566.23	
Postage and Courier Services	5-02-05-010	12,375.00	
Telephone Expenses	5-02-05-020	790,158.83	
Internet Subscription Expenses	5-02-05-030	109,029.00	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	4,992.00	
Legal Services	5-02-11-010	2,450.00	
Auditing Services	5-02-11-020	30,886.00	
Environment/Sanitary Services	5-02-12-010	33,000.00	
Janitorial Services	5-02-12-020	3,342,729.92	
Security Services	5-02-12-030	814,682.80	
Other General Services	5-02-12-990	531,903.00	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	122,435.00	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	203,371.00	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	100,625.00	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	297,922.00	

Repairs and Maintenance - Other Property, Plant and Equipment	5-02-13-990	13,800.00	
Subsidy to National Government Agencies	5-02-14-020	216,000.00	
Subsidies - Others	5-02-14-990	337,400.00	
Taxes, Duties and Licenses	5-02-16-010	18,124.57	
Fidelity Bond Premiums	5-02-16-020	1,350.00	
Insurance Expenses	5-02-16-030	95,072.70	
Advertising Expenses	5-02-99-010	92,113.00	
Representation Expenses	5-02-99-030	1,402,782.00	
Transportation and Delivery Expenses	5-02-99-040	64,000.00	
Rent Expenses	5-99-99-050	127,198.00	
Membership Dues and Contributions to Organizations	5-02-99-060	78,600.00	
Subscription Expenses	5-02-99-070	7,325.00	
Donations	5-02-99-080	296,171.00	
Other Maintenance and Operating Expenses	5-02-99-990	2,546,460.80	
Interest Expenses	5-03-01-020	392,815.18	
Bank Charges	5-03-01-040	7,200.00	
Depreciation - Land Improvements	5-05-01-020	8,925.36	
Depreciation - Infrastructure Assets	5-05-01-030	869,309.55	
Depreciation - Buildings and Other Structures	5-05-01-040	938,955.48	
Depreciation - Machinery and Equipment	5-05-01-050	1,512,351.95	
Depreciation - Transportation Equipment	5-05-01-060	154,090.18	
Depreciation - Furniture, Fixtures and Books	5-05-01-070	255,069.90	
Depreciation - Other Property, Plant and Equipment	5-05-01-990	144,106.57	
		<u>271,008,171.23</u>	<u>271,008,171.23</u>

Certified Correct:

ROWENA F. ALBINO
Municipal Accountant



Republic of the Philippines
 Province of Zambales
Municipality of Castillejos
 Castillejos, Zambales

