

NAGA CITY
REPORT OF REVENUES & RECEIPTS
As of September 30, 2013

GENERAL FUND CODE: 100

Particulars	Account Code	Estimated Income	Collection		Actual Collection	Overcollection (Undercollection)
			Last Month	This Month		
I - TAX REVENUE:						
Amusement Tax	581	4,725,000.00	3,510,358.10	452,214.99	3,962,573.09	(762,426.91)
Peñafrancia	581(1)			89,690.00	89,690.00	89,690.00
Business Taxes and Licenses	582	136,000,000.00	126,966,936.09	727,064.86	127,694,000.95	(8,305,999.05)
Community Tax	583					
Individual Tax Certificate	583(1)	3,780,000.00	3,658,352.45	44,667.25	3,703,019.70	(76,980.30)
Corporation Tax Certificate	583(2)		819,242.21	13,006.51	832,248.72	832,248.72
Franchise Tax	584	1,050,000.00	846,266.44		846,266.44	(203,733.56)
Franchise Tax-CASURECO	584(1)		213,195.44		213,195.44	213,195.44
Occupation Tax	585	500,000.00	407,434.50	14,775.00	422,209.50	(77,790.50)
Printing & Publication Tax	586	105,000.00	159,660.80	(12,412.21)	147,248.59	42,248.59
Property Transfer Tax	587	10,000,000.00	11,538,417.21	1,148,857.90	12,687,275.11	2,687,275.11
Real Property Tax	588					
Current Year	588(1)	42,600,000.00	43,390,695.28	1,409,220.85	44,799,916.13	2,199,916.13
Previous Years	588(2)	7,000,000.00	7,373,401.12	402,160.32	7,775,561.44	775,561.44
Penalty	588(3)	4,400,000.00	3,558,077.75	219,353.43	3,777,431.18	(622,568.82)
Tax on Delivery Trucks and Vans	592	1,050,000.00	717,416.58	41,825.00	759,241.58	(290,758.42)
Sand and Gravel Tax	593	110,000.00	32,900.00		32,900.00	(77,100.00)
Fines and Penalties	599					
F/P on Taxes on Goods and Services (Bus. Tax)	599(1)	2,100,000.00	2,412,872.99	143,410.14	2,556,283.13	456,283.13
F/P on Other Taxes (Com. Tax, Amusement, Sand & Gravel, Weights & Measure)	599(2)	200,000.00	91,452.94	24,635.43	116,088.37	(83,911.63)
F/P on Other Taxes (Property, Transfer Tax)	599(3)		1,391,697.56	18,004.58	1,409,702.14	1,409,702.14
II - GENERAL INCOME ACCOUNT:						
Permits and Licences						
Weights and Measures	601		167,535.00	(167,535.00)		
Weights and Measures	601(1)	36,800.00		176,755.00	176,755.00	139,955.00
Calibration	601(2)			600.00	600.00	600.00
Permit Fees	605					
80% Building Permit Fees	605(1)	3,600,000.00	1,841,332.21	279,165.20	2,120,497.41	(1,479,502.59)
Burial Permit Fees	605(2)	40,000.00	45,010.00	3,950.00	48,960.00	8,960.00
Mayor's Permit Fees	605(3)	3,465,000.00	2,973,334.31	68,950.00	3,042,284.31	(422,715.69)
Sanitary Permit Fees	605(4)	2,000,000.00	980,305.00	13,640.00	993,945.00	(1,006,055.00)
Occupancy Permit Fees	605(5)	1,400,000.00	710,135.00	233,200.00	943,335.00	(456,665.00)
