

NAGA CITY
REPORT OF REVENUES & RECEIPTS
As of June 30, 2014

GENERAL FUND CODE: 100

Particulars	Account Code	Estimated Income	Collection		Actual Collection	Overcollection (Undercollection)
			Last Month	This Month		
I - TAX REVENUE:						
Amusement Tax	581	4,900,000.00	1,436,680.22	652,158.38	2,088,838.60	(2,811,161.40)
Business Taxes and Licenses	582	150,000,000.00	105,314,332.45	787,554.90	106,081,887.35	(43,918,112.65)
Community Tax	583					
Individual Tax Certificate	583(1)	3,000,000.00	3,485,784.47	62,089.00	3,547,873.47	547,873.47
Corporation Tax Certificate	583(2)	1,200,000.00	1,199,877.83	8,174.00	1,198,051.83	(1,948.17)
Franchise Tax	584	1,226,000.00	1,047,256.53		1,047,256.53	(179,743.47)
Occupation Tax	585	550,000.00	351,982.50	11,100.00	363,082.50	(186,917.50)
Printing & Publication Tax	586	200,000.00	163,739.72	2,834.75	166,574.47	(33,425.53)
Property Transfer Tax	587	10,000,000.00	5,818,269.61	1,138,394.34	6,956,663.95	(3,043,336.05)
Real Property Tax	588					
Current Year	588(1)	44,000,000.00	43,582,568.73	1,707,317.11	45,289,875.84	1,289,875.84
Previous Years	588(2)	8,600,000.00	7,074,507.93	1,436,709.73	8,511,217.66	(88,782.34)
Penalty	588(3)	4,400,000.00	3,364,822.41	818,860.45	4,183,682.86	(216,317.14)
Tax on Delivery Trucks and Vans	592	800,000.00	1,062,187.11	36,600.00	1,098,787.11	298,787.11
Sand and Gravel Tax	593		30,000.00		30,000.00	30,000.00
Fines and Penalties	599					
F/P on Taxes on Goods and Services (Bus. Tax)	599(1)	2,200,000.00	1,899,809.30	140,173.69	2,039,982.99	(160,017.01)
F/P on Other Taxes (Com. Tax, Amusement, Sand & Gravel, Weights & Measure)	599(2)	300,000.00	102,577.89	21,279.54	123,857.43	(176,142.57)
F/P on Other Taxes (Property, Transfer)						
II - GENERAL INCOME ACCOUNT:						
Permits and Licences						
Weights and Measures	601(1)	100,000.00	35,615.00	5,650.00	41,265.00	(58,735.00)
Calibration	601(2)	30,000.00	39,980.00	80.00	40,060.00	10,060.00
FP - Weights and Measures	601(3)		8,650.00		3,850.00	8,650.00
80% Building Permit Fees	605(1)	1,400,000.00	1,197,594.77	232,250.79	1,429,845.56	29,845.56
Burial Permit Fees	605(2)	70,000.00	75,175.00	14,100.00	89,275.00	19,275.00
Mayor's Permit Fees	605(3)	3,750,000.00	4,161,372.50	96,800.00	4,258,172.50	508,172.50
Sanitary Permit Fees	605(4)	487,800.00	1,032,250.00	17,555.00	1,049,805.00	562,005.00
Occupancy Permit Fees	605(5)	600,000.00	527,245.00	75,505.00	602,750.00	102,750.00
Tricycle Fees	605(6)	405,955.00	296,005.00	59,370.00	355,375.00	(50,580.00)
Franchise Fee- Tricycle	605(6a)		86,750.00	3,930.00	90,680.00	90,680.00
Bike	605(7)	100,000.00	59,925.00	5,365.00	65,290.00	(34,710.00)
Bike Sticker	605(7a)		3,120.00	1,382.50	4,502.50	4,502.50
Padyak Fees	605(7b)		70,100.00	3,830.00	73,930.00	73,930.00
Business Plates	605(8)	400,000.00	305,553.50	18,470.00	322,023.50	(77,976.50)
Registration Fees	606					
Large Cattle Registration Fees	606(1)	200,000.00	48,373.32	16,270.00	64,643.32	(135,356.68)
Marriage License Fees	606(2)	318,000.00	262,200.00	31,900.00	294,100.00	(23,900.00)
LCR Fees RA 9048 (80%)	606(3)	951,000.00	241,282.00	23,850.00	265,132.00	(685,868.00)
