

NAGA CITY  
REPORT OF REVENUES & RECEIPTS  
September 30, 2016

GENERAL FUND CODE: 100

Particulars	Account Code	Account Code	Estimated Income	Last Month	This Month	Actual Collection	Overcollection (Undercollection)
<b>I - TAX REVENUE:</b>							
<b>Individual and Corporation</b>							
<b>Community Tax</b>	<b>583</b>	<b>40101-050</b>					
Individual Tax Certificate	583(1)	40101-050-51	4,000,000.00	3,596,931.41	52,537.56	3,649,468.97	(350,531.03)
Corporation Tax Certificate	583(2)	40101-050-52	1,400,000.00	1,372,570.11	8,500.00	1,381,070.11	(18,929.89)
<b>Property</b>							
<b>Real Property Tax-Basic</b>	<b>588</b>	<b>40102-040</b>					
Current Year	588(1)	40102-040-01	55,000,000.00	49,631,456.26	1,326,939.96	50,958,396.22	(4,041,603.78)
Previous Years	588(2)	40102-040-02	14,000,000.00	9,557,890.63	705,326.51	10,263,217.14	(3,736,782.86)
Penalty	588(3)	40102-040-03	5,000,000.00	1,812,118.38		1,812,118.38	(3,187,881.62)
Discount on Real Property Tax		40102-041		(8,392,677.29)	(99,350.41)	(8,492,027.70)	(8,492,027.70)
Real Property Transfer Tax	587	40102-080	15,000,000.00	12,767,970.25	909,509.30	13,677,479.55	(1,322,520.45)
<b>Tax Revenue - Goods and Services</b>							
<b>Business Taxes</b>	<b>582</b>	<b>40103-030</b>	190,000,000.00				(190,000,000.00)
Manufacturers, assemblers, repackers, brewers, etc.		40103-030-01		7,979,390.83	400.00	7,979,790.83	7,979,790.83
Wholesalers, distributors		40103-030-02		23,604,402.67	6,031.50	23,610,434.17	23,610,434.17
Exporters, millers, producers, wholesalers, etc.		40103-030-03		1,550.00		1,550.00	1,550.00
Retailers		40103-030-04		71,558,428.25	1,243,802.94	72,802,231.19	72,802,231.19
Contractors and Independent Contractors		40103-030-05		18,144,409.01	20,702.50	18,165,111.51	18,165,111.51
Banks and Other Financial Institutions		40103-030-06		10,804,656.77	27,000.00	10,831,656.77	10,831,656.77
Peddlers		40103-030-07		6,000.00		6,000.00	6,000.00
Amusement Places		40103-030-08		183,065.20	2,062.50	185,127.70	185,127.70
Caterer		40103-030-8B		1,342,657.60	103,656.07	1,446,313.67	1,446,313.67
Real Estate		40103-030-8C		1,983,471.90	60,247.94	2,043,719.84	2,043,719.84
Privately owned -market		40103-030-8D		461,694.92		461,694.92	461,694.92
Fixed Tax		40103-030-9		45,331.25	5,487.50	50,818.75	50,818.75
Other Businesses		40103-030-99		42,254,222.39	269,235.88	42,523,458.27	42,523,458.27
Tax on Sand, Gravel and other Quarry Products	593	40103-040	20,000.00	-			(20,000.00)
Tax on Delivery Trucks and Vans	592	40103-050	1,300,000.00	1,197,352.17	2,050.00	1,199,402.17	(100,597.83)
Amusement Tax	581	40103-060	5,635,525.89	4,264,423.37	502,556.34	4,766,979.71	(868,546.18)
Amusement Tax - Peñafrancia		40103-060A		94,500.00		94,500.00	94,500.00
Franchise Tax	584	40103-070	1,900,000.00	1,240,766.42		1,240,766.42	(659,233.58)
