

PROVINCE/CITY/MUNICIPALITY OF **DINGRAS**  
STATEMENT OF INCOME AND EXPENSES  
Fund: **SPECIAL EDUCATION FUND**  
For the Month of March, 2013

TAX REVENUE

Local Taxes

Amusement Tax	-	
Business Tax	-	
Community Tax	-	
Franchise Tax	-	
Occupation Tax	-	
Printing and Publication Tax	-	
Property Transfer Tax	-	
Real Property Tax	-	
Less: Discount and Real Property Tax	-	
Real Property Tax on Idle Lands	-	
Special Assessment Tax	-	
Special Education Tax	1,384,742.46	
Less: Discount on Special Education Tax	199,190.34	1,185,552.12
Tax on Delivery Trucks and Vans	-	
Tax on Sand, Gravel and Other Quarry Products	-	
Other Local Taxes	-	
Fines and Penalties - Local Taxes		104,465.51
Total Local Taxes		1,290,017.63

GENERAL INCOME ACCOUNTS

Internal Revenue Allotment	-	
Permits and Licenses		
Fees on Weights and Measures	-	
Fishery Rental Fees	-	
Franchising and Licensing Fees	-	
Motor Vehicles Users Charge	-	
Permit Fees	-	
Registration Fees	-	
Other Permits and Licenses	-	
Fines and Penalties - Permits and Licenses	-	
Total Permits and Licenses	-	
Service Income		
Affiliation Fees	-	
Athletic and Cultural Fees	-	
Clearance and Certification Fees	-	
Comprehensive Examination Fees	-	
Diploma and Graduation Fees	-	
Garbage Fees	-	
Inspection Fees	-	
Library Fees	-	
Medical, Dental and Laboratory Fees	-	
Processing Fees	-	
Seminar Fees	-	
Toll and Terminal Fees	-	
Transcript of Records Fees	-	
Other Service Income	-	
Fines and Penalties - Service Income	-	
Total Service Income		-

Business Income		
Hospital Fees	-	
Income from Canteen Operations	-	
Income from Cemetery Operations	-	
Income from Communication Facilities	-	
Income from Dormitory Operations	-	
Landing and Parking Fees	-	
Income from Markets	-	
Income from Slaughterhouse	-	
Income from Transportation System	-	
Income from Waterworks System	-	
Printing and Publication Income	-	
Rent Income	-	
Sales Revenue	-	
Cost of Goods Sold	-	
Net Sales Revenue	-	
Tuition Fees	-	
Other Business Income	-	
Fines and Penalties - Business Income	-	
Total Business Income	-	
Other Income		
Dividend Income	-	
Income from Grants and Donations	-	
Insurance Income	-	
Interest Income	-	
Sales of Confiscated/Abandoned/Seized Goods and Properties	-	
Share from Economic Zone	-	
Share from Expanded Value Added tax	-	
Share from National Wealth	-	
Share from PAGCOR/PCSO	-	
Share from Tobacco Excise Tax	-	
Miscellaneous Income	-	
Other Fines and Penalties	-	
Total Other Income	-	
TOTAL OPERATING INCOME		1,290,017.63
EXPENSES		
PERSONAL SERVICES		
Salaries and Wages		
Salaries and Wages- Regular	-	
Salaries and Wages - Military Uniformed	-	
Salaries and Wages - Part-time	-	
Salaries and Wages- Substitute	-	
Salaries and Wages - Casual	-	
Salaries and Wages - Contractual	-	
Salaries and Wages - Emergency	-	
Other Compensation		
Personnel Economic Relief Allowance (PERA)	-	
Additional Compensation (ADCOM)	-	
Representation Allowance (RA)	-	
Transportation Allowance (TA)	-	
Clothing/Uniform Allowance	-	
Subsistence , Laundry and Quarter Allowance	-	
Productivity Incentive Allowance	-	
Other Bonuses and Allowance	-	
Honoraria		230,062.58

