NAGA CITY
REPORT OF REVENUES & RECEIPTS
As of June 30, 2015

GENERAL FUND CODE: 100

Particulars	Account Code	Estimated Income	Collection Last Month	Collection This Month	Actual Collection	Overcollection (Undercollection)
I - TAX REVENUE:						
Amusement Tax	581	5,000,000.00	1,858,927.85	548,424.89	2,407,352.74	(2,592,647.26)
Business Taxes and Licenses	582	170,000,000.00	119,799,342.28	1,106,975.80	120,906,318.08	(49,093,681.92)
Community Tax	583					
Individual Tax Certificate	583(1)	3,500,000.00	3,307,172.10	63,698.70	3,370,870.80	(129,129.20)
CorporationTax Certificate	583(2)	1,200,000.00	1,303,524.70	7,526.40	1,311,051.10	111,051.10
Franchise Tax	584	1,300,000.00	782,560.12		782,560.12	(517,439.88)
Occupation Tax	585	600,000.00	322,137.24	10,500.00	332,637.24	(267,362.76)
Printing & Publication Tax	586	220,000.00	171,267.05	3,788.34	175,055.39	(44,944.61)
Property Transfer Tax	587	12,000,000.00	5,988,382.15	1,443,916.83	7,432,298.99	(4,567,701.01)
Real Property Tax	588					
Current Year	588(1)	47,700,000.00	44,157,769.43	1,510,278.60	45,668,048.03	(2,031,951.97)
Previous Years	588(2)	12,000,000.00	7,108,956.13	1,092,269.97	8,201,226.10	(3,798,773.90)
Penalty	588(3)	5,000,000.00	3,817,527.16	500,975.15	4,318,502.31	(681,497.69)
Tax on Delivery Trucks and Vans	592	1,000,000.00	1,042,297.24	6,437.50	1,048,734.74	48,734.74
Sand and Gravel Tax	593	20,000.00	-		-	(20,000.00)
Fines and Penalties	599					
F/P on Taxes on Goods and Services (Bus. Tax)	599(1)	2,300,000.00	1,878,990.22	180,778.16	2,059,768.38	(240,231.62)
F/P on Other Taxs (Com. Tax, Amusement, Sand & Gravel, Weights & Measure)	599(2)	320,000.00	102,279.32	16,914.81	119,194.13	(200,805.87)
II - GENERAL INCOME ACCOUNT:						
Permits and Licences						
Weights and Measures	601		-			-
Weights and Measures	601(1)	100,000.00	170,750.00	5,400.00	176,150.00	76,150.00
Calibration	601(2)		25,080.00	220.00	25,300.00	25,300.00
Permit Fees	605					
80% Building Permit Fees	605(1)	2,000,000.00	1,055,832.99	215,754.53	1,271,587.52	(728,412.48)
Burial Permit Fees	605(2)	80,000.00	62,550.00	12,900.00	75,450.00	(4,550.00)
Mayor's Permit Fees	605(3)	4,800,000.00	4,488,419.48	119,775.00	4,608,194.48	(191,805.52)
Mayor's Permit Fees (Peñafrancia)	605(3a)		10,175.00		10,175.00	10,175.00
Sanitary Permit Fees	605(4)	1,100,000.00	1,121,984.00	22,565.00	1,144,549.00	44,549.00
Occupancy Permit Fees	605(5)	600,000.00	338,463.00	160,610.00	499,073.00	(100,927.00)
Trimobile Fees	605(6)	596,520.00	1,402,458.75	469,537.50	1,871,996.25	1,275,476.25
Franchise Fee- Tricycle	605(6a)		554,140.00	106,250.00	660,390.00	660,390.00
Bike	605(7)	130,000.00	42,775.00	3,672.50	46,447.50	(83,552.50)
Bike Sticker	605(7a)		3,700.00	30.00	3,730.00	3,730.00
Padyak Fees	605(7b)		18,745.00	1,180.00	19,925.00	19,925.00
Business Plates	605(8)	400,000.00	359,221.25	24,210.00	383,431.25	(16,568.75)
Developmental Permit	605(9)		128,280.00		128,280.00	128,280.00
Registration Fees	606					
Large Cattle Registration Fees	606(1)	220,000.00	50,872.50	13,990.00	64,862.50	(155,137.50)
Marriage License Fees	606(2)	320,000.00	136,400.00	26,000.00	162,400.00	(157,600.00)
LCR Fees RA 9048 (80%)	606(3)	1,000,000.00	93,880.00	13,070.00	106,950.00	(893,050.00)