Civil Registry Fees	606(3b)	1,693,000.00	870,170.00	188,720.00	1,058,890.00	(634,110.00)
LCR Registration Fees	606(5)		1,033,543.00	90,950.00	1,124,493.00	1,124,493.00
Other Permit & License Fees	608					
Streamer/Billboards	608(1)	300,000.00	676,154.00	206,780.00	882,934.00	582,934.00
Solicitation Fee-DSWD	608(3)		600.00	300.00	900.00	900.00
Transfer/Entrance/Exhumation of Cadaver	608(4)	155,000.00				(155,000.00)
Impounding Stray Animals	608(5)	20,000.00				(20,000.00)
Cremation	608(6)	133,000.00	8,800.00		8,800.00	(124,200.00)
Dog License Fees	608(7)	200,000.00	250,362.50	26,665.00	277,027.50	77,027.50
Permit to Cut Tree	608(8)	5,000.00				(5,000.00)
Promotional Permit	608(9)	100,000.00	44,732.00	17,840.00	62,572.00	(37,428.00)
ID	608(11)	50,000.00	22,292.50	5,400.00	27,692.50	(22,307.50)
SERVICE INCOME:						
Clearance/Certification Fees	613					
Clearance/Certification Fees	613(1)	2,000,000.00	1,072,461.55	171,675.00	1,244,136.55	(755,863.45)
Zonal/Local Clearance	613(2)	2,000,000.00	1,209,909.95	118,763.40	1,328,673.35	(671,326.65)
Court Fees	613(3)		3,415.00		3,415.00	3,415.00
Police Clearance	613(4)	300,000.00	223,930.00	79,650.00	303,580.00	3,580.00
Medical Certifications	613(5)	1,690,350.00	2,971,565.00	164,100.00	3,135,665.00	1,445,315.00
UP Legal Research Fee	613(6)	300,000.00	17,318.70	3,485.20	20,803.90	(279,196.10)
Research Fee	613(7)		222,215.00	40,650.00	262,865.00	262,865.00
Maps of Naga City	613(8)	10,000.00				(10,000.00)
Garbage Fees	616	1,700,000.00	1,453,816.63	42,502.50	1,496,319.13	(204,480.87)
Inspection Fees	617					
Inspection Fees (Building)	617(1)	3,000,000.00	5,140,682.85	131,249.40	5,271,932.25	2,271,932.25
Fire Safety Inspection Fees	617(2)	275,000.00	284,596.55	5,850.00	290,446.55	15,446.55
Boiler	617(5)		1,300.00		1,300.00	1,300.00
Library Fees	618	30,000.00	3,340.00	800.00	4,140.00	(25,860.00)
Medical, Dental and Laboratory Fees	619	127,350.00	55,401.90	10,500.00	65,901.90	(61,448.10)
Processing Fees	621	350,000.00	31,500.00	45,000.00	136,500.00	(213,500.00)
Other Service Income	628					
Tender Documents	628(5)	500,000.00				(500,000.00)
SECPA	628(6)	223,000.00				(223,000.00)
Entrance Fee- Malabuy Falls	628(7)	100,000.00	89,149.66	12,734.00	101,883.66	1,883.66
UPAO-Application Fee	628(8)		250.00		250.00	250.00
Fines & Pen. Service Income	628(9)		196,437.50	15,561.00	211,998.50	211,998.50
Entrance Fee- Isarog	628(10)		3,840.00		3,840.00	3,840.00
Traffic Violation	628(12)		563,123.00	141,640.00	704,763.00	704,763.00
Fines and Penalties-Service Income	629		593,380.58		593,380.58	593,380.58
Fines and Penalties-Service Income	629(1)			61,366.78	61,366.78	61,366.78
BUSINESS INCOME:						
Hospital Fees	631	5,000,000.00	2,584,042.98	654,439.15	3,238,482.13	(1,761,517.87)
Cemetery Fees	633	150,000.00	232,800.00	62,800.00	295,600.00	145,600.00
Income from Market	636					
Market Rental	636(1)	29,689,000.00	12,031,969.94	2,499,863.20	14,531,833.14	(15,157,166.86)
Goodwill	636(2)	1,100,000.00	1,102,133.31	512,021.41	1,614,154.72	514,154.72
Cash Tickets	636(4)	2,420,000.00	3,221,505.00	675,640.00	3,897,145.00	1,477,145.00