Printing & Publication Tax	586	40103-080	220,000.00	270,591.58		270,591.58	50,591.58
<b>Fines and Penalties</b>							
F/P - Taxes on Individual and Corp.	599(2)	40105-010	320,000.00	160,746.06	17,529.79	178,275.85	(141,724.15)
F/P - Taxes on Property Transfer	599(3)	40105-020		2,955,909.17	450,785.02	3,406,694.19	3,406,694.19
F/P - Taxes on Goods and Services	599(1)	40105-030	2,500,000.00	2,674,893.42	50,796.37	2,725,689.79	225,689.79
F/P - Other Taxes		40105-040		10,689.99		10,689.99	10,689.99
Share from Internal Revenue Collections (IRA)	665	40106-010	458,335,371.00	303,705,248.00	37,963,156.00	341,668,404.00	(116,666,967.00)
2016 Internal Revenue Allotment	665(1)			-		-	-
Share from Expanded Value Added Tax	668	40106-020		174,642.05		174,642.05	174,642.05
Share from National Taxes		40106-050		75,093.67		75,093.67	75,093.67
<b>II - SERVICE AND BUSINESS INCOME:</b>							
<b>Permit Fees</b>							
Mayor's Permit Fees	605(3)	40201-010-01	5,000,000.00	5,468,508.16	273,430.32	5,741,938.48	741,938.48
Mayor's Permit Fees-Peñafrancia		40201-010-01A		-	241,890.00	241,890.00	241,890.00
80% Building Permit Fees	605(1)	40201-010-02	2,000,000.00	1,707,287.79	171,729.36	1,879,017.15	(120,982.85)
Burial Permit Fees	605(2)	40201-010-03	80,000.00	124,350.00	11,800.00	136,150.00	56,150.00
Sanitary Permit Fees	605(4)	40201-010-04	1,300,000.00	1,342,810.00	14,520.00	1,357,330.00	57,330.00
Occupancy Permit Fees	605(5)	40201-010-05	600,000.00	986,512.80	185,141.00	1,171,653.80	571,653.80
Tricycle Fees	605(6)	40201-010-06	613,970.00	1,656,815.30	724,000.00	2,380,815.30	1,766,845.30
Franchise Fee- Tricycle	605(6a)	40201-010-07	505,000.00	670,815.00	159,900.00	830,715.00	325,715.00
Bike	605(7)	40201-010-08	100,000.00	64,222.94	1,775.00	65,997.94	(34,002.06)
Bike Sticker	605(7a)	40201-010-09		9,415.00	500.00	9,915.00	9,915.00
Padyak Fees	605(7b)	40201-010-10		196,980.00	150.00	197,130.00	197,130.00
Business Plates	605(8)	40201-010-11	450,000.00	378,390.00	20,530.00	398,920.00	(51,080.00)
Developmental Permit	605(9)	40201-010-12		33,500.00		33,500.00	33,500.00
Quarrying Fee	605(10)	40201-010-13		75,000.00		75,000.00	75,000.00
Streamer/Billboards	608(1)	40201-010-14	1,000,000.00	196,884.00	3,368.00	200,252.00	(799,748.00)
Streamer/Billboards - Market	608(1a)	402-01-010-15		1,033,700.00	81,000.00	1,114,700.00	1,114,700.00
Solicitation Fee-DSWD	608(3)	40201-010-16		3,300.00		3,300.00	3,300.00
Transfer/Entrance/Exhumation of Cadaver	608(4)	40201-010-17	510,000.00	555,850.00	57,900.00	613,750.00	103,750.00
Cremation	608(6)	40201-010-18	30,000.00	17,400.00	1,800.00	19,200.00	(10,800.00)
Permit to Cut Tree	608(8)	40201-010-19		125.00		125.00	125.00
Promotional Permit	608(9)	40201-010-20	840,000.00	66,890.00	15,270.00	82,160.00	(757,840.00)
Promotional Permit- Market		40201-010-21		24,850.00	4,350.00	29,200.00	29,200.00
