

## CITY OF NAGA

## Statement of Income and Expenses


For the Quarter Ended June 30, 2013

Particulars	GENERAL FUND
<b>TAX REVENUE</b>	
<b>Local Taxes</b>	<b>167,578,038.49</b>
Amusement Tax	2,254,943.85
Business Tax	96,030,898.48
Community Tax	4,355,463.02
Franchise Tax	725,078.28
Occupation Tax	387,334.50
Printing and Publication Tax	144,951.13
Property Transfer Tax	8,484,576.95
Real Property Tax	51,063,635.52
Tax on Delivery Trucks and Vans	661,499.58
Tax on Sand, Gravel and Other Quarry Products	32,150.00
Fines and Penalties - Local Taxes	3,437,507.18
<b>GENERAL INCOME ACCOUNTS</b>	<b>231,369,006.44</b>
<b>Permits and Licenses</b>	<b>9,005,947.85</b>
Fees on Weights and Measures	42,180.00
Permit Fees	6,936,086.25
Registration Fees	1,427,619.50
Other Permits and Licenses	600,062.10
<b>Service Income</b>	<b>11,286,466.60</b>
Clearance and Certification Fees	2,827,723.24
Garbage Fees	886,845.00
Inspection Fees	4,779,655.05
Library Fees	6,290.00
Medical, Dental and Laboratory Fees	1,507,260.00
Processing Fees	100,400.00
Other Service Income	174,260.50
Fines and Penalties - Service Income	1,004,032.81
<b>Business Income</b>	<b>36,376,035.37</b>
Hospital Fees	1,952,454.93
Income from Cemetery Operations	136,650.00
Income from Markets	18,851,436.71
Income from Slaughterhouses	4,224,551.84
Rent Income	9,879,177.52
Tuition Fees	445,300.00
Other Business Income	406,765.00
Fines and Penalties - Business Income	479,699.37
<b>Other Income</b>	<b>174,700,556.62</b>
Income from Grants and Donations	246,749.15
Interest Income	4,962,427.08
Internal Revenue Allotment	169,342,148.00
Miscellaneous Income	116,732.39
Other Fines and Penalties	32,500.00
<b>TOTAL INCOME</b>	<b>398,947,044.93</b>
<b>EXPENSES</b>	
<b>PERSONAL SERVICES</b>	<b>128,173,324.72</b>
Salaries and Wages	<b>75,404,644.20</b>
Salaries and Wages - Regular	55,368,954.88
Salaries and Wages - Casual	19,154,235.39
Salaries and Wages - Contractual	881,453.93
Other Compensation	<b>29,916,264.64</b>
Personnel Economic Relief Allowance ( PERA)	10,267,385.97
Representation Allowance (RA)	1,862,831.25
Transportation Allowance (TA)	1,780,181.25
Clothing/Uniform Allowance	4,565,000.00
Productivity Incentive Allowance	1,764,000.00
Hazard Pay	185,945.10
Longevity Pay	355,384.97
Overtime and Night Pay	648,522.66

