

STATEMENT OF RECEIPT
Naga City
General Fund

Particulars	Account Code (PGCA)	INCOME CLASSIFICATION	AMOUNTS		
			PAST YEAR 2013 (Actual Income)	CURRENT YEAR 2014 (Estimate)	BUDGET YEAR 2015 (Estimate)
I. Beginning Cash Balance		NR		35,000,000.00	-
II. Receipts:					
A. Local Sources			294,544,789.82	265,372,465.00	310,348,520.00
1. Tax Revenue			251,812,327.66	231,376,000.00	262,810,000.00
a. Real Property Tax	588		63,741,842.02	57,000,000.00	64,700,000.00
1. Current Year	588-1	R	47,736,324.94	44,000,000.00	47,700,000.00
2. Previous Years	588-2	R	10,453,961.69	8,600,000.00	12,000,000.00
3. Penalties	588-3	R	5,551,555.39	4,400,000.00	5,000,000.00
b. Other Local Taxes			188,070,485.64	174,376,000.00	198,110,000.00
1. Business Tax	582	R	154,143,181.53	150,000,000.00	170,000,000.00
2. Franchise Tax	584	R	1,152,630.95	1,226,000.00	1,300,000.00
3. Franchise Tax-CASURECO	584-1	R	213,195.44	-	-
4. Tax on Business Printing & Publication	586	R	334,537.32	200,000.00	220,000.00
5. Tax on Sand, Gravel & Other Quarry Resource	593	R	37,225.00	-	20,000.00
6. Amusement Tax on Admission	581	R	5,034,886.87	4,900,000.00	5,000,000.00
7. Amusement Tax-Peñafrancia Fiesta			89,690.00	-	
8. Annual Fixed Tax on Delivery Trucks/Van	592	R	1,059,590.98	800,000.00	1,000,000.00
9. Tax on Transfer of Real Property Ownership		R	16,353,779.68	10,000,000.00	12,000,000.00
10. Professional Tax		R	441,534.50	550,000.00	600,000.00
11. Occupation Tax	605-5	R		-	
12. Corporation Tax Certificate	583-2	R	841,761.72	1,200,000.00	1,200,000.00
13. Community Tax Certificate (Individual)	583	R	3,832,456.63	3,000,000.00	3,500,000.00
14. Other Tax (PEZA Reg.)					650,000.00
15. Fines & Penalties - Business Tax	599-1	R	2,916,804.41	2,200,000.00	2,300,000.00
16. Fines & Penalties - Community Tax, etc.	599-2	R	1,619,210.61	300,000.00	320,000.00
2. Non Tax Revenue			42,732,462.16	33,996,465.00	47,538,520.00
a. Regulatory Fees			14,415,044.71	11,571,765.00	15,637,520.00
1. License Fees			3,306,440.58	4,095,000.00	4,290,000.00
a. Large Cattle Registration	606-1	R	175,768.00	200,000.00	220,000.00
b. Marriage License Fees	606-2	R	221,900.00	318,000.00	320,000.00
c. LCR Fees (RA 9048)	606-3	R	563,623.00	961,000.00	1,000,000.00
d. SECPA	626-8	R	47,370.00	223,000.00	250,000.00
e. Dog License/Registration Fees	678-2	R	-	200,000.00	
f. Fees on Weights and Measures	601	R	185,825.00	100,000.00	100,000.00
g. Business Plate	678-5	R	419,052.58	400,000.00	400,000.00
h. Civil Registration Fees	606-3A	R	1,692,902.00	1,693,000.00	2,000,000.00
2. Permit Fees	556		9,712,183.03	6,718,765.00	9,311,520.00
a. Mayor's Permit	605-3	R	3,226,289.31	3,500,000.00	4,800,000.00
b. Mayor's Permit-Occupational		NR		250,000.00	-
c. Permit Fees Under the Building Code	605-1	R	2,657,297.72	1,400,000.00	2,000,000.00
d. Occupancy Permit	605-5	R	1,164,931.00	500,000.00	600,000.00
e. Motorized Tricycle Operator's Permit	605-6	R	502,187.50	405,965.00	596,520.00
f. Franchise Fee-Tricycle	605-8a	R	986,362.50	-	-
g. Bike Registration	605-7	R	75,070.00	100,000.00	130,000.00
h. Burial Permit Fees	605-2	R	70,110.00	70,000.00	80,000.00
i. Sanitary Permit	605-4	R	1,026,985.00	487,800.00	1,100,000.00
j. Permit to cut tree	678-1a	R	2,950.00	5,000.00	5,000.00
3. Other Fees			1,396,421.10	758,000.00	2,036,000.00
a. Solicitation Fee-DSWD	608-3	NR	4,100.00	-	-
b. Transfer/Entrance/Exhumation of Cadaver	608-4	R	210,700.00	155,000.00	200,000.00
c. Streamers/Billboards	598	R	689,486.00	300,000.00	600,000.00
d. Dog/Cat Vaccination Fees		R	259,977.00	-	250,000.00
e. Impounding Stray Animals	608-5	R		20,000.00	3,000.00
f. Cremation/Exhumation & Cemetery Fees	608-6	R	14,500.00	133,000.00	133,000.00
g. Promotional Activity	608-9	R	158,820.60	100,000.00	800,000.00
h. Fun Run Activity		NR			

