

CITY OF NAGA

Statement of Income and Expenses


For the Quarter Ended June 30, 2015

Particulars	GENERAL FUND
TAX REVENUE	
Local Taxes	198,133,618.15
Amusement Tax	2,407,352.74
Business Tax	120,906,318.08
Community Tax	4,681,921.90
Franchise Tax	782,560.12
Occupation Tax	332,637.24
Printing and Publication Tax	175,055.39
Property Transfer Tax	7,432,298.99
Real Property Tax	58,187,776.44
Tax on Delivery Trucks and Vans	1,048,734.74
Fines and Penalties - Local Taxes	2,178,962.51
GENERAL INCOME ACCOUNTS	307,217,556.40
Permits and Licenses	15,101,602.50
Fees on Weights and Measures	201,450.00
Permit Fees	10,723,229.00
Registration Fees	2,327,957.50
Other Permits and Licenses	1,848,966.00
Service Income	16,504,951.75
Clearance and Certification Fees	6,921,432.17
Garbage Fees	1,786,270.00
Inspection Fees	6,064,350.31
Library Fees	9,960.00
Medical, Dental and Laboratory Fees	64,450.00
Processing Fees	124,950.00
Other Service Income	1,046,769.19
Fines and Penalties - Service Income	486,770.08
Business Income	61,779,621.35
Hospital Fees	4,179,516.85
Income from Cemetery Operations	177,002.31
Income from Markets	26,337,849.12
Income from Slaughterhouses	7,716,468.11
Printing and Publication Income	2,000.00
Rent Income	21,871,987.65
Tuition Fees	936,547.20
Other Business Income	433,990.25
Fines and Penalties - Business Income	124,259.86
Other Income	213,831,380.80
Income from Grants and Donations	500,160.68
Interest Income	4,208,528.60
Internal Revenue Allotment	208,460,328.00
Share from PAGCOR/PCSO	3,540.00
Miscellaneous Income	651,823.52
Other Fines and Penalties	7,000.00
TOTAL INCOME	505,351,174.55
EXPENSES	
PERSONAL SERVICES	143,062,493.28
Salaries and Wages	78,244,059.98
Salaries and Wages - Regular	60,907,330.93
Salaries and Wages - Casual	17,336,729.05
Other Compensation	32,004,593.15
Personnel Economic Relief Allowance (PERA)	11,335,617.50
Representation Allowance (RA)	1,915,793.75
Transportation Allowance (TA)	1,858,793.75
Clothing/Uniform Allowance	4,520,000.00
Productivity Incentive Allowance	1,732,000.00
Honoraria	499,392.57