Tricycle Fees	605(6)	403,270.00	272,345.00	59,755.00	332,100.00	(71,170.00)
Franchise Fee- Tricycle	605(6a)	488,360.00	946,862.50	13,500.00	960,362.50	472,002.50
Bike	605(7)	168,000.00	65,912.50	4,987.50	70,900.00	(97,100.00)
Bike Sticker	605(7a)			270.00	270.00	270.00
Padyak Fees	605(7b)			1,000.00	1,000.00	1,000.00
Business Plates	605(8)	600,000.00	353,436.60	17,570.00	371,006.60	(228,993.40)
Developmental Permit	605(9)		150,000.00	71,824.40	221,824.40	221,824.40
Registration Fees	606					
Large Cattle Registration Fees	606(1)	315,000.00	123,118.00	17,340.00	140,458.00	(174,542.00)
Marriage License Fees	606(2)	265,000.00	142,100.00	18,600.00	160,700.00	(104,300.00)
LCR Fees RA 9048 (80%)	606(3)	890,000.00	411,273.50	34,936.00	446,209.50	(443,790.50)
Civil Registry Fees	606(3b)	2,500,000.00	1,088,342.00	32,430.00	1,120,772.00	(1,379,228.00)
LCR Registration Fees	606(5)			110,330.00	110,330.00	110,330.00
Other Permit & License Fees	608					
Streamer/Billboards	608(1)	300,000.00	512,418.00	15,408.00	527,826.00	227,826.00
Solicitation Fee-DSWD	608(3)		2,000.00		2,000.00	2,000.00
Transfer/Entrance/Exhumation of Cadaver	608(4)	270,000.00	210,700.00		210,700.00	(59,300.00)
Impounding Stray Animals	608(5)	10,000.00				(10,000.00)
Cremation	608(6)	10,000.00	8,950.00	2,950.00	11,900.00	1,900.00
Dog License Fees	608(7)	110,000.00	215,667.00	13,560.00	229,227.00	119,227.00
Permit to Cut Tree	608(8)	5,000.00	1,630.00	1,080.00	2,710.00	(2,290.00)
Promotional Permit	608(9)	30,000.00	90,360.60	28,920.00	119,280.60	89,280.60
ID	608(11)	45,000.00	43,172.50	5,195.00	48,367.50	3,367.50
SERVICE INCOME:						
Clearance/Certification Fees	613					
Clearances/Certification Fees	613(1)	1,400,000.00	1,289,777.48	112,530.00	1,402,307.48	2,307.48
Zonal/Locational Clearance	613(2)	2,870,000.00	1,623,879.10	112,270.95	1,736,150.05	(1,133,849.95)
Court Fees	613(3)		11,550.00	450.00	12,000.00	12,000.00
Police Clearance	613(4)	200,000.00	111,185.00	10,510.00	121,695.00	(78,305.00)
Medical Certifications	613(5)	1,476,110.00	303,370.00	78,050.00	381,420.00	(1,094,690.00)
UP Legal Research Fee	613(6)	150,000.00	252,693.26	2,031.70	254,724.96	104,724.96
Research Fee	613(7)			36,000.00	36,000.00	36,000.00
Maps of Naga City	613(8)		1,642.00		1,642.00	1,642.00
Garbage Fees	616	2,750,700.00	944,377.00	21,089.00	965,466.00	(1,785,234.00)
Inspection Fees	617					
Inspection Fees (Building)	617(1)	3,000,000.00	4,807,932.80	199,069.16	5,007,001.96	2,007,001.96
Fire Safety Inspection Fees	617(2)	180,000.00	292,144.60	5,300.00	297,444.60	117,444.60
Combustion	617(3)	3,000.00				(3,000.00)

