

NAGA CITY

GENERAL FUND CODE: 100

REPORT OF REVENUES & RECEIPTS
June 30, 2019

	Account Code	Estimated Income	Last Month	This Month	Actual Collection	Overcollection (Undercollection)
I - TAX REVENUE:						
Individual and Corporation						
Professional Tax	40101-020	500,000.00	399,675.00	17,175.00	416,850.00	(83,150.00)
Community Tax	40101-050					
Individual Tax Certificate	40101-050-51	4,200,000.00	3,894,225.07	89,170.13	3,983,395.20	(216,604.80)
Corporation Tax Certificate	40101-050-52	2,000,000.00	1,708,104.96	4,000.00	1,712,104.96	(287,895.04)
Real Property Tax-Basic						
Current Year	40102-040-01	70,000,000.00	67,680,942.76	1,712,600.54	69,393,543.30	(606,456.70)
Previous Years	40102-040-02	18,000,000.00	6,857,137.68	658,540.15	7,515,677.83	(10,484,322.17)
Discount on Real Property Tax	40102-041		(12,339,419.01)	(127,710.42)	(12,467,129.43)	(12,467,129.43)
Real Property Transfer Tax	40102-080	20,000,000.00	6,978,761.26	858,630.20	7,837,391.46	(12,162,608.54)
Tax Revenue - Goods and Services						
Business Taxes	40103-030	280,000,000.00				(83,893,010.79)
Manufacturers, assemblers, repackers, etc.	40103-030-01					
Wholesalers, distributors	40103-030-02		413,313.37		413,313.37	413,313.37
Exporters, millers, producers, wholesalers, Retailers	40103-030-03					
Contractors and Independent Contractors	40103-030-04		2,690,728.71	815,123.16	3,505,851.87	3,505,851.87
Banks and Other Financial Institutions	40103-030-05		13,483,952.26	147,620.56	13,631,572.82	13,631,572.82
Educational Institution	40103-030-06		8,191,152.12	29,045.29	8,220,197.41	8,220,197.41
Peddlers	40103-030-06-A		4,000.00		4,000.00	4,000.00
Amusement Places	40103-030-07					
Caterer	40103-030-08		1,597,545.93	6,237.00	1,603,782.93	1,603,782.93
Real Estate	40103-030-08B		41,342,341.21	126,620.94	41,468,962.15	41,468,962.15
Privately owned - market	40103-030-08C		302,652.52		302,652.52	302,652.52
Fixed Tax	40103-030-08D		9,967,132.57		9,967,132.57	9,967,132.57
Other Businesses	40103-030-09		327,493.89	7,525.00	335,018.89	335,018.89
Tax on Sand, Gravel and other Quarry Products	40103-030-99		115,205,298.51	1,449,206.17	116,654,504.68	116,654,504.68
Tax on Delivery Trucks and Vans	40103-040	1,700,000.00	1,169,850.00	9,900.00	1,179,750.00	(520,250.00)
Amusement Tax	40103-050	6,500,000.00	2,494,271.19	836,420.69	3,330,691.88	(3,169,308.12)
Amusement Tax - Peñafrancia	40103-060A	100,000.00	468,717.64		468,717.64	368,717.64
Franchise Tax	40103-070	2,100,000.00	1,175,640.29		1,175,640.29	(924,359.71)
Printing & Publication Tax	40103-080	350,000.00	261,066.93	16,906.31	277,973.24	(72,026.76)
Other Taxes (other fee charges)	40104-990		26,126.00		26,126.00	26,126.00
Fines and Penalties						
F/P - Taxes on Individual and Corp.	40105-010	200,000.00	58,143.77	17,361.80	75,505.57	(124,494.43)
F/P - Taxes on Real Property	40105-020	5,200,000.00	3,689,493.78	353,032.46	4,042,526.24	(1,157,473.76)
F/P - Taxes on Goods and Services	40105-030	2,000,000.00	2,359,615.99	194,115.49	2,553,731.48	553,731.48
F/P - Other Taxes	40105-040		18,547.64	(14,141.71)	4,405.93	4,405.93
