

## CITY OF NAGA

## Statement of Income and Expenses

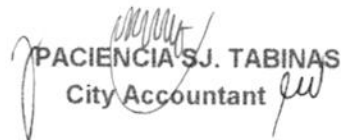
For the Quarter Ended March 31, 2013

Particulars	GENERAL FUND
<b>TAX REVENUE</b>	
<b>Local Taxes</b>	<b>125,115,201.46</b>
Amusement Tax	983,354.02
Business Tax	67,668,667.19
Community Tax	4,064,072.80
Franchise Tax	619,028.65
Occupation Tax	344,959.50
Printing and Publication Tax	115,728.75
Property Transfer Tax	3,235,192.17
Real Property Tax	44,819,109.07
Tax on Delivery Trucks and Vans	604,249.58
Tax on Sand, Gravel and Other Quarry Products	750.00
Fines and Penalties - Local Taxes	2,660,089.73
<b>GENERAL INCOME ACCOUNTS</b>	<b>117,039,503.75</b>
<b>Permits and Licenses</b>	<b>6,133,266.39</b>
Fees on Weights and Measures	20,420.00
Permit Fees	5,133,445.79
Registration Fees	697,186.50
Other Permits and Licenses	282,214.10
<b>Service Income</b>	<b>8,730,242.99</b>
Clearance and Certification Fees	1,486,653.39
Garbage Fees	801,625.00
Inspection Fees	4,394,317.13
Library Fees	4,210.00
Medical, Dental and Laboratory Fees	1,286,935.00
Processing Fees	43,600.00
Other Service Income	67,410.00
Fines and Penalties - Service Income	645,492.47
<b>Business Income</b>	<b>17,582,652.27</b>
Hospital Fees	833,584.20
Income from Cemetery Operations	62,050.00
Income from Markets	9,114,593.44
Income from Slaughterhouses	1,929,283.78
Rent Income	4,732,273.11
Tuition Fees	393,050.00
Other Business Income	232,880.00
Fines and Penalties - Business Income	284,937.74
<b>Other Income</b>	<b>84,593,342.10</b>
Income from Grants and Donations	246,749.15
Interest Income	2,959,952.42
Internal Revenue Allotment	81,377,229.00
Miscellaneous Income	911.53
Other Fines and Penalties	8,500.00
<b>TOTAL INCOME</b>	<b>242,154,705.21</b>
<b>EXPENSES</b>	
<b>PERSONAL SERVICES</b>	<b>61,338,373.96</b>
Salaries and Wages	<b>37,817,251.47</b>
Salaries and Wages - Regular	27,723,277.10
Salaries and Wages - Casual	10,093,974.37
Other Compensation	<b>13,726,450.26</b>
Personnel Economic Relief Allowance ( PERA)	5,294,887.23
Representation Allowance (RA)	926,606.25
Transportation Allowance (TA)	872,456.25
Clothing/Uniform Allowance	4,530,000.00
Productivity Incentive Allowance	1,492,000.00
Hazard Pay	92,746.82
Longevity Pay	200,384.97
Overtime and Night Pay	317,368.74
Personnel Benefits Contribution	5,491,346.39

Particulars	GENERAL FUND
Life and Retirement Insurance Contributions	4,536,591.81
PAG-IBIG Contributions	273,300.00
PHILHEALTH Contributions	428,062.50
ECC Contributions	253,392.08
Other Personnel Benefits	<u>4,303,325.84</u>
Terminal Leave Benefits	539,740.24
Health Workers Benefits	464,128.98
Other Personnel Benefits	3,299,456.62
<b>MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b><u>40,696,825.51</u></b>
Traveling Expenses	<u>364,958.64</u>
Traveling Expenses - Local	364,958.64
Training and Scholarship Expenses	<u>2,884,145.88</u>
Training Expenses	637,950.00
Scholarship Expenses	2,246,195.88
Supplies and Materials Expenses	<u>5,761,379.09</u>
Office Supplies Expenses	234,530.36
Accountable Forms Expenses	92,605.90
Animal/Zoological Supplies Expenses	47,271.00
Food Supplies Expenses	98,257.43
Drugs and Medicines Expenses	754,780.37
Medical, Dental and Laboratory Supplies Expenses	58,016.00
Gasoline, Oil and Lubricants Expenses	3,051,657.00
Agricultural Supplies Expenses	955.00
Textbooks and Instructional Materials Expenses	183,200.00
Other Supplies Expenses	1,240,106.03
Utility Expenses	<u>11,004,428.63</u>
Water Expenses	1,144,606.63
Electricity Expenses	9,849,893.28
Cooking Gas Expenses	9,928.72
Communication Expenses	<u>390,733.42</u>
Postage and Deliveries	2,695.00
Telephone Expenses - Landline	212,920.67
Telephone Expenses - Mobile	137,564.17
Internet Expenses	37,553.58
Membership Dues and Contributions to Organizations	2,500.00
Advertising Expenses	72,000.00
Printing and Binding Expenses	186,000.00
Rent Expenses	503,600.00
Representation Expenses	16,500.00
Professional Services	<u>6,957,396.72</u>
Consultancy Services	242,500.96
Environment/Sanitary Services	3,247,908.98
General Services	3,466,986.78
Repairs and Maintenance	<u>1,652,004.25</u>
Land Improvements	<u>546,500.00</u>
Repairs and Maintenance - Electrification, Power and Energy Structure Buildings	546,500.00
	<u>144,528.00</u>
Repairs and Maintenance - Office Buildings	60,188.00
Repairs and Maintenance - Markets and Slaughterhouses	14,040.00
Repairs and Maintenance - Other Structures	70,300.00
Office Equipment, Furnitures and Fixtures	<u>10,827.00</u>
Repairs and Maintenance - Office Equipment	1,500.00
Repairs and Maintenance - IT Equipment and Software	9,327.00
Machineries and Equipment	<u>22,273.00</u>
Repairs and Maintenance - Machineries	17,253.00
Repairs and Maintenance - Hospital Equipment	4,640.00
Repairs and Maintenance - Sports Equipment	380.00
Transportation Equipment	<u>404,813.50</u>
Repairs and Maintenance - Motor Vehicles	404,813.50
Public Infrastructures	<u>523,062.75</u>
Repairs and Maintenance - Roads, Highways and Bridges	127,126.25
Repairs and Maintenance - Irrigation, Canals and Laterals	23,130.00
Repairs and Maintenance - Other Public Infrastructures	372,806.50

Particulars	GENERAL FUND
Taxes, Insurance Premiums and Other Fees	754,035.00
Taxes, Duties and Licenses	521,855.44
Fidelity Bond Premiums	17,550.00
Insurance Expenses	214,629.56
Non-Cash Expenses	7,986,588.98
Discounts	7,986,588.98
Discount on Real Property Taxes	7,986,588.98
Other Maintenance and Operating Expenses	2,160,554.90
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<b>FINANCIAL EXPENSES</b>	<b>3,489,237.17</b>
Bank Charges	33,815.17
Documentary Stamps Expenses	52,841.63
Interest Expenses	3,402,580.37
<b>TOTAL EXPENSES</b>	<b>105,524,436.64</b>
<b>Income before Subsidies, Donations and Extraordinary Items</b>	<b>136,630,268.57</b>
<b>Less:</b> Subsidy to Local Government Units	2,090,025.00
Subsidy to NGOs/POs	56,330.00
Donations	4,639,992.98
Total	6,786,347.98
<b>Income before Extraordinary Expenses</b>	<b>129,843,920.59</b>
<b>NET INCOME</b>	<b>129,843,920.59</b>

Certified Correct:

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