

**CITY OF NAGA**  
**Statement of Income and Expenses**  
For the Year Ended December 31, 2013

Particulars	GENERAL FUND
<b>TAX REVENUE</b>	
<b>Local Taxes</b>	<b><u>251,812,327.66</u></b>
Amusement Tax	5,124,576.87
Business Tax	154,143,181.53
Community Tax	4,674,218.35
Franchise Tax	1,365,826.39
Occupation Tax	441,534.50
Printing and Publication Tax	334,537.32
Property Transfer Tax	16,353,779.68
Real Property Tax	63,741,842.02
Tax on Delivery Trucks and Vans	1,059,590.98
Tax on Sand, Gravel and Other Quarry Products	37,225.00
Fines and Penalties - Local Taxes	4,536,015.02
<b>GENERAL INCOME ACCOUNTS</b>	<b><u>455,968,066.34</u></b>
<b>Permits and Licenses</b>	<b><u>14,590,099.11</u></b>
Fees on Weights and Measures	186,425.00
Permit Fees	10,350,110.01
Registration Fees	2,654,193.00
Other Permits and Licenses	1,399,371.10
<b>Service Income</b>	<b><u>17,402,398.98</u></b>
Clearance and Certification Fees	5,103,624.62
Garbage Fees	1,149,398.03
Inspection Fees	5,695,453.53
Library Fees	11,380.00
Medical, Dental and Laboratory Fees	1,656,695.00
Processing Fees	278,750.00
Other Service Income	1,876,574.66
Fines and Penalties - Service Income	1,630,523.14
<b>Business Income</b>	<b><u>75,761,478.48</u></b>
Hospital Fees	4,832,736.63
Income from Cemetery Operations	210,420.00
Income from Markets	38,282,938.64
Income from Slaughterhouses	8,789,489.86
Printing and Publication Income	20,000.00
Rent Income	21,263,939.58
Tuition Fees	1,034,800.00
Other Business Income	839,148.06
Fines and Penalties - Business Income	488,005.71
<b>Other Income</b>	<b><u>348,214,089.77</u></b>
Income from Grants and Donations	5,031,565.06
Interest Income	8,817,018.49
Internal Revenue Allotment	332,096,605.00
Share from PAGCOR/PCSO	963,800.94
Miscellaneous Income	1,261,600.28
Other Fines and Penalties	43,500.00
<b>TOTAL INCOME</b>	<b><u>707,780,394.00</u></b>
<b>EXPENSES</b>	
<b>PERSONAL SERVICES</b>	<b><u>280,120,293.74</u></b>
<b>Salaries and Wages</b>	<b><u>154,549,432.56</u></b>
Salaries and Wages - Regular	110,501,431.91
Salaries and Wages - Casual	42,566,121.72
Salaries and Wages - Contractual	1,481,878.93
Other Compensation	<u>54,999,336.69</u>
Personnel Economic Relief Allowance ( PERA)	21,483,312.45
Representation Allowance (RA)	3,763,781.25
Transportation Allowance (TA)	3,624,131.25
Clothing/Uniform Allowance	4,610,000.00
Productivity Incentive Allowance	1,764,000.00

