

CITY OF NAGA

Statement of Income and Expenses


For the Quarter Ended June 30, 2014

Particulars	GENERAL FUND
TAX REVENUE	
Local Taxes	<u>182,727,632.59</u>
Amusement Tax	2,088,838.60
Business Tax	106,081,887.35
Community Tax	4,745,925.30
Franchise Tax	1,047,256.53
Occupation Tax	363,082.50
Printing and Publication Tax	166,574.47
Property Transfer Tax	6,956,663.95
Real Property Tax	57,984,776.36
Tax on Delivery Trucks and Vans	1,098,787.11
Tax on Sand, Gravel and Other Quarry Products	30,000.00
Fines and Penalties - Local Taxes	2,163,840.42
GENERAL INCOME ACCOUNTS	<u>272,620,915.80</u>
Permits and Licenses	<u>12,499,008.38</u>
Fees on Weights and Measures	90,175.00
Permit Fees	8,341,649.06
Registration Fees	2,807,258.32
Other Permits and Licenses	1,259,926.00
Service Income	<u>15,242,361.15</u>
Clearance and Certification Fees	6,299,138.80
Garbage Fees	1,495,519.13
Inspection Fees	5,563,678.80
Library Fees	4,140.00
Medical, Dental and Laboratory Fees	65,901.90
Processing Fees	136,500.00
Other Service Income	1,022,735.16
Fines and Penalties - Service Income	654,747.36
Business Income	<u>53,925,378.77</u>
Hospital Fees	3,238,482.13
Income from Cemetery Operations	295,600.00
Income from Markets	21,790,825.98
Income from Slaughterhouses	7,753,076.35
Printing and Publication Income	10,306.45
Rent Income	19,810,856.93
Tuition Fees	413,000.00
Other Business Income	587,664.13
Fines and Penalties - Business Income	25,566.80
Other Income	<u>190,954,167.50</u>
Income from Grants and Donations	2,837,337.83
Interest Income	3,119,585.66
Internal Revenue Allotment	182,647,278.00
Share from PAGCOR/PCSO	901,571.87
Miscellaneous Income	1,448,394.14
TOTAL INCOME	<u>455,348,548.39</u>
EXPENSES	
PERSONAL SERVICES	<u>122,823,777.65</u>
Salaries and Wages	<u>72,892,375.52</u>
Salaries and Wages - Regular	53,594,932.89
Salaries and Wages - Casual	19,297,442.63
Other Compensation	<u>29,236,449.08</u>
Personnel Economic Relief Allowance (PERA)	10,192,990.23
Representation Allowance (RA)	1,849,742.85
Transportation Allowance (TA)	1,792,742.85
Clothing/Uniform Allowance	4,500,000.00
Productivity Incentive Allowance	1,744,000.00
Honoraria	2,200.00

