



City Government of Lipa
Statement of Income and Expenses
For the period ending December 31, 2013

**Detailed
General Fund**

Income

General Income Accounts

Subsidy Income

Subsidy from Other National Government Agencies	2,990,845.40	
Subsidy from Operating Unit	<u>74,296,545.30</u>	77,287,390.70

Permits and Licenses

Permit Fees	18,963,114.04	
Registration Fees	28,070.00	
Other Permits and Licenses	<u>3,023,850.15</u>	22,015,034.19

Service Income

Athletic and Cultural Fees	477,065.00	
Clearance and Certification Fees	5,736,807.00	
Comprehensive Examination Fees	236,600.00	
Garbage Fees	5,568,175.00	
Inspection Fees	3,947,834.59	
Library Fees	238,645.00	
Medical, Dental, and Laboratory Fees	1,073,902.50	
Transcript of Records Fees	145,235.00	
Other Services Income	<u>11,233,955.00</u>	28,658,219.09

Business Income

Hospital Fees	4,125,319.24	
Income from Cemetery Operations	510,350.00	
Income from Communication Facilities	143,187.00	
Income from Markets	24,211,145.63	
Income from Slaughterhouses	4,865,491.94	
Printing and Publication Income	357,742.50	
Rent Income	<u>277,488.50</u>	34,490,724.81



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Other Income		
Income from Grants and Donations	30,003,501.56	
Insurance Income	136,968.64	
Interest Income	2,673,788.81	
Internal Revenue Allotment	475,698,580.00	
Miscellaneous Income	<u>30,462,599.00</u>	<u>538,975,438.01</u>
		701,426,806.80
Tax Revenue		
Local Taxes		
Amusement Tax	6,519,299.12	
Business Taxes	247,305,800.03	
Community Tax	8,639,562.25	
Franchise Tax	2,418,696.44	
Occupation Tax	3,653,573.00	
Property Transfer Tax	22,710,274.60	
Real Property Tax	66,995,352.69	
Tax on Delivery, Trucks and Vans	1,276,957.50	
Fines and Penalties - Local Taxes	<u>6,446,355.44</u>	<u>365,965,871.07</u>
		<u>1,067,392,677.87</u>
Gross Income		
Less: Expenses		
Personal Services		
Salaries and Wages		
Salaries and Wages - Regular	253,282,719.11	
Salaries and Wages - Part-time	9,707,090.86	
Salaries and Wages - Casual	<u>10,254,880.67</u>	273,244,690.64
Other Compensation		
Personnel Economic Relief Allowance (PERA)	25,767,174.54	
Representation Allowance (RA)	4,247,000.00	



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Transportation Allowance (TA)	3,093,275.00		
Clothing/Uniform Allowance	5,310,000.00		
Productivity Incentive Allowance	2,024,000.00		
Longevity Pay	865,000.00		
Overtime and Night Pay	649,834.48		
Cash Gift	5,496,625.00		
Year End Bonus	<u>21,844,549.17</u>	69,297,458.19	
Personnel Benefits Contributions			
Life and Retirement Insurance Contributions	30,252,848.71		
PAG-IBIG Contributions	1,291,300.00		
PHILHEALTH Contributions	2,869,262.02		
ECC Contributions	<u>1,284,011.14</u>	35,697,421.87	
Other Personnel Benefits			
Terminal Leave Benefits	8,853,124.46		
Other Personnel Benefits	<u>19,274,743.22</u>	<u>28,127,867.68</u>	408,367,438.38
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local		5,574,888.76	
Training and Scholarship Expenses			
Training Expenses		3,832,942.00	
Supplies and Material Expenses			
Office Supplies Expenses	9,737,932.57		
Accountable Forms Expenses	1,739,480.00		
Animal/Zoological Supplies Expenses	911,446.00		
Food Supplies Expenses	1,133,253.20		
Drugs and Medicines Expenses	17,476,172.33		
Medical, Dental and Laboratory Supplies Expenses	8,894,728.56		



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Gasoline, Oil and Lubricants Expenses	22,020,117.78	
Agricultural Supplies Expenses	461,502.00	
Textbooks and Instructional Materials Expenses	1,674,200.00	
Other Supplies Expenses	<u>5,560,454.63</u>	69,609,287.07
Utility Expenses		
Water Expenses	2,972,970.91	
Electricity Expenses	23,499,972.10	
Cooking Gas Expenses	<u>7,375.00</u>	26,480,318.01
Communication Expenses		
Postage and Deliveries	65,660.00	
Telephone Expenses - Landline	1,325,131.62	
Telephone Expenses - Mobile	2,148,790.62	
Internet Expenses	<u>786,880.22</u>	4,326,432.46
Membership Dues and Contributions to Organizations		
Membership Dues and Contributions to Organizations		490,300.00
Advertising Expenses		
Advertising Expenses		884,414.50
Printing and Binding Expenses		
Printing and Binding Expenses		4,490,186.40
Rent Expenses		
Rent Expenses		218,400.00
Representation Expenses		
Representation Expenses		6,159,850.29
Subscriptions Expenses		
Subscriptions Expenses		287,678.00
Professional Services		
Consultancy Services	360,000.00	



