

## NAGA CITY

GENERAL FUND CODE: 100

REPORT OF REVENUES & RECEIPTS  
March 31, 2020

	Account Code	Estimated Income			Actual Collection	Overcollection (Undercollection)
			Last Month	This Month		
<b>I - TAX REVENUE:</b>						
Individual and Corporation						
Professional Tax	40101-020	500,000.00	343,650.00	19,275.00	362,925.00	137,075.00
Community Tax						
Individual Tax Certificate	40101-050-51	4,700,000.00	3,293,858.76	131,143.67	3,425,002.43	1,274,997.57
Corporation Tax Certificate	40101-050-52	2,300,000.00	1,559,967.24	2,500.00	1,562,467.24	737,532.76
Property						
Real Property Tax-Basic	40102-040					
Current Year	40102-040-01	90,000,000.00	5,202,303.30	993,950.69	6,196,253.99	83,803,746.01
Previous Years	40102-040-02	30,000,000.00	3,714,333.51	1,108,596.57	4,822,930.08	25,177,069.92
Discount on Real Property Tax	40102-041	(12,000,000.00)	(510,131.04)	(63,321.85)	(573,452.89)	(11,426,547.11)
Real Property Transfer Tax	40102-080	23,000,000.00	3,477,052.93	1,493,152.71	4,970,205.64	18,029,794.36
Tax Revenue - Goods and Services						
Business Taxes	40103-030					
Manufacturers, assemblers, repackers, brewers, Wholesalers, distributors	40103-030-01	20,000.00	-	-	-	20,000.00
Exporters, millers, producers, wholesalers, etc.	40103-030-02		33,222.15		33,222.15	(33,222.15)
Retailers	40103-030-03	2,500,000.00	-	-	-	2,500,000.00
Contractors and Independent Contractors	40103-030-04	15,000,000.00	50,342,813.46	947,485.60	51,290,299.06	(36,290,299.06)
Banks and Other Financial Institutions	40103-030-05	19,000,000.00	10,989,323.92	55,804.94	11,045,128.86	7,954,871.14
Educational Institution	40103-030-06	8,600,000.00	9,898,316.12	19,917.51	9,918,233.63	(1,318,233.63)
Peddlers	40103-030-06-A	130,000.00	-	-	-	130,000.00
Amusement Places	40103-030-07	2,000.00	-	-	-	2,000.00
Caterer	40103-030-08	1,500,000.00	1,358,155.37	6,849.19	1,365,004.56	134,995.44
Real Estate	40103-030-08B	57,000,000.00	36,687,531.08	12,889.57	36,700,420.65	20,299,579.35
Privately owned - market	40103-030-08C	11,500,000.00	259,693.76		259,693.76	11,240,306.24
Fixed Tax	40103-030-08D	10,500,000.00	10,001,434.13		10,001,434.13	498,565.87
Other Businesses	40103-030-09	400,000.00	159,200.00	175.00	159,375.00	240,625.00
Tax on Sand, Gravel and other Quarry Products	40103-030-99	170,000,000.00	50,498,798.72	321,281.99	50,820,080.71	119,179,919.29
Tax on Delivery Trucks and Vans	40103-040	5,000.00	-	-	-	5,000.00
Amusement Tax	40103-050	1,700,000.00	1,116,500.00	4,000.00	1,120,500.00	579,500.00
Amusement Tax - Peñafrancia	40103-060	6,500,000.00	679,298.80	347,417.36	1,026,716.16	5,473,283.84
Franchise Tax	40103-060A	200,000.00	-	-	-	200,000.00
Printing & Publication Tax	40103-070	2,000,000.00	1,359,550.28		1,359,550.28	640,449.72
Other Taxes (other fee charges)	40103-080	460,000.00	201,455.34		201,455.34	258,544.66
Fines and Penalties	40104-990		3,364.00	3,718.70	7,082.70	(7,082.70)
F/P - Taxes on Individual and Corp.	40105-010	300,000.00	2.40	18,426.26	18,428.66	281,571.34
F/P - Taxes on Real Property	40105-020	2,000,000.00	1,502,535.76	486,388.52	1,988,924.28	11,075.72
