

## CITY OF NAGA

## Statement of Income and Expenses

For the Year Ended December 31, 2014


Particulars	GENERAL FUND
<b>TAX REVENUE</b>	
<b>Local Taxes</b>	<b>283,230,706.76</b>
Amusement Tax	4,641,554.26
Business Tax	169,474,243.86
Community Tax	5,058,817.79
Franchise Tax	1,675,871.72
Occupation Tax	395,257.50
Printing and Publication Tax	204,253.95
Property Transfer Tax	25,628,957.65
Real Property Tax	71,661,128.67
Tax on Delivery Trucks and Vans	1,201,086.43
Tax on Sand, Gravel and Other Quarry Products	30,000.00
Fines and Penalties - Local Taxes	3,259,534.93
<b>GENERAL INCOME ACCOUNTS</b>	<b>539,395,481.17</b>
<b>Permits and Licenses</b>	<b>18,308,319.41</b>
Fees on Weights and Measures	169,050.00
Permit Fees	11,572,501.29
Registration Fees	4,814,914.12
Other Permits and Licenses	1,751,854.00
<b>Service Income</b>	<b>22,052,113.81</b>
Clearance and Certification Fees	9,702,896.65
Garbage Fees	2,084,809.14
Inspection Fees	6,243,856.77
Library Fees	10,090.00
Medical, Dental and Laboratory Fees	115,301.90
Processing Fees	362,000.00
Other Service Income	2,562,735.65
Fines and Penalties - Service Income	970,423.70
<b>Business Income</b>	<b>111,406,873.41</b>
Hospital Fees	5,825,087.58
Income from Cemetery Operations	637,700.00
Income from Markets	44,857,501.84
Income from Slaughterhouses	16,264,392.33
Printing and Publication Income	18,163.15
Rent Income	41,400,305.71
Tuition Fees	1,205,815.77
Other Business Income	1,169,551.13
Fines and Penalties - Business Income	28,355.90
<b>Other Income</b>	<b>387,628,174.54</b>
income from Grants and Donations	8,912,808.26
Interest Income	6,652,188.32
Internal Revenue Allotment	367,962,517.00
Share from PAGCOR/PCSO	1,817,200.47
Miscellaneous Income	2,260,460.49
Other Fines and Penalties	23,000.00
<b>TOTAL INCOME</b>	<b>822,626,187.93</b>
<b>EXPENSES</b>	
<b>PERSONAL SERVICES</b>	<b>277,137,529.10</b>
<b>Salaries and Wages</b>	<b>149,999,769.06</b>
Salaries and Wages - Regular	105,981,322.99
Salaries and Wages - Casual	44,018,446.07
Other Compensation	54,322,310.70
Personnel Economic Relief Allowance ( PERA)	21,370,895.94
Representation Allowance (RA)	3,683,005.35
Transportation Allowance (TA)	3,569,005.35
Clothing/Uniform Allowance	4,565,000.00
Productivity Incentive Allowance	1,744,000.00

Particulars	GENERAL FUND
Other Bonuses and Allowances	27,000.00
Honoraria	2,899.00
Hazard Pay	239,001.06
Longevity Pay	458,000.00
Overtime and Night Pay	1,572,599.89
Cash Gift	4,862,324.71
Year End Bonus	12,228,579.40
Personnel Benefits Contribution	<u>21,674,647.28</u>
Life and Retirement Insurance Contributions	17,884,125.46
PAG-IBIG Contributions	1,093,907.32
PHILHEALTH Contributions	1,690,297.50
ECC Contributions	1,006,317.00
Other Personnel Benefits	<u>51,140,802.06</u>
Terminal Leave Benefits	4,192,167.82
Health Workers Benefits	1,898,561.96
Other Personnel Benefits	45,050,072.28
<b>MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b><u>275,954,038.82</u></b>
Traveling Expenses	<u>2,801,379.38</u>
Traveling Expenses - Local	2,764,169.38
Traveling Expenses - Foreign	37,210.00
Training and Scholarship Expenses	<u>3,933,104.01</u>
Training Expenses	3,933,104.01
Supplies and Materials Expenses	<u>51,185,882.44</u>
Office Supplies Expenses	3,101,753.60
Accountable Forms Expenses	1,250,249.99
Animal/Zoological Supplies Expenses	177,096.00
Food Supplies Expenses	3,295,371.22
Drugs and Medicines Expenses	10,502,881.09
Medical, Dental and Laboratory Supplies Expenses	3,526,411.41
Gasoline, Oil and Lubricants Expenses	19,619,292.11
Agricultural Supplies Expenses	603,193.00
Textbooks and Instructional Materials Expenses	497,559.00
Other Supplies Expenses	8,612,075.02
Utility Expenses	<u>55,376,576.46</u>
Water Expenses	5,582,824.55
Electricity Expenses	49,691,248.92
Cooking Gas Expenses	102,502.99
Communication Expenses	<u>2,930,433.04</u>
Postage and Deliveries	73,871.60
Telephone Expenses - Landline	944,630.81
Telephone Expenses - Mobile	1,444,554.74
Internet Expenses	463,175.89
Cable, Satellite, Telegraph, and Radio Expenses	4,200.00
Membership Dues and Contributions to Organizations	896,424.42
Advertising Expenses	855,705.20
Printing and Binding Expenses	2,236,876.85
Rent Expenses	3,368,523.38
Representation Expenses	150,313.00
Subscriptions Expenses	58,848.00
Survey Expenses	380,000.00
Professional Services	<u>46,490,429.55</u>
Consultancy Services	433,070.00
Environment/Sanitary Services	15,570,115.02
General Services	28,484,457.43
Janitorial Services	17,387.10
Security Services	1,958,400.00
Other Professional Services	27,000.00
Repairs and Maintenance	<u>25,160,617.56</u>
Land Improvements	<u>5,358,927.25</u>
Repairs and Maintenance - Electrification, Power and Energy Structure	5,358,927.25
Buildings	<u>5,319,869.91</u>