Particulars	GENERAL FUND
Other Bonuses and Allowances	7,000.00
Honoraria	25,500.00
Hazard Pay	376,850.28
Longevity Pay	555,384.97
Overtime and Night Pay	1,185,642.41
Cash Gift	4,706,648.53
Year End Bonus	12,897,085.55
Personnel Benefits Contribution	<u>22,102,007.44</u>
Life and Retirement Insurance Contributions	18,259,283.06
PAG-IBIG Contributions	1,099,500.00
PHILHEALTH Contributions	1,724,650.00
ECC Contributions	1,018,574.38
Other Personnel Benefits	<u>48,469,517.05</u>
Terminal Leave Benefits	1,778,817.14
Health Workers Benefits	1,837,014.46
Other Personnel Benefits	44,853,685.45
<b>MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b><u>252,447,162.47</u></b>
Traveling Expenses	<u>2,691,505.25</u>
Traveling Expenses - Local	2,672,715.25
Traveling Expenses - Foreign	18,790.00
Training and Scholarship Expenses	<u>6,001,341.43</u>
Training Expenses	3,786,554.55
Scholarship Expenses	2,214,786.88
Supplies and Materials Expenses	<u>51,143,382.50</u>
Office Supplies Expenses	3,181,319.76
Accountable Forms Expenses	776,239.98
Animal/Zoological Supplies Expenses	157,348.50
Food Supplies Expenses	2,793,243.56
Drugs and Medicines Expenses	11,143,124.12
Medical, Dental and Laboratory Supplies Expenses	3,625,928.49
Gasoline, Oil and Lubricants Expenses	19,276,499.93
Agricultural Supplies Expenses	1,214,835.00
Textbooks and Instructional Materials Expenses	439,200.00
Other Supplies Expenses	8,535,643.16
Utility Expenses	<u>47,360,984.13</u>
Water Expenses	4,528,137.80
Electricity Expenses	42,781,507.77
Cooking Gas Expenses	51,338.56
Communication Expenses	<u>2,201,930.98</u>
Postage and Deliveries	44,206.50
Telephone Expenses - Landline	903,150.12
Telephone Expenses - Mobile	955,891.21
Internet Expenses	298,319.15
Cable, Satellite, Telegraph, and Radio Expenses	364.00
Membership Dues and Contributions to Organizations	957,486.97
Awards and Indemnities	13,400.00
Advertising Expenses	374,834.00
Printing and Binding Expenses	1,427,879.50
Rent Expenses	2,449,824.00
Representation Expenses	212,582.04
Transportation and Delivery Expenses	294,550.00
Subscriptions Expenses	66,182.00
Professional Services	<u>36,415,971.82</u>
Auditing Services	117,031.25
Consultancy Services	1,148,747.81
Environment/Sanitary Services	14,381,245.70
General Services	20,765,947.06
Janitorial Services	3,000.00
Repairs and Maintenance	<u>23,117,444.51</u>
Land Improvements	<u>5,018,798.95</u>
Repairs and Maintenance - Electrification, Power and Energy Structure Buildings	5,018,798.95
	<u>2,360,151.07</u>

