

1-604

NAGA CITY

GENERAL FUND CODE: 100

REPORT OF REVENUES & RECEIPTS
September 30, 2020

	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	410,673.00	10,725.00	421,398.00	(78,602.00)
Community Tax						
Individual Tax Certificate	40101-050-51	4,700,000.00	3,804,475.79	84,872.77	3,889,348.56	(810,651.44)
Corporation Tax Certificate	40101-050-52	2,300,000.00	1,570,265.24		1,570,265.24	(729,734.76)
Property						
Real Property Tax-Basic	40102-040	120,000,000.00	76,136,301.41	2,431,681.39	78,587,982.80	(41,432,017.20)
Current Year						
Previous Years	40102-040-02	30,000,000.00	7,194,989.84	531,423.71	7,726,413.55	(22,273,586.45)
Discount on Real Property Tax	40102-041	(12,000,000.00)	(12,615,135.25)	(132,384.61)	(12,747,519.86)	(747,519.86)
Real Property Transfer Tax	40102-080	23,000,000.00	9,121,948.63	1,520,574.39	10,642,523.02	(12,357,476.98)
Tax Revenue - Goods and Services						
Business Taxes	40103-030	296,152,000.00	258,390,943.29	3,657,392.55	262,048,335.84	(34,103,664.16)
Manufacturers, assemblers, repackers, brewers	40103-030-01	20,000.00				(20,000.00)
Wholesalers, distributors	40103-030-02		774,275.29		774,275.29	774,275.29
Exporters, millers, producers, wholesalers, etc.	40103-030-03	2,500,000.00	1,665.00		1,665.00	(2,498,335.00)
Retailers	40103-030-04	15,000,000.00	88,077,628.40	2,667,338.37	90,744,966.77	75,744,966.77
Contractors and Independent Contractors	40103-030-05	19,000,000.00	14,417,825.43	65,767.41	14,483,592.84	(4,516,407.16)
Banks and Other Financial Institutions	40103-030-06	8,600,000.00	10,170,137.04	18,678.96	10,188,816.00	1,588,816.00
Educational Institution	40103-030-06-A	130,000.00				(130,000.00)
Peddlers	40103-030-07	2,000.00				(2,000.00)
Amusement Places	40103-030-08	1,500,000.00	1,516,302.39	1,589.09	1,517,891.48	17,891.48
Caterer	40103-030-08B	57,000,000.00	51,893,123.84	18,310.49	51,911,434.33	(5,088,565.67)
Real Estate	40103-030-08C	11,500,000.00	334,821.48	7,461.25	342,282.73	(11,157,717.27)
Privately owned - market	40103-030-08D	10,500,000.00	20,084,190.71		20,084,190.71	9,584,190.71
Fixed Tax	40103-030-09	400,000.00	172,956.25	3,308.12	176,264.37	(223,735.63)
Other Businesses	40103-030-99	170,000,000.00	70,948,017.46	874,938.86	71,822,956.32	(98,177,043.68)
Tax on Sand, Gravel and other Quarry Products	40103-040	5,000.00				(5,000.00)
Tax on Delivery Trucks and Vans	40103-050	1,700,000.00	1,136,300.00	650.00	1,136,950.00	(563,050.00)
Amusement Tax	40103-060	6,500,000.00	1,117,064.96		1,117,064.96	(5,382,935.04)
Amusement Tax- Peñafrancia	40103-060A	200,000.00				(200,000.00)
Franchise Tax	40103-070	2,000,000.00	1,458,940.88		1,458,940.88	(541,059.12)
Printing & Publication Tax	40103-080	460,000.00	316,741.23		316,741.23	(143,258.77)
Other Taxes (other fee charges)	40104-990		7,082.70		7,082.70	7,082.70