STATEMENT OF FINANCIAL POSITION
 As of June 30, 2016

GENERAL FUND

ASSETS

Current Assets

Cash

Cash on Hand

Petty Cash 50,000.00 50,000.00

Cash in Bank - Local Currency

Cash in Bank - LCCA (0382-1001-31) 73,508,073.71

Cash in Bank - LCCA (05701-000026-3) 513,526.65 74,021,600.36 74,071,600.36

Receivables

Receivable Accounts

Real Property Tax Receivable 5,081,123.21 5,081,123.21

Inter-Agency Receivables

Due from Local Government Units 568,099.06 568,099.06

Intra-Agency Receivables

Due from Other Funds 304,185.49

Other Receivables

Due from Officers and Employees 875,000.00

Due from Non-Gov't. Organizations/People's Organizator 300,000.00

Other Receivables - 1,175,000.00 7,128,407.76

Inventories

Inventory Held for Consumption

Office Supplies Inventory 284,068.00

Drugs and Medicines Inventory 404,814.00

Medical, Dental and Laboratory Supplies Inventory 83,370.00

Other Supplies and Materials Inventory 91,810.25 864,062.25

Total Current Assets

82,064,070.37

Property, Plant and Equipment

Land

33,355,210.00

Land Improvements

Other Land Improvements 99,171.00

Accumulated Depreciation - Other Land Improvements 71,279.66 27,891.34

Infrastructure Assets

Road Networks 16,896,639.65

Accumulated Depreciation - Road Networks 923,244.86 15,973,394.79

Water Supply Systems 2,700,310.11

Accumulated Depreciation - Water Supply Systems	122,835.19	2,577,474.92	
Power Supply Systems	1,234,643.70		
Accumulated Depreciation - Power Supply Systems	426,482.51	808,161.19	
Other Infrastructure Assets		-	19,359,030.90
Buildings and Other Structures			
Buildings	27,679,662.26		
Accumulated Depreciation - Buildings	2,279,355.69	25,400,306.57	
School Buildings	476,270.00		
Accumulated Depreciation - School Buildings	-	476,270.00	
Hospitals and Health Centers	110,852.00		
Accumulated Depreciation - Hospitals and Health Cente	689.49	110,162.51	
Markets	24,373,574.04		
Accumulated Depreciation - Markets	5,060,919.80	19,312,654.24	
Slaughterhouses	1,019,810.00		
Accumulated Depreciation - Slaughterhouses	446,631.05	573,178.95	
Other Structures	7,265,843.05		
Accumulated Depreciation - Other Structures	3,416,289.21	3,849,553.84	49,722,126.11
Machinery and Equipment			
Machinery	128,002.00		
Accumulated Depreciation - Machinery	61,390.02	66,611.98	
Office Equipment	3,869,375.39		
Accumulated Depreciation - Office Equipment	1,780,451.48	2,088,923.91	
Information and Communication Technology Equipment Ec	5,712,211.13		
Accumulated Depreciation - Information and Communic	1,740,559.43	3,971,651.70	
Agricultural and Forestry Equipment	3,601,000.34		
Accumulated Depreciation - Agricultural and Forestry Ec	2,754,056.04	846,944.30	
Communication Equipment	1,162,243.85		
Accumulated Depreciation - Communication Equipment	431,622.51	730,621.34	
Construction and Heavy Equipment	5,419,025.00		
Accumulated Depreciation - Construction and Heavy Ec	1,520,100.00	3,898,925.00	
Disaster Response and Rescue Equipment	49,050.40		
Accumulated Depreciation - Disaster Response and Re	4,968.00	44,082.40	
Medical Equipment	285,788.00		
Accumulated Depreciation - Medical Equipment	90,147.00	195,641.00	
Sports Equipment	276,650.00		
Accumulated Depreciation - Sports Equipment	91,258.54	185,391.46	
Technical and Scientific Equipment	496,329.00		
Accumulated Depreciation - Technical and Scientific Eq	209,449.23	286,879.77	
Other Machinery and Equipment	1,844,020.00		
Accumulated Depreciation - Other Machinery and Equip	1,121,113.95	722,906.05	13,038,578.91
Transportation Equipment			
Motor Vehicles	2,505,301.03		
Accumulated Depreciation - Motor Vehicles	1,655,887.09	849,413.94	
Other Transportation Equipment	196,576.00		
Accumulated Depreciation - Other Transportation Equip	169,092.00	27,484.00	876,897.94
Furniture, Fixtures and Books			
Furniture and Fixtures	3,123,197.63		

Accumulated Depreciation - Furniture and Fixtures	<u>1,586,344.80</u>	1,536,852.83	
Books	9,356.43		
Accumulated Depreciation - Books	-	9,356.43	1,546,209.26
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	1,797,554.20		
Accumulated Depreciation - Other Property, Plant and E	<u>819,812.78</u>		977,741.42
Total Property, Plant and Equipment			<u>118,903,685.88</u>
TOTAL ASSETS			<u>200,967,756.25</u>

LIABILITIES

Financial Laibilities

Accounts Payable	588,000.00		
Due to Officers and Employees	<u>-</u>	588,000.00	
Loans Payable			
Loans Payable - Domestic		7,688,063.24	
Inter-Agency Payables			
Due to BIR	503,944.91		
Due to PAG-IBIG	32,804.12		
Due to NGAs	628,927.58		
Due to LGUs	<u>255,737.90</u>	1,421,414.51	
Intra-Agency Payables			
Due to Other Funds		18,489.11	
Trust Liabilities			
Guaranty/Security Deposits Payable		560,437.40	
Deferred Credits			
Deferred Real Property Tax	5,081,123.21		
Other Deferred Credits	<u>62,993.79</u>	5,144,117.00	
Other Payables		<u>84,515.42</u>	15,505,036.68

EQUITY

Government Equity			185,462,719.57
TOTAL LIABILITIES AND EQUITY			<u>200,967,756.25</u>