Civil Registry Fees	606(3b)	2,000,000.00	1,117,380.00	198,950.00	1,316,330.00	(683,670.00)
LCR Registration Fees	606(5)		547,680.00	129,735.00	677,415.00	677,415.00
Other Permit & License Fees	608					
Streamer/Billboards	608(1)	600,000.00	610,737.00	635,021.00	1,245,758.00	645,758.00
Solicitation Fee-DSWD	608(3)		300.00		300.00	300.00
Transfer/Entrance/Exhumation of Cadaver	608(4)	200,000.00	227,700.00	70,630.00	298,330.00	98,330.00
Registration of Chain Saw	608(5)		1,000.00		1,000.00	1,000.00
Cremation	608(6)	133,000.00	1,400.00	1,200.00	2,600.00	(130,400.00)
Dog License Fees	608(7)	250,000.00	177,460.00	17,105.00	194,565.00	(55,435.00)
Permit to Cut Tree	608(8)		-	6,250.00	6,250.00	6,250.00
Promotional Permit	608(9)	800,000.00	73,888.00	7,000.00	80,888.00	(719,112.00)
ID	608(11)	50,000.00	16,150.00	3,125.00	19,275.00	(30,725.00)
SERVICE INCOME:						
Clearance/Certification Fees	613					
Clearances/Certification Fees	613(1)	2,510,000.00	833,283.95	152,163.50	985,447.45	(1,524,552.55)
Zonal/Locational Clearance	613(2)	2,190,000.00	1,297,453.12	298,675.85	1,596,128.97	(593,871.03)
Court Fees	613(3)		790.00	300.00	1,090.00	1,090.00
Police Clearance	613(4)	300,000.00	423,015.00	78,340.00	501,355.00	201,355.00
Medical Certifications	613(5)	3,000,000.00	3,354,381.10	193,550.00	3,547,931.10	547,931.10
UP Legal Research Fee	613(6)	500,000.00	21,888.30	5,803.20	27,691.50	(472,308.50)
Research Fee	613(7)		216,763.15	45,025.00	261,788.15	261,788.15
Maps of Naga City	613(8)	10,000.00	-		-	(10,000.00)
Garbage Fees	616	1,800,000.00	1,722,295.00	63,975.00	1,786,270.00	(13,730.00)
Inspection Fees	617					
Inspection Fees (Building)	617(1)	5,000,000.00	5,532,369.75	219,267.56	5,751,637.31	751,637.31
Fire Safety Inspection Fees	617(2)	300,000.00	295,045.00	8,550.00	303,595.00	3,595.00
Combustion	617(3)		3,768.00		3,768.00	3,768.00
Calibration & Sealing of Gas Pump	617(4)	50,000.00	3,400.00		3,400.00	(46,600.00)
Broiler	617(5)		1,950.00		1,950.00	1,950.00
Library Fees	618	33,000.00	8,210.00	1,750.00	9,960.00	(23,040.00)
Medical, Dental and Laboratory Fees	619	150,000.00	49,900.00	14,550.00	64,450.00	(85,550.00)
Processing Fees	621	350,000.00	86,450.00	38,500.00	124,950.00	(225,050.00)
Other Service Income	628		-			
Impounding Stray Animals	628(4)	3,000.00	9,030.00	2,600.00	11,630.00	8,630.00
Tender Documents	628(5)	500,000.00	200.00	8,520.19	8,720.19	(491,279.81)
SECPA	628(6)	250,000.00	-		-	(250,000.00)
Entrance Fee- Malabsay Falls	628(7)	150,000.00	85,160.00	15,550.00	100,710.00	(49,290.00)
Fines & Pen. Service Income	628(9)		50,755.00	14,150.00	64,905.00	64,905.00
Entrance Fee- Isarog	628(10)		35,419.00	14,550.00	49,969.00	49,969.00
Traffic Violation	628(12)		693,257.50	103,195.00	796,452.50	796,452.50
PSO Violation	628(13)		14,382.50		14,382.50	14,382.50
Fines and Penalties-Service Income	629		-		-	-
Fines and Penalties-Service Income	629(1)		391,504.89	95,265.19	486,770.08	486,770.08

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Particulars	Account Code	Estimated Income	Collection Last Month	Collection This Month	Actual Collection	Overcollection (Undercollection)
BUSINESS INCOME:						
Hospital Fees	631	7,250,000.00	3,237,595.50	941,921.35	4,179,516.85	(3,070,483.15)
Cemetery Fees	633	150,000.00	158,152.31	18,850.00	177,002.31	27,002.31