Particulars	GENERAL FUND
Repairs and Maintenance - Office Buildings	2,041,560.72
Repairs and Maintenance - School Buildings	33,522.50
Repairs and Maintenance - Other Structures	3,244,786.69
Office Equipment, Furnitures and Fixtures	<u>460,535.69</u>
Repairs and Maintenance - Office Equipment	174,669.00
Repairs and Maintenance - IT Equipment and Software	285,866.69
Machineries and Equipment	<u>1,082,316.76</u>
Repairs and Maintenance - Machineries	393,033.00
Repairs and Maintenance - Agricultural, Fishery and Forestry Equipme.	21,665.00
Repairs and Maintenance - Construction and Heavy Equipment	202,713.26
Repairs and Maintenance - Hospital Equipment	86,574.00
Repairs and Maintenance - Sports Equipment	325,500.00
Repairs and Maintenance - Technical and Scientific Equipment	52,831.50
Transportation Equipment	<u>9,232,726.10</u>
Repairs and Maintenance - Motor Vehicles	9,232,726.10
Other Property, Plant and Equipment	<u>5,400.00</u>
Repairs and Maintenance - Other Property, Plant and Equipment	5,400.00
Public Infrastructures	<u>3,700,841.85</u>
Repairs and Maintenance - Roads, Highways and Bridges	516,723.70
Repairs and Maintenance - Parks, Piazas and Monuments	985,635.44
Repairs and Maintenance - Irrigation, Canals and Laterals	72,930.00
Repairs and Maintenance - Flood Controls	49,600.00
Repairs and Maintenance - Other Public Infrastructures	2,075,952.71
Confidential, Intelligence, Extraordinary and Miscellaneous Expenses	<u>155,045.00</u>
Miscellaneous Expenses	155,045.00
Taxes, Insurance Premiums and Other Fees	<u>3,539,908.83</u>
Taxes, Duties and Licenses	1,047,885.81
Fidelity Bond Premiums	69,945.00
Insurance Expenses	2,422,078.02
Non-Cash Expenses	<u>47,587,120.85</u>
Depreciation	<u>39,578,183.70</u>
Land Improvements	<u>1,269,111.45</u>
Depreciation - Land Improvements	374,023.32
Depreciation - Electrification, Power and Energy Structures	895,088.13
Buildings	<u>27,281,861.97</u>
Depreciation - Office Buildings	5,780,637.33
Depreciation - School Buildings	1,069,049.65
Depreciation - Hospitals and Health Centers	154,208.22
Depreciation - Markets and Slaughterhouses	4,143,283.65
Depreciation - Other Structures	16,134,683.12
Office Equipment, Furniture and Fixtures	<u>2,995,960.95</u>
Depreciation - Office Equipment	735,298.54
Depreciation - Furniture and Fixtures	443,005.53
Depreciation - IT Equipment	1,794,671.29
Depreciation - Library Books	22,985.59
Machineries and Equipment	<u>3,918,611.44</u>
Depreciation -Machineries	184,019.28
Depreciation - Agricultural, Fishery and Forestry Equipment	94,452.98
Depreciation - Communication Equipment	166,277.95
Depreciation - Construction and Heavy Equipment	1,452,936.41
Depreciation - Disaster Response and Rescue Equipment	177,052.02
Depreciation - Hospital Equipment	146,267.95
Depreciation - Medical, Dental and Laboratory Equipment	69,419.52
Depreciation - Military and Police Equipment	524,616.48
Depreciation - Sports Equipment	7,980.75
Depreciation - Technical and Scientific Equipment	321,823.53
Depreciation - Other Machineries and Equipment	773,764.57
Transportation Equipment	<u>2,757,689.42</u>
Depreciation - Motor Vehicles	1,323,100.03
Depreciation - Other Transportation Equipment	1,434,589.39
Other Property, Plant and Equipment	<u>1,354,948.47</u>

Particulars	GENERAL FUND
<i>Depreciation - Other Property, Plant and Equipment</i>	1,354,948.47
<i>Discounts</i>	8,008,937.15
<i>Discount on Real Property Taxes</i>	8,008,937.15
<i>Other Maintenance and Operating Expenses</i>	<u>28,846,850.85</u>
<i>Other Maintenance and Operating Expenses</i>	28,846,850.85
<b>FINANCIAL EXPENSES</b>	<b><u>10,474,764.46</u></b>
<i>Bank Charges</i>	96,118.63
<i>Documentary Stamps Expenses</i>	277,317.96
<i>Interest Expenses</i>	10,101,327.87
<b>TOTAL EXPENSES</b>	<b><u>563,566,332.38</u></b>
<b>Income before Subsidies, Donations and Extraordinary Items</b>	<b><u>259,059,855.55</u></b>
<b>Less:</b> <i>Subsidy to Local Government Units</i>	21,662,756.52
<i>Subsidy to NGOs/POs</i>	1,221,900.00
<i>Subsidy to Other Funds</i>	34,457,419.92
<i>Donations</i>	45,408,190.80
<i>Total</i>	<u>102,750,267.24</u>
<b>Income before Extraordinary Expenses</b>	<b><u>156,309,588.31</u></b>
<b>NET INCOME</b>	<b><u>156,309,588.31</u></b>

**Certified Correct:**

  
**PACIENCIA S.J. TABINAS**  
 City Accountant