

DAVAO DEL NORTE MUNICIPALITY OF BRAULIO E. DUJALI
STATEMENT OF INCOME AND EXPENSES
SPECIAL EDUCATION FUND
As of December 31, 2012
(With Comparative Figures for CY 2011)

	Code		CY 2012		CY 2011
INCOME:					
Special Education Tax	591	P	2,734,137.10	P	2,158,920.87
Fines and Penalties - Local Taxes	599		393,992.52		177,771.96
Total Income		P	3,128,129.62	P	2,336,692.83
EXPENSES					
PERSONAL SERVICES					
Clothing/Uniform Allowance	715	P	57,000.00	P	52,500.00
Honoraria	720		670,977.10		631,793.32
Cash Gift	724		48,000.00		39,000.00
Total Personal Services			775,977.10		723,293.32
MAINTENANCE AND OTHER OPERATING EXPENSES					
Traveling Expenses					
Traveling Expenses - Local	751		59,075.00		42,382.21
Training and Scholarship Expenses					
Training Expenses	753		53,100.00		57,000.00
Scholarship Expenses	754		84,197.50		39,835.00
Supplies and Materials Expenses					
Office Supplies Expenses	755		21,600.40		12,914.00
Gasoline, Oil and Lubricants Expenses	761		255,326.38		236,027.04
Textbooks and Instructional Materials Expenses	763		-		17,152.00
Other Supplies Expenses	765		41,211.50		23,138.00
Communication Expenses					
Telephone Expenses - Mobile	773		20,000.00		19,900.00
Printing and Binding Expenses	781		14,113.00		28,310.00
Representation Expenses	783		89,063.00		75,655.00
Professional Services					
General Services	795		232,999.10		160,620.16
Repairs and Maintenance					
Repairs and Maintenance - School Buildings	812		-		165,119.46
Repairs and Maintenance - Office Equipment	821		8,890.00		-
Repairs and Maintenance - IT Equipment & Software	823		19,017.00		35,732.00
Repairs and Maint. - Other Machineries & Equip.	840		11,805.00		2,540.00
Repairs and Maintenance - Motor Vehicles	841		101,475.00		84,600.00
Taxes, Insurance Premiums and Other Fees					
Insurance Expenses	893		8,088.12		7,959.57
Non - Cash Expenses					
Depreciation					
Land Improvements					
Depreciation-Elec., Power & Energy Structures	905		5,597.41		5,597.41
Buildings					
Depreciation - School Buildings	912		76,844.82		76,844.83
Depreciation - Other Structures	915		19,450.64		11,238.41
Office Equipment, Furnitures and Fixtures					
Depreciation - Office Equipment	921		47,569.32		55,061.83
Depreciation - Furniture and Fixtures	922		14,381.57		16,084.91

	Code	CY 2012	CY 2011
Depreciation - IT Equipment	923	39,755.53	27,078.73
Machineries and Equipment			
Depreciation - Communication Equipment	929	761.25	720.00
Depreciation - Firefighting Equip.& Accessories	931	4,320.00	-
Depreciation - Sports Equipment	935	1,794.99	1,287.77
Depreciation - Other Machineries & Equipment	940	42,797.33	19,550.45
Transportation and Equipment			
Depreciation - Motor Vehicles	941	24,456.85	24,456.87
Other Property, Plant and Equipment			
Depreciation - Other Property, Plant & Equipment	950	1,799.10	1,799.11
Other Maintenance and Operating Expenses			
Other Maintenance and Operating Expenses	969	377,122.85	333,410.83
Total Maintenance and Operating Expenses		1,676,612.66	1,582,015.59
TOTAL OPERATING EXPENSES		2,452,589.76	2,305,308.91
NET INCOME		675,539.86	31,383.92

PREPARED BY:

ARF
ARLENE F. BILOG
Administrative Aide IV

CERTIFIED CORRECT:

[Signature]
ERNAN M. FUNA, CPA
Municipal Accountant