F/P - Taxes on Goods and Services	40105-030		1,925,303.26	126,783.60	2,052,086.86	(2,052,086.86)
F/P - Other Taxes	40105-040		390.00		390.00	(390.00)
Share from Internal Revenue Collections (IRA)	40106-010	695,290,950.00	115,294,790.00	57,647,395.00	172,942,185.00	522,348,765.00
2016 Internal Revenue Allotment						
Share from Expanded Value Added Tax	40106-020					
Share from Economic Zone - PEZA	40106-050	1,500,000.00	635,444.50	186,726.14	822,170.64	677,829.36
<b>II - SERVICE AND BUSINESS INCOME:</b>						
Permit Fees	40201-010					
Mayor's Permit Fees	40201-010-01	6,500,000.00	6,527,641.00	97,500.00	6,625,141.00	(125,141.00)
Mayor's Permit Fees - Peñafrancia	40201-010-01A		22,130.62		22,130.62	(22,130.62)
80% Building Permit Fees	40201-010-02	6,000,000.00	577,076.15	208,047.96	785,124.11	5,214,875.89
Burial Permit Fees	40201-010-03	500,000.00	37,500.00	15,000.00	52,500.00	447,500.00
Sanitary Permit Fees	40201-010-04	1,650,000.00	1,539,050.00	24,970.00	1,564,020.00	85,980.00
Occupancy Permit Fees	40201-010-05	1,100,000.00	445,775.00	144,600.00	590,375.00	509,625.00
Trimobile Fees	40201-010-06	711,200.00	240,119.95	42,417.33	282,537.28	428,662.72
Franchise Fee- Tricycle	40201-010-07	612,500.00	41,091.66	225.00	41,316.66	571,183.34
Bike Registration	40201-010-08	95,000.00	4,475.00	525.00	5,000.00	90,000.00
Bike Sticker	40201-010-09		2,165.00	310.00	2,475.00	(2,475.00)
Padyak Fees	40201-010-10		35,840.00	23,652.00	59,492.00	(59,492.00)
Business Plates	40201-010-11	500,000.00	330,216.96	16,630.00	346,846.96	153,153.04
Developmental Permit	40201-010-12		-	-	-	-
Quarrying Fee	40201-010-13	200,000.00	-	-	-	200,000.00
Streamer/Billboards	40201-010-14	880,000.00	357,120.00	22,278.00	379,398.00	500,602.00
Streamer/Billboards - Market	402-01-010-15	500,000.00	168,270.00		168,270.00	331,730.00
Solicitation Fee-DSWD	40201-010-16		900.00		900.00	(900.00)
Transfer/Entrance/Exhumation of Cadaver	40201-010-17	687,000.00	155,500.00	43,402.00	198,902.00	488,098.00
Cremation	40201-010-18	13,000.00	3,400.00	2,800.00	6,200.00	6,800.00
Permit to Cut Tree	40201-010-19		350.00		350.00	(350.00)
Promotional Permit	40201-010-20	436,500.00	17,760.00	5,340.00	23,100.00	413,400.00
Promotional Permit- Market	40201-010-21		5,300.00	4,850.00	10,150.00	(10,150.00)
Calesa Plates	40201-010-22		-	-	-	-
Library Fees	40201-010-23	40,000.00	5,883.50	1,172.50	7,056.00	32,944.00
Demolition Permit	40201-010-24		-	-	-	-
Annual Cockpit Permit fee	40201-010-25	10,000.00	2,200.00		2,200.00	7,800.00
Registration Fees	40201-020					
Marriage License Fees	40201-020-01	490,000.00	61,300.00	15,000.00	76,300.00	413,700.00
Large Cattle Registration Fees	40201-020-02	100,000.00	11,135.00	7,900.00	19,035.00	80,965.00
LCR Fees RA 9048 (80%)	40201-020-03	1,383,200.00	7,530.00	1,600.00	9,130.00	1,374,070.00
Civil Registry Fees	40201-020-04	3,481,000.00	745,360.00	203,948.00	949,308.00	2,531,692.00
LCR Registration Fees	40201-020-05		491,726.00	102,600.00	594,326.00	(594,326.00)
Application fee - cockpit	40201-020-06		-	-	-	-
Clearance/Certification Fees	40201-040					
Clearances/Certification Fees	40201-040-02	2,860,000.00	624,810.00	124,400.00	749,210.00	2,110,790.00
