

**Republic of the Philippines**  
**MUNICIPALITY OF BANI**  
**STATEMENT OF INCOME AND EXPENSES**  
**GENERAL FUND**  
*For the Month Ended December 31, 2013*  
*(With Comparative Figures for CY 2012 )*

	<b>2013</b>	<b>2012</b>
<b>TAX REVENUE</b>		
Local Taxes		
Amusement Tax	34,500.00	21,500.00
Business Taxes (Local Tax)	1,508,112.50	1,462,387.61
Community Tax	341,692.03	331,982.97
Franchise Tax (Local Tax)	-	-
Occupation Tax	-	-
Printing and Publication Tax	-	-
Property Transfer Tax	-	-
Real Property Tax	2,738,667.82	2,897,524.68
Less: Discount on Real Property Tax	550,145.58	435,942.31
Real Property Tax on Idle Lands	-	-
Special Assessment Tax	-	-
Special Education Tax	-	-
Less: Discount on Special Education Tax	-	-
Tax on Delivery Trucks and Vans	-	-
Tax on Sand, Gravel and Other Quarry Products	-	-
Other Local Taxes	1,032,953.50	839,132.79
Fines and Penalties-Local Taxes	-	-
Total Local Taxes	5,105,780.27	5,116,585.74
<b>GENERAL INCOME ACCOUNTS</b>		
Internal Revenue Allotment	75,387,911.00	68,612,557.00
Permits and Licenses		
Fees on Weight and Measures	13,567.50	9,360.00
Fishery Rentals, Fees and Charges	829,797.00	2,025,881.60
Franchising and Licencing Fees	169,390.80	185,250.00
Motor Vehicles Users Charge	-	-
Permit Fees	810,758.19	698,584.63
Registration Fees	69,850.00	60,664.00
Other Permits and Licenses	-	-
Fines and Penalties-Permits and Licenses	-	-
Total Permits and Licenses	1,893,363.49	2,979,740.23
Service Income		
Affiliation Fees	-	-
Athletic and Cultural Fees	-	-
Clearance/ Certification Fees	511,130.84	529,910.89
Comprehensive Examination Fees	-	-
Diploma and Graduation Fees	-	-
Garbage Fees	57,725.00	59,025.00
Inspection Fees	111,479.80	108,393.00
Library Fees	-	-
Medical, Dental and Laboratory Fees	210,858.00	269,742.00
Processing Fess	-	-
Seminar Fees	-	-
Toll and Terminal Fees	-	-
Transcript of Records Fees	-	-
Other Services Income	1,136,364.27	1,123,969.71
Fines and Penalties-Service Income	-	-
Total Service Income	2,027,557.91	2,091,040.60