Income from Market	636		-			
Market Rental	636(1)	29,689,000.00	12,393,070.29	2,116,488.13	14,509,558.42	(15,179,441.58)
Goodwill	636(2)	1,210,000.00	2,248,033.28	219,277.80	2,467,311.08	1,257,311.08
Cash Tickets	636(4)	2,662,000.00	3,699,085.00	852,829.71	4,550,914.71	1,888,914.71
Seasonal Vendors	636(5)		53,840.00	48,900.00	102,740.00	102,740.00
Parking Fee	636(6)	100,000.00	1,227.30		1,227.30	(98,772.70)
Push Cart	636(7)	5,500.00	-		-	(5,500.00)
Fines & Penalties-Market	636(8)	10,250,000.00	275,916.71	34,380.27	310,296.98	(9,939,703.02)
Miscellaneous - Market	636(9)		3,725,764.93	670,035.70	4,395,800.63	4,395,800.63
Income from Slaughterhouse	637		-		-	-
Slaughterhouse Fees (Gen. Receipts)	637(1)	5,238,090.00	1,990,453.10	434,351.00	2,424,804.10	(2,813,285.90)
Service Fees	637(2)	4,160,936.50	2,533,581.05	560,601.30	3,094,182.35	(1,066,754.15)
Corral Permit Fees	637(3)	435,820.00	171,133.00	38,923.00	210,056.00	(225,764.00)
Water Services	637(4)	7,500.00	-		-	(7,500.00)
75% Ante & Post Mortem Fees	637(5)	3,817,798.50	1,544,947.07	353,659.59	1,898,606.66	(1,919,191.84)
Slaughter Permit Fees	637(6)	743,330.00	56,890.00		56,890.00	(686,440.00)
Slaughter Liming Fees	637(7)	64,155.00	25,904.00	5,475.00	31,379.00	(32,776.00)
Washing Fee	637(8)		550.00		550.00	550.00
Printing & Publication Income-RPT	641		2,000.00		2,000.00	2,000.00
Rent Income	642					
Rental of Government Lots (Smart)	642(1)	658,384.16	180,000.00	3,000.00	183,000.00	(475,384.16)
Rental of PNR Properties	642(2)	500,000.00	411,265.26	33,033.00	444,298.26	(55,701.74)
Naga City Gymnasium Rental	642(3)	150,000.00	64,642.50	24,945.00	89,587.50	(60,412.50)
Rental of Youth Center	642(4)	175,000.00	31,750.00	500.00	32,250.00	(142,750.00)
Rental of CBD Stalls	642(5)	7,200,000.00	2,576,645.78	420,415.56	2,997,061.34	(4,202,938.66)
Terminal Fee	642(6a)	26,000,000.00	13,381,334.25	2,862,634.90	16,243,969.15	(9,756,030.85)
Rental of MNSC Palaro	642(7)	30,000.00	17,240.00		17,240.00	(12,760.00)
Rental of Heavy Equipment	642(9)	300,000.00	-	4,500.00	4,500.00	(295,500.00)
Lease Rental of Plaza Quezon	642(9a)	162,000.00	4,250.00	2,250.00	6,500.00	(155,500.00)
Rental of Tractor	642(10)	1,000,000.00	83,630.00	76,900.00	160,530.00	(839,470.00)
Rental of Drier	642(11)	250,000.00	38,091.68	43,594.00	81,685.68	(168,314.32)
Rental of Coliseum	642(13)	1,000,000.00	313,000.00	575.00	313,575.00	(686,425.00)
Parking Fee-Coliseum	642(13a)	1,000,000.00	940,775.00	188,360.00	1,129,135.00	129,135.00
Rental of People's Hall Stall	642(14)	240,000.00	135,655.72		135,655.72	(104,344.28)
Rental of People's Hall	642(14a)		33,000.00		33,000.00	33,000.00
Tuition	644	1,618,000.00	729,597.20	206,950.00	936,547.20	(681,452.80)
Other Business Income	648					
Income from Swimming Pool	648(1)	500,000.00	268,135.00	57,430.00	325,565.00	(174,435.00)
Sale of Farm Products	648(2)	90,000.00	11,860.00		11,860.00	(78,140.00)
Rental of BSTC Audio Visual Room	648(5)		24,710.00		24,710.00	24,710.00
BSTC (Entrance Fee)	648(6)	251,000.00	61,530.00		61,530.00	(189,470.00)
Sale of Chicken Dung/Organic Fertilizer	648(7)		5,420.00	1,265.25	6,685.25	6,685.25
Other Fee Charges	648(13)		480.00	3,160.00	3,640.00	3,640.00
Fines & Pen.-Bus. Income/Eco. Ent.						
