

CITY OF NAGA

Statement of Income and Expenses


For the Quarter Ended September 30, 2013

Particulars	GENERAL FUND
TAX REVENUE	
Local Taxes	211,824,851.51
Amusement Tax	4,052,263.09
Business Tax	127,694,000.95
Community Tax	4,535,268.42
Franchise Tax	1,059,481.88
Occupation Tax	422,209.50
Printing and Publication Tax	147,248.59
Property Transfer Tax	12,687,275.11
Real Property Tax	56,352,908.75
Tax on Delivery Trucks and Vans	759,241.58
Tax on Sand, Gravel and Other Quarry Products	32,900.00
Fines and Penalties - Local Taxes	4,082,073.64
GENERAL INCOME ACCOUNTS	343,117,919.11
Permits and Licenses	12,414,320.82
Fees on Weights and Measures	177,355.00
Permit Fees	9,106,485.22
Registration Fees	1,978,469.50
Other Permits and Licenses	1,152,011.10
Service Income	14,257,053.46
Clearance and Certification Fees	3,945,939.49
Garbage Fees	965,466.00
Inspection Fees	5,328,059.17
Library Fees	9,570.00
Medical, Dental and Laboratory Fees	1,632,820.00
Processing Fees	155,150.00
Other Service Income	789,507.66
Fines and Penalties - Service Income	1,430,541.14
Business Income	54,814,061.25
Hospital Fees	3,343,871.98
Income from Cemetery Operations	190,550.00
Income from Markets	28,051,106.47
Income from Slaughterhouses	6,443,550.91
Rent Income	15,043,866.18
Tuition Fees	661,600.00
Other Business Income	591,510.00
Fines and Penalties - Business Income	488,005.71
Other Income	261,632,483.58
Income from Grants and Donations	2,289,020.91
Interest Income	7,206,832.88
Internal Revenue Allotment	250,719,377.00
Share from PAGCOR/PCSO	963,800.94
Miscellaneous Income	420,951.85
Other Fines and Penalties	32,500.00
TOTAL INCOME	554,942,770.62
EXPENSES	
PERSONAL SERVICES	182,426,869.94
Salaries and Wages	114,361,113.94
Salaries and Wages - Regular	82,898,918.76
Salaries and Wages - Casual	30,001,316.25
Salaries and Wages - Contractual	1,460,878.93
Other Compensation	37,587,294.27
Personnel Economic Relief Allowance (PERA)	15,679,408.92
Representation Allowance (RA)	2,820,431.25
Transportation Allowance (TA)	2,709,281.25
Clothing/Uniform Allowance	4,610,000.00
Productivity Incentive Allowance	1,764,000.00
Other Bonuses and Allowances	7,000.00

Particulars	GENERAL FUND
Honoraria	1,000.00
Hazard Pay	281,703.34
Longevity Pay	440,384.97
Overtime and Night Pay	787,071.10
Cash Gift	2,257,500.00
Year End Bonus	6,229,513.44
Personnel Benefits Contribution	<u>16,554,370.70</u>
Life and Retirement Insurance Contributions	13,674,308.90
PAG-IBIG Contributions	823,700.00
PHILHEALTH Contributions	1,293,162.50
ECC Contributions	763,199.30
Other Personnel Benefits	<u>13,924,091.03</u>
Terminal Leave Benefits	1,704,806.32
Health Workers Benefits	1,381,614.46
Other Personnel Benefits	10,837,670.25
MAINTENANCE AND OTHER OPERATING EXPENSES	<u>142,488,692.32</u>
Traveling Expenses	<u>1,515,513.00</u>
Traveling Expenses - Local	1,515,513.00
Training and Scholarship Expenses	<u>4,743,816.68</u>
Training Expenses	2,529,029.80
Scholarship Expenses	2,214,786.88
Supplies and Materials Expenses	<u>32,429,834.50</u>
Office Supplies Expenses	1,637,048.06
Accountable Forms Expenses	477,637.12
Animal/Zoological Supplies Expenses	144,626.00
Food Supplies Expenses	2,164,094.53
Drugs and Medicines Expenses	5,941,653.19
Medical, Dental and Laboratory Supplies Expenses	1,587,340.53
Gasoline, Oil and Lubricants Expenses	13,621,041.49
Agricultural Supplies Expenses	455,605.00
Textbooks and Instructional Materials Expenses	439,200.00
Other Supplies Expenses	5,961,588.58
Utility Expenses	<u>34,394,370.34</u>
Water Expenses	3,314,234.76
Electricity Expenses	31,051,288.02
Cooking Gas Expenses	28,847.56
Communication Expenses	<u>1,484,146.37</u>
Postage and Deliveries	22,249.00
Telephone Expenses - Landline	682,076.05
Telephone Expenses - Mobile	584,293.85
Internet Expenses	195,527.47
Membership Dues and Contributions to Organizations	824,775.99
Advertising Expenses	245,500.00
Printing and Binding Expenses	899,680.50
Rent Expenses	1,484,810.00
Representation Expenses	45,205.00
Subscriptions Expenses	32,239.00
Professional Services	<u>24,085,457.49</u>
Auditing Services	117,031.25
Consultancy Services	943,607.81
Environment/Sanitary Services	9,950,745.92
General Services	13,074,072.51
Repairs and Maintenance	<u>13,908,136.79</u>
Land Improvements	<u>3,561,382.25</u>
Repairs and Maintenance - Electrification, Power and Energy Structure Buildings	<u>1,335,533.67</u>
Repairs and Maintenance - Office Buildings	365,803.85
Repairs and Maintenance - School Buildings	345,059.57
Repairs and Maintenance - Hospitals and Health Centers	3,300.00
Repairs and Maintenance - Markets and Slaughterhouses	14,040.00
Repairs and Maintenance - Other Structures	607,330.25
Office Equipment, Furnitures and Fixtures	<u>70,224.00</u>

