

CITY GOVERNMENT OF NAGA
STATEMENT OF OPERATION
For the Quarter Ended September 30, 2009

SOURCES OF FUND (Income and Receipts)	Account Code	September 30, 2008	CY 2009	September 30, 2009	2008 - 2009	
		ACTUAL	BUDGETED	ACTUAL	INCREASE/ DECREASE	Percent VARIANCE
		C O L L E C T I O N S				
I- TAX REVENUE:						
Amusement Tax	581	159,657.61	800,000.00	2,300,869.17	2,141,211.56	1341.13%
Business Taxes and Licenses	582	42,647,970.81	70,000,000.00	64,176,377.73	21,528,406.92	50.48%
Community Tax	583	2,624,174.13	2,900,000.00	3,144,374.13	520,200.00	19.82%
Franchise Tax	584	366,160.22	750,000.00	153,033.18	(213,127.04)	-58.21%
Occupation Tax	585	360,525.00	450,000.00	530,170.00	169,645.00	47.05%
Property Transfer Tax	587	2,711,161.74	3,500,000.00	6,259,324.61	3,548,162.87	130.87%
Real Property Tax	588	27,900,046.54	35,450,000.00	33,423,967.41	5,523,920.87	19.80%
Tax on Delivery Trucks	592	1,135,446.87	1,100,000.00	676,404.00	(459,042.87)	-40.43%
Sand and Gravel Tax	593	27,774.53	50,000.00	30,700.00	2,925.47	10.53%
Fines and Penalties	599	1,253,094.47	1,220,000.00	1,355,321.16	102,226.69	8.16%
II - GENERAL INCOME ACCOUNT:						
PERMITS & LICENCES						
Weights and Measures	601	25,710.00	50,000.00	46,090.00	20,380.00	79.27%
Permit Fees	605	7,495,478.75	6,910,000.00	9,908,984.13	2,413,505.38	32.20%
Registration Fees	606	1,168,253.54	2,126,000.00	1,670,983.52	502,729.98	43.03%
Other Permit and License Fees	608	264,996.45	359,600.00	472,927.87	207,931.42	78.47%
SERVICE INCOME:						
Clearance/Certification Fees	613	1,889,981.29	2,825,000.00	3,001,255.49	1,111,274.20	58.80%
Garbage Fees	616	499,465.50	600,000.00	596,003.31	96,537.81	19.33%
Inspection Fees	617	3,836,755.47	2,700,000.00	4,783,470.23	946,714.76	24.67%
Library Fees	618	12,644.50	31,000.00	11,240.00	(1,404.50)	-11.11%
Medical Dental and Laboratory Fees	619	929,846.00	1,240,000.00	1,282,216.00	352,370.00	37.90%
Processing Fees	621	154,350.00	250,000.00	202,060.00	47,710.00	30.91%
Other Service Income	628	207,997.62	183,000.00	454,275.04	246,277.42	118.40%
BUSINESS INCOME:						
Hospital Fees	631	1,424,050.35	3,000,000.00	2,479,886.95	1,055,836.60	74.14%
Cemetery Fees	633	123,480.00	180,000.00	243,050.00	119,570.00	96.83%
Income from Market	636	11,303,928.62	17,350,000.00	17,125,723.71	5,821,795.09	51.50%
Income from Slaughterhouse	637	2,965,658.59	7,000,000.00	5,393,454.28	2,427,795.69	81.86%
Printing and Publication Income	641	3,678.93	400,000.00	17,413.07	13,734.14	373.32%
Rent Income	642	6,855,378.34	15,188,100.00	12,777,038.45	5,921,660.11	86.38%
Tuition	644	141,000.00	475,000.00	296,750.00	155,750.00	110.46%
Other Business Income	648	282,588.00	631,000.00	385,189.49	102,601.49	36.31%
Fines & Pen.-Bus.Income/Eco.Ent.	649	157,804.53	-	396,495.90	238,691.37	151.26%
OTHER INCOME:						
Income from Grants & Donations	662	3,126,239.99	-	4,034,824.36	908,584.37	29.06%
Insurance Income	663	-	4,000,000.00	-	-	-
Interest Income	664	3,672,783.85	6,000,000.00	6,052,510.27	2,379,726.42	64.79%
Internal Revenue Allotment	665	117,837,276.00	241,405,794.00	223,696,123.00	105,858,847.00	89.83%
Share from Lotto	670	-	500,000.00	-	-	-
Miscellaneous Income	678	764,530.27	970,400.00	1,223,289.54	458,759.27	60.01%
TOTAL CURRENT INCOME COLLECTION		244,329,888.51	430,594,894.00	408,601,796.00	164,271,907.49	67.23%
USES OF FUNDS						
(Expenditures/Obligations)		ACTUAL	BUDGETED	ACTUAL	INCREASE/ DECREASE	VARIANCE
D I S B U R S E M E N T S						
Personal Services	701-749	81,523,595.63	173,622,656.63	122,625,528.51	41,101,932.88	50.42%
Maintenance and Other Oper Expense	751-969	73,013,308.30	203,208,616.57	91,520,615.01	18,507,306.71	25.35%
Capital Outlay		6,233,488.70	36,800,000.00	27,338,360.83	21,104,872.13	338.57%
Equipment Outlay	221-250	599,988.70		2,716,988.63	2,116,999.93	
Capital Projects	201-290	5,633,500.00		24,621,372.20	18,987,872.20	
Public Infrastructure Projects	251-256	-		9,529,819.10	9,529,819.10	
Loans Outlay	444	2,000,000.00	-	14,516,001.82	12,516,001.82	625.80%
20% Development Fund-MOOE		4,129,716.82	46,963,620.80	6,132,657.30	2,002,940.48	48.50%
20% Development Fund-CO				11,761,240.83	11,761,240.83	
TOTAL CURRENT USES OF FUNDS		166,900,109.45	460,594,894.00	283,424,223.40	116,524,113.95	69.82%
CURRENT NET RESULTS OF OPERATIONS		77,429,779.06	(30,000,000.00)	125,177,572.60	47,747,793.54	61.67%
Add: Beginning Balances	*	49,280,493.98	66,204,918.30	66,204,918.30	16,924,424.32	34.34%
Continuing Appropriations-2007& Prior Years		21,529,243.19	-	13,647,408.40	(7,881,834.79)	-36.61%
Prior Year's Adjustment	684	4,766,325.78		(6,815,412.58)	(11,581,738.36)	-242.99%
Income in Assets Form from TF	662	(7,334,468.89)		(4,034,824.36)	3,299,644.53	-44.99%
Unliquidated Cash Advance	103-139	(15,008,555.38)		(15,573,829.27)	(565,273.89)	3.77%
TOTAL NET RESULTS AVAILABLE FOR OPERATIONS		130,662,817.74	36,204,918.30	178,605,833.09	47,943,015.35	5.57%

NOTE: Income from Donations include assets constructed and funded out of Trust Funds.

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City Accountant