Share from Internal Revenue Collections (IR)	40106-010	616,974,794.00	256,935,625.00	51,387,035.00	308,322,660.00	(308,652,134.00)
2016 Internal Revenue Allotment						
Share from Expanded Value Added Tax	40106-020					
Share from Economic Zone - PEZA	40106-050	800,000.00	1,650,605.94		1,650,605.94	850,605.94
II - SERVICE AND BUSINESS INCOME:						
Permit Fees						
Mayor's Permit Fees	40201-010-01	6,300,000.00	6,449,447.50	145,050.00	6,594,497.50	294,497.50
Mayor's Permit Fees- Peñafrancia	40201-010-01A		20,000.00		20,000.00	20,000.00
80% Building Permit Fees	40201-010-02	3,000,000.00	10,191,422.74	759,175.40	10,950,598.14	7,950,598.14
Burial Permit Fees	40201-010-03	120,000.00	74,900.00	15,700.00	90,600.00	(29,400.00)
Sanitary Permit Fees	40201-010-04	1,500,000.00	1,518,690.00	22,100.00	1,540,790.00	40,790.00
Occupancy Permit Fees	40201-010-05	1,000,000.00	505,830.00	63,750.00	569,580.00	(430,420.00)
Trimobile Fees	40201-010-06	1,500,000.00	511,969.63	76,015.00	587,984.63	(912,015.37)
Franchise Fee- Tricycle	40201-010-07	250,000.00	45,016.66	675.00	45,691.66	(204,308.34)
Bike Registration	40201-010-08	86,500.00	8,300.00	450.00	8,750.00	(77,750.00)
Bike Sticker	40201-010-09		4,490.00	280.00	4,770.00	4,770.00
Padyak Fees	40201-010-10		214,616.67	6,080.00	220,696.67	220,696.67
Business Plates	40201-010-11	470,000.00	365,428.45	20,160.00	385,588.45	(84,411.55)
Developmental Permit	40201-010-12					
Quarrying Fee	40201-010-13	264,000.00	125,000.00		125,000.00	(139,000.00)
Streamers/Billboards	40201-010-14	800,000.00	443,742.00	73,056.00	516,798.00	(283,202.00)
Streamers/Billboards - Market	402-01-010-15	500,000.00	37,294.00		37,294.00	(462,706.00)
Solicitation Fee-DSWD	40201-010-16		600.00		600.00	600.00
Transfer/Entrance/Exhumation of Cadaver	40201-010-17	600,000.00	379,650.00	62,800.00	442,450.00	(157,550.00)
Cremation	40201-010-18	30,000.00	14,200.00	2,000.00	16,200.00	(13,800.00)
Permit to Cut Tree	40201-010-19					
Promotional Permit	40201-010-20	150,000.00	64,410.00	9,570.00	73,980.00	(76,020.00)
Promotional Permit- Market	40201-010-21	1,000,000.00	24,150.00	150.00	24,300.00	(975,700.00)
Calesa Plates	40201-010-22		150.00		150.00	150.00
Library Fees	40201-010-23	37,000.00	11,289.00	1,803.50	13,092.50	(23,907.50)
Demolition Permit	40201-010-24					
Annual Cockpit Permit fee	40201-010-25		8,000.00		8,000.00	8,000.00
Registration Fees						
Marriage License Fees	40201-020-01	510,000.00	149,000.00	20,000.00	169,000.00	(341,000.00)
Large Cattle Registration Fees	40201-020-02	100,000.00	28,015.00	3,330.00	31,345.00	(68,655.00)
LCR Fees RA 9048 (80%)	40201-020-03	1,444,000.00	25,064.00	1,040.00	26,104.00	(1,417,896.00)
Civil Registry Fees	40201-020-04	4,541,000.00	1,698,975.00	285,240.00	1,984,215.00	(2,556,785.00)
LCR Registration Fees	40201-020-05		1,118,592.20	152,500.00	1,271,092.20	1,271,092.20
Application fee - cockpit	40201-020-06					
Clearance/Certification Fees						
Clearances/Certification Fees	40201-040-02	2,600,000.00	1,160,755.00	213,185.00	1,373,940.00	(1,226,060.00)
Zonal/Local Clearance	40201-040-04	3,316,300.00	3,068,850.55	157,704.80	3,226,555.35	(89,744.65)
Zoning Certification	40201-040-04A	66,000.00	41,284.40		41,284.40	(24,715.60)