Zonal/Locational Clearance	40201-040-04	4,630,780.00	639,001.90	82,410.45	721,412.35	3,909,367.65
Zoning Certification	40201-040-04A	92,800.00	59,270.00	720.00	59,990.00	32,810.00

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Court Fees	40201-040-05				-
Police Clearance	40201-040-01	1,000,000.00	162,525.00	48,050.00	210,575.00 789,425.00
Medical Certifications	40201-040-03	9,800,000.00	5,913,804.00	156,900.00	6,070,704.00 3,729,296.00
Legal Research Fee	40201-040-06	550,000.00	161,963.55	27,611.45	189,575.00 360,425.00
UP Legal Research Fee	40201-040-06A		-		-
Maps of Naga City	40201-040-07		-		-
Veterinary Health Cert.	40201-040-08	750,000.00	285,950.00	56,175.00	342,125.00 407,875.00
PALC & DP fees	40201-040-09	10,890.00	-		-
<b>Supervision and Regulations Enforcement Fees</b>	<b>40201-070</b>				
Registration of Chain Saw	40201-070.01		-		-
Dog License Fees	40201-070-02		42,690.00	300.00	42,990.00 (42,990.00)
<b>Inspection Fees</b>	<b>40201-100</b>				
Inspection Fees (Building)	40201-100-01	7,500,000.00	6,278,540.01	98,318.65	6,376,858.66 1,123,141.34
Fire Safety Inspection Fees	40201-100-02			50.00	50.00 (50.00)
Combustion / Smoke Belching fee	40201-100-03	100,000.00	2,890.00		2,890.00 97,110.00
Calibration & Sealing of Gas Pump	40201-100-04	55,000.00	31,100.00	25,800.00	56,900.00 (1,900.00)
Inspection Fee -ENRO(ord.#2008-053)		225,000.00	-		-
Inspection Fees- CPDO		76,280.00	-		-
Broiler	40201-100-05		1,800.00		1,800.00 (1,800.00)
Processing Fees	40201-130	350,000.00	76,312.00	17,100.00	93,412.00 256,588.00
Occupation fees	40201-140	700,000.00	145,750.00	21,700.00	167,450.00 532,550.00
Fees for Sealing and Licensing of Weights and M	40201-160	450,000.00	338,475.00	54,000.00	392,475.00 57,525.00
<b>Fines and Penalties-Service Income</b>	<b>40201-980</b>	<b>3,500,000.00</b>			
Fines and Penalties-Service Income	40201-980-01		408,707.74	115,584.96	524,292.70 (524,292.70)
Fines and Penalties-Hot Meat	40201-980-02	20,000.00	7,000.00		7,000.00 13,000.00
<b>Other Service Income</b>	<b>40201-990</b>				
Miscellaneous Service Income	40201-990-01		24,409.68		24,409.68 (24,409.68)
Impounding Stray Animals	40201-990-02	30,000.00	4,600.00	200.00	4,800.00 25,200.00
Tender Documents	40201-990-03	100,000.00	5,000.00		5,000.00 95,000.00
SECPA	40201-990-04	1,300,000.00	25,100.00	7,800.00	32,900.00 1,267,100.00
Entrance Fee- Malabsay Falls	40201-990-05	400,000.00	9,140.00	9,390.00	18,530.00 381,470.00
UPAO-Application Fee	402-01-990-06				-
Other Fines and Penalties	40201-990-07				-
Entrance Fee- Isarog	40201-990-08	180,000.00	13,820.00	2,710.00	16,530.00 163,470.00
Traffic Violation/Ati-smoke belching fee	40201-990-09	2,391,100.00	713,680.00	154,460.00	868,140.00 1,522,960.00
PSO Violation	40201-990-10		100.00		100.00 (100.00)
Infirmary Fee	40201-990-11	1,686,500.00	75,527.00	22,224.00	97,751.00 1,588,749.00
Dog/Cat Vaccination Fee	40201-990-12	200,000.00	-		-
BCS Tenant Electricity Bill and Penalty	40201-990-12A		-		-
Loss of PPE	40201-990-13		75.00		75.00 (75.00)
Project management fee-(UPAO)	40201-990-14		392.86		392.86 (392.86)
