

Republic of the Philippines
Municipality of Sogod
Detailed Statement of Financial Performance
GENERAL FUND
For the Year Ended December 31, 2020
[With Comparative Figures for CY 2019]

	2020	2019
REVENUE		
TAX REVENUE		
Tax Revenue - Individual and Corporation		
Community Tax	390,760.31	417,978.10
Tax Revenue - Property		
Real Property Tax- Basic	2,430,454.82	1,229,476.13
Discount on Real Property Tax- Basic	(219,292.91)	(312,745.41)
Discount on Special Education Tax	-	
Tax Revenue - Goods and Services		
Business Tax	1,191,380.33	1,086,160.33
Tax on Sand, Gravel and Other Quarry Products	-	
Amusement Tax	5,850.00	46,225.00
Printing and Publication Tax	-	
Tax Revenue - Others		
Other Taxes	103,842.51	347,901.45
Tax Revenue - Fines and Penalties		
Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation	-	
Tax Revenue - Fines and Penalties - Property Taxes	185,997.46	37,463.23
Tax Revenue - Fines and Penalties - Taxes on Goods and Services		
Total Tax Revenue	4,088,992.52	2,852,458.83
SHARE FROM NATIONAL TAXES		
Share from Internal Revenue Collections (IRA)	123,751,561.00	110,062,812.00
SERVICE AND BUSINESS INCOME		
Service Income		
Permit Fees	851,638.31	1,278,886.84
Registration Fees	2,400.00	1,580.00
Clearance and Certification Fees	1,041,132.37	1,130,917.75
Inspection Fees	342,185.36	15,500.00
Occupation Fees	30,822.95	3,622.19
Fees for Sealing and Licensing of Weights and Measures	900.00	4,349.00
Business Income		
Rent Income	46,924.58	59,402.00
Waterworks System Fees	8,522,165.40	8,913,601.40
Receipt from Market Operations	641,155.36	455,565.10
Receipt from Slaughterhouse Operation	322,535.77	269,303.93
Garbage Fees	146,560.00	131,300.00
Interest Income	26,046.87	110,809.18
Fines and Penalties - Business Income	133,982.18	132,017.44
Other Business Income	12,224.55	102,938.44
Total Service and Business Income	12,120,673.70	12,609,793.27
SHARES, GRANTS AND DONATIONS		
Share		
Share from PCSO	26,933.49	
Grants and Donations		
Grants and Donations in Cash	10,312,630.00	
Grants and Donations in Kind	35,445,092.20	42,507,941.83
Total Shares, Grants and Donations	45,784,655.69	42,507,941.83
TOTAL REVENUE	185,745,882.91	168,033,005.93

LESS: CURRENT OPERATING EXPENSES**PERSONNEL SERVICES****Salaries and Wages**

Salaries and Wages - Regular	29,128,795.50	27,339,787.42
Salaries and Wages - Casual/Contractual	72,000.00	

Other Compensation

Personal Economic Relief Allowance (PERA)	2,102,920.36	1,845,812.25
Representation Allowance (RA)	1,653,750.00	1,642,500.00
Transportation Allowance (TA)	1,572,750.00	1,561,500.00
Clothing/Uniform Allowance	498,000.00	498,000.00
Subsistence Allowance	178,575.00	217,800.00
Laundry Allowance	-	
Honoraria	200.00	20,000.00
Hazard Pay	1,487,238.67	1,082,408.79
Overtime and Night Pay	-	41,313.03
Year End Bonus	4,774,813.80	4,434,929.05
Cash Gift	430,500.00	401,000.00
Other Bonuses and Allowances	960,000.00	

Personnel Benefits Contributions

Retirement and Life Insurance Premiums	3,507,807.26	3,252,404.57
Pag-IBIG Contributions	112,183.63	97,600.00
PhilHealth Contributions	399,267.23	284,031.66
Employees Compensation Insurance Premiums	99,199.21	95,152.33
Provident/Welfare Fund Contributions	-	

Other Personnel Benefits

Terminal Leave Benefits	3,523,225.97	1,773,826.70
Other Personnel Benefits	2,593,014.76	3,731,031.88