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Environment/Sanitary Services	20,343,089.33	
Janitorial Services	966,800.40	
Security Services	<u>494,666.66</u>	22,164,556.39
Repair and Maintenance		
Land and Improvements		
Repairs and Maintenance - Electrification, Power and Energy Structures	1,299,600.00	
Buildings		
Repairs and Maintenance - Office Buildings	3,012,208.40	
Repairs and Maintenance - School Buildings	746,595.20	
Repairs and Maintenance - Markets and Slaughterhouses	224,191.00	
Repairs and Maintenance - Other Structures	<u>1,109,841.04</u>	5,092,835.64
Office Equipment, Furniture and Fixtures		
Repairs and Maintenance - Office Equipment	453,762.00	
Repairs and Maintenance - Furniture and Fixtures	29,687.00	
Repairs and Maintenance - IT Equipment and Software	<u>288,681.20</u>	772,130.20
Machineries and Equipment		
Repairs and Maintenance - Agricultural, Fishery and Forestry Equipment	6,200.00	
Repairs and Maintenance - Communication Equipment	28,350.00	
Repairs and Maintenance - Construction and Heavy Equipment	199,270.00	
Repairs and Maintenance - Medical, Dental and Laboratory Equipment	87,400.00	
Repairs and Maintenance - Other Machineries and Equipment	<u>39,119.00</u>	360,339.00
Transportation Equipment		
Repairs and Maintenance - Motor Vehicles	3,051,916.00	
Repairs and Maintenance - Watercrafts	<u>12,600.00</u>	3,064,516.00
Other Property, Plant and Equipment		
Repairs and Maintenance - Other Property, Plant and Equipment	11,000.00	
Public Infrastructures		



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Repairs and Maintenance - Roads, Highways and Bridges	6,552,078.81		
Repairs and Maintenance - Parks, Plazas and Monuments	<u>998,691.26</u>	<u>7,550,770.07</u>	18,151,190.91
Subsidies and Donations			
Subsidy to Operating Units		75,620,010.65	
Subsidy to Other Funds		29,064,404.33	
Donations		<u>92,129,018.65</u>	196,813,433.63
Confidential, Intelligence, Extraordinary and Misc Expenses			
Intelligence Expenses		12,000,000.00	
Extraordinary Expenses		<u>1,403,000.00</u>	13,403,000.00
Taxes, Insurance Premiums and Other Fees			
Fidelity Bond Premiums		295,020.00	
Insurance Expenses		<u>2,448,273.66</u>	2,743,293.66
Non-Cash Expenses			
Depreciation			
Land Improvements			
Depreciation - Land Improvements	821,902.38		
Depreciation - Electrification, Power and Energy Structures	<u>4,468,468.08</u>	5,290,370.46	
Buildings			
Depreciation - Office Buildings	6,193,002.94		
Depreciation - School Buildings	4,192,324.52		
Depreciation - Hospitals and Health Centers	6,061,927.68		
Depreciation - Markets and Slaughterhouses	9,386,439.60		
Depreciation - Other Structures	<u>10,826,378.99</u>	36,660,073.73	
Office Equipment - Furniture and Fixtures			
Depreciation - Office Equipment	1,577,567.12		
Depreciation - Furniture and Fixtures	984,273.29		
Depreciation - IT Equipment	5,806,669.79		



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Depreciation - Library Books	<u>63,410.52</u>	8,431,920.72	
Machineries and Equipment			
Depreciation - Agricultural, Fishery and Forestry Equipment	179,955.00		
Depreciation - Communication Equipment	2,302,407.32		
Depreciation - Construction and Heavy Equipment	613,260.00		
Depreciation - Firefighting Equipment and Accessories	77,095.32		
Depreciation - Hospital Equipment	3,713,627.82		
Depreciation - Medical, Dental and Laboratory Equipment	177,609.02		
Depreciation - Military and Police Equipment	157,716.00		
Depreciation - Sports Equipment	13,619.28		
Depreciation - Other Machineries and Equipment	<u>542,252.96</u>	7,777,542.72	
Transportation Equipment			
Depreciation - Motor Vehicles	5,274,854.58		
Depreciation - Watercrafts	<u>10,650.12</u>	5,285,504.70	
Other Property, Plant and Equipment			
Depreciation - Other Property, Plant and Equipment		<u>295,223.47</u>	63,740,635.80
Other Maintenance and Other Operating Expenses			
Loss of Assets		120,943.17	
Other Maintenance and Other Operating Expenses		<u>138,658,011.05</u>	<u>139,778,954.22</u>
Financial Expenses			
Bank Charges			71,002.57
Interest Expenses			<u>9,845,055.58</u>
Total Operating Expenses			<u>994,433,258.63</u>
Net Income (Loss)			<u><u>72,959,419.24</u></u>