Alteration Fee (CPDO)	40201-990-15	76,280.00	-		-
SWMO Disposal Fees	40201-990-16		2,000.00		2,000.00 76,280.00
<b>Fines and Penalties (Environmental Ordinance)</b>		<b>50,000.00</b>			
<b>Business Income</b>					
School Fees	40202-010-01	1,136,000.00	217,000.00	226,400.00	443,400.00 692,600.00
CCN School Fees	40202-010-01A	19,915,200.00	66,125.00	21,715.00	87,840.00 19,827,360.00
<b>Rent Income</b>	<b>40202-050</b>				
Rental of Government Lots (Smart)	40202-050-01	873,200.00	12,948.00		12,948.00 860,252.00
Rental of PNR Properties	40202-050-02	500,000.00	140,614.75	38,403.60	179,018.35 320,981.65
Naga City Gymnasium Rental	40202-050-03		-		-
Rental of Youth Center	40202-050-04	110,000.00	8,075.00	7,000.00	15,075.00 94,925.00
Rental of CBD Stalls	40202-050-05	7,057,500.00	1,308,723.27	492,800.00	1,801,523.27 5,255,976.73
CBD Biajero Hotel Rental	40202-050-05A	672,000.00	112,000.00	56,000.00	168,000.00 504,000.00
CBD - LCC	40202-050-05B		-		-
CBD Stall Rental penalty	40202-050-06		25,710.02	19,897.50	45,607.52 (45,607.52)
Terminal Fee- CBD	40202-050-07	39,152,000.00	6,231,380.94	1,733,092.01	7,964,472.95 31,187,527.05
CBD Smoking Violation	40202-050-07A	507,800.00	1,650.00	5,325.00	6,975.00 500,825.00
CBD Cash Ticket	40202-050-07B	737,400.00	59,965.00	21,090.00	81,055.00 656,345.00
BCS Tenants Elect. Bill Penalty	40202-050-07G	2,807,600.00	540,658.68	70,737.42	611,396.10 2,196,203.90
BCS Tenants Water Bill Penalty	40202-050-07H		-	1,644.72	1,644.72 (1,644.72)
Rental of MNSC Palaro	40202-050-08		-		-
Rental of Heavy Equipment	40202-050-09		-		-
Lease Rental of Plaza Quezon	40202-050-10	110,000.00	6,000.00	1,500.00	7,500.00 102,500.00
Rental of Tractor	40202-050-11	225,000.00	4,200.00		4,200.00 220,800.00
Rental of Drier	40202-050-12	1,310,900.00	35,392.00	7,962.24	43,354.24 1,267,545.76
Rental of Coliseum	40202-050-13	500,000.00	20,313.48	19,156.74	39,470.22 460,529.78
Coliseum tenants water bill	40202-050-13A		17,960.00		17,960.00 (17,960.00)
Coliseum tenants electric bill	40202-050-13B		63,285.92	6,986.02	70,271.94 (70,271.94)
Parking Fee-Coliseum-van terminal	40202-050-14	2,200,000.00	259,850.00	81,240.00	341,090.00 1,858,910.00
Other Income - Coliseum	40202-050-14A		37,090.00	4,720.00	41,810.00 (41,810.00)
Rental of People's Hall Stall	40202-050-15		-	760.00	760.00 (760.00)
Rental of People's Hall	40202-050-16	350,000.00	1,750.00		1,750.00 348,250.00
Rental of PSO Training Hall	40202-050-17		10,500.00		10,500.00 (10,500.00)
Rice Mill	40202-050-18	1,400.00	-		-
Corn Hammer	40202-050-19		117.00		117.00 (117.00)
Rental of NC Dialysis Center -CHO	40202-050-20	400,000.00	69,993.00	34,996.50	104,989.50 295,010.50
JMR Museum Amphitheater Rental	40202-050-21		2,000.00	1,000.00	3,000.00 (3,000.00)
Rental of Plaza Rizal	40202-050-22		-		-
Museo ni JMR Rental	40202-050-23		1,750.00		1,750.00 (1,750.00)
<b>Receipt from Market Operations</b>	<b>40202-140</b>				
Market Rental	40202-140-01	26,000,000.00	5,185,617.99	588,350.66	5,773,968.65 20,226,031.35
Goodwill	40202-140-02	1,000,000.00	1,033,735.28	272,402.34	1,306,137.62 (306,137.62)