Particulars	GENERAL FUND
Longevity Pay	325,610.68
Overtime and Night Pay	1,446,586.61
Cash Gift	2,265,745.50
Year End Bonus	6,105,052.79
Personnel Benefits Contribution	<u>11,719,278.46</u>
Life and Retirement Insurance Contributions	9,644,658.53
PAG-IBIG Contributions	606,389.70
PHILHEALTH Contributions	910,456.68
ECC Contributions	557,773.57
Other Personnel Benefits	<u>21,094,561.69</u>
Terminal Leave Benefits	1,343,751.08
Health Workers Benefits	944,539.18
Other Personnel Benefits	18,806,271.43
MAINTENANCE AND OTHER OPERATING EXPENSES	<u>89,774,898.67</u>
Traveling Expenses	<u>1,484,638.93</u>
Traveling Expenses - Local	1,484,638.93
Training and Scholarship Expenses	<u>4,588,541.24</u>
Training Expenses	1,027,718.00
Scholarship Expenses	3,560,823.24
Supplies and Materials Expenses	<u>11,923,328.13</u>
Office Supplies Expenses	837,216.19
Accountable Forms Expenses	388,011.82
Animal/Zoological Supplies Expenses	100.00
Food Supplies Expenses	603,049.45
Drugs and Medicines Expenses	2,000,922.03
Medical, Dental and Laboratory Supplies Expenses	431,737.65
Gasoline, Oil and Lubricants Expenses	5,314,803.02
Agricultural Supplies Expenses	3,780.00
Other Supplies Expenses	2,343,707.97
Utility Expenses	<u>27,982,030.96</u>
Water Expenses	3,676,859.83
Electricity Expenses	24,289,307.13
Cooking Gas Expenses	15,864.00
Communication Expenses	<u>1,287,941.03</u>
Postage and Deliveries	15,378.00
Telephone Expenses - Landline	440,987.82
Telephone Expenses - Mobile	607,896.53
Internet Expenses	223,678.68
Membership Dues and Contributions to Organizations	282,800.00
Advertising Expenses	217,557.16
Printing and Binding Expenses	339,888.00
Rent Expenses	129,990.00
Representation Expenses	10,745.00
Subscriptions Expenses	2,837.00
Professional Services	<u>20,995,388.81</u>
Consultancy Services	189,617.46
Environment/Sanitary Services	6,806,283.79
General Services	13,333,657.33
Janitorial Services	10,730.23
Security Services	655,100.00
Repairs and Maintenance	<u>4,515,386.59</u>
Land Improvements	<u>645,736.30</u>
Repairs and Maintenance - Electrification, Power and Energy Structure Buildings	<u>1,210,264.90</u>
Repairs and Maintenance - Office Buildings	670,200.00
Repairs and Maintenance - Other Structures	540,064.90
Office Equipment, Furnitures and Fixtures	<u>99,122.20</u>
Repairs and Maintenance - Office Equipment	27,042.00
Repairs and Maintenance - IT Equipment and Software	72,080.20
Machineries and Equipment	<u>470,770.20</u>
Repairs and Maintenance - Machineries	95,829.00

Particulars	GENERAL FUND
Repairs and Maintenance - Agricultural, Fishery and Forestry Equipme.	2,467.20
Repairs and Maintenance - Hospital Equipment	21,444.00
Repairs and Maintenance - Sports Equipment	339,970.00
Repairs and Maintenance - Technical and Scientific Equipment	11,060.00
Transportation Equipment	<u>881,094.79</u>
Repairs and Maintenance - Motor Vehicles	881,094.79
Public Infrastructures	<u>1,208,398.20</u>
Repairs and Maintenance - Parks, Plazas and Monuments	6,418.00
Repairs and Maintenance - Other Public Infrastructures	1,201,980.20
Confidential, Intelligence, Extraordinary and Miscellaneous Expenses	<u>6,000.00</u>
Miscellaneous Expenses	6,000.00
Taxes, Insurance Premiums and Other Fees	<u>1,507,727.59</u>
Taxes, Duties and Licenses	666,329.98
Fidelity Bond Premiums	81,910.00
Insurance Expenses	759,487.61
Non-Cash Expenses	<u>7,803,263.25</u>
Discounts	7,803,263.25
Discount on Real Property Taxes	7,803,263.25
Other Maintenance and Operating Expenses	<u>6,696,834.98</u>
Other Maintenance and Operating Expenses	6,696,834.98
FINANCIAL EXPENSES	<u>3,953,646.85</u>
Bank Charges	20,001.29
Documentary Stamps Expenses	134,593.10
Interest Expenses	3,799,052.46
TOTAL EXPENSES	<u>236,791,038.80</u>
Income before Subsidies, Donations and Extraordinary Items	<u>268,560,135.75</u>
Less: Subsidy to Local Government Units	8,101,915.23
Subsidy to NGOs/POs	110,000.00
Subsidy to Other Funds	1,194,400.00
Donations	8,841,647.00
Total	<u>18,247,962.23</u>
Income before Extraordinary Expenses	<u>250,312,173.52</u>
NET INCOME	<u>250,312,173.52</u>

Certified Correct:


PACIENCIA S.J. TABINAS
 City Accountant 02/21/16