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Court Fees	40201-040-05		-		-	-
Police Clearance	40201-040-01	700,000.00	423,250.00	83,250.00	506,500.00	(193,500.00)
Medical Certifications	40201-040-03	7,294,500.00	6,704,560.00	349,811.60	7,054,371.60	(240,128.40)
Legal Research Fee	40201-040-06	550,000.00	315,013.70	48,438.40	363,452.10	(186,547.90)
UP Legal Research Fee	40201-040-06A	5,000.00	-		-	(5,000.00)
Maps of Naga City	40201-040-07		-		-	-
Veterinary Health Cert.	40201-040-08	550,000.00	483,731.00	89,125.00	572,856.00	22,856.00
PALC & DP fees	40201-040-09	242,000.00	-		-	(242,000.00)
Supervision and Regulations Enforcement Fees:	40201-070					
Registration of Chain Saw	40201-070-01		-		-	-
Dog License Fees	40201-070-02	170,000.00	239,691.00	62,865.00	302,556.00	132,556.00
Inspection Fees	40201-100					
Inspection Fees (Building)	40201-100-01	7,000,000.00	499,345.81	113,760.80	613,106.61	(6,386,893.39)
Fire Safety Inspection Fees	40201-100-02		422.37		422.37	422.37
Combustion	40201-100-03	100,000.00	3,663.00		3,663.00	(96,337.00)
Calibration & Sealing of Gas Pump	40201-100-04	50,000.00	47,590.00	680.00	48,270.00	(1,730.00)
Broiler	40201-100-05		1,300.00		1,300.00	1,300.00
Processing Fees	40201-130	400,000.00	147,240.00	14,300.00	161,540.00	(238,460.00)
Occupation fees	40201-140	500,000.00	286,375.00	32,782.25	319,157.25	(180,842.75)
Fees for Sealing and Licensing of Weights	40201-160	400,000.00	412,561.36	6,800.00	419,361.36	19,361.36
Fines and Penalties-Service Income	40201-980	3,000,000.00				(3,000,000.00)
Fines and Penalties-Service Income	40201-980-01		1,314,028.17	106,069.38	1,420,097.55	1,420,097.55
Fines and Penalties-Hot Meat	40201-980-02	15,000.00	26,000.00	2,000.00	28,000.00	13,000.00
Other Service Income	40201-990					
Miscellaneous Service Income	40201-990-01		6,880.80	500.00	7,380.80	7,380.80
Impounding Stray Animals	40201-990-02	15,000.00	12,600.00	400.00	13,000.00	(2,000.00)
Tender Documents	40201-990-03	100,000.00	81,000.00	1,000.00	82,000.00	(18,000.00)
SECPA	40201-990-04		61,600.00	11,500.00	73,100.00	73,100.00
Entrance Fee- Malabasy Falls	40201-990-05		80,845.00	11,830.00	92,675.00	92,675.00
UPAO-Application Fee	402-01-990-06		-		-	-
Other Fines and Penalties	40201-990-07		-		-	-
Entrance Fee- Isarog	40201-990-08	583,700.00	85,560.00	2,310.00	87,870.00	(495,830.00)
Traffic Violation/Anti-smoke belching fee	40201-990-09	2,400,000.00	855,487.02	121,969.00	977,456.02	(1,422,543.98)
PSO Violation	40201-990-10		4,725.00		4,725.00	4,725.00
Infirmary Fee	40201-990-11	2,000,000.00	189,072.00	28,235.00	217,307.00	(1,782,693.00)
Dog/Cat Vaccination Fee	40201-990-12		-		-	-
BCS Tenant Electricity Bill and Penalty	40201-990-12A		-		-	-
Loss of PPE	40201-990-13		904.90		904.90	904.90
Project management fee-(UPAO)	40201-990-14		-		-	-
Alteration Fee (CPDO)	40201-990-15		-		-	-
Business Income						
School Fees	40202-010-01	1,050,000.00	352,700.00	600.00	353,300.00	(696,700.00)
CCN School Fees	40202-010-01A	13,321,800.00	390,983.31	42,030.00	433,013.31	(12,888,786.69)
Rent Income	40202-050					
Rental of Government Lots (Smart)	40202-050-01	873,200.00	437,582.28		437,582.28	(435,617.72)
