

City Government of Baguio
Statement of Financial Performance-General Fund
For the Year Ended December 31, 2018

Tax Revenue

Professional Tax	1,064,150.00	
Community Tax	28,173,927.00	
Real Property Tax-Basic (net of discount)	98,542,125.38	
Real Property Transfer Tax	45,759,698.25	
Business Tax	293,612,254.70	
Tax on Delivery, Trucks and Vans	180,826.00	
Amusement Tax	14,715,710.66	
Franchise Tax	3,279,422.10	
Other Taxes	2,159,024.00	
Tax Revenue-Fines and Penalties-Taxes on Individuals	1,007,844.34	
Tax Revenue-Fines and Penalties-Property Taxes	11,530,459.25	
Tax Revenue-Fines and Penalties-Taxes on Goods and Servic	7,887,384.13	
Tax Revenue-Fines and Penalties-Other Taxes	124,636.70	508,037,462.51

Shares from National Taxes

Share from Internal Revenue Collections	752,605,064.00	
Share from National Wealth	40,198.03	
Share from Economic Zone	201,031,411.62	953,676,673.65

Service Income

Permit Fees	41,126,924.69	
Registration Fees	2,336,142.00	
Clearance and Certification Fees	17,016,911.14	
Supervision and Regulatory Enforcement Fees	20,276,210.00	
Inspection Fees	5,868,722.03	
Verification and Authentication Fees	18,300.00	
Processing Fees	28,600.00	
Occupation Fees	2,142,272.00	
Fees for Sealing and Licensing of Weights and Measures	275,230.00	
Fines and Penalties-Service Income	442,912.00	
Other Service Income	10,409,017.56	99,941,241.42

Business Income

Rent Income	32,220,952.50	
Parking Fees	13,606,042.35	
Receipts from Market Operations	53,314,571.82	
Receipts from Slaughterhouse Operations	14,502,688.75	
Receipts from Cemetery Operations	343,500.00	
Sales Revenue	36,185.22	
Garbage Fees	31,013,928.66	
Interest Income	48,172,573.04	
Fines and Penalties-Business Income	1,586,940.00	
Other Business Income	31,570,238.89	226,367,621.23

Share, Grants and Donations

Share from PCSO	7,617,014.12	
Grants and Donations in Kind	13,204,079.21	20,821,093.33

Gains

Gain on Sale of Property, Plant and Equipment		415,216.81
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Miscellaneous Income

2,017,882.06

Total Revenue

1,811,277,191.01

Less: Current Operating Expenses

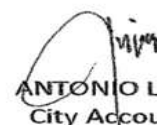
Personal Services

Salaries and Wages-Regular	343,514,633.19	
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Salaries and Wages-Casual	11,590,213.06	
Personnel Economic Relief Allowance	31,378,399.89	
Representation Allowance	4,473,283.33	
Transportation Allowance	4,204,283.33	
Clothing/Uniform Allowance	7,774,000.00	
Subsistence Allowance	1,896,500.00	
Laundry Allowance	248,196.34	
Productivity Incentive Allowance	35,598,305.67	
Honoraria	4,635,619.95	
Hazard Pay	13,096,568.98	
Longevity Pay	4,945,500.00	
Overtime and Night Pay	7,739,149.12	
Year End Bonus	29,440,023.23	
Cash Gift	6,527,000.00	
Retirement and Life Insurance Premiums	42,016,835.01	
Pag-IBIG Contributions	1,575,638.94	
PHILHEALTH Contributions	4,249,859.52	
Employees Compensation Insurance Premiums	1,572,522.52	
Terminal Leave Benefits	4,026,175.87	
Other Personnel Benefits	33,003,622.34	593,506,330.29
Maintenance and Other Operating Expenses		
Travelling Expenses-Local	8,487,395.87	
Travelling Expenses-Foreign	652,067.53	
Training Expenses	9,176,282.15	
Office Supplies Expenses	6,284,390.36	
Accountable Forms Expenses	3,851,155.68	
Animal/Zoological Supplies Expenses	893,555.25	
Food Supplies Expenses	4,154,919.75	
Drugs and Medicine Expenses	1,409,999.58	
Medical, Dental and Laboratory Supplies Expenses	1,414,031.77	
Fuel, Oil and Lubricants Expenses	25,917,667.60	
Agricultural and Marine Supplies Expenses	416,740.00	
Chemical and Filtering Supplies Expenses	1,929,620.00	
Other Supplies Expenses	2,768,172.55	
Water Expenses	3,985,029.65	
Electricity Expenses	63,946,073.28	
Postage and Courier Services	213,461.93	
Telephone Expenses	2,374,354.44	
Internet Subscription Expenses	2,429,362.83	
Cable, Satellite, Telegraph, and Radio Expenses	16,408.11	
Awards/Rewards Expenses	1,196,782.74	
Prizes	15,606,589.75	
Survey Expenses	415,756.00	
Extraordinary and Miscellaneous Expenses	1,537,141.79	
Other Professional Services	55,122,781.17	
Environment/Sanitary Services	78,924,457.97	
Janitorial Services	3,790.78	
Security Services	32,122,745.00	
Other General Services	12,146.37	
Repairs and Maintenance-Infrastructure Assets	1,011,644.20	
Repairs and Maintenance-Buildings and Other Structures	315,960.20	
Repairs and Maintenance-Machinery and Equipment	1,483,770.30	
Repairs and Maintenance-Transportation Equipment	2,588,665.88	
Taxes, Duties and Licenses	469,578.42	
Fidelity Bond Premiums	93,763.50	

