


**CITY GOVERNMENT OF MUNTINLUPA**  
**GENERAL FUND**  
**STATEMENT OF INCOME AND EXPENSES**  
**For the period ending December 31, 2021**

<b>Income</b>			
Tax Revenue			
Tax Revenue - Individual and Corporation			
Professional Tax	1,439,230.00		
Community Tax	19,455,124.76	20,894,354.76	
Tax Revenue - Property			
Real Property Tax - Basic	625,605,812.27		
Discount on Real Property Tax - Basic	(59,057,260.10)	566,548,552.17	
Special Levy on Idle Lands		24,437,497.07	
Real Property Transfer Tax		207,428,547.95	798,414,597.19
Tax Revenue - Goods and Services			
Business Tax	1,500,047,791.82		
Amusement Tax	37,149.32		
Franchise Tax	56,759,612.36	1,556,844,553.50	
Tax Revenue - Others			
Other Taxes			333.50
Tax Revenue - Fines and Penalties			
Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation	36,171,667.22		
Tax Revenue - Fines and Penalties - Property Taxes	22,382,412.47	58,554,079.69	
Share from National Taxes			
Share from Internal Revenue Collections (IRA)	1,296,108,583.00		
Share from Economic Zones	300,370,535.46	1,596,479,118.46	4,031,187,037.10
<b>Service and Business Income</b>			
<b>Service Income</b>			
Permit Fees	264,048,353.57		
Registration Fees	77,200.00		
Clearance and Certification Fees	44,360,324.62		
Supervision and Regulation Enforcement Fees	17,304,007.09		
Inspection Fees	21,243,290.47		
Occupation Fees	3,595,810.00		
Fees for Sealing and Licensing of Weights and Measures	400,075.00		
Fines and Penalties - Service Income	8,211,090.94		
Other Service Income	3,067,628.00	362,307,779.69	
<b>Business Income</b>			
School Fees	148,031,267.96		
Rent Income	6,895,545.07		
Parking Fees	2,160,200.00		
Receipts from Market Operations	25,138,530.00		
Receipts from Cemetery Operations	4,695,000.00		
Garbage Fees	16,208,724.25		
Hospital Fees	275,727,974.84		
Interest Income	14,989,079.38	493,846,321.50	856,154,101.19
<b>Shares, Grants and Donations</b>			
<b>Shares</b>			
Share from PCSO		4,419,292.27	
<b>Grants and Donations</b>			
Grants and Donations in Cash	35,524,139.75		
Grants and Donations in Kind	6,312,178.67	41,836,318.42	46,255,610.69
<b>Gains</b>			
Gain on Sale of Property, Plant and Equipment			1,102.50
<b>Miscellaneous Income</b>			
Miscellaneous Income			99,092,886.15
<b>Gross Income</b>			<b>5,032,690,737.63</b>
<b>Less: Expenses</b>			
<b>Personnel Services</b>			
<b>Salaries and Wages</b>			
Salaries and Wages - Regular	377,762,352.66		
Salaries and Wages - Casual/Contractual	746,895,925.17	1,124,658,277.83	
<b>Other Compensation</b>			