Calesa Plates	608(10)	40201-010-22		270.00		270.00	270.00
Library Fees		40201-010-23	35,000.00	14,871.43	610.00	15,481.43	(19,518.57)
<b>Registration Fees</b>							
Marriage License Fees	606(2)	40201-020-01	420,000.00	240,000.00	22,500.00	262,500.00	(157,500.00)
Large Cattle Registration Fees	606(1)	40201-020-02	100,000.00	24,795.00	4,340.00	29,135.00	(70,865.00)
LCR Fees RA 9048 (80%)	606(3)	40201-020-03	1,015,000.00	1,060.00	10,808.00	11,868.00	(1,003,132.00)
Civil Registry Fees	606(3b)	40201-020-04	2,015,000.00	1,542,980.00	236,650.00	1,779,630.00	(235,370.00)
LCR Registration Fees	606(5)	40201-020-05		1,327,680.00	177,630.00	1,505,310.00	1,505,310.00
<b>Clearance/Certification Fees</b>							
Clearances/Certification Fees	613(1)	40201-040-02	2,603,000.00	1,440,375.00	159,410.00	1,599,785.00	(1,003,215.00)
Zonal/Local Clearance	613(2)	40201-040-04	2,282,200.00	1,776,814.16	90,675.00	1,867,489.16	(414,710.84)
Court Fees	613(3)	40201-040-05		150.00		150.00	150.00
Police Clearance	613(4)	40201-040-01	500,000.00	630,695.57	57,475.00	688,170.57	188,170.57
Medical Certifications	613(5)	40201-040-03	3,500,000.00	4,393,129.00	177,200.00	4,570,329.00	1,070,329.00
Research Fee	613(7)	40201-040-06	510,000.00	430,936.54	51,315.30	482,251.84	(27,748.16)
Maps of Naga City	613(8)	40201-040-07	10,000.00	-		-	(10,000.00)

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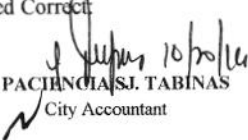
Particulars	Account	Account	Estimated	Last Month	This Month	Actual Collection	Overcollection (Undercollection)
	Code	Code	Income				
<b>Supervision and Regulations Enforcement Fees</b>		<b>40201-070</b>					
Registration of Chain Saw	608(5)	40201-070-01					-
Dog License Fees	608(7)	40201-070-02	5,000.00	225,785.00	7,440.00	233,225.00	228,225.00
<b>Inspection Fees</b>	<b>617</b>	<b>40201-100</b>					
Inspection Fees (Building)	617(1)	40201-100-01	6,000,000.00	5,982,626.37	172,362.41	6,154,988.78	154,988.78
Fire Safety Inspection Fees	617(2)	40201-100-02	350,000.00	354,460.00	4,300.00	358,760.00	8,760.00
Combustion	617(3)	40201-100-03		5,962.50		5,962.50	5,962.50
Calibration & Sealing of Gas Pump	617(4)	40201-100-04	50,000.00	5,635.00	1,620.00	7,255.00	(42,745.00)
Broiler	617(5)	40201-100-05		1,300.00		1,300.00	1,300.00
<b>Processing Fees</b>	<b>621</b>	<b>40201-130</b>	350,000.00	241,025.00	28,400.00	269,425.00	(80,575.00)
<b>Occupation Tax</b>	<b>585</b>	<b>40201-140</b>	750,000.00	358,775.00	9,375.00	368,150.00	(381,850.00)
<b>Fees for Sealing and Licensing of Weights and Measures</b>	<b>601</b>	<b>40201-160</b>	290,000.00	319,344.01	11,660.00	331,004.01	41,004.01
<b>Fines and Penalties-Service Income</b>	<b>629</b>	<b>40201-980</b>					
Fines and Penalties-Service Income	629(1)	40201-980-01		753,515.42	41,465.00	794,980.42	794,980.42
Fines and Penalties-Hot Meat	629(4)	40201-980-02	5,000.00	10,000.00	2,000.00	12,000.00	7,000.00