Rental of PNR Properties	40202-050-02	500,000.00	163,349.02	154,382.96	317,731.98	(182,268.02)
Naga City Gymnasium Rental	40202-050-03		6,000.00		6,000.00	6,000.00
Rental of Youth Center	40202-050-04	100,000.00	46,100.00	14,000.00	60,100.00	(39,900.00)
Rental of CBD Stalls	40202-050-05	7,937,200.00	3,426,643.12	569,600.00	3,996,243.12	(3,940,956.88)
CBD Biajero Hotel Rental	40202-050-05A	672,000.00	280,000.00	56,000.00	336,000.00	(336,000.00)
CBD - LCC	40202-050-05B		42,275.00		42,275.00	42,275.00
CBD Stall Rental penalty	40202-050-06		94,879.79	20,375.00	115,254.79	115,254.79
Terminal Fee- CBD	40202-050-07	37,353,500.00	16,201,221.50	2,824,479.00	19,025,700.50	(18,327,799.50)
CBD Smoking Violation	40202-050-07A		10,235.00	825.00	11,060.00	11,060.00
CBD Cash Ticket	40202-050-07B	497,500.00	138,865.00	39,325.00	178,190.00	(319,310.00)
BCS Tenants Elect. Bill Penalty	40202-050-07G	2,977,000.00	1,327,620.69	405,188.27	1,732,808.96	(1,244,191.04)
BCS Tenants Water Bill Penalty	40202-050-07H		9,911.36	7,540.41	17,451.77	17,451.77
Rental of MINSC Palaro	40202-050-08		4,500.00		4,500.00	4,500.00
Rental of Heavy Equipment	40202-050-09		-		-	-
Lease Rental of Plaza Quezon	40202-050-10	100,000.00	14,500.00	2,250.00	16,750.00	(83,250.00)
Rental of Tractor	40202-050-11	400,000.00	35,200.00	17,600.00	52,800.00	(347,200.00)
Rental of Drier	40202-050-12	1,000,000.00	221,863.68		221,863.68	(778,136.32)
Rental of Coliseum	40202-050-13	500,000.00	267,762.70	99,156.74	366,919.44	(133,080.56)
Coliseum tenants water bill	40202-050-13A		-	55,000.00	55,000.00	55,000.00
Coliseum tenants electric bill	40202-050-13B		262,614.05	7,149.32	269,763.37	269,763.37
Parking Fee-Coliseum-van terminal	40202-050-14	2,000,000.00	736,585.00	136,745.00	873,330.00	(1,126,670.00)
Other Income - Coliseum	40202-050-14A		31,200.00		31,200.00	31,200.00
Rental of People's Hall Stall	40202-050-15	270,000.00	131,769.00	131,769.00	263,538.00	(6,462.00)
Rental of People's Hall	40202-050-16		17,200.00	1,000.00	18,200.00	18,200.00
Rental of PSO Training Hall	40202-050-17		2,750.00		2,750.00	2,750.00
Rice Mill	40202-050-18	20,000.00	1,348.50	732.00	2,080.50	(17,919.50)
Corn Hammer	40202-050-19	20,000.00	110.50		110.50	(19,889.50)
Rental of NC Dialysis Center -CHO	40202-050-20	399,900.00	169,983.00	34,996.50	204,979.50	(194,920.50)
JMR Museum Amphitheater Rental	40202-050-21		21,500.00	1,000.00	22,500.00	22,500.00
Rental of Plaza Rizal	40202-050-22		2,850.00		2,850.00	2,850.00
Museo ni JMR Rental	40202-050-23		2,500.00	1,500.00	4,000.00	4,000.00
Receipt from from Market Operations	40202-140					
Market Rental	40202-140-01	27,112,400.00	12,055,881.04	2,266,012.66	14,321,893.70	(12,790,506.30)
Goodwill	40202-140-02	2,200,000.00	962,238.56	123,324.02	1,085,562.58	(1,114,437.42)
Market Rental - Peñafrancia	402-02-140-03		-		-	-
Cash Tickets	40202-140-04	8,300,000.00	4,894,830.00	1,012,070.00	5,906,900.00	(2,393,100.00)
Seasonal Vendors	40202-140-05	75,000.00	79,395.00	42,720.00	122,115.00	47,115.00
Parking Fee	40202-140-06		735.00		735.00	735.00
Push Cart	40202-140-07	10,000.00	17,010.00	525.00	17,535.00	7,535.00