Particulars	GENERAL FUND
Repairs and Maintenance - Office Buildings	862,217.80
Repairs and Maintenance - School Buildings	362,853.57
Repairs and Maintenance - Hospitals and Health Centers	82,424.50
Repairs and Maintenance - Markets and Slaughterhouses	14,040.00
Repairs and Maintenance - Other Structures	1,038,615.20
Office Equipment, Fumitures and Fixtures	292,443.19
Repairs and Maintenance - Office Equipment	109,577.00
Repairs and Maintenance - Furniture and Fixtures	2,500.00
Repairs and Maintenance - IT Equipment and Software	180,366.19
Machineries and Equipment	1,283,155.85
Repairs and Maintenance - Machineries	269,899.00
Repairs and Maintenance - Agricultural, Fishery and Forestry Equipme	238,436.00
Repairs and Maintenance - Construction and Heavy Equipment	548,336.56
Repairs and Maintenance - Hospital Equipment	18,445.00
Repairs and Maintenance - Medical, Dental and Laboratory Equipment	36,200.00
Repairs and Maintenance - Sports Equipment	380.00
Repairs and Maintenance - Technical and Scientific Equipment	138,867.29
Repairs and Maintenance - Other Machineries and Equipment	32,592.00
Transportation Equipment	9,975,733.94
Repairs and Maintenance - Motor Vehicles	9,975,733.94
Other Property, Plant and Equipment	202,280.00
Repairs and Maintenance - Other Property, Plant and Equipment	202,280.00
Public Infrastructures	3,984,881.51
Repairs and Maintenance - Roads, Highways and Bridges	329,383.45
Repairs and Maintenance - Parks, Plazas and Monuments	160,847.50
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	27,149.00
Repairs and Maintenance - Other Public Infrastructures	3,430,731.56
Confidential, Intelligence, Extraordinary and Miscellaneous Expenses	23,726.70
Confidential Expenses	8,610.00
Extraordinary Expenses	14,570.00
Miscellaneous Expenses	546.70
Taxes, Insurance Premiums and Other Fees	4,113,386.65
Taxes, Duties and Licenses	1,561,948.29
Fidelity Bond Premiums	44,158.50
Insurance Expenses	2,507,279.86
Non-Cash Expenses	47,754,493.70
Depreciation	39,158,753.03
Land Improvements	1,432,584.16
Depreciation - Land Improvements	537,496.03
Depreciation - Electrification, Power and Energy Structures	895,088.13
Buildings	26,541,798.34
Depreciation - Office Buildings	5,295,928.28
Depreciation - School Buildings	1,029,175.93
Depreciation - Hospitals and Health Centers	154,208.22
Depreciation - Markets and Slaughterhouses	4,126,505.34
Depreciation - Other Structures	15,935,980.57
Office Equipment, Fumiture and Fixtures	2,445,084.45
Depreciation - Office Equipment	455,234.31
Depreciation - Fumiture and Fixtures	344,250.19
Depreciation - IT Equipment	1,637,889.84
Depreciation - Library Books	7,710.11
Machineries and Equipment	3,405,672.06
Depreciation -Machineries	136,206.24
Depreciation - Agricultural, Fishery and Forestry Equipment	80,193.60
Depreciation - Communication Equipment	167,401.98
Depreciation - Construction and Heavy Equipment	1,171,573.91
Depreciation - Disaster Response and Rescue Equipment	92,166.60
Depreciation - Hospital Equipment	127,169.03
Depreciation - Medical, Dental and Laboratory Equipment	69,361.17
Depreciation - Military and Police Equipment	530,179.83

Particulars	GENERAL FUND
<i>Depreciation - Sports Equipment</i>	8,311.50
<i>Depreciation - Technical and Scientific Equipment</i>	344,498.79
<i>Depreciation - Other Machineries and Equipment</i>	678,609.41
<i>Transportation Equipment</i>	<u>2,687,207.53</u>
<i>Depreciation - Motor Vehicles</i>	1,377,720.39
<i>Depreciation - Other Transportation Equipment</i>	1,309,487.14
<i>Other Property, Plant and Equipment</i>	<u>2,646,406.49</u>
<i>Depreciation - Other Property, Plant and Equipment</i>	2,646,406.49
<i>Discounts</i>	8,595,740.67
<i>Discount on Real Property Taxes</i>	8,595,740.67
<i>Other Maintenance and Operating Expenses</i>	<u>25,826,256.29</u>
<i>Other Maintenance and Operating Expenses</i>	25,826,256.29
<b>FINANCIAL EXPENSES</b>	<u><b>13,594,409.99</b></u>
<i>Bank Charges</i>	134,391.63
<i>Documentary Stamps Expenses</i>	281,446.38
<i>Interest Expenses</i>	13,178,571.98
<b>TOTAL EXPENSES</b>	<u><b>546,161,866.20</b></u>
<b>Income before Subsidies, Donations and Extraordinary Items</b>	<u><b>161,618,527.80</b></u>
<b>Less:</b> <i>Subsidy to Local Government Units</i>	20,318,667.57
<i>Subsidy to NGOs/POs</i>	2,098,750.56
<i>Donations</i>	27,169,429.66
<i>Total</i>	<u>49,586,847.79</u>
<b>Income before Extraordinary Expenses</b>	<u><b>112,031,680.01</b></u>
<b>NET INCOME</b>	<u><b>112,031,680.01</b></u>

**Certified Correct:**

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