Business Income		
Hospital Fees	-	-
Income from Canteen Operations	-	-
Income from Cemetery Operations	55,650.00	14,700.00
Income from Communication Facilities	-	-
Income from Dormitory Operations	-	-
Income from Markets	3,499,433.00	3,123,526.60
Income from Slaughterhouse	297,357.00	314,815.00
Income from Transportation System	-	-
Income from Waterworks Systems	-	-
Landing and Parking Fees	-	-
Printing and Publication Income	-	-
Rent Income	-	-
Sales Revenue	-	-
Cost of Goods Sold	-	-
Net Sales Revenue	-	-
Tuition Fees	-	-
Other Business Income	-	-
Fines and Penalties-Business Income	77,195.75	52,937.20
Total Business Income	<u>3,929,635.75</u>	<u>3,505,978.80</u>
Other Income		
Dividend Income	-	-
Income from Grants and Donations	-	-
Insurance Income	-	-
Interest Income	35,399.81	54,035.94
Sale of Confiscated/Abandoned/Seized Goods and Properties	-	-
Share from Economic Zones	-	-
Share from Expanded Value Added Tax (EVAT)	-	-
Share from National Wealth	-	-
Share from PAGCOR/PCSO	-	-
Share from Tobacco Excise Tax	-	-
Miscellaneous Income	-	-
Other Fine and Penalties	-	-
Total Other Income	<u>35,399.81</u>	<u>54,035.94</u>
<b>TOTAL OPERATING INCOME</b>	<b><u>88,379,648.23</u></b>	<b><u>82,359,938.31</u></b>
<b>EXPENSES</b>		
<b>PERSONAL SERVICES</b>		
Salaries and Wages		
Salaries and Wages-Regular	21,969,738.11	19,831,961.59
Salaries and Wages-Military/Uniformed	-	-
Salaries and Wages-Part Time	-	-
Salaries and Wages-Substitute	-	-
Salaries and Wages-Casual	2,799,368.50	2,881,382.00
Salaries and Wages-Contractual	-	-
Salaries and Wages-Emergency	-	-
Other Compensation		
Personal Economic Relief Allowance	2,828,000.00	2,799,090.00
Additional Compensation (ADCOM)	-	-
Representation Allowance (RA)	1,906,125.00	1,473,475.00
Transportation Allowance (TA)	1,906,125.00	1,473,475.00
Clothing/Uniform Allowance	660,000.00	614,000.00
Subsistence, Laundry and Quarters Allowances	275,778.00	273,600.00
Productivity Incentive Allowance	247,000.00	116,000.00
Other Bonuses and Allowances	206,750.00	345,000.00
Honoraria	121,424.00	-
Hazard Pay	467,226.00	469,404.00

Longevity Pay	75,000.00	55,000.00
Overtime and Night Pay	122,841.48	-
Cash Gift	638,000.00	612,000.00
Year End Bonus	2,166,670.50	1,883,654.40
Personnel Benefits Contributions		
Life and Retirement Insurance Contributions	2,501,006.64	2,328,469.54
Pag-ibig Contributions	465,179.28	437,874.93
Philhealth Contributions	233,861.58	224,262.50
ECC Contributions	96,382.78	94,109.96
Other Personal Benefits		
Pension Benefits-Civilian	-	-
Retirement Benefits-Civilian	-	-
Terminal Leave Benefits	2,727,527.52	11,502.66
Health Workers Benefits	-	-
Other Personal Benefits	112,400.00	-
Total Personal Services	<u>42,526,404.39</u>	<u>35,924,261.58</u>
<b>MAINTENANCE AND OTHER OPERATING EXPENSES</b>		
Traveling Expenses		
Traveling Expenses-Local	2,193,481.93	2,387,397.52
Traveling Expenses-Foreign	-	-
Training and Scholarship Expenses		
Training Expenses	629,338.86	531,224.00
Scholarship Expenses	755,925.17	743,984.79
Supplies and Materials Expenses		
Office Supplies Expenses	1,218,592.99	973,942.46
Accountable Forms Expenses	224,168.00	157,075.00
Animal/Zoological Supplies Expenses	-	-
Food Supplies Expenses	-	-
Drug and Medicines Expenses	483,799.46	125,690.33
Medical, Dental and Laboratory Supplies Expenses	158,780.65	208,343.72
Gasoline, Oil and Lubricants Expenses	5,889,952.96	3,915,368.68
Agricultural Supplies Expenses	165,528.00	68,860.00
Textbooks and Instructional Materials Expenses	-	-
Military and Police Supplies Expenses	-	-
Other Supplies Expenses	60,730.50	8,805.00
Utility Expenses		
Water Expenses	329,986.52	371,417.04
Electricity Expenses	2,375,798.55	2,489,190.13
Cooking Gas Expenses	-	-
Communication Expenses		
Postage and Deliveries	985.00	3,424.00
Telephone Expenses- Landline	261,121.17	184,041.95
Telephone Expenses- Mobile	741,598.43	810,316.40
Internet Expenses	62,377.83	119,963.03
Cable, Satelite, Telegraph and Radio Expenses	9,535.00	7,560.00
Membership Dues and Contributions to Organizations	-	-
Awards and Indemnities	-	-
Advertising Expenses	202,188.00	255,800.00
Printing and Binding Expenses	33,360.00	4,800.00
Rent Expenses	-	-
Representation Expenses	75,585.62	-
Transportation and Delivery Expenses	-	-
Storage Expenses	-	-
Subscriptions Expenses	44,244.00	102,396.00
Survey Expenses	-	-
Rewards and Other Claims	-	-