Particulars	GENERAL FUND
Cash Gift	2,257,500.00
Year End Bonus	6,229,513.44
Personnel Benefits Contribution	<u>11,003,420.75</u>
Life and Retirement Insurance Contributions	9,087,658.01
PAG-IBIG Contributions	547,100.00
PHILHEALTH Contributions	861,425.00
ECC Contributions	507,237.74
Other Personnel Benefits	<u>11,848,995.13</u>
Terminal Leave Benefits	1,078,660.52
Health Workers Benefits	925,628.98
Other Personnel Benefits	9,844,705.63
<b>MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b><u>91,722,811.39</u></b>
Traveling Expenses	<u>931,482.32</u>
Traveling Expenses - Local	931,482.32
Training and Scholarship Expenses	<u>3,364,862.68</u>
Training Expenses	1,150,075.80
Scholarship Expenses	2,214,786.88
Supplies and Materials Expenses	<u>20,525,326.15</u>
Office Supplies Expenses	1,109,889.60
Accountable Forms Expenses	338,900.70
Animal/Zoological Supplies Expenses	139,071.00
Food Supplies Expenses	1,040,318.84
Drugs and Medicines Expenses	3,801,077.35
Medical, Dental and Laboratory Supplies Expenses	671,086.70
Gasoline, Oil and Lubricants Expenses	9,195,930.36
Agricultural Supplies Expenses	455,605.00
Textbooks and Instructional Materials Expenses	439,200.00
Other Supplies Expenses	3,334,246.60
Utility Expenses	<u>21,953,943.15</u>
Water Expenses	1,816,489.55
Electricity Expenses	20,115,503.04
Cooking Gas Expenses	21,950.56
Communication Expenses	<u>890,473.41</u>
Postage and Deliveries	13,133.00
Telephone Expenses - Landline	427,905.99
Telephone Expenses - Mobile	333,518.27
Internet Expenses	115,916.15
Membership Dues and Contributions to Organizations	7,375.99
Advertising Expenses	197,500.00
Printing and Binding Expenses	680,240.00
Rent Expenses	942,740.00
Representation Expenses	33,768.00
Subscriptions Expenses	12,452.00
Professional Services	<u>15,050,740.07</u>
Consultancy Services	654,034.96
Environment/Sanitary Services	6,244,480.16
General Services	8,152,224.95
Repairs and Maintenance	<u>7,752,974.42</u>
Land Improvements	<u>2,088,890.00</u>
Repairs and Maintenance - Electrification, Power and Energy Structure Buildings	<u>2,088,890.00</u>
	<u>433,906.85</u>
Repairs and Maintenance - Office Buildings	222,074.35
Repairs and Maintenance - Markets and Slaughterhouses	14,040.00
Repairs and Maintenance - Other Structures	197,792.50
Office Equipment, Furnitures and Fixtures	<u>17,682.00</u>
Repairs and Maintenance - Office Equipment	8,355.00
Repairs and Maintenance - IT Equipment and Software	9,327.00
Machineries and Equipment	<u>120,705.00</u>
Repairs and Maintenance - Machineries	88,511.00
Repairs and Maintenance - Agricultural, Fishery and Forestry Equipme	1,600.00
Repairs and Maintenance - Hospital Equipment	10,520.00
Repairs and Maintenance - Sports Equipment	380.00
Repairs and Maintenance - Technical and Scientific Equipment	19,694.00

Particulars	GENERAL FUND
Transportation Equipment	2,783,575.74
Repairs and Maintenance - Motor Vehicles	2,783,575.74
Other Property, Plant and Equipment	1,800.00
Repairs and Maintenance - Other Property, Plant and Equipment	1,800.00
Public Infrastructures	2,306,414.83
Repairs and Maintenance - Roads, Highways and Bridges	127,126.25
Repairs and Maintenance - Artesian Wells, Reservoirs, Pumping Static	13,640.00
Repairs and Maintenance - Irrigation, Canals and Laterals	23,130.00
Repairs and Maintenance - Flood Controls	13,100.00
Repairs and Maintenance - Other Public Infrastructures	2,129,418.58
Taxes, Insurance Premiums and Other Fees	1,431,436.38
Taxes, Duties and Licenses	892,356.60
Fidelity Bond Premiums	38,681.25
Insurance Expenses	500,398.53
Non-Cash Expenses	8,270,839.12
Discounts	8,270,839.12
Discount on Real Property Taxes	8,270,839.12
Other Maintenance and Operating Expenses	9,676,657.70
Other Maintenance and Operating Expenses	9,676,657.70
<b>FINANCIAL EXPENSES</b>	<b>6,891,626.38</b>
Bank Charges	73,233.12
Documentary Stamps Expenses	179,013.06
Interest Expenses	6,639,380.20
<b>TOTAL EXPENSES</b>	<b>226,787,762.49</b>
<b>Income before Subsidies, Donations and Extraordinary Items</b>	<b>172,159,282.44</b>
<b>Less:</b> Subsidy to Local Government Units	6,297,497.57
Subsidy to NGOs/POs	537,280.00
Donations	8,852,422.98
Total	15,687,200.55
<b>Income before Extraordinary Expenses</b>	<b>156,472,081.89</b>
<b>NET INCOME</b>	<b>156,472,081.89</b>

Certified Correct:

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