Insurance Expenses	5,008,332.99	
Advertising Expenses	857,184.64	
Printing and Publication Expenses	692,102.10	
Representation Expenses	11,492,692.28	
Transportation and Delivery Expenses	23,400.00	
Rent Expenses	765,801.07	
Membership Dues and Contributions to Organizations	491,152.48	
Subscriptions Expenses	663,251.08	
Donations	16,398,432.61	
Other Maintenance and Operating Expenses	26,079,144.74	393,697,756.39
Financial Expenses		
Bank Charges		22,903.00
Non-Cash Expenses		
Depreciation	101,586,024.91	
Loss of Assets	95,739.77	101,681,764.68
Current Operating Expenses		<u>1,088,908,754.36</u>
Surplus (Deficit) from Current Operation		<u>722,368,436.65</u>
Deduct: Transfers, Assistance and Subsidy to		<u>38,209,544.71</u>
Surplus (Deficit) for the period		<u><u>684,158,891.94</u></u>

CERTIFIED CORRECT:


ANTONIO L. TABIN
City Accountant

City Government of Baguio
Statement of Financial Performance-Special Education Fund
For the Year Ended December 31, 2018

Tax Revenue

Special Education Tax (net of discount)	70,384,781.73	
Tax Revenue-Fines and Penalties-Property Taxes	5,238,828.74	75,623,610.47

Business Income

Interest Income		<u>136,073.82</u>
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Total Revenue

75,759,684.29

Less: Current Operating Expenses

Personal Services

Salaries and Wages-Casual	19,246,897.30	
Personnel Economic Relief Allowance	2,542,089.31	
Clothing/Uniform Allowance	660,000.00	
Subsistence Allowance	140,150.00	
Laundry Allowance	19,484.89	
Honoraria	768,700.00	
Hazard Pay	1,005,280.73	
Year End Bonus	1,662,763.00	
Cash Gift	551,000.00	
Other Bonuses and Allowances	1,645,094.26	
Retirement and Life Insurance Premiums	2,318,993.32	
Pag-IBIG Contributions	134,137.70	
PHILHEALTH Contributions	258,317.52	
Employees Compensation Insurance Premiums	133,808.79	
Terminal Leave Benefits	15,690.81	
Other Personnel Benefits	3,346,083.34	34,448,490.97

Maintenance and Other Operating Expenses

Travelling Expenses-Local	2,343,100.00	
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Training Expenses	1,138,040.18	
Office Supplies Expenses	4,847.50	
Drugs and Medicine Expenses	4,725.00	
Medical, Dental and Laboratory Supplies Expenses	48,723.00	
Textbooks and Instructional Materials Expenses	16,987,494.50	
Other Supplies Expenses	3,675.00	
Water Expenses	1,109,145.50	
Electricity Expenses	4,121,837.91	
Telephone Expenses	133,457.14	
Prizes	114,000.00	
Representation Expenses	24,880.00	
Rent Expenses	40,000.00	
Other Maintenance and Operating Expenses	7,578,012.40	33,651,938.13
Financial Expenses		
Bank Charges		-
Non-Cash Expenses		
Depreciation		1,689,585.33
Current Operating Expenses		<u>69,790,014.43</u>
Surplus (Deficit) from Current Operation		5,969,669.86
Deduct: Transfers, Assistance and Subsidy to		-
Surplus (Deficit) for the period		<u><u>5,969,669.86</u></u>

CERTIFIED CORRECT:


ANTONIO L. TABIN
 City Accountant