Professional Services		
Legal Services	-	-
Auditing Services	63,481.00	94,951.00
Consultancy Services	350,000.00	-
Environment/Sanitary Services	-	-
General Services	-	-
Janitorial Services	5,338,222.50	4,627,267.45
Other Professional Services	1,700,600.00	2,195,351.58
Security Services	-	-
Repair and Maintenance		
Land and Land Improvements		
Repairs and Maintenance-Land Improvements	543,797.40	588,730.04
Repairs and Maintenance-Electrification, Power, Energy Str	-	-
Buildings		
Repairs and Maintenance-Office Building	520,442.78	72,076.50
Repairs and Maintenance-School Building	357,901.00	5,400.00
Repairs and Maintenance Hospitals and Health Centers	37,663.00	222,292.00
Repairs and Maintenance-Market and Slaughterhouse	406,229.00	105,788.00
Repairs and Maintenance-Other Structures	1,214,963.00	515,131.00
Leasehold Imprvements		
Repairs and Maintenance-Leasehold Improvements, Land	-	-
Repairs and Maintenance-Leasehold Improvements, Buildir	-	-
Repairs and Maintenance-Other Leasehold Improvements	-	-
Office Equipment, Furnitures and Fixtures		
Repairs and Maintenance-Office Equipment	84,660.00	83,006.20
Repairs and Maintenance-Furniture and Fixtures	491,404.00	255,785.00
Repairs and Maintenance-IT Equipment	165,734.00	225,720.00
Machineries and Equipment		
Repairs and Maintenance-Machineries	-	-
Repairs and Maintenance-Agricultural,Fishery and Forestry Equip	-	-
Repairs and Maintenance-Communication Equipment	4,779.00	19,700.00
Repairs and Maintenance-Construction and Heavy Equipme	-	-
Repairs and Maintenance-Firefighting Equipment and Acce	38,435.00	-
Repairs and Maintenance-Hospital Equipment	-	-
Repairs and Maintenance-Medical,Dental and Laboratory Equipm	8,500.00	11,000.00
Repairs and Maintenance-Military and Police Equipment	-	-
Repairs and Maintenance-Sport Equipment	6,000.00	14,097.00
Repairs and Maintenance-Technical and Scientific Equipme	-	-
Repairs and Maintenance-Other Machineries and Equipmen	-	-
Transportation Equipment		
Repairs and Maintenance-Motor Vehicle	1,704,234.01	980,592.11
Repairs and Maintenance-Watercrafts	40,476.00	8,104.00
Repairs and Maintenance-Other Transportation Equipment	-	-
Other Property, Plant and Equipment		
Repairs and Maintenance-Other Property,Plant and Equipm	656,010.00	234,809.00
Public Infrastructures		
Repairs and Maintenance-Roads, Highways and Bridges	1,387,903.00	306,869.00
Repairs and Maintenance-Parks, Plazas and Monuments	608,495.45	760,538.00
Repairs and Maintenance-Ports,Lighthouses and Harbors	-	-
Repairs and Maintenance-Artesian Wells, Reservoir, Pumping		
Station and Conduits	1,271,670.00	145,057.00
Repairs and Maintenance-Irrigation, Canals and Laterals	-	23,824.00
Repairs and Maintenance-Flood Controls	-	-
Repairs and Maintenance-Waterways, Aqueducts, Seawalls,		
River Walls and Others	-	18,000.00
Repairs and Maintenance-Other Public Infrastructures	4,144,002.95	2,354,586.66