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Calibration & Sealing of Gas Pump	617(4)	25,000.00	23,612.61		23,612.61	(1,387.39)
Library Fees	618	37,000.00	9,210.00	360.00	9,570.00	(27,430.00)
Medical, Dental and Laboratory Fees	619	31,025.00	1,623,635.00	9,185.00	1,632,820.00	1,601,795.00
Processing Fees	621	330,000.00	137,250.00	17,900.00	155,150.00	(174,850.00)
Other Service Income	628					
Miscellaneous Service Income	628(1)	50,000.00	48,845.50	39,205.84	88,051.34	38,051.34
Rollback	628(2)					
Electric Consumption	628(3)					
Smoke Belching	628(4)		23,050.00			
Damage St. Light (Fed. Phoenix Ass. Co.)	628(4a)				23,050.00	23,050.00
Tender Documents	628(5)	500,000.00	3,500.00		3,500.00	(496,500.00)
SECPA	628(6)	300,000.00	47,370.00		47,370.00	(252,630.00)
Entrance Fee- Malabsay Falls	628(7)	50,000.00	99,531.50	6,470.00	106,001.50	56,001.50
UPAO-Application Fee	628(8)		1,255.00		1,255.00	1,255.00
Fines and Penalties-Service Income	628(9)		268,912.50	198,862.32	467,774.82	467,774.82
Entrance Fee- Isarog	628(10)			1,490.00	1,490.00	1,490.00
Traffic Violation	628(12)			51,015.00	51,015.00	51,015.00
Fines and Penalties-Service Income	629		1,132,203.49	(1,132,203.49)		
Fines and Penalties-Service Income	629(1)			1,185,166.21	1,185,166.21	1,185,166.21
Fines and Penalties-Service Income-Building	629(4)		245,374.93		245,374.93	245,374.93
BUSINESS INCOME:						
Hospital Fees	631	4,577,654.00	2,656,419.58	687,452.40	3,343,871.98	(1,233,782.02)
Cemetery Fees	633	135,000.00	178,900.00	11,650.00	190,550.00	55,550.00
Income from Market	636					
Market Rental	636(1)	26,990,000.00	18,008,896.08	2,113,613.46	20,122,509.54	(6,867,490.46)
Goodwill	636(2)	1,000,000.00	2,310,308.88	254,122.69	2,564,431.57	1,564,431.57
Market Rental - Peñafrancia	636(3)					
Cash Tickets	636(4)	2,200,000.00	4,445,755.00	625,665.00	5,071,420.00	2,871,420.00
Parking Fee	636(6)		134,180.00		134,180.00	134,180.00
Push Cart	636(7)	5,000.00	6,700.00	71,569.15	78,369.15	73,369.15
Fines & Penalties-Market	636(8)		74,516.70	5,679.51	80,196.21	80,196.21
Income from Slaughterhouse	637					
Slaughterhouse Fees (Gen. Receipts)	637(1)	2,007,611.80	643,566.29	96,855.72	740,422.01	(1,267,189.79)
Slaughterhouse Fees (TLC)	637(1a)					
Service Fees	637(2)	5,003,315.28	3,288,213.72	500,501.57	3,788,715.29	(1,214,599.99)
Corral Permit Fees	637(3)	309,463.56	216,146.03	29,558.02	245,704.05	(63,759.51)
Water Services	637(4)		4,109.00		4,109.00	4,109.00
75% Ante & Post Mortem Fees	637(5)	2,511,317.20	1,156,463.39	178,839.70	1,335,303.09	(1,176,014.11)
Slaughter Permit Fees	637(6)	130,808.16	86,941.98	12,559.52	99,501.50	(31,306.66)
Slaughter Liming Fees	637(7)	50,484.00	38,425.97	5,320.00	43,745.97	(6,738.03)
Washing Fee	637(8)		5,200.00	850.00	6,050.00	6,050.00
Rental of Equipment	637(9)		180,000.00		180,000.00	180,000.00
Rent Income	642					
Rental of Government Lots (Smart)	642(1)	656,880.00	26,248.50		26,248.50	(630,631.50)
Rental of PNR Properties	642(2)	500,000.00	311,111.61	29,622.70	340,734.31	(159,265.69)
Naga City Gymnasium Rental	642(3)		167,902.50	23,215.00	191,117.50	191,117.50
Rental of Youth Center	642(4)	173,250.00	126,510.00	16,950.00	143,460.00	(29,790.00)
Rental of CBD Stalls	642(5)					
Rental of CBD Terminal	642(6)	20,082,844.00	11,200,021.76	1,367,444.52	12,567,466.28	(7,515,377.72)
Rental of MNSC Paloro	642(7)		67,980.00	12,110.00	80,090.00	80,090.00
Rental of Heavy Equipment	642(9)	30,000.00				(30,000.00)
Lease Rental of Plaza Quezon	642(9a)		10,500.00	1,500.00	12,000.00	12,000.00
Rental of Tractor	642(10)	700,000.00	312,957.85	6,600.00	319,557.85	(380,442.15)
Rental of Coliseum	642(13)	500,000.00	501,560.00	20,000.00	521,560.00	21,560.00
Parking Fee-Coliseum	642(13a)		447,700.00	223,780.00	671,480.00	671,480.00
Rental of People's Hall Stall	642(14)	180,000.00	110,760.00	16,500.00	127,260.00	(52,740.00)
Rental of People's Hall	642(14a)		41,391.74	1,500.00	42,891.74	42,891.74
Tuition	644	930,000.00	628,600.00	33,000.00	661,600.00	(268,400.00)
Other Business Income	648					
Income from Swimming Pool	648(1)	260,000.00	319,912.00	24,155.00	344,067.00	84,067.00
Sale of Fam Products	648(2)		70,888.00	12,650.00	83,538.00	83,538.00
Rental of BSTC Audio Visual Room	648(5)	20,000.00	8,390.00	1,000.00	9,390.00	(10,610.00)
BSTC (Entrance Fee)	648(6)	500,000.00	104,865.00	40,360.00	145,225.00	(354,775.00)
Sale of Chicken Dung/Organic Fertilizer	648(7)		9,095.00	120.00	9,215.00	9,215.00
	648(13)			75.00	75.00	75.00
Fines & Pen.-Bus. Income/Eco. Ent. (Stall Rental Penalties)	649	250,000.00	488,005.71		488,005.71	238,005.71
OTHER INCOME:						
Income Grants & Donations	662					
Asset from Trust Funds	662(3)		2,289,020.91		2,289,020.91	2,289,020.91
Interest Income	664					
Interest in Banks	664(1)	7,000,000.00	5,893,192.59	727,380.86	6,620,573.45	(379,426.55)
Livelihood Loans Interests	664(3)		504,243.33	67,503.42	571,746.75	571,746.75
Sang Loans Interests	664(4)		3,494.87	10,944.07	14,438.94	14,438.94