<b>Other Service Income</b>	<b>628</b>	<b>40201-990</b>					
Miscellaneous Service Income	628(1)	40201-990-01		200.00		200.00	200.00
Impounding Stray Animals	628(4)	40201-990-02	20,000.00	33,300.00	1,800.00	35,100.00	15,100.00
Tender Documents	628(5)	40201-990-03	500,000.00	10,213.17	227,392.83	237,606.00	(262,394.00)
SECPA	628(6)	40201-990-04	300,000.00	237,750.00	27,000.00	264,750.00	(35,250.00)
Entrance Fee- Malabsay Falls	628(7)	40201-990-05	150,000.00	170,245.00	8,720.00	178,965.00	28,965.00
UPAO-Application Fee	628(8)	402-01-990-06		-			
Other Fines and Penalties	628(9)	40201-990-07	2,000,000.00	42,018.50		42,018.50	(1,957,981.50)
Entrance Fee- Isarog	628(10)	40201-990-08		141,911.00	11,830.00	153,741.00	153,741.00
Traffic Violation	628(12)	40201-990-09		646,960.92	64,200.00	711,160.92	711,160.92
PSO Violation	628(13)	40201-990-10		6,102.50	1,660.00	7,762.50	7,762.50
Infirmary Fee	628(14)	40201-990-11		114,066.00	18,587.00	132,653.00	132,653.00
Dog/Cat Vaccination Fee		40201-990-12	140,000.00	-		-	(140,000.00)
Loss of PPE		40201-990-13			497.50	497.50	497.50
<b>Business Income</b>							
<b>School Fees</b>	<b>644</b>	<b>40202-010-01</b>	3,000,000.00	833,310.00	39,400.00	872,710.00	(2,127,290.00)
<b>Rent Income</b>	<b>642</b>	<b>40202-050</b>					
Rental of Government Lots (Smart)	642(1)	40202-050-01	756,000.00	747,000.00		747,000.00	(9,000.00)
Rental of PNR Properties	642(2)	40202-050-02	500,000.00	398,066.61	8,784.75	406,851.36	(93,148.64)
Naga City Gymnasium Rental	642(3)	40202-050-03	150,000.00	1,110.00		1,110.00	(148,890.00)
Rental of Youth Center	642(4)	40202-050-04	175,000.00	88,687.00	1,850.00	90,537.00	(84,463.00)
Rental of CBD Stalls	642(5)	40202-050-05	7,200,000.00	4,660,684.53	540,646.06	5,201,330.59	(1,998,669.41)
CBD Stall Rental penanty	642(5a)	40202-050-06		74,168.52	8,365.00	82,533.52	82,533.52
Terminal Fee	642(6a)	40202-050-07	30,000,000.00	23,180,154.06	3,190,900.37	26,371,054.43	(3,628,945.57)
CBD Smooking Violation		40202-050-7A		14,500.00	2,625.00	17,125.00	17,125.00
Rental of MNSC Palaro	642(7)	40202-050-08	30,000.00	6,950.00	5,225.00	12,175.00	(17,825.00)
Rental of Heavy Equipment	642(9)	40202-050-09		28,000.00	20,000.00	48,000.00	48,000.00
Lease Rental of Plaza Quezon	642(9a)	40202-050-10	162,000.00	21,250.00	5,500.00	26,750.00	(135,250.00)
Rental of Tractor	642(10)	40202-050-11	500,000.00	319,585.00	7,800.00	327,385.00	(172,615.00)
Rental of Drier	642(11)	40202-050-12	350,000.00	200,869.64	105,059.18	305,928.82	(44,071.18)
Rental of Coliseum	642(13)	40202-050-13	1,000,000.00	531,833.92	28,156.74	559,990.66	(440,009.34)
Parking Fee-Coliseum	642(13a)	40202-050-14	2,000,000.00	1,476,190.00	178,460.00	1,654,650.00	(345,350.00)
Other Income -Coliseum		40202-050-14A			29,936.00	29,936.00	29,936.00