Certified Correct:

ROWENA F. ALBINO
Municipal Accountant



Republic of the Philippines
Province of Zambales
Municipality of Castillejos
Castillejos, Zambales

Statement of Financial Performance
For the Month Ended June 30, 2016
GENERAL FUND

Revenue

Tax Revenue

Tax Revenue - Individual			
Community Tax		725,338.48	
Tax Revenue - Property			
Real Property Tax - Basic	1,983,568.19		
Discount on Real Property Tax - Basic	<u>99,885.84</u>	1,883,682.35	
Tax Revenue - Goods and Services			
Business Tax	7,067,005.25		
Tax on Sand, Gravel and Other Quarry Products	144,000.00		
Franchise Tax	<u>484,500.00</u>	7,695,505.25	
Tax Revenue - Fines and Penalties			
Individual and Corporation	9,086.62		
Property Taxes	51,816.78		
Goods and Services	258,845.80		
Other Taxes	<u>15,048.00</u>	334,797.20	10,639,323.28
Share from National Taxes			
Share from Internal Revenue Collections (IRA)	50,507,520.00		
Share from Expanded Value Added Tax	-		
Share from Economic Zonic Zones	<u>9,877,183.58</u>	60,384,703.58	71,024,026.86

Service and Business Income

Service Income			
Permit Fees	1,925,369.48		
Registration Fees	133,611.00		
Clearance and Certification Fees	228,470.00		
Supervision and Regulation Enforcement Fees	58,700.00		
Inspection Fees	262,220.00		
Occupation Fees	12,400.00		
Other Service Income	<u>111,975.00</u>	2,732,745.48	
Business Income			
Rent Income	364,456.00		
Receipt from Market Operations	1,720,250.00		
Receipt from Slaughterhouse Operations	298,623.00		
Receipt from Cemetery Operations	21,938.00		
Garbage Fees	135,580.00		
Hospital Fees	21,260.00		
Interest Income	112,763.22		
Fines and Penalties - Business Income	84,475.00		
Other Business Income	<u>-</u>	2,759,345.22	5,492,090.70

Shares, Grants and Donations

Share			
Share from PCSO			463,264.73
Miscellaneous Income			<u>525,340.00</u>

Total Revenue 77,504,722.29

Less Current Operating Expenses

Personnel Services

Salaries and Wages			
Salaries and Wages - Regular	11,334,118.53		

Salaries and Wages - Casual/Contractual	264,030.00	11,598,148.53	
Other Compensation			
Personnel Economic Relief Allowance (PERA)	1,078,886.54		
Representation Allowance (RA)	779,100.00		
Transportation Allowance (TA)	786,300.00		
Clothing/Uniform Allowance	455,000.00		
Subsistence Allowance	94,434.33		
Laundry Allowance	7,500.00		
Hazard Pay	299,498.72		
Overtime and Night Pay	96,444.31		
Year End Bonus	1,954,722.00		
Other Bonuses and Allowances	-	5,551,885.90	
Personnel Benefits Contribution			
Retirement and Life Insurance Premium	1,359,722.78		
PAG-IBIG Contributions	53,300.00		
PHILHEALTH Contributions	121,037.50		
Employees Compensation Insurance Premium	51,936.77	1,585,997.05	
Other Personnel Benefits			
Terminal Leave Benefits	691,090.47		
Other Personnel Benefits	20,000.00	711,090.47	19,447,121.95