Fines and Penalties						
		2,300,000.00	6,335,572.37	350,155.91	6,685,728.28	4,385,728.28
FIP - Taxes on Individual and Corp.	40105-010	300,000.00	98,599.48	26,370.40	124,969.88	(175,030.12)
FIP - Taxes on Real Property	40105-020	2,000,000.00	3,129,078.98	306,094.64	3,435,173.62	1,435,173.62
FIP - Taxes on Goods and Services	40105-030		3,104,265.13	17,690.87	3,121,956.00	3,121,956.00
FIP - Other Taxes	40105-040		3,628.78		3,628.78	3,628.78
Share from Internal Revenue Collections (IRA)	40106-010	695,290,950.00	461,179,235.00	57,647,395.00	518,826,630.00	(176,464,320.00)
Bayanihan Heal as One - IRA	40106-010		57,647,395.00		57,647,395.00	57,647,395.00
Share from Expanded Value Added Tax	40106-020					
Share from Economic Zone - PEZA	40106-050	1,500,000.00	3,725,025.21	86,140.00	3,811,165.21	2,311,165.21
II - SERVICE AND BUSINESS INCOME:						
Permit Fees	40201-010	20,435,200.00	13,841,973.29	441,191.10	14,283,164.39	(6,152,035.61)
Mayor's Permit Fees	40201-010-01	6,500,000.00	6,956,853.51	59,225.00	7,016,078.51	516,078.51
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	1,650,962.63	163,673.09	1,814,635.72	(4,185,364.28)
Burial Permit Fees	40201-010-03	500,000.00	112,600.00	20,750.00	133,350.00	(366,650.00)
Sanitary Permit Fees	40201-010-04	1,650,000.00	1,626,235.00	11,590.00	1,637,825.00	(12,175.00)
Occupancy Permit Fees	40201-010-05	1,100,000.00	1,001,186.00	24,745.00	1,025,931.00	(74,069.00)
Trimobile Fees	40201-010-06	711,200.00	409,445.58	37,096.65	446,542.23	(264,657.77)
Franchise Fee- Tricycle	40201-010-07	612,500.00	55,189.99	10,800.00	65,989.99	(546,510.01)
Bike Registration	40201-010-08	95,000.00	28,755.00	1,155.00	29,910.00	(65,090.00)
Bike Sticker	40201-010-09		10,320.00	420.00	10,740.00	10,740.00
Padyak Fees	40201-010-10		59,492.00		59,492.00	59,492.00
Business Plates	40201-010-11	500,000.00	400,596.96	11,686.36	412,283.32	(87,716.68)
Quarrying Fee	40201-010-13	200,000.00				(200,000.00)
Streamer/Billboards	40201-010-14	880,000.00	479,988.00	3,600.00	483,588.00	(396,412.00)
Streamer/Billboards - Market	402-01-010-15	500,000.00	367,110.00		367,110.00	(132,890.00)
Solicitation Fee-DSWD	40201-010-16		82,750.00		82,750.00	82,750.00
Transfer/Entrance/Exhumation of Cadaver	40201-010-17	687,000.00	485,802.00	83,800.00	569,602.00	(117,398.00)
Cremation	40201-010-18	13,000.00	47,450.00	12,000.00	59,450.00	46,450.00
Permit to Cut Tree	40201-010-19		350.00	200.00	550.00	550.00
Promotional Permit	40201-010-20	436,500.00	24,100.00	450.00	24,550.00	(411,950.00)
Promotional Permit- Market	40201-010-21		11,350.00		11,350.00	11,350.00
Library Fees	40201-010-23	40,000.00	7,106.00		7,106.00	(32,894.00)
Demolition Permit	40201-010-24					
Annual Cockpit Permit fee	40201-010-25	10,000.00	2,200.00		2,200.00	(7,800.00)

