

Republic of the Philippines
MUNICIPALITY OF BANI
STATEMENT OF INCOME AND EXPENSES
GENERAL FUND
For the Year Ended December 31, 2012
(With Comparative Figures for CY 2011)

	2012	2011
TAX REVENUE		
Local Taxes		
Amusement Tax	21,500.00	30,500.00
Business Taxes (Local Tax)	1,462,387.61	1,796,672.24
Community Tax	331,982.97	351,472.65
Franchise Tax (Local Tax)	-	150,396.00
Real Property Tax	2,897,524.68	1,855,773.65
Less: Discount on Real Property Tax	435,942.31	167,309.51
Other Local Taxes	839,132.79	520,473.25
Total Local Taxes	<u>5,116,585.74</u>	<u>4,537,978.28</u>
GENERAL INCOME ACCOUNTS		
Internal Revenue Allotment	68,612,557.00	70,686,720.00
Permits and Licenses		
Fees on Weight and Measures	9,360.00	13,200.00
Fishery Rentals, Fees and Charges	2,025,881.60	2,203,739.45
Franchising and Licencing Fees	185,250.00	-
Permit Fees	698,584.63	812,674.01
Registration Fees	60,664.00	96,746.34
Total Permits and Licenses	<u>2,979,740.23</u>	<u>3,126,359.80</u>
Service Income		
Clearance/ Certification Fees	529,910.89	824,435.60
Garbage Fees	59,025.00	66,590.00
Inspection Fees	108,393.00	121,810.00
Medical, Dental and Laboratory Fees	269,742.00	187,624.00
Other Services Income	1,123,969.71	1,196,964.29
Total Service Income	<u>2,091,040.60</u>	<u>2,397,423.89</u>
Business Income		
Income from Cemetery Operations	14,700.00	7,614.00
Income from Markets	3,123,526.60	3,104,020.93
Income from Slaughterhouse	314,815.00	255,991.00
Fines and Penalties-Business Income	52,937.20	74,614.75
Total Business Income	<u>3,505,978.80</u>	<u>3,442,240.68</u>
Other Income		
Interest Income	54,035.94	14,341.12
Total Other Income	<u>54,035.94</u>	<u>14,341.12</u>
TOTAL OPERATING INCOME	<u><u>82,359,938.31</u></u>	<u><u>84,205,063.77</u></u>
EXPENSES		
PERSONAL SERVICES		
Salaries and Wages		
Salaries and Wages-Regular	19,831,961.59	17,634,070.56
Salaries and Wages-Casual	2,881,382.00	2,350,379.11
Other Compensation		
Personal Economic Relief Allowance	2,799,090.00	2,664,675.00
Representation Allowance (RA)	1,473,475.00	1,479,155.00
Transportation Allowance (TA)	1,473,475.00	1,479,155.00
Clothing/Uniform Allowance	614,000.00	452,000.00
Subsistence, Laundry and Quarters Allowances	273,600.00	267,600.00
Productivity Incentive Allowance	116,000.00	-
Other Bonuses and Allowances	345,000.00	-
Honoraria	-	103,200.00
Hazard Pay	469,404.00	478,841.50
Longevity Pay	55,000.00	20,000.00
Cash Gift	612,000.00	562,740.00
Year End Bonus	1,883,654.40	1,673,086.00