STATEMENT OF RECEIPT
Naga City
General Fund

Particulars	Account Code (PGCA)	INCOME CLASSIFICATION	AMOUNTS		
			PAST YEAR 2013 (Actual Income)	CURRENT YEAR 2014 (Estimate)	BUDGET YEAR 2015 (Estimate)
i. ID Card	678-3	R	58,837.50	50,000.00	50,000.00
b. Business and Service Income			14,743,616.90	12,332,700.00	16,913,000.00
1. Clearance/Certification Fees/Secretary's Fees	613-1	R	1,802,691.96	2,000,000.00	2,510,000.00
2. Police Clearance		R	156,435.00	300,000.00	300,000.00
3. Zonal/Locational Clearance	613-2	R	2,149,477.70	2,000,000.00	2,190,000.00
4. Court Fees	613-3	R	12,000.00	-	-
5. Medical Certification	613-5	R	596,730.00	1,690,350.00	3,000,000.00
6. Garbage Fee	616	R	1,149,398.03	1,700,000.00	1,800,000.00
7. Inspection Fees (Building)	617-1	R	5,359,554.82	3,000,000.00	5,000,000.00
8. Fire Safety Inspection Fees	617-2	R	308,294.60	275,000.00	300,000.00
9. Library Fees	618	R	11,380.00	30,000.00	33,000.00
10. Medical, Dental & Laboratory Fees	619	R	1,656,695.00	127,350.00	150,000.00
11. Processing Fee	621	R	278,750.00	350,000.00	350,000.00
12. Miscellaneous Service Income	606	R	90,977.54	-	-
13. Tender Documents	628-5	R	502,706.00	500,000.00	500,000.00
14. Combustion	617-3	R	3,341.50	-	-
15. Maps of Naga City	678-4	R	9,044.25	10,000.00	10,000.00
16. Research Fee/UP Legal Research Fee		R	385,902.96	300,000.00	500,000.00
17. Calibration and Sealing of Gas Pump	617-4	R	24,212.61	30,000.00	50,000.00
18. Boiler			650.00		
19. Rollback					
20. Hot Meat Penalty	679-1	R		20,000.00	20,000.00
21. Other Fines & Penalties	679	R	245,374.93	-	200,000.00
c. Other Income/Receipts			13,573,800.55	10,092,000.00	14,988,000.00
1. Farm Input Payments	648-2	R			
2. Tuition Fee/Manpower Registration Fee	644	R	1,034,800.00	1,062,000.00	1,618,000.00
3. Interest in Banks	664-1	R	8,017,900.60	9,000,000.00	10,000,000.00
4. Interest in Treasury Bills	664-2				
5. Livelihood Loan Payments	664-3	R	768,224.45		500,000.00
6. Liquidated damages	678-12	R	88,208.78		50,000.00
7. PNR Interest		NR	1,818.87		
8. Insurance Income		NR			
9. SARIG Loan payments		R	29,074.57	30,000.00	70,000.00
10. Publication Income-RPT	678-13	NR	20,000.00		
11. Grains Drying Service Fees	642-11	R		-	250,000.00
12. Miscellaneous Receipts			1,085,604.25		1,000,000.00
13. Other Fines & Penalties (Admin. Fees)			2,528,169.03		1,500,000.00
B. External Sources			338,172,356.00	368,722,618.00	417,920,660.00
1. Internal Revenue Allotment (IRA)					
a. Internal Revenue Allotment	665	R	325,508,915.00	367,722,618.00	416,920,660.00
b. Prior Year's Unreleased IRA - A	665-1	R	3,919,727.00		
c. Prior Year's Unreleased IRA - B	665-2	R	2,667,963.00		
2. Share from PAGCOR & PCSO	645	R	963,800.94	1,000,000.00	1,000,000.00
3. Receipts from Loans/Borrowings		NR			
4. Extraordinary Receipts					
a. Grants & Donations	649	NR			-
b. Other Subsidy Income	639	NR			
c. Assets from Trust Fund/Other Subsidy Income	662-3	NR	5,031,565.06	-	-
5. Gain on Sale of Assets					
a. Sale of used tires/Drop wires	678-8	NR	73,495.00		
b. Sale of Books	678-7	NR			
c. Sale of Waste Materials	678-9	NR	6,890.00		
SUB TOTAL			632,717,145.82	669,095,083.00	728,269,180.00
C. Income from Economic Enterprises and Activities			75,063,248.18	82,282,235.02	106,420,514.16
1. Naga City Public Market			38,770,944.35	43,483,405.00	43,916,500.00
a. Market Rental	636-1	R	27,670,930.49	29,689,000.00	29,689,000.00
b. Market Rental-Peñafrancia	605-3a	R			