Hazard Pay	-
Longevity Pay	-
Overtime and Night Pay	-
Cash Gift	-
Year and Bonus	-
Personnel Benefits Contribution	
Life and Retirement Insurance Contributions	-
PAG - IBIG Contributions	-
PHILHEALTH Contributions	-
ECC Contributions	-
Other Personnel Benefits	
Pension Benefits - Civilians	-
Retirement Benefits- Civilian	-
Terminal Leave Benefits	-
Health Work Benefits	-
Other Personnel Benefits	-
Total Personal Services	230,062.58
<b>MAINTENANCE AND OTHER OPERATING EXPENSES</b>	
Travelling Expenses	
Travelling Expenses - Local	-
Travelling Expenses - Foreign	-
Training and Scholarship Expenses	
Training Expenses	-
Scholarship Expenses	-
Supplies and Material Expenses	
Office Supplies Expenses	-
Accocountable Forms Expenses	-
Animal/Zoological Supplies Expenses	-
Food Supplies Expenses	-
Drugs and Medicines Expenses	-
Medical, Dental and Laboratory Supplies Expenses	-
Gasoline, Oil and Lubrication Expenses	-
Agricultural Supplies Expenses	-
Texttbooks and Instructional Materials Expenses	-
Military and Police Supplies Expenses	-
Other Supplies Expenses	-
Utility Expenses	
Water Expenses	1,125.72
Electricity Expenses	7,545.34
Cooking Gas Expenses	-
Communication Expenses	
Postage and Deliveries	-
Telephone Expenses - Landline	1,935.60
Telephone Expenses - Mobile	-
Internet Expenses	-
Cable, Satellite, Telegraph and Radio Expenses	-
Membership Dues and contributions to Organization	-
Awards and Indemnities Expenses	-
Advertising Expenses	-
Printing and Binding Expenses	-
Rent Expenses	-
Representation Expenses	-
Transportation and Delivery Expenses	-
Storage Expenses	-
Subscriptions Expenses	-

Survey Expenses	-
Reawrds and Other Claims	-
Professional Services	
Legal Services	-
Auditing Services	-
Consultancy Services	-
Environment/Sanitary Expenses	-
General Services	-
Janitorial Services	-
Security Services	-
Other Professional Services	-
Repairs and Maintenance	
Land and Land Improvements	-
Repairs and Maintenance -Land Improverments	-
Repairs and Maintenance - Electrification, Power and Energy Structures	-
Buildings	
Repairs and Maintenance - Office Buildings	-
Repairs and Maintenance - School Buildings	-
Repairs and Maintenance - Hospitals and Health Cares	-
Repairs and Maintenance - Markets and Slaughterhouses	-
Repairs and Maintenance - Other Structures	-
Leasehold Improvements	
Repairs and Maintenance - Leasehold Improvements, Land	-
Repairs and Maintenance - Leasehold Improvements, Building	-
Repairs and Maintenance - Other Leasehold Improvements	-
Office Equipment Furniture and Fixtures	
Repairs and Maintenance - Office Equipment	-
Repairs and Maintenance - Furniture and Fixtures	-
Repairs and Maintenance - IT Equipment and Software	-
Machineries and Equipment	
Repairs and Maintenance - Machineries	-
Repairs and Maintenance - Agricultural, Fishery and Forestry Equipment	-
Repairs and Maintenance - Communication Equipment	-
Repairs and Maintenance - Construction and Heavy Equipment	-
Repairs and Maintenance - Firefighting Equipment and Accessories	-
Repairs and Maintenance - Hospital Equipment	-
Repairs and Maintenance - Medical, Dental and Laboratory Equipment	-
Repairs and Maintanance - Military and Police Equipment	-
Repairs and Maintenance - Sports Equipment	-
Repairs and Maintenance - Technical and Scientific Equipment	-
Repairs and Maintenance - Other Machineries and Equipment	-
Transportation Equipment	
Repairs and Maintenance - Motor Vehicle	-
Repairs and Maintenance - Watercrafts	-
Repairs and Maintenance - Other Transportation Equipment	-
Other Property, Plant and Equipment	
Repairs and Maintenance - Other Property, Plant and Equipment	-
Public Infrastructures	
Repairs and Maintenance - Roads, Highways and Bridges	-
Repairs and Maintenance - Plaza, Parks and Monuments	-
Repairs and Maintenance - Ports, Lighthouses and Harbors	-
Repairs and Maintenance - Artesian Wells, Reserviors, Pumping Stations	-
Repairs and Maintenance - Irrigation Canals and Laterals	-
Repairs and Maintenance - Flood Controls	-