Personnel Benefits Contributions		
Life and Retirement Insurance Contributions	2,328,469.54	2,073,249.17
Pag-ibig Contributions	437,874.93	382,289.86
Philhealth Contributions	224,262.50	217,025.00
ECC Contributions	94,109.96	93,857.29
Other Personal Benefits		
Terminal Leave Benefits	11,502.66	1,189,193.35
Health Workers Benefits	-	2,000.00
Other Personal Benefits	-	19,400.00
Total Personal Services	35,924,261.58	33,141,916.84
MAINTENANCE AND OTHER OPERATING EXPENSES		
Traveling Expenses		
Traveling Expenses-Local	2,387,397.52	3,345,982.14
Training and Scholarship Expenses		
Training Expenses	531,224.00	617,499.15
Scholarship Expenses	743,984.79	569,064.95
Supplies and Materials Expenses		
Office Supplies Expenses	973,942.46	1,415,952.51
Accountable Forms Expenses	157,075.00	216,989.00
Drug and Medicines Expenses	125,690.33	259,920.50
Medical, Dental and Laboratory Supplies Expenses	208,343.72	56,666.00
Gasoline, Oil and Lubricants Expenses	3,915,368.68	4,831,192.73
Agricultural Supplies Expenses	68,860.00	86,594.00
Other Supplies Expenses	8,805.00	7,386.00
Utility Expenses		
Water Expenses	371,417.04	339,902.85
Electricity Expenses	2,489,190.13	2,639,618.52
Communication Expenses		
Postage and Deliveries	3,424.00	2,265.00
Telephone Expenses- Landline	184,041.95	176,578.43
Telephone Expenses- Mobile	810,316.40	845,211.77
Internet Expenses	119,963.03	95,292.23
Cable, Satellite, Telegraph and Radio Expenses	7,560.00	12,254.63
Advertising Expenses	255,800.00	129,050.00
Printing and Binding Expenses	4,800.00	23,290.00
Subscriptions Expenses	102,396.00	61,211.00
Auditing Services	94,951.00	43,970.00
Consultancy Services	-	1,544,350.00
Janitorial Services	4,627,267.45	5,253,200.00
Other Professional Services	2,195,351.58	1,071,121.82
Repair and Maintenance		
Land and Land Improvements		
Repairs and Maintenance-Land Improvements	588,730.04	106,804.61
Repairs and Maintenance-Electrification, Power, Energy Structure	-	88,441.00
Buildings		
Repairs and Maintenance-Office Building	72,076.50	199,170.50
Repairs and Maintenance-School Building	5,400.00	77,037.00
Repairs and Maintenance Hospitals and Health Centers	222,292.00	9,635.00
Repairs and Maintenance-Market and Slaughterhouse	105,788.00	125,661.75
Repairs and Maintenance-Other Structures	515,131.00	252,791.60
Office Equipment, Furnitures and Fixtures		
Repairs and Maintenance-Office Equipment	83,006.20	44,252.00
Repairs and Maintenance-Furniture and Fixtures	255,785.00	109,288.00
Repairs and Maintenance-IT Equipment	225,720.00	58,121.75


Machineries and Equipment		
Repairs and Maintenance-Communication Equipment	19,700.00	1,289.00
Repairs and Maintenance-Firefighting Equipment and Accessories	-	32,250.00
Repairs and Maintenance-Medical, Dental and Laboratory Equipment	11,000.00	-
Repairs and Maintenance-Sport Equipment	14,097.00	-
Transportation Equipment		
Repairs and Maintenance-Motor Vehicle	980,592.11	1,273,141.56
Repairs and Maintenance-Watercrafts	8,104.00	36,298.44
Other Property, Plant and Equipment		
Repairs and Maintenance-Other Property, Plant and Equipment	234,809.00	154,759.50
Public Infrastructures		
Repairs and Maintenance-Roads, Highways and Bridges	306,869.00	273,620.00
Repairs and Maintenance-Parks, Plazas and Monuments	760,538.00	86,109.00
Repairs and Maintenance-Artesian Wells, Reservoir, Pumping Station and Conduits	145,057.00	265,221.00
Repairs and Maintenance-Irrigation, Canals and Laterals	23,824.00	24,612.00
Repairs and Maintenance-Waterways, Aqueducts, Seawalls, River Walls and Others	18,000.00	14,435.00
Repairs and Maintenance-Other Public Infrastructures	2,354,586.66	1,384,415.50
Confidential, Intelligence, Extraordinary and Miscellaneous Expenses		
Intelligence Expenses	270,000.00	320,000.00
Extraordinary Expenses	23,000.00	19,200.00
Taxes, Insurance Premiums and Other Fess		
Fidelity Bond Premium	13,950.00	7,837.50
Insurance Expenses	1,129,971.77	225,675.72
Non-Cash Expenses		
Depreciation		
Buildings		
Depreciation-Office Buildings	58,243.56	58,243.56
Depreciation-Hospitals and Health Centers	2,137.47	2,137.47
Depreciation-Market and Slaughterhouses	336,822.07	336,822.07
Depreciation-Other Structures	99,860.65	99,860.65
Office Equipment, Furnitures and Fixtures		
Depreciation-Furniture and Fixtures	192,318.13	192,318.13
Depreciation-IT Equipment	156,136.52	156,136.52
Machineries and Equipment		
Depreciation-Communication Equipment	47,311.56	47,311.56
Transportation and Equipment		
Depreciation-Motor Vehicles	872,629.04	872,629.04
Depreciation-Watercrafts	12,262.67	12,262.67
Other Property, Plant and Equipment		
Depreciation-Other Property, Plant and Equipment	179,653.47	179,653.47
Other Maintenance and Operating Expenses	7,874,563.47	9,549,430.41
TOTAL OPERATING EXPENSES	<u>74,531,397.55</u>	<u>73,483,353.05</u>
INCOME FROM OPERATIONS	<u>7,828,540.76</u>	<u>10,721,710.72</u>
FINANCIAL EXPENSES		
Bank Charges	-	15,700.00
Commitment Fees	-	-
Documentary Stamps Expenses	-	-
Interest Expenses	-	-
Other Financial Charges	-	-
Income before Subsidies, Donations and Extraordinary Items	<u>7,828,540.76</u>	<u>10,706,010.72</u>
Add: Subsidy from Other National Government Agencies	-	-
Subsidy from Other LGUs	-	-
Subsidy from Other Funds	-	-