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Registration Fees	40201-020	5,454,200.00	3,045,334.00	411,730.00	3,457,064.00	(1,997,136.00)
Marriage License Fees	40201-020-01	490,000.00	117,360.00	22,500.00	139,860.00	(350,140.00)
Large Cattle Registration Fees	40201-020-02	100,000.00	48,295.00	2,160.00	50,455.00	(49,545.00)
LCR Fees RA 9048 (80%)	40201-020-03	1,383,200.00	13,130.00		13,130.00	(1,370,070.00)
Civil Registry Fees	40201-020-04	3,481,000.00	1,797,553.00	256,450.00	2,054,003.00	(1,426,997.00)
LCR Registration Fees	40201-020-05		1,068,996.00	130,620.00	1,199,616.00	1,199,616.00
Clearance/Certification Fees	40201-040	19,694,470.00	10,820,032.59	578,553.50	11,398,586.09	(8,295,883.91)
Clearances/Certification Fees	40201-040-02	2,860,000.00	1,273,285.00	141,545.00	1,414,830.00	(1,445,170.00)
Zonal/Locational Clearance	40201-040-04	4,630,780.00	1,207,008.14	176,343.00	1,383,351.14	(3,247,428.86)
Zoning Certification	40201-040-04A	92,800.00	80,200.00	21,440.00	101,640.00	8,840.00
Police Clearance	40201-040-01	1,000,000.00	323,275.00	8,400.00	331,675.00	(668,325.00)
Medical Certifications	40201-040-03	9,800,000.00	6,851,499.00	155,350.00	7,006,849.00	(2,793,151.00)
Legal Research Fee	40201-040-06	550,000.00	333,330.45	37,720.50	371,050.95	(178,949.05)
Maps of Naga City	40201-040-07		8,940.00		8,940.00	8,940.00
Veterinary Health Cert.	40201-040-08	750,000.00	739,315.00	37,755.00	777,070.00	27,070.00
PALC & DP fees	40201-040-09	10,890.00	3,180.00		3,180.00	(7,710.00)
Supervision and Regulations Enforcement Fees	40201-070					
Dog License Fees	40201-070-02		138,010.00	5,450.00	143,460.00	143,460.00
Inspection Fees	40201-100	7,956,280.00	6,857,675.86	88,373.60	6,946,049.46	(1,010,230.54)
Inspection Fees (Building)	40201-100-01	7,500,000.00	6,793,285.86	88,373.60	6,881,659.46	(618,340.54)
Fire Safety Inspection Fees	40201-100-02		100.00		100.00	100.00
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	59,600.00		59,600.00	4,600.00
Inspection Fee -ENRO(ord.#2008-053)		225,000.00			-	(225,000.00)
Inspection Fees- CPDO		76,280.00			-	(76,280.00)
Broiler	40201-100-05		1,800.00		1,800.00	1,800.00
Processing Fees	40201-130	350,000.00	155,576.00	40,548.00	196,124.00	(153,876.00)
Occupation fees	40201-140	700,000.00	185,375.00	7,875.00	193,250.00	(506,750.00)
Fees for Sealing and Licensing of Weights and	40201-160	450,000.00	413,475.00	4,400.00	417,875.00	(32,125.00)
Fines and Penalties-Service Income	40201-980	3,500,000.00	1,500.00		1,500.00	(3,498,500.00)
Fines and Penalties-Service Income	40201-980-01		1,079,228.02	234,344.66	1,313,572.68	1,313,572.68
Fines and Penalties-Hot Meat	40201-980-02	20,000.00	9,400.00		9,400.00	(10,600.00)
Other Service Income	40201-990	6,363,880.00	7,538,656.07	2,462,515.47	10,001,171.54	3,637,291.54
Miscellaneous Service Income	40201-990-01		1,698,372.09	74,659.48	1,773,031.57	1,773,031.57
Impounding Stray Animals	40201-990-02	30,000.00	10,003.12	5,750.00	15,753.12	(14,246.88)
Tender Documents	40201-990-03	100,000.00	13,000.00		13,000.00	(87,000.00)
SECPA	40201-990-04	1,300,000.00	58,400.00	7,600.00	66,000.00	(1,234,000.00)
Entrance Fee- Malabsay Falls	40201-990-05	400,000.00	13,897.50		13,897.50	(386,102.50)
UPAO-Application Fee	402-01-990-06				-	-
Other Fines and Penalties	40201-990-07			68,900.00	68,900.00	68,900.00
Entrance Fee- Isarog	40201-990-08	180,000.00	12,597.50		12,597.50	(167,402.50)
Traffic Violation/Ati-smoke belching fee	40201-990-09	2,391,100.00	2,238,255.00	418,824.99	2,657,079.99	265,979.99
PSO Violation	40201-990-10		100.00		100.00	100.00
Infirmary Fee	40201-990-11	1,686,500.00	159,638.00	14,651.00	174,289.00	(1,512,211.00)
Dog/Cat Vaccination Fee	40201-990-12	200,000.00			-	(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			-	(76,280.00)
SWMO Disposal Fees	40201-990-16		2,000.00		2,000.00	2,000.00
Rapid Test Fee	40201-990-17		3,331,925.00	1,872,130.00	5,204,055.00	5,204,055.00
Fines and Penalties (Environmental Ordinance)		50,000.00			-	(50,000.00)
Business Income		21,051,200.00	574,140.00	(5,835.00)	568,305.00	(20,482,895.00)
School Fees	40202-010-01	1,136,000.00	448,115.00	(8,000.00)	440,115.00	(695,885.00)
CCN School Fees	40202-010-01A	19,915,200.00	126,025.00	2,165.00	128,190.00	(19,787,010.00)
Affiliation Fees	40202-020		33,166.05		33,166.05	33,166.05
Rent Income	40202-050	57,514,800.00	1,585,923.11	190,539.60	1,776,462.71	(55,738,337.29)
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	217,706.35	6,240.00	223,946.35	(276,053.65)
Naga City Gymnasium Rental	40202-050-03				-	-
Rental of Youth Center	40202-050-04	110,000.00	15,075.00		15,075.00	(94,925.00)
Rental of CBD Stalls	40202-050-05	7,057,500.00			-	(7,057,500.00)
CBD Biajero Hotel Rental	40202-050-05A	672,000.00			-	(672,000.00)
CBD - LCC	40202-050-05B				-	-
CBD Stall Rental penalty	40202-050-06				-	-
Terminal Fee- CBD	40202-050-07	39,152,000.00			-	(39,152,000.00)
CBD Smoking Violation	40202-050-07A	507,800.00			-	(507,800.00)
CBD Cash Ticket	40202-050-07B	737,400.00			-	(737,400.00)
BCS Tenants Elect. Bill Penalty	40202-050-07G	2,807,600.00			-	(2,807,600.00)