

DAVAO DEL NORTE MUNICIPALITY OF BRULIO E. DUJALI
 STATEMENT OF INCOME AND EXPENSES
 GENERAL FUND
 For the Year Ended December 31, 2011
 (With Comparative Figures for CY 2010)

	Code	CY 2011
TAX REVENUE		
Local Taxes		
Amusement Tax	581 P	-
Business Tax	582	2,650,823.15
Community Tax	583	242,673.78
Occupation Tax	585	-
Real Property Tax	588	1,922,650.27
Less: Discount on Real Property Tax	954	(151,898.70)
Fines Penalties - Local Taxes	599	142,218.61
Total Local Taxes		<u>4,806,467.11</u>
GENERAL INCOME ACCOUNTS		
Internal Revenue Allotment	665	44,229,567.00
Permits and Licenses		
Fees on Weights and Measures	601	21,834.00
Permit Fees	605	773,258.56
Registration Fees	606	1,775.00
Total Permits and Licenses		<u>796,867.56</u>
Service Income		
Clearance and Certification Fees	613	959,611.00
Inspection Fees	617	-
Seminar Fees	622	-
Other Service Income	628	751,468.56
Total Service Income		<u>1,711,079.56</u>
Other Income		
Interest Income	664	27,576.36
Miscellaneous Income	678	729,511.00
Other Fines and Penalties	679	22,742.86
Total Other Income		<u>779,830.22</u>
TOTAL OPERATING INCOME		<u>52,323,811.45</u>
EXPENSES		
PERSONAL SERVICES		
Salaries and Wages		
Salaries and Wages - Regular	701	11,957,420.94
Salaries and Wages - Contractual	706	80,640.00
Personal Economic Relief Allowance (PERA)	711	1,602,000.00
Representation Allowance (RA)	713	1,167,744.57
Transportation Allowance (TA)	714	1,037,994.57
Clothing/Uniform Allowance	715	272,000.00
Productivity Incentive Allowance	717	112,000.00
Honoraria	720	803,900.00
Hazard Pay	721	-
Cash Gift	724	359,188.50
Year End Bonus	725	971,129.50
Life and Retirement Insurance Contributions	731	1,442,993.01
PAG-IBIG Contributions	732	79,925.00
PHILHEALTH Contributions	733	143,037.50
ECC Contributions	734	67,743.45

	Code	CY 2011
Terminal Leave Benefits	742	41,003.60
Health Workers Benefits	743	449,484.00
Other Personnel Benefits	749	815,400.00
Total Personal Services		21,403,604.64
MAINTENANCE AND OTHER OPERATING EXPENSES		
Travelling Expenses		
Travelling Expenses - Local	751	1,224,474.36
Training and Scholarship Expenses		
Training Expenses	753	1,410,008.00
Supplies and Material Expenses		
Office Supplies Expenses	755	402,773.45
Accountable Forms Expenses	756	34,673.25
Animal/Zoological Supplies Expenses	757	17,532.00
Food Supplies Expenses	758	9,540.00
Drugs and Medicines Expenses	759	105,320.00
Medical, Dental and Laboratory Supplies Expenses	760	124,794.40
Gasoline, Oil and Lubricants Expenses	761	1,415,058.98
Agricultural Supplies Expenses	762	60,905.00
Other Supplies Expenses	765	224,958.20
Utility Expenses		
Water Expenses	766	206,898.32
Electricity Expenses	767	1,338,342.76
Cooking Gas Expenses	768	7,680.00
Communication Expenses		
Postage and Deliveries	771	345.00
Telephone Expenses - Landline	772	24,306.01
Telephone Expenses - Mobile	773	471,777.47
Internet Expenses	774	133,737.56
Membership Dues and Contributions to Organization	778	172,350.00
Awards and Indemnities	779	-
Advertising Expenses	780	50,800.00
Printing and Binding Expenses	781	245,861.00
Rent Expenses	782	-
Representation Expenses	783	640,986.10
Survey Expenses	787	14,754.97
Rewards and Other Claims	788	106,005.00
Professional Services		
Auditing Services	792	17,996.50
General Services	795	4,119,143.49
REPAIR AND MAINTENANCE		
Land and Land Improvements		
Repair and Maintenance - Land Improvements	802	165,715.72
Buildings		
Repair and Maintenance - Office Buildings	811	196,327.27
Repair and Maintenance - Other Structures	815	-
Office Equipment, Furniture and Fixtures		
Repair and Maintenance - Office Equipment	821	7,400.00
Repair and Maintenance - Furniture and Fixtures	822	-
Repair and Maintenance - IT Equipment & Software	823	90,637.54
Machineries and Equipment		
Repair and Maint. - Const. & Heavy Equipment	831	-
Transportation Equipment		
Repair and Maintenance - Motor Vehicles	841	818,665.22

	Code	CY 2011
Public Infrastructures		
Repair and Maint. - Waterways, Aqueducts, Seawalls	857	47,913.71
Confidential, Intelligence, Extraordinary & Misc. Expenses		
Miscellaneous Expenses	884	15,000.00
Taxes, Insurance Premiums and Other Fees		
Fidelity Bond Premiums	892	13,012.50
Insurance Expenses	893	254,573.90
NON-CASH EXPENSES		
Depreciation		
Buildings		
Depreciation - Elect., Power & Energy Structures	905	25,455.85
Depreciation - Office Buildings	911	329,030.78
Depreciation - School Buildings	912	178,638.71
Depreciation - Hospital and Health Centers	913	56,995.44
Depreciation - Markets and Slaughterhouse	914	90,000.00
Depreciation - Other Structures	915	59,934.62
Office Equipment, Furniture and Fixtures		
Depreciation - Office Equipment	921	115,430.64
Depreciation - Furniture and Fixtures	922	141,043.98
Depreciation - IT Equipment	923	376,590.98
Machineries and Equipment		
Depreciation - Machineries	926	4,635.90
Depreciation - Communication Equipment	929	78,554.79
Depreciation - Construction & Heavy Equipment	930	1,079,229.89
Depreciation - Firefighting Equipment & Accessories	931	5,502.60
Depreciation - Other Machineries and Equipment	940	5,130.01
Transportation and Equipment		
Depreciation - Motor Vehicles	941	274,555.06
Other Property, Plant and Equipment		
Depreciation - Other Property, Plant and Equipment	950	43,143.67
Other Maintenance and Operating Expenses		
Other Maintenance and Operating Expenses	969	3,564,532.77
Total Other Maintenance & Operating Expenses		<u>20,618,673.37</u>
TOTAL OPERATING EXPENSES		<u>42,022,278.01</u>
INCOME FROM OPERATION		<u>10,301,533.44</u>
FINANCIAL EXPENSES		
Commitment Fees	972	500,000.00
Debt Service Subsidy to GOCCs	973	34,589.24
Interest Expenses	975	1,159,289.99
Other Financial Charges		
Income before Subsidies, Donations & Extraordinary items		8,607,654.21
Less. Subsidies to National Government Agencies		-
Subsidies to Local Government Units		-
Donations	878	126,500.00
NET INCOME		<u>8,481,154.21</u>

PREPARED BY:

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CERTIFIED CORRECT:

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Municipal Accountant