

CITY OF NAGA  
Statement of Income and Expenses  
For the Quarter Ended March 31, 2014


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Particulars	GENERAL FUND
<b>TAX REVENUE</b>	
<b>Local Taxes</b>	<b>136,449,303.03</b>
Amusement Tax	690,001.16
Business Tax	75,737,964.23
Community Tax	4,452,364.40
Franchise Tax	708,977.62
Occupation Tax	300,562.50
Printing and Publication Tax	133,838.81
Property Transfer Tax	3,318,510.87
Real Property Tax	48,588,475.27
Tax on Delivery Trucks and Vans	747,450.00
Tax on Sand, Gravel and Other Quarry Products	30,000.00
Fines and Penalties - Local Taxes	1,741,158.17
<b>GENERAL INCOME ACCOUNTS</b>	<b>141,675,797.18</b>
<b>Permits and Licenses</b>	<b>8,850,942.67</b>
Fees on Weights and Measures	62,455.00
Permit Fees	6,833,741.67
Registration Fees	1,236,729.00
Other Permits and Licenses	718,017.00
<b>Service Income</b>	<b>11,824,961.44</b>
Clearance and Certification Fees	4,449,943.90
Garbage Fees	1,351,642.50
Inspection Fees	5,018,026.16
Library Fees	1,940.00
Medical, Dental and Laboratory Fees	29,576.90
Processing Fees	45,700.00
Other Service Income	485,974.66
Fines and Penalties - Service Income	442,157.32
<b>Business Income</b>	<b>25,778,245.34</b>
Hospital Fees	1,556,846.70
Income from Cemetery Operations	97,450.00
Income from Markets	10,348,037.14
Income from Slaughterhouses	3,886,613.46
Printing and Publication Income	10,000.00
Rent Income	9,194,392.78
Tuition Fees	351,550.00
Other Business Income	304,314.13
Fines and Penalties - Business Income	29,041.13
<b>Other Income</b>	<b>95,221,647.73</b>
Income from Grants and Donations	538,440.00
Interest Income	1,661,028.96
Internal Revenue Allotment	91,323,639.00
Share from PAGCOR/PCSO	901,571.87
Miscellaneous Income	796,967.90
<b>TOTAL INCOME</b>	<b>278,125,100.21</b>
<b>EXPENSES</b>	
<b>PERSONAL SERVICES</b>	<b>60,991,896.25</b>
<b>Salaries and Wages</b>	<b>35,787,076.96</b>
Salaries and Wages - Regular	26,957,452.78
Salaries and Wages - Casual	8,829,624.18
Other Compensation	13,504,015.76
Personnel Economic Relief Allowance (PERA)	4,929,462.51
Representation Allowance (RA)	927,767.85
Transportation Allowance (TA)	899,267.85
Clothing/Uniform Allowance	4,500,000.00
Productivity Incentive Allowance	1,738,000.00
Hazard Pay	94,466.51

Particulars	GENERAL FUND
Longevity Pay	205,000.00
Overtime and Night Pay	210,051.04
Personnel Benefits Contribution	5,449,827.81
Life and Retirement Insurance Contributions	4,499,489.85
PAG-IBIG Contributions	272,500.00
PHILHEALTH Contributions	425,773.00
ECC Contributions	252,064.96
Other Personnel Benefits	6,250,975.72
Terminal Leave Benefits	2,377,332.90
Health Workers Benefits	477,169.32
Other Personnel Benefits	3,396,473.50
<b>MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b>42,738,167.50</b>
Traveling Expenses	273,303.11
Traveling Expenses - Local	273,303.11
Training and Scholarship Expenses	441,110.00
Training Expenses	441,110.00
Supplies and Materials Expenses	4,807,578.84
Office Supplies Expenses	183,686.99
Accountable Forms Expenses	170,878.96
Food Supplies Expenses	539,082.17
Drugs and Medicines Expenses	32,091.90
Medical, Dental and Laboratory Supplies Expenses	26,518.98
Gasoline, Oil and Lubricants Expenses	3,419,868.42
Agricultural Supplies Expenses	3,070.00
Textbooks and Instructional Materials Expenses	1,043.00
Other Supplies Expenses	431,238.42
Utility Expenses	17,002,417.81
Water Expenses	1,319,170.19
Electricity Expenses	15,674,450.62
Cooking Gas Expenses	8,797.00
Communication Expenses	497,672.71
Postage and Deliveries	3,911.00
Telephone Expenses - Landline	207,558.64
Telephone Expenses - Mobile	202,822.17
Internet Expenses	83,380.90
Membership Dues and Contributions to Organizations	51,824.42
Advertising Expenses	53,000.00
Printing and Binding Expenses	13,090.00
Rent Expenses	246,050.00
Representation Expenses	12,355.00
Professional Services	7,951,122.95
Consultancy Services	43,130.00
Environment/Sanitary Services	3,114,887.22
General Services	4,746,205.73
Janitorial Services	10,500.00
Security Services	36,400.00
Repairs and Maintenance	1,585,865.51
Land Improvements	696,885.00
Repairs and Maintenance - Electrification, Power and Energy Structure Buildings	696,885.00
Repairs and Maintenance - Office Buildings	2,440.00
Office Equipment, Furnitures and Fixtures	10,473.00
Repairs and Maintenance - Office Equipment	1,098.00
Repairs and Maintenance - IT Equipment and Software	9,375.00
Machineries and Equipment	332,405.26
Repairs and Maintenance - Machineries	3,500.00
Repairs and Maintenance - Agricultural, Fishery and Forestry Equipme	7,610.00
Repairs and Maintenance - Construction and Heavy Equipment	58,105.26
Repairs and Maintenance - Hospital Equipment	2,390.00
Repairs and Maintenance - Sports Equipment	260,800.00
Transportation Equipment	194,585.85

Particulars	GENERAL FUND
<i>Repairs and Maintenance - Motor Vehicles</i>	194,585.85
<i>Public Infrastructures</i>	349,076.40
<i>Repairs and Maintenance - Other Public Infrastructures</i>	349,076.40
<i>Taxes, Insurance Premiums and Other Fees</i>	455,133.99
<i>Taxes, Duties and Licenses</i>	284,125.55
<i>Fidelity Bond Premiums</i>	29,775.00
<i>Insurance Expenses</i>	141,233.44
<i>Non-Cash Expenses</i>	7,450,923.18
<i>Discounts</i>	7,450,923.18
<i>Discount on Real Property Taxes</i>	7,450,923.18
<i>Other Maintenance and Operating Expenses</i>	1,896,719.98
<i>Other Maintenance and Operating Expenses</i>	1,896,719.98
<b>FINANCIAL EXPENSES</b>	<b>3,211,868.76</b>
<i>Bank Charges</i>	25,361.37
<i>Documentary Stamps Expenses</i>	122,268.59
<i>Interest Expenses</i>	3,062,224.65
<i>Other Financial Charges</i>	2,014.15
<b>TOTAL EXPENSES</b>	<b>106,941,932.51</b>
<b>Income before Subsidies, Donations and Extraordinary Items</b>	<b>171,183,167.70</b>
<b>Less: Subsidy to Local Government Units</b>	<b>2,612,980.00</b>
<i>Donations</i>	5,532,771.82
<i>Total</i>	8,145,751.82
<b>Income before Extraordinary Expenses</b>	<b>163,037,415.88</b>
<b>NET INCOME</b>	<b>163,037,415.88</b>

**Certified Correct:**

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