

CITY OF NAGA

Statement of Income and Expenses


For the Quarter Ended September 30, 2015

Particulars	GENERAL FUND
TAX REVENUE	
Local Taxes	<u>251,293,158.83</u>
Amusement Tax	4,079,307.97
Business Tax	156,046,580.73
Community Tax	4,866,076.90
Franchise Tax	1,158,949.30
Occupation Tax	366,262.24
Printing and Publication Tax	207,479.17
Property Transfer Tax	15,154,813.08
Real Property Tax	65,629,851.96
Tax on Delivery Trucks and Vans	1,132,816.35
Fines and Penalties - Local Taxes	2,651,021.13
GENERAL INCOME ACCOUNTS	<u>463,583,141.24</u>
Permits and Licenses	<u>20,684,423.43</u>
Fees on Weights and Measures	218,252.00
Permit Fees	14,860,399.23
Registration Fees	3,318,772.50
Other Permits and Licenses	2,286,999.70
Service Income	<u>21,170,114.38</u>
Clearance and Certification Fees	9,476,816.80
Garbage Fees	1,930,904.02
Inspection Fees	7,014,284.09
Library Fees	13,810.00
Medical, Dental and Laboratory Fees	86,550.00
Processing Fees	190,850.00
Other Service Income	1,480,645.30
Fines and Penalties - Service income	976,254.17
Business Income	<u>93,102,719.81</u>
Hospital Fees	6,070,748.25
Income from Cemetery Operations	235,502.31
Income from Markets	39,591,312.51
Income from Slaughterhouses	11,983,598.32
Printing and Publication Income	2,000.00
Rent Income	32,987,774.17
Tuition Fees	1,293,086.20
Other Business Income	770,925.25
Fines and Penalties - Business Income	167,772.80
Other Income	<u>328,625,883.62</u>
Income from Grants and Donations	5,354,885.75
Interest Income	6,396,105.36
Internal Revenue Allotment	315,358,455.00
Share from PAGCOR/PCSO	827,912.47
Miscellaneous Income	681,525.04
Other Fines and Penalties	7,000.00
TOTAL INCOME	<u>714,876,300.07</u>
EXPENSES	
PERSONAL SERVICES	<u>206,576,118.30</u>
Salaries and Wages	<u>122,166,999.68</u>
Salaries and Wages - Regular	95,425,625.59
Salaries and Wages - Casual	26,741,374.09
Other Compensation	41,822,125.26
Personnel Economic Relief Allowance (PERA)	17,940,923.46
Representation Allowance (RA)	2,857,362.50
Transportation Allowance (TA)	2,771,862.50
Clothing/Uniform Allowance	4,546,000.00
Productivity Incentive Allowance	1,928,489.94
Honoraria	600,550.62

Particulars	GENERAL FUND
Longevity Pay	360,610.68
Overtime and Night Pay	2,431,057.27
Cash Gift	2,270,745.50
Year End Bonus	6,114,522.79
Personnel Benefits Contribution	<u>18,164,387.31</u>
Life and Retirement Insurance Contributions	14,937,453.80
PAG-IBIG Contributions	946,989.70
PHILHEALTH Contributions	1,409,586.16
ECC Contributions	870,357.65
Other Personnel Benefits	<u>24,422,606.05</u>
Terminal Leave Benefits	2,536,601.25
Health Workers Benefits	1,424,689.18
Other Personnel Benefits	20,461,315.62
MAINTENANCE AND OTHER OPERATING EXPENSES	<u>146,860,271.94</u>
Traveling Expenses	<u>2,336,474.00</u>
Traveling Expenses - Local	2,335,194.00
Traveling Expenses - Foreign	1,280.00
Training and Scholarship Expenses	<u>7,352,520.77</u>
Training Expenses	1,650,736.25
Scholarship Expenses	5,701,784.52
Supplies and Materials Expenses	<u>22,713,632.37</u>
Office Supplies Expenses	1,649,230.12
Accountable Forms Expenses	672,488.64
Animal/Zoological Supplies Expenses	30,049.75
Food Supplies Expenses	1,715,123.70
Drugs and Medicines Expenses	3,513,418.07
Medical, Dental and Laboratory Supplies Expenses	830,124.90
Gasoline, Oil and Lubricants Expenses	10,380,569.14
Agricultural Supplies Expenses	8,960.00
Textbooks and Instructional Materials Expenses	256,000.00
Other Supplies Expenses	3,657,648.05
Utility Expenses	<u>40,357,189.18</u>
Water Expenses	5,069,195.82
Electricity Expenses	35,250,781.36
Cooking Gas Expenses	37,212.00
Communication Expenses	<u>2,055,550.14</u>
Postage and Deliveries	28,221.00
Telephone Expenses - Landline	650,639.46
Telephone Expenses - Mobile	968,745.19
Internet Expenses	405,944.49
Cable, Satellite, Telegraph, and Radio Expenses	2,000.00
Membership Dues and Contributions to Organizations	982,800.00
Advertising Expenses	491,542.16
Printing and Binding Expenses	1,224,019.15
Rent Expenses	556,415.00
Representation Expenses	135,788.66
Subscriptions Expenses	37,490.96
Survey Expenses	1,878.00
Professional Services	<u>30,362,292.69</u>
Consultancy Services	287,787.46
Environment/Sanitary Services	10,760,579.43
General Services	18,314,295.57
Janitorial Services	10,730.23
Security Services	968,900.00
Repairs and Maintenance	<u>12,346,989.32</u>
Land Improvements	<u>1,400,974.30</u>
Repairs and Maintenance - Electrification, Power and Energy Structure Buildings	<u>1,400,974.30</u>
	<u>2,915,652.87</u>
Repairs and Maintenance - Office Buildings	1,817,793.60
Repairs and Maintenance - School Buildings	53,103.75
Repairs and Maintenance - Hospitals and Health Centers	20,751.37