STATEMENT OF RECEIPT

Naga City
General Fund

Particulars	Account Code (PGCA)	INCOME CLASSIFICATION	AMOUNTS		
			PAST YEAR 2013 (Actual Income)	CURRENT YEAR 2014 (Estimate)	BUDGET YEAR 2015 (Estimate)
c. Cash Tickets	636-4	R	6,961,600.00	2,420,000.00	2,662,000.00
d. Seasonal Vendors	636-5	R	10,440.00		
e. Parking Fees	636-6	R	134,180.00		100,000.00
f. Goodwill	636-2	R	3,155,878.57	1,100,000.00	1,210,000.00
g. Push Cart	636-7	R	167,893.47	5,000.00	5,500.00
h. Peddler					
i. Miscellaneous Receipts (admin fines/pen)	678-2	R		10,269,405.00	-
j. Fines & Penalties - (Stall Rental)	649	R	670,021.82	-	10,250,000.00
2. Naga City Abattoir			8,609,489.86	9,986,000.00	14,467,630.00
a. Slaughterhouse Fees (General Receipts)	637-1	R	1,017,096.96	1,154,259.67	5,238,090.00
b. Service Fee	637-2	R	5,212,685.01	5,699,180.01	4,160,936.50
c. Corral Permit Fees	637-3	R	330,147.44	330,861.94	435,820.00
d. Water Service Fees	637-4	R	4,109.00	-	7,500.00
e. Ante-Post Mortem Fees	637-5	R	1,842,171.32	2,525,755.78	3,817,798.50
f. Slaughter Permit Fees	637-6	R	136,262.16	215,942.60	743,330.00
g. Slaughter Liming Fees	637-7	R	59,117.97	60,000.00	64,155.00
h. Washing Fee		R	7,900.00	-	-
3. Central Business Terminal			16,827,743.98	19,916,645.86	34,430,000.00
a. CBD Terminal	642-5	R	16,716,467.33	17,660,645.86	26,000,000.00
b. CBD Interest	642-7	R		-	30,000.00
c. CBD Stalls	642-6	R	111,276.65		7,200,000.00
d. Miscellaneous Income			-	2,256,000.00	1,200,000.00
4. Naga City Coliseum Rental/User Fees	642-13	R	1,885,954.38	500,000.00	1,000,000.00
5. Naga City Hospital Service Income	631	R	4,832,736.63	5,000,000.00	7,250,000.00
6. Income from Other Economic Activities			4,136,378.98	3,396,184.16	5,356,384.16
a. Rental of PNR	642-2	R	509,390.61	500,000.00	500,000.00
b. Rental of Smart/Gov't. Lots	642-1	R	653,281.02	658,384.16	658,384.16
c. Rental of Plaza Quezon	642-9a	R	162,000.00	-	162,000.00
d. Rental of Cemeteries	633	R	210,420.00	150,000.00	150,000.00
e. Rental of Youth Center	642-4	R	207,110.00	175,000.00	175,000.00
f. Rental of BSTC Audio Visual Room	678-10	R	18,930.06	-	
g. Rental of Peoples Hall	642-14	R		-	
h. Entrance Fee- Malabsay Falls	628-7	R	134,745.30	100,000.00	150,000.00
i. Incomes from BSTC (Entrance Fees)	648-6	R	263,655.00	-	251,000.00
j. Rental of MNSC Palaro	642-7	R	101,325.00	-	30,000.00
k. Rental of Heavy Equipments	642-9	R	182,000.00	-	300,000.00
l. Income from Swimming Pool	648-1	R	425,027.00	500,000.00	500,000.00
m. Rental of NC Gymnasium	642-3	R	231,425.00	120,000.00	150,000.00
n. Rental of Peoples Hall Stalls		R	230,151.74	217,800.00	240,000.00
o. Farm Tractor Rental	648-10	R	453,557.85	400,000.00	1,000,000.00
p. Parking Fee-Coliseum		R		500,000.00	1,000,000.00
q. Development Fee			221,824.40		
r. Sales of Chicken Dung	648-7	NR	10,730.00	-	-
s. Sale from Farm Products	648-2	NR	120,806.00	75,000.00	90,000.00
SUB TOTAL			75,063,248.18	82,282,235.02	106,420,514.16
TOTAL AVAILABLE FOR APPROPRIATIONS			707,780,394.00	751,377,318.02	834,689,694.16