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Parking Fee	636(6)		282,550.25		282,550.25	282,550.25
Push Cart	636(7)	5,000.00	1,200.00		1,200.00	(3,800.00)
Fines & Penalties-Market	636(8)	10,269,405.00	419,565.07	84,214.34	503,779.41	(9,765,605.59)
Miscellaneous - Market	636(9)		585,950.82	374,192.64	960,143.46	960,143.46
Income from Slaughterhouse	637					
Slaughterhouse Fees (Gen. Receipts)	637(1)	1,154,259.67	1,871,492.61	366,094.60	2,237,587.21	1,083,327.54
Service Fees	637(2)	5,699,180.01	2,468,133.63	525,437.95	2,993,571.58	(2,705,608.43)
Corral Permit Fees	637(3)	330,861.94	169,562.28	36,563.00	206,125.28	(124,736.66)
Water Services	637(4)		4,250.00	40,230.00	44,480.00	44,480.00
75% Ante & Post Mortem Fees	637(5)	2,525,755.78	1,272,829.19	268,733.17	1,541,562.36	(984,193.42)
Slaughter Permit Fees	637(6)	215,942.60	279,055.40	62,205.00	341,260.40	125,317.80
Slaughter Lining Fees	637(7)	60,000.00	26,512.00	5,355.00	31,867.00	(28,133.00)
Washing Fee	637(8)		3,100.00	450.00	3,550.00	3,550.00
Rental of Equipment	637(9)		250,000.00	103,072.52	353,072.52	353,072.52
Printing & Publication Income-RPT	641		10,000.00	306.45	10,306.45	10,306.45
Rent Income	642					
Rental of Government Lots (Smart)	642(1)	658,384.16	5,014.00		5,014.00	(653,370.16)
Rental of PNR Properties	642(2)	500,000.00	161,579.53	11,739.00	173,318.53	(326,681.47)
Naga City Gymnasium Rental	642(3)	120,000.00	70,995.00	19,545.00	90,540.00	(29,460.00)
Rental of Youth Center	642(4)	175,000.00	78,925.00	9,750.00	88,675.00	(86,325.00)
Rental of CBD Stalls	642(5)		1,365,246.72	103,518.56	1,468,765.28	1,468,765.28
Rental of CBD Terminal	642(5)	19,916,645.86	194,103.99		194,103.99	(19,722,541.87)
Terminal Fee	642(6a)		12,151,853.51	3,050,159.90	15,212,013.41	15,212,013.41
Rental of MNSC Pelaro	642(7)		258,175.23	5,355.00	263,530.23	263,530.23
Rental of Heavy Equipment	642(9)		1,000.00		1,000.00	1,000.00
Lease Rental of Plaza Quezon	642(9a)		5,250.00		5,250.00	5,250.00
Rental of Tractor	642(10)	400,000.00	138,490.00	28,400.00	166,890.00	(233,110.00)
Rental of Drier	642(11)	500,000.00				(500,000.00)
Rental of Coliseum	642(13)	500,000.00	353,320.00		353,320.00	(146,680.00)
Parking Fee-Coliseum	642(13a)		1,496,551.49	168,825.00	1,665,376.49	1,665,376.49
Rental of People's Hall Stall	642(14)	217,800.00	96,190.00	16,500.00	112,690.00	(105,110.00)
Rental of People's Hall	642(14a)		9,250.00	1,120.00	10,370.00	10,370.00
Tuition	644	1,062,000.00	387,600.00	25,400.00	413,000.00	(649,000.00)
Other Business Income	648					
Income from Swimming Pool	648(1)	500,000.00	316,995.13	28,525.00	345,520.13	(154,479.87)
Sale of Farm Products	648(2)	75,000.00	45,098.00	24,110.00	69,208.00	(5,792.00)
Rental of BSTC Audio Visual Room	648(5)		15,471.00		15,471.00	15,471.00
BSTC (Entrance Fee)	648(6)		142,250.00	8,135.00	150,385.00	150,385.00
Sale of Chicken Dung/Organic Fertilizer	648(7)		2,080.00		2,080.00	2,080.00
Other Fee Charges	648(13)		5,000.00		5,000.00	5,000.00
Fines & Pen.-Bus. Income/Eco. Ent. (Stall Rental Penalties)	649		25,566.80		25,566.80	25,566.80
OTHER INCOME:						
Asset from Trust Funds	662(3)		2,767,352.83	69,985.00	2,837,337.83	2,837,337.83
Interest Income	664					
Interest in Banks	664(1)	9,000,000.00	2,212,922.31	446,727.88	2,659,650.19	(6,340,349.81)
Livelihood Loans Interests	664(3)		368,711.52	56,150.10	424,861.62	424,861.62
Saving Loans Interests	664(4)	30,000.00	32,124.83	1,248.80	33,373.63	3,373.63
PNR Interests	664(5)		1,700.22		1,700.22	1,700.22
Internal Revenue Allotment	665					
2014 Internal Revenue Allotment	665(1)	367,722,618.00	152,206,065.00	30,441,213.00	182,647,278.00	(185,075,340.00)
Share from PAGCOR/PCSO	670	1,000,000.00	901,571.97		901,571.97	(98,428.03)
Miscellaneous Income	678					
Miscellaneous Receipts	678(1)		757,888.39	950.00	758,838.39	758,838.39
Sale of Drop Wire	678(2)		7,309.00		7,309.00	7,309.00
ID	678(3)		25,000.00		25,000.00	25,000.00
Tax Map Copy	678(4)		350.00	50.00	400.00	400.00
Sale of Books	678(7)		25.00		25.00	25.00
PEZA Reg. Eco. Zone Ent.	678(8)		575,974.26	58,500.00	634,474.26	634,474.26
Unliquidated Damages	678(12)		6,398.23	3,949.26	10,347.49	10,347.49
Brgy. Micro Ent.	678(13)		1,000.00	1,000.00	2,000.00	2,000.00
Hot Meat Penalty	679(1)	20,000.00				(20,000.00)
TOTAL		715,377,318.02	405,504,337.00	49,844,211.39	455,348,548.39	(261,028,769.63)

Note: * Out of the total collection for Real Property Taxes for Calendar Year 2014, P7,703,828.31 represents discount on Real Property Taxes.

Certified Correct:


PACENCIO S. TABINAS
City Accountant