Reforestation Projects		
Repairs and Maintenance-Reforestation-Upland	101,320.00	-
Repairs and Maintenance-Reforestation-Marshland/Swaplar	-	-
Confidential, Intelligence, Extraordinary and Miscellaneous Expenses		
Confidential Expenses	-	-
Intelligence Expenses	315,000.00	270,000.00
Extraordinary Expenses	37,100.00	23,000.00
Miscellaneous	335,555.49	-
Taxes, Insurance Premiums and Other Fess		
Taxes, Duties and Licenses	-	-
Fidelity Bond Premium	11,437.50	13,950.00
Insurance Expenses	777,343.00	1,129,971.77
Non-Cash Expenses		
Depreciation		-
Land Improvements		
Depreciation- Land Improvements	-	-
Depreciation-Electrification,Power and Energy Structures	-	-
Buildings		
Depreciation-Office Buildings	58,243.56	58,243.56
Depreciation-School Buildings	-	-
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
Leasehold Improvements		
Depreciation-Leasehold Improvements, Land	-	-
Depreciation-Leasehold Improvements, Buildings	-	-
Depreciation-Other Leasehold Improvements	-	-
Office Equipment, Furnitures and Fixtures		
Depreciation-Office Equipment	197,788.35	-
Depreciation-Furniture and Fixtures	176,111.37	192,318.13
Depreciation-IT Equipment	175,362.68	156,136.52
Depareciation- Library Books	-	-
Machineries and Equipment		
Depreciation-Machineries	-	-
Depreciation-Agricultural,Fishery and Forestry Equipment	-	-
Depreciation-Communication Equipment	-	47,311.56
Depreciation-Construction and Heavy Equipment	-	-
Depreciation-Firefighting Equipment and Accessories	-	-
Depreciation-Hospitals Equipment	-	-
Depreciation- Medical, Dental and Laboratory Equipment	-	-
Depreciation-Military and Police Equipment	-	-
Depreciation-Sports Equipment	-	-
Depreciation-Technical and Scientific Equipment	-	-
Depreciation- Other Machineries and Equipment	-	-
Transportation and Equipment		
Depreciation-Motor Vehicles	872,629.04	872,629.04
Depreciation-Watercrafts	23,746.86	12,262.67
Depreciation-Other Transportation Equipment	-	-
Other Property, Plant and Equipment		
Depreciation-Other Property, Plant and Equipment	472,486.33	179,653.47
Other Maintenance and Operating Expenses		-
Loss of Assets	-	-
Loss on Guaranty	-	-
Other Maintenance and Operating Expenses	7,606,033.15	7,874,563.47
TOTAL OPERATING EXPENSES	91,188,063.64	74,531,397.55
INCOME FROM OPERATIONS	(2,808,415.41)	7,828,540.76

FINANCIAL EXPENSES

Bank Charges	8,993.10	-
Commitment Fees	-	-
Documentary Stamps Expenses	-	-
Interest Expenses	-	-
Other Financial Charges	-	-
Income before Subsidies, Donations and Extraordinary Items	<u>(2,817,408.51)</u>	<u>7,828,540.76</u>
Add: Subsidy from Other National Government Agencies	-	-
Subsidy from Other LGUs	-	-
Subsidy from Other Funds	-	-
Less: Subsidy to National Government Agencies	<u>503,520.00</u>	<u>643,720.00</u>
Subsidy to Local Government Units	-	-
Subsidy to Government Owned and Controlled Corporation	-	-
Subsidy to NGOs/Pos	-	-
Subsidy to Other Funds	-	-
Donations	<u>382,934.55</u>	<u>379,260.00</u>
Total	<u>886,454.55</u>	<u>1,022,980.00</u>
Income before Extraordinary Items	<u>(3,703,863.06)</u>	<u>6,805,560.76</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><u>(3,703,863.06)</u></u>	<u><u>6,805,560.76</u></u>

Certified correct:

  
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 Municipal Accountant