Particulars	GENERAL FUND
Hazard Pay	188,790.05
Longevity Pay	260,000.00
Overtime and Night Pay	327,949.11
Cash Gift	2,516,901.00
Year End Bonus	5,861,132.99
Personnel Benefits Contribution	10,859,071.49
Life and Retirement Insurance Contributions	8,965,246.28
PAG-IBIG Contributions	543,800.00
PHILHEALTH Contributions	846,985.50
ECC Contributions	503,039.71
Other Personnel Benefits	9,835,881.56
Terminal Leave Benefits	3,176,979.58
Health Workers Benefits	949,814.48
Other Personnel Benefits	5,709,087.50
MAINTENANCE AND OTHER OPERATING EXPENSES	94,348,080.14
Traveling Expenses	967,315.66
Traveling Expenses - Local	967,315.66
Training and Scholarship Expenses	1,176,783.00
Training Expenses	1,176,783.00
Supplies and Materials Expenses	16,806,720.53
Office Supplies Expenses	889,250.98
Accountable Forms Expenses	364,553.42
Animal/Zoological Supplies Expenses	134,200.00
Food Supplies Expenses	942,407.84
Drugs and Medicines Expenses	1,787,175.17
Medical, Dental and Laboratory Supplies Expenses	669,327.62
Gasoline, Oil and Lubricants Expenses	8,859,496.00
Agricultural Supplies Expenses	12,863.00
Textbooks and Instructional Materials Expenses	497,559.00
Other Supplies Expenses	2,649,887.50
Utility Expenses	30,348,590.73
Water Expenses	2,824,123.05
Electricity Expenses	27,483,355.68
Cooking Gas Expenses	41,112.00
Communication Expenses	1,258,919.18
Postage and Deliveries	16,976.00
Telephone Expenses - Landline	438,670.23
Telephone Expenses - Mobile	621,004.88
Internet Expenses	182,268.07
Membership Dues and Contributions to Organizations	51,824.42
Advertising Expenses	311,457.20
Printing and Binding Expenses	741,624.50
Rent Expenses	1,000,480.00
Representation Expenses	27,615.00
Subscriptions Expenses	17,840.00
Professional Services	20,089,713.62
Consultancy Services	146,270.00
Environment/Sanitary Services	6,719,723.86
General Services	13,047,319.76
Janitorial Services	14,000.00
Security Services	162,400.00
Repairs and Maintenance	7,338,765.87
Land Improvements	2,841,288.00
Repairs and Maintenance - Electrification, Power and Energy Structure Buildings	2,841,288.00
Repairs and Maintenance - Office Buildings	443,554.17
Repairs and Maintenance - School Buildings	33,522.50
Repairs and Maintenance - Other Structures	721,861.42
Office Equipment, Furnitures and Fixtures	144,170.00
Repairs and Maintenance - Office Equipment	132,908.00
Repairs and Maintenance - IT Equipment and Software	11,262.00

Particulars	GENERAL FUND
<i>Machineries and Equipment</i>	489,389.26
<i>Repairs and Maintenance - Machineries</i>	155,664.00
<i>Repairs and Maintenance - Agricultural, Fishery and Forestry Equipme</i>	11,880.00
<i>Repairs and Maintenance - Construction and Heavy Equipment</i>	58,105.26
<i>Repairs and Maintenance - Hospital Equipment</i>	2,940.00
<i>Repairs and Maintenance - Sports Equipment</i>	260,800.00
<i>Transportation Equipment</i>	1,680,095.37
<i>Repairs and Maintenance - Motor Vehicles</i>	1,680,095.37
<i>Public Infrastructures</i>	984,885.15
<i>Repairs and Maintenance - Parks, Plazas and Monuments</i>	4,600.00
<i>Repairs and Maintenance - Other Public Infrastructures</i>	980,285.15
<i>Confidential, Intelligence, Extraordinary and Miscellaneous Expenses</i>	48,000.00
<i>Miscellaneous Expenses</i>	48,000.00
<i>Taxes, Insurance Premiums and Other Fees</i>	1,183,402.94
<i>Taxes, Duties and Licenses</i>	534,388.90
<i>Fidelity Bond Premiums</i>	69,607.50
<i>Insurance Expenses</i>	579,406.54
<i>Non-Cash Expenses</i>	7,703,828.31
<i>Discounts</i>	7,703,828.31
<i>Discount on Real Property Taxes</i>	7,703,828.31
<i>Other Maintenance and Operating Expenses</i>	5,275,199.18
<i>Other Maintenance and Operating Expenses</i>	5,275,199.18
FINANCIAL EXPENSES	5,602,687.56
<i>Bank Charges</i>	47,851.21
<i>Documentary Stamps Expenses</i>	160,783.68
<i>Interest Expenses</i>	5,392,038.52
<i>Other Financial Charges</i>	2,014.15
TOTAL EXPENSES	222,774,545.35
Income before Subsidies, Donations and Extraordinary Items	232,574,003.04
Less: <i>Subsidy to Local Government Units</i>	7,257,700.52
<i>Subsidy to NGOs/POs</i>	314,500.00
<i>Donations</i>	10,687,639.44
<i>Total</i>	18,259,839.96
Income before Extraordinary Expenses	214,314,163.08
NET INCOME	214,314,163.08

Certified Correct:


 PACIENCIA S.J. TABINAS
 City Accountant