Less:	Subsidy to National Government Agencies	643,720.00	477,075.00
	Subsidy to Local Government Units	-	-
	Subsidy to Government Owned and Controlled Corporations	-	-
	Subsidy to NGOs/Pos	-	-
	Subsidy to Other Funds	-	-
	Donations	379,260.00	-
	Total	<u>1,022,980.00</u>	<u>477,075.00</u>
	Income before Extraordinary Items	<u>6,805,560.76</u>	<u>10,228,935.72</u>
Add(Less)	Extraordinary Items:		
	Gain/Loss on foriegn Exchange	-	-
	Gain/Loss on Sale of Disposal Assets	-	-
	Gain/Loss on Sale of Securities	-	-
NET INCOME		<u>6,805,560.76</u>	<u>10,228,935.72</u>

Prepared by:


JENNELYN T. HUMILDE
Adm. Aide Casual

Certified correct:


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Municipal Accountant

Republic of the Philippines
MUNICIPALITY OF BANI
STATEMENT OF INCOME AND EXPENSES
SPECIAL EDUCATION FUND
For the Year Ended December 31, 2012
(With Comparative Figures for CY 2011)


	2012	2011
TAX REVENUE		
Local Taxes		
Special Education Tax	3,512,919.97	2,303,049.85
Less: Discount on Special Education Tax	435,942.31	167,309.51
Total Local Taxes	<u>3,076,977.66</u>	<u>2,135,740.34</u>
GENERAL INCOME ACCOUNTS		
Other Income		
Interest Income	9,535.89	2,800.70
Total Other Income	<u>9,535.89</u>	<u>2,800.70</u>
TOTAL OPERATING INCOME	<u>3,086,513.55</u>	<u>2,138,541.04</u>
EXPENSES		
PERSONAL SERVICES		
Salaries and Wages		
Salaries and Wages-Contractual	-	-
Total Personal Services	<u>-</u>	<u>-</u>
MAINTENANCE AND OTHER OPERATING EXPENSES		
Traveling Expenses		
Traveling Expenses-Local	114,520.00	68,740.00
Training and Scholarship Expenses		
Training Expenses	23,750.00	64,000.00
Supplies and Materials Expenses		
Office Supplies Expenses	9,000.00	-
Medical, Dental and Laboratory Supplies Expenses	50,230.00	-
Utility Expenses		
Electricity Expenses	26,859.60	43,501.04
Communication Expenses		
Telephone Expenses- Landline	-	3,676.70
Professional Services		
Other Professional Services	738,540.00	698,500.00
Repair and Maintenance		
Buildings		
Repairs and Maintenance-School Building	286,354.00	2,835.00
Non-Cash Expenses		
Depreciation		
Buildings		
Depreciation-School Buildings	81,852.94	81,852.94
Office Equipment, Furnitures and Fixtures		
Depreciation-Furniture and Fixtures	36,029.12	43,972.34
Depreciation-IT Equipment	28,260.00	28,260.00
Other Property, Plant and Equipment		
Depreciation-Other Property, Plant and Equipment	27,757.80	27,757.80
Other Maintenance and Operating Expenses	513,752.00	19,000.00
TOTAL OPERATING EXPENSES	<u>1,936,905.46</u>	<u>1,082,095.82</u>
INCOME FROM OPERATIONS	<u>1,149,608.09</u>	<u>1,056,445.22</u>
FINANCIAL EXPENSES		
Bank Charges	-	-
Commitment Fees	-	-
Documentary Stamps Expenses	-	-
Interest Expenses	-	-
Other Financial Charges	-	-
Income before Subsidies, Donations and Extraordinary Items	<u>1,149,608.09</u>	<u>1,056,445.22</u>

Add:	Subsidy from Other National Government Agencies	-	-
	Subsidy from Other LGUs	-	-
	Subsidy from Other Funds	-	-
	Total	<u>1,149,608.09</u>	<u>1,056,445.22</u>
Less:	Subsidy to National Government Agencies	-	-
	Subsidy to Local Government Units	-	-
	Subsidy to Government Owned and Controlled Corporations	-	-
	Subsidy to NGOs/Pos	-	-
	Subsidy to Other Funds	-	-
	Donations	-	-
	Total	<u>-</u>	<u>-</u>
	Income before Extraordinary Items	<u>1,149,608.09</u>	<u>1,056,445.22</u>
Add(Less) Extraordinary Items:			
	Gain/Loss on foriegn Exchange	-	-
	Gain/Loss on Sale of Disposal Assets	-	-
	Gain/Loss on Sale of Securities	-	-
NET INCOME		<u>1,149,608.09</u>	<u>1,056,445.22</u>

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