(Stall Rental Penalties)	649		113,106.34	11,153.52	124,259.86	124,259.86
OTHER INCOME:						
Income from Grants & Donations	662					
Asset from Trust Funds	662(3)		496,082.68	3,178.00	499,260.68	499,260.68
Tourist Boat Fare	662(4)		900.00		900.00	900.00
Interest Income	664					
Interest in Banks	664(1)	10,000,000.00	2,972,065.87	470,788.58	3,442,854.45	(6,557,145.55)
Livelihood Loans Interests	664(3)	500,000.00	668,457.60	47,128.81	715,586.41	215,586.41
Sarig Loans Interests	664(4)	70,000.00	14,605.80	1,551.60	16,157.40	(53,842.60)
PNR Interests	664(5)		33,007.40	922.94	33,930.34	33,930.34
Internal Revenue Allotment	665					
2014 Internal Revenue Allotment	665(1)	416,920,660.00	173,716,940.00	34,743,388.00	208,460,328.00	(208,460,332.00)
Share from PAGCOR/PCSO	670	1,000,000.00	-		-	(1,000,000.00)
Share from Phil. Coconut Authority	670(1)		3,540.00		3,540.00	3,540.00
Miscelaneous Income	678		-			
Miscellaneous Receipts	678(1)	1,000,000.00	9,835.79		9,835.79	(990,164.21)
Permit to Cut Tree	678(1a)	5,000.00	-		-	(5,000.00)
Sale of Drop Wire	678(2)		23,809.76		23,809.76	23,809.76
ID	678(3)		450.00		450.00	450.00
Tax Map Copy	678(4)		800.00	250.00	1,050.00	1,050.00
CBD Miscelaneous Income	678(5)	1,200,000.00	-		-	(1,200,000.00)
Sale of Books	678(7)		4,187.60	500.00	4,687.60	4,687.60
PEZA Reg. Eco. Zone Ent.	678(8)	650,000.00	355,068.58	106,730.11	461,798.69	(188,201.31)
Sale of Waste Materials	678(9)		95,215.50		95,215.50	95,215.50
Liquidated Damages	678(12)	50,000.00	54,635.14	341.04	54,976.18	4,976.18
Other Fines and Penalties	679		-		-	-
Hot Meat Penalty	679(1)	20,000.00	7,000.00		7,000.00	(13,000.00)
CBD Stall Rental Penalty	679(2)	30,000.00	-		-	(30,000.00)
Other Fines and Penalties	679(3)	200,000.00	-			(200,000.00)
Administrative Fees	679(4)	1,500,000.00	-		-	(1,500,000.00)
TOTAL		**834,689,694.16**	**449,609,090.22**	**55,742,084.33**	**505,351,174.55**	**(329,338,519.61)**

Note: * Out of the total collection for Real Property Taxes for Calendar Year 2015, P7,803,263.25 represents discount on Real Property Taxes.

Certified Correct:

PACIENCIA SJ. TABINAS
City Accountant 07/01/15