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<i>PNR Interests</i>	664(5)		-	73.74	73.74	73.74
Internal Revenue Allotment	665					
2013 Internal Revenue Allotment	665(1)	332,021,279.00	217,005,944.00	27,125,743.00	244,131,687.00	(87,889,592.00)
Prior Year's Unreleased IRA - A	665(3)	3,919,727.00	3,919,727.00		3,919,727.00	-
Prior Year's Unreleased IRA - B	665(4)	2,667,963.00	2,667,963.00		2,667,963.00	-
<i>Share from PAGCOR/PCSO</i>	670	610,000.00	963,800.94		963,800.94	353,800.94
Miscellaneous Income	678					
Miscellaneous Receipts	678(1)	8,000,000.00	(1,699.10)	262,997.44	261,298.34	(7,738,701.66)
Sale of Drop Wire	678(2)		69,837.00		69,837.00	69,837.00
Tax Map Copy	678(4)		6,502.25	250.00	6,752.25	6,752.25
<i>Sale of Waste Materials</i>	678(9)		6,890.00		6,890.00	6,890.00
<i>Unliquidated Damages</i>	678(12)		54,492.32	21,681.94	76,174.26	76,174.26
Other Fines and Penalties	679	2,846,205.00				(2,846,205.00)
<i>Hot Meat Penalty</i>	679(1)	12,000.00	32,500.00		32,500.00	20,500.00
<i>Prior Years' Adjustments</i>	684					
TOTAL		670,705,067.00	513,551,670.35	41,391,100.27	554,942,770.62	(115,762,296.38)

Note: * Out of the total collection for Real Property Taxes for Calendar Year 2013, P8,449,447.99 represents discount on Real Property Taxes.

Certified Correct:

[Signature]
PACIENCIA S.J. TABINAS
City Accountant