Particulars	GENERAL FUND
Repairs and Maintenance - Office Equipment	28,486.00
Repairs and Maintenance - IT Equipment and Software	41,738.00
Machineries and Equipment	<u>751,484.00</u>
Repairs and Maintenance - Machineries	120,641.00
Repairs and Maintenance - Agricultural, Fishery and Forestry Equipme.	157,565.00
Repairs and Maintenance - Construction and Heavy Equipment	399,198.00
Repairs and Maintenance - Hospital Equipment	15,760.00
Repairs and Maintenance - Sports Equipment	380.00
Repairs and Maintenance - Technical and Scientific Equipment	31,528.00
Repairs and Maintenance - Other Machineries and Equipment	26,412.00
Transportation Equipment	<u>5,345,078.34</u>
Repairs and Maintenance - Motor Vehicles	5,345,078.34
Other Property, Plant and Equipment	<u>1,800.00</u>
Repairs and Maintenance - Other Property, Plant and Equipment	1,800.00
Public Infrastructures	<u>2,842,634.53</u>
Repairs and Maintenance - Roads, Highways and Bridges	195,629.50
Repairs and Maintenance - Parks, Plazas and Monuments	53,150.00
Repairs and Maintenance - Artesian Wells, Reservoirs, Pumping Statio	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	2,543,985.03
Confidential, Intelligence, Extraordinary and Miscellaneous Expenses	<u>23,726.70</u>
Confidential Expenses	8,610.00
Extraordinary Expenses	14,570.00
Miscellaneous Expenses	546.70
Taxes, Insurance Premiums and Other Fees	<u>2,000,540.80</u>
Taxes, Duties and Licenses	1,300,535.14
Fidelity Bond Premiums	38,681.25
Insurance Expenses	661,324.41
Non-Cash Expenses	<u>8,449,447.99</u>
Discounts	8,449,447.99
Discount on Real Property Taxes	8,449,447.99
Other Maintenance and Operating Expenses	<u>15,921,491.17</u>
Other Maintenance and Operating Expenses	15,921,491.17
FINANCIAL EXPENSES	<u>10,124,741.92</u>
Bank Charges	102,821.38
Documentary Stamps Expenses	232,476.70
Interest Expenses	9,789,443.84
TOTAL EXPENSES	<u>335,040,304.18</u>
Income before Subsidies, Donations and Extraordinary Items	<u>219,902,466.44</u>
Less: Subsidy to Local Government Units	11,945,944.57
Subsidy to NGOs/POs	934,272.79
Donations	15,893,114.67
Total	<u>28,773,332.03</u>
Income before Extraordinary Expenses	<u>191,129,134.41</u>
NET INCOME	<u>191,129,134.41</u>

Certified Correct:


PACIENCIA S.J. TABINAS
 City Accountant