Maintenance and Other Operating Expenses

Traveling Expenses			
Traveling Expenses - Local		456,199.84	
Training and Scholarship Expenses			
Training Expenses	771,507.00		
Scholarship Grants/Expenses	929,269.40	1,700,776.40	
Supplies and Materials Expenses			
Office Supplies Expenses	375,418.25		
Drugs and Medicines Expenses	19,950.00		
Medical, Dental and Laboratory Supplies Expenses	32,678.00		
Fuel, Oil and Lubricants Expenses	819,833.03		
Other Supplies and Materials Expenses	303,807.84	1,551,687.12	
Utility Expenses			
Water Expenses	270,326.88		
Electricity Expenses	1,361,566.23	1,631,893.11	
Communication Expenses			
Postage and Courier Services	12,375.00		
Telephone Expenses	790,158.83		
Internet Expenses	109,029.00		
Cable, Satellite, Telegraph and Radio Expenses	4,992.00	916,554.83	
Professional Services			
Legal Services	2,450.00		
Auditing Services	30,886.00	33,336.00	
General Services			
Environment/Sanitary Services	33,000.00		
Janitorial Services	3,342,729.92		
Security Services	814,682.80		
Other General Services	531,903.00	4,722,315.72	
Repairs and Maintenance			
Repairs and Maintenance - Infrastructure Assets	122,435.00		
Repairs and Maintenance - Buildings and Other Structures	203,371.00		
Repairs and Maintenance - Machinery and Equipment	100,625.00		
Repairs and Maintenance - Transportation Equipment	297,922.00		
Repairs and Maintenance - Other Property, Plant and Equip	13,800.00	738,153.00	
Financial Assistance/Subsidy			
Subsidy to National Government Agencies	216,000.00		

Subsidies - Others	337,400.00	553,400.00	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	18,124.57		
Fidelity Bond Premiums	1,350.00		
Insurance Expenses	95,072.70	114,547.27	
Other Maintenance and Operating Expenses			
Advertising Expenses	92,113.00		
Representation Expenses	1,402,782.00		
Transportation and Delivery Expenses	64,000.00		
Rent Expenses	127,198.00		
Membership Dues and Contributions to Organizations	78,600.00		
Subscription Expenses	7,325.00		
Donations	296,171.00		
Other Maintenance and Operating Expenses	2,546,460.80	4,614,649.80	
Financial Expenses			
Interest Expenses	392,815.18		
Bank Charges	7,200.00	400,015.18	
Non-Cash Expenses			
Depreciation - Land Improvements	8,925.36		
Depreciation - Infrastructure Assets	869,309.55		
Depreciation - Buildings and Other Structures	938,955.48		
Depreciation - Machinery and Equipment	1,512,351.95		
Depreciation - Transportation Equipment	154,090.18		
Depreciation - Furniture, Fixtures and Books	255,069.90		
Depreciation - Other Property, Plant and Equipment	144,106.57	3,882,808.99	21,316,337.26
Current Operating Expenses			<u>40,763,459.21</u>
Surplus (Deficit) for the period			<u><u>36,741,263.08</u></u>

Certified Correct:

ROWENA F. ALBINO
Municipal Accountant



Republic of the Philippines
Province of Zambales
Municipality of Castillejos
Castillejos, Zambales

Statement of Cash Flows
For the Quarter Ended June 30, 2016
GENERAL FUND

Cash Flows from Operating Activities:

Cash Inflows

Collection from taxpayers	1,982,810.24
Share from Internal Revenue Collections	25,253,760.00
Receipts from business/service income	1,811,463.69
Interest Income	61,873.31
Dividend Income	-
Other Receipts	294,411.79
Total Cash Inflow	<u>29,404,319.03</u>

Cash Outflows:

Payment of expenses	4,857,258.74
Payment to suppliers/creditors	12,057,836.95
Payment to employees	10,822,352.72
Other Expenses	368,257.97
Total Cash Outflow	<u>28,105,706.38</u>

Net Cash from Operating Activities

1,298,612.65

Cash Flows from Investing Activities:

Cash Inflows:

Proceeds from Sale/Disposal of Property, Plant and Equipment	-
Collection of Principal on Loans to Other Entities	-
Total Cash Inflow	<u>-</u>

Cash Outflows:

Purchase/Construct Property, Plant and Equipment and Public Infrastructures	2,400,027.33
Grant/Make Loans to Other Entities	-
Total Cash Outflow	<u>2,400,027.33</u>

Net Cash from Investing Activities

(2,400,027.33)

Cash Flows from Financing Activities:

Cash Outflows:

Payment of loan amortization	708,148.73
Interest Expenses	186,644.56
Total Cash Outflow	<u>894,793.29</u>

Net Cash from Financing Activities

(894,793.29)

Net Increase in Cash

(1,996,207.97)

Cash at Beginning of the Period

76,067,808.33

Cash at the End of the Period

74,071,600.36

Certified Correct:

ROWENA F. ALBINO
Municipal Accountant