Total Personnel Services

53,094,241.39	48,319,097.68
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MAINTENANCE AND OTHER OPERATING EXPENSES		
Traveling Expenses		
Traveling Expenses - Local	398,729.01	1,450,462.78
Training and Scholarship Expenses		
Training Expenses	365,597.04	1,544,475.94
Supplies and Material Expenses		
Office Supplies Expenses	2,466,792.63	2,847,640.58
Accountable Forms Expenses	103,517.26	84,940.45
Animal/Zoological Supplies Expenses	-	50,640.00
Food Supplies Expenses	6,627,507.45	3,815,635.50
Welfare Goods Expenses	4,362,400.00	
Drugs and Medicines Expenses	9,592,574.56	4,075,549.20
Medical, Dental and Laboratory Supplies Expenses	646,098.80	49,550.00
Fuel, Oil and Lubricants Expenses	1,059,257.35	1,371,164.89
Agricultural and Marine Supplies Expenses	155,650.00	37,890.00
Other Supplies and Materials Expenses	4,217,475.09	4,137,630.28
Utility Expenses		
Electricity Expenses	6,669,857.36	6,290,761.79
Communication Expenses		
Telephone Expenses	454,857.11	614,897.76
Internet Subscription Expenses	-	5,783.67
Awards/Rewards and Prizes		
Awards/Rewards Expenses	-	40,000.00
Prizes	-	57,850.00
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	6,750.00	124,360.00
Professional Services		
Consultancy Services	60,000.00	45,000.00
Other Professional Services		
General Services		
Other General Services	30,814.24	
Repairs and Maintenance		
Repairs and Maintenance - Land Improvements		
Repairs and Maintenance - Infrastructure Assets	142,840.80	
Repairs and Maintenance - Buildings and Other Structures	-	203,879.55
Repairs and Maintenance - Machinery and Equipment	239,000.00	9,475.00
Repairs and Maintenance - Transportation Equipment	1,408,366.05	366,700.15
Repairs and Maintenance - Other Property, Plant and Equipment	6,500.00	45,050.00
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	27,098.06	107,887.27
Fidelity Bond Premiums	138,375.00	214,125.00
Insurance Expenses	304,305.97	272,207.89
Other Maintenance and Operating Expenses		
Advertising Expenses	-	59,239.08
Transportation and Delivery Expenses	-	
Rent Expenses	600,099.92	1,045,801.58
Membership Dues and Contributions to Organizations	22,200.00	26,200.00
Donations	7,874,116.00	2,779,275.00
Other Maintenance and Operating Expenses	11,997,523.94	12,350,399.36
Total Maintenance and Other Operating Expenses	59,978,303.64	44,124,472.72
FINANCIAL EXPENSES		
Financial Expenses		
Interest Expenses		
Bank Charges	308.00	18,000.00
Total Financial Expenses	308.00	18,000.00
NON-CASH EXPENSES		
Depreciation		
Depreciation - Land Improvements	1,298,148.06	3,123,677.73
Depreciation - Infrastructure Assets	17,051,560.18	12,079,834.22
Depreciation - Buildings and Other Structures	1,582,667.36	2,954,369.36
Depreciation - Machinery and Equipment	4,086,532.22	3,576,972.46
Depreciation - Transportation Equipment	1,818,714.77	2,118,672.47
Depreciation - Furniture, Fixtures and Books	104,241.89	101,051.57
Depreciation - Other Property, Plant and Equipment	192,299.38	169,780.56
Total Non-Cash Expenses	26,134,163.86	24,124,358.37
TOTAL CURRENT OPERATING EXPENSES	139,207,016.89	116,585,928.77
SURPLUS (DEFICIT) FROM CURRENT OPERATIONS	46,538,866.02	51,447,077.16

ADD (DEDUCT): TRANSFERS, ASSISTANCE AND SUBSIDY

Assistance and Subsidy from		
Subsidy from Other Funds	15,075.44	
Total Transfers, Assistance and Subsidy from	15,075.44	
Financial Assistance/Subsidy to		
Subsidy to Other Local Government Units		2,251,000.00
Subsidy to Other Funds	389,998.00	2,553,830.00
Subsidies - Others		
Transfers to		
Transfers of Unspent Current Year DRRM Funds to the Trust Funds	148,999.75	1,339,700.90
Transfers for Project Equity Share /LGU Counterpart	318,975.00	447,133.09
Total Transfers, Assistance and Subsidy to	857,972.75	6,591,663.99
NET FINANCIAL ASSISTANCE/SUBSIDY	(842,897.31)	(6,591,663.99)
Other Non-Operating Income/Losses		
Gains		
Other Gains	-	322,110.50
Total Gains	-	322,110.50
Miscellaneous Income		
Miscellaneous Income	24,183.00	45,232.99
Net Other Non-Operating Income/(Losses)	24,183.00	367,343.49
SURPLUS (DEFICIT) FOR THE PERIOD	45,720,151.71	45,222,756.66