Personal Economic Relief Allowance (PERA)	80,693,033.34		
Representation Allowance (RA)	7,107,561.36		
Transportation Allowance (TA)	7,009,811.37		
Clothing/Uniform Allowance	22,020,000.00		
Subsistence Allowance	3,661,073.60		
Hazard Pay	54,630,361.59		
Overtime and Night Pay	3,640,151.16		
Year End Bonus	177,738,906.00		
Cash Gift	17,601,000.00		
Other Bonuses and Allowances	<u>639,286.82</u>	374,741,185.24	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	126,335,152.97		
Pag-IBIG Contributions	4,279,400.00		
PhilHealth Contributions	15,108,034.00		
Employees Compensation Insurance Premiums	<u>4,217,300.00</u>	149,939,886.97	
Other Personnel Benefits			
Terminal Leave Benefits		<u>54,633,768.73</u>	1,703,973,118.77
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local		956,697.00	
Training and Scholarship Expenses			
Training Expenses	2,491,882.56		
Scholarship Grants/Expenses	<u>298,648,764.00</u>	301,140,646.56	
Supplies and Materials Expenses			
Office Supplies Expenses	33,945,254.53		
Accountable Forms Expenses	6,507,015.60		
Animal/Zoological Supplies Expenses	412,705.00		
Food Supplies Expenses	19,098,754.00		
Welfare Goods Expenses	64,636,211.59		
Drugs and Medicines Expenses	24,205,588.04		
Medical, Dental and Laboratory Supplies Expenses	91,090,906.00		
Fuel, Oil and Lubricants Expenses	45,533,762.67		
Agricultural and Marine Supplies Expenses	567,076.50		
Textbooks and Instructional Material Expenses	567,893.00		
Other Supplies and Materials Expenses	<u>55,452,631.27</u>	342,017,798.20	
Utility Expenses			
Water Expenses	8,241,575.86		
Electricity Expenses	<u>104,344,845.51</u>	112,586,421.37	
Communication Expenses			
Postage and Courier Services	757,529.26		
Telephone Expenses	10,310,589.98		
Internet Subscription Expenses	14,884,734.61		
Cable, Satellite, Telegraph and Radio Expenses	<u>37,098.67</u>	25,989,952.52	
Awards/Rewards and Prizes			
Prizes		1,859,200.30	
Demolition/Relocation and Desilting/Dredging Expenses			
Demolition/Relocation Expenses		191,460.00	
Confidential, Intelligence and Extraordinary Expenses			
Confidential Expenses	41,221,569.95		
Extraordinary and Miscellaneous Expenses	<u>10,149,731.40</u>	51,371,301.35	
Professional Services			
Legal Services	3,149.00		
Other Professional Services	<u>85,909,412.74</u>	85,912,561.74	
General Services			
Environment/Sanitary Services	309,359,423.83		
Janitorial Services	9,998,121.36		
Security Services	39,113,718.53		
Other General Services	<u>204,881,824.18</u>	563,353,087.90	
Repairs and Maintenance			
Repairs and Maintenance - Infrastructure Assets	3,970,342.12		
Repairs and Maintenance - Buildings and Other Structures	15,934,358.32		
Repairs and Maintenance - Machinery and Equipment	4,184,158.51		
Repairs and Maintenance - Transportation Equipment	8,068,507.35		
Repairs and Maintenance - Other Property, Plant and Equipment	<u>12,650.00</u>	32,170,016.30	

Transfers			
Transfer of Unspent Current Year DRRM Funds to the Trust Fund		72,325,748.00	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	5,457,529.91		
Fidelity Bond Premiums	741,378.75		
Insurance Expenses	11,311,062.38	17,509,971.04	
Other Maintenance and Operating Expenses			
Advertising Expenses	196,860.40		
Printing and Publication Expenses	15,647,126.40		
Representation Expenses	20,545,518.71		
Rent Expenses	7,882,998.30		
Membership Dues and Contributions to Organizations	785,842.07		
Subscription Expenses	981,726.56		
Other Maintenance and Operating Expenses	32,076,662.55	78,116,734.99	1,685,501,597.27
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	14,801,327.26		
Depreciation - Infrastructure Assets	49,900,450.25		
Depreciation - Buildings and Other Structures	102,696,975.68		
Depreciation - Machinery and Equipment	138,128,873.35		
Depreciation - Transportation Equipment	49,378,846.18		
Depreciation - Furniture, Fixtures and Books	7,740,447.39		
Depreciation - Leased Assets Improvements	4,639,400.76		
Depreciation - Other Property, Plant and Equipment	9,385,586.53	376,671,907.40	
Amortization			
Amortization - Intangible Assets		3,871,452.13	
Losses			
Loss on Sale of Property, Plant and Equipment		9,607,198.19	390,150,557.72
<b>Total Operating Expenses</b>			<b>3,779,625,273.76</b>
<b>Income from Operation</b>			<b>1,253,065,463.87</b>
Financial Expenses			
Financial Expenses			
Bank Charges			89,696.77
<b>Income before Subsidies, Donations and Extra Items</b>			<b>1,252,975,767.10</b>
Add: Subsidy Income			
Assistance and Subsidy			
Subsidy from National Government		883,936,000.00	
Subsidy from General Fund Proper/Other Special Accounts		301,205,743.85	1,185,141,743.85
Subsidies and Donation			
Less: Subsidy to NGAs		192,676,000.00	
Subsidy to Other Funds		301,205,743.85	
Donations		1,230,805,238.29	1,724,686,982.14
<b>Net Income (Loss)</b>			<b>713,430,528.81</b>

  
**MELANIA M. CASANOVA**  
 OIC - City Accounting Department

  
**ATTY. JAIME R. FRESNEDI**  
 City Mayor