Rental of People's Hall Stall	642(14)	40202-050-15	252,000.00	82,500.00	33,000.00	115,500.00	(136,500.00)
Rental of People's Hall	642(14a)	40202-050-16		49,800.00	(31,000.00)	18,800.00	18,800.00
Rental of PSO Training Hall	642(16)	40202-050-17		5,250.00		5,250.00	5,250.00
Rice mill		40202-050-18		477.00		477.00	477.00
Corn Hammer		40202-050-19		1,233.00	68.00	1,301.00	1,301.00
<b>Receipt from from Market Operations</b>	<b>636</b>	<b>40202-140</b>					
Market Rental	636(1)	40202-140-01	29,689,000.00	18,534,009.15	2,282,220.03	20,816,229.18	(8,872,770.82)
Goodwill	636(2)	40202-140-02	1,331,000.00	2,316,424.49	195,606.15	2,512,030.64	1,181,030.64
Market Rental - Peñafrañcia	636(3)	402-02-140-03		-		-	-
Cash Tickets	636(4)	40202-140-04	7,000,000.00	7,388,078.00	881,625.00	8,269,703.00	1,269,703.00
Seasonal Vendors	636(5)	40202-140-05		50,160.00	4,250.00	54,410.00	54,410.00
Parking Fee	636(6)	40202-140-06		-		-	-
Push Cart	636(7)	40202-140-07	6,050.00	105.00		105.00	(5,945.00)
Fines & Penalties-Market	636(8)	40202-140-08		348,883.94	19,138.63	368,022.57	368,022.57
Administrative Fine and Cost-Market		40202-140-09	250,000.00	121,312.78	16,632.51	137,945.29	(112,054.71)
Miscellaneous - Market	636(9)	40202-140-10	10,000,000.00	6,144,059.64	903,875.99	7,047,935.63	(2,952,064.37)
<b>Receipt from Slaughterhouse Operations</b>	<b>637</b>	<b>40202-150</b>					
Slaughterhouse Fees (Gen. Receipts)	637(1)	40202-150-01	4,502,000.00	3,598,701.90	534,203.00	4,132,904.90	(369,095.10)
Service Fees	637(2)	40202-150-02	4,668,200.00	4,576,963.08	674,962.50	5,251,925.58	583,725.58
Corral Permit Fees	637(3)	40202-150-03	400,000.00	306,333.00	44,775.00	351,108.00	(48,892.00)
Water Services	637(4)	40202-150-04		-		-	-
75% Ante & Post Mortem Fees	637(5)	40202-150-05	3,832,500.00	2,365,942.37	350,871.91	2,716,814.28	(1,115,685.72)
Slaughter Permit Fees	637(6)	40202-150-06	549,000.00	524,164.25	80,148.00	604,312.25	55,312.25
Slaughter Liming Fees	637(7)	40202-150-07	52,500.00	53,074.56	5,580.00	58,654.56	6,154.56
Washing Fee	637(8)	40202-150-08		1,140.00		1,140.00	1,140.00
Transfer Fee		40202-150-09	68,800.00	-		-	(68,800.00)
<b>Cemetery Fees</b>	<b>633</b>	<b>40202-160</b>	160,000.00	197,450.00	31,000.00	228,450.00	68,450.00
<b>Income from Printing &amp; Publication</b>	<b>641</b>	<b>40202-170</b>					
<b>Sales Discount</b>		<b>40202-181</b>		890.16		890.16	890.16
<b>Garbage Fees</b>	<b>616</b>	<b>40202-190</b>	3,000,000.00	2,182,865.00	48,635.04	2,231,500.04	(768,499.96)
<b>Hospital Fees</b>		<b>40202-200</b>					
Naga City Hospital	631	40202-200-01	6,500,000.00	5,987,805.37	504,691.15	6,492,496.52	(7,503.48)
Medical, Dental and Laboratory Fees-City Health	619	40202-200-02	120,000.00	77,800.00	8,350.00	86,150.00	(33,850.00)
Medical, Dental and Laboratory Fees-Infirmary		40202-200-03		33,829.50	5,100.00	38,929.50	38,929.50