Particulars	GENERAL FUND
Repairs and Maintenance - Other Structures	1,024,004.15
Office Equipment, Furnitures and Fixtures	<u>182,626.20</u>
Repairs and Maintenance - Office Equipment	74,465.00
Repairs and Maintenance - IT Equipment and Software	108,161.20
Machineries and Equipment	<u>624,996.95</u>
Repairs and Maintenance - Machineries	125,768.00
Repairs and Maintenance - Agricultural, Fishery and Forestry Equipme.	13,256.20
Repairs and Maintenance - Construction and Heavy Equipment	35,500.00
Repairs and Maintenance - Hospital Equipment	31,469.00
Repairs and Maintenance - Sports Equipment	339,970.00
Repairs and Maintenance - Technical and Scientific Equipment	79,033.75
Transportation Equipment	<u>4,140,044.98</u>
Repairs and Maintenance - Motor Vehicles	4,140,044.98
Other Property, Plant and Equipment	<u>21,046.90</u>
Repairs and Maintenance - Other Property, Plant and Equipment	21,046.90
Public Infrastructures	<u>3,061,647.12</u>
Repairs and Maintenance - Roads, Highways and Bridges	140,780.57
Repairs and Maintenance - Parks, Plazas and Monuments	383,857.00
Repairs and Maintenance - Irrigation, Canals and Laterals	15,542.25
Repairs and Maintenance - Other Public Infrastructures	2,521,467.30
Confidential, Intelligence, Extraordinary and Miscellaneous Expenses	<u>50,635.00</u>
Miscellaneous Expenses	50,635.00
Taxes, Insurance Premiums and Other Fees	<u>2,035,304.47</u>
Taxes, Duties and Licenses	1,062,818.18
Fidelity Bond Premiums	81,910.00
Insurance Expenses	890,576.29
Non-Cash Expenses	<u>7,960,590.50</u>
Discounts	7,960,590.50
Discount on Real Property Taxes	7,960,590.50
Other Maintenance and Operating Expenses	<u>15,859,159.57</u>
Other Maintenance and Operating Expenses	15,859,159.57
FINANCIAL EXPENSES	<u>5,924,449.52</u>
Bank Charges	26,204.65
Documentary Stamps Expenses	209,482.66
Interest Expenses	5,688,762.21
TOTAL EXPENSES	<u>359,360,839.76</u>
Income before Subsidies, Donations and Extraordinary Items	<u>355,515,460.31</u>
Less: Subsidy to Local Government Units	13,079,190.23
Subsidy to NGOs/POs	310,000.00
Subsidy to Other Funds	13,093,301.46
Donations	14,294,223.94
Total	<u>40,776,715.63</u>
Income before Extraordinary Expenses	<u>314,738,744.68</u>
NET INCOME	<u>314,738,744.68</u>

Certified Correct:


PACIENCIA S.J. TABINAS
City Accountant