Repairs and Maintenance - Waterways, Aqueducts, Seawalls, River	-
Repairs and Maintenance - Other Public Structures	-
Reforestation Projects	
Repairs and Maintenance - Reforestation-Upland	-
Repairs and Maintenance - Reforestation-Marshland/Swampland	-
Confidential, Intelligence, Extraordinary and Miscellaneous Expenses	
Confidential Expenses	-
Intelligence Expenses	-
Extraordinasry Expenses	-
Miscellaneous Expenses	-
Taxes, insurance Premiums and Other Fees	
Taxes, Duties and Licenses	-
Fideleity Bond Premiums	-
Insurance Expenses	-
Non-Cash Expenses	
Depreciation	
Land Imrovements	
Depreciaition-Land Improvements	-
Depreciation-Electrification, Power and Energy Structures	-
Buildings	
Depreciation-Office Buildings	-
Depreciation-School Buildings	-
Depreciation-Hospitals and Health Centers	-
Depreciation-Markets and Slaughterhouses	-
Depreciation-Other Structures	-
Leasehold Improvements	
Depreciation-Leasehold Improvements, Land	-
Depreciation-Leasehold Improvements, Buildings	-
Depreciation-Other Leasehoild Improvements	-
Office Equipment, Furniture and Fixtures	
Depreciation-Office Equipment	-
Depreciation-Furniture and Fixtures	-
Depreciation-IT Equipment	-
Depreciation-Library Books	-
Machineries and Equipment	
Depreciation-Machineries	-
Depreciation-Agricultural Fishery and Forestry Equipment	-
Depreciation-Communication Equipment	-
Depreciation-Construction and Heavy Equipment	-
Depreciation-Firefighting Equipment and Acessories	-
Depreciation-Hospital Equipment	-
Depreciaiton-Medical, Dental and Laboratory Equipment	-
Depreciation-Military and Police Equipment	-
Depreciation-Sports Equipment	-
Depreciation-Technical and Scientific Equipment	-
Depreciation-Other Machineries and Equipment	-
Transportation Equipment	
Depreciation-Motor Vehicle	-
Depreciation-Watercrafts	-
Depreciation-Other Transportation Equipment	-
Other Property, Plant and Equipment	
Depreciation-Other Property, Pland and Equipment	-
Other Maintenance and Operating Expenses	
Loss of Assets	-
Loss of Guaranty	-

Other Maintenance and Operating Expenses	552,627.06
TOTAL OPERATING EXPENSES	<u>793,296.30</u>
INCOME FROM OPERATIONS	<u>496,721.33</u>
FINANCIAL EXPENSES	
Bank Charges	-
Commitment Fees	-
Documentary Stamps Expenses	-
Interest Expenses	-
Other Financial Charges	-
Income before Subsidies, Donation and Extraordinary Items	<u>496,721.33</u>
Add: Subsidy from Other National Government Agencies	
Subsidy from Other LGUs	-
Subsidy from Other Funds	-
Total	<u>496,721.33</u>
Les Subsidy to National Government Agencies	
Subsidy to Government Owned or Controlled Corporation	-
Subsidy to NGOs/Pos	-
Subsidy to Other Funds	-
Donations	-
Total	<u>-</u>
Income Before Extraordinary Items	<u>496,721.33</u>
Add(less) Extraordinary Items	
Gain/Loss on Foreign Exchange	-
Gain/Loss on Sale of Disposed Assets	-
Gain/Loss on Sale of Securities	-
NET INCOME	<u><u>496,721.33</u></u>

CERTIFIED CORRECT:

**Sgd. ROMEO M. CALMA**  
Municipal Accountant