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<b>Interest Income</b>	<b>664</b>	<b>40202-220</b>					
<i>Interest in Banks</i>	664(1)	40202-220-01	7,000,000.00	5,531,756.77	1,040,930.06	6,572,686.83	(427,313.17)
<i>Interest in Treasury Bills</i>	664(2)	402-02-220-02		-		-	-
<i>Livelihood Loans Interests</i>	664(3)	40202-220-03	800,000.00	471,196.61	74,747.89	545,944.50	(254,055.50)
<i>Sarig Loans Interests</i>	664(4)	40202-220-04	70,000.00	18,025.41	5,036.00	23,061.41	(46,938.59)
<i>PNR Interests</i>	664(5)	40202-220-05	15,000.00	12,965.59	140.40	13,105.99	(1,894.01)
<b>Other Business Income</b>	<b>648</b>	<b>40202-990</b>					
<i>Income from Swimming Pool</i>	648(1)	40202-990-01	500,000.00	437,910.00	65,375.00	503,285.00	3,285.00
<i>Sale of Farm Products</i>	648(2)	40202-990-02	80,000.00	123,396.50	7,015.00	130,411.50	50,411.50
<i>Rental of BSTC Audio Visual Room</i>	648(5)	40202-990-03		37,467.50	1,500.00	38,967.50	38,967.50
<i>BSTC (Entrance Fee)</i>	648(6)	40202-990-04		234,530.00	59,570.00	294,100.00	294,100.00
<i>Sale of Chicken Dung/Organic Fertilizer</i>	648(7)	40202-990-05	10,000.00	15,967.00	410.00	16,377.00	6,377.00
<i>Other Fee Charges</i>	648(13)	40202-990-06		13,770.38	20.00	13,790.38	13,790.38
<i>Share from PAGCOR</i>	<b>670</b>	<b>40401-010</b>	1,000,000.00				(1,000,000.00)
<i>Share from PCSO</i>		40401-020		960.00	1,725,921.56	1,726,881.56	1,726,881.56
<i>Share from Phil. Coconut Authority</i>	670(1)	40401-020-01		7,560.00		7,560.00	7,560.00
<b>Income from Grants &amp; Donations</b>	<b>662</b>	<b>40402-010</b>					
<i>Asset from Trust Funds</i>	662(3)	40402-010-01		-		-	-
<i>Tourist Boat Fare</i>	662(4)	40402-010-02		4,500.00		4,500.00	4,500.00
<i>Transfer from Gen.Fund of Unspent DRRMF</i>		40302-020		1,189,104.15		1,189,104.15	1,189,104.15
<b>Miscellaneous Income</b>	<b>678</b>	<b>40601-010</b>					
<i>Miscellaneous Receipts</i>	678(1)	40601-010-01	360,000.00	104,940.62	1,115.42	106,056.04	(253,943.96)
<i>Permit tto Cut Tree</i>	678(1a)	40601-010-02		125.00		125.00	125.00
<i>Sale of Drop Wire</i>	678(2)	40601-010-03	100,000.00	244,489.00		244,489.00	144,489.00
<i>ID</i>	678(3)	40601-010-04	50,000.00	21,050.00	2,250.00	23,300.00	(26,700.00)
<i>Tax Map Copy</i>	678(4)	40601-010-05		2,791.00	200.00	2,991.00	2,991.00
<i>CBD Miscellaneous Income</i>	678(5)	40601-010-06		-		-	-
<i>Sale of Books</i>	678(7)	40601-010-07		250.00		250.00	250.00
<i>PEZA Reg. Eco. Zone Ent.</i>	678(8)	40601-010-08	650,000.00	332,109.43		332,109.43	(317,890.57)
<i>Sale of Waste Materials</i>	678(9)	40601-010-09	100,000.00	5,450.00		5,450.00	(94,550.00)
<i>Liquidated Damages</i>	678(12)	40601-010-10	75,000.00	-		-	(75,000.00)
<b>TOTAL</b>			<b>920,574,116.89</b>	<b>697,980,880.95</b>	<b>60,977,612.33</b>	<b>758,958,493.28</b>	<b>(161,615,623.61)</b>

Certified Correct

  
 PACIENCIA S. TABINAS  
 City Accountant