

NAGA CITY

GENERAL FUND CODE: 100

REPORT OF REVENUES & RECEIPTS  
December 31, 2020

	Account Code	Estimated Income	Last Month	This Month	Actual Collection	Overcollection (Undercollection)
<b>I - TAX REVENUE:</b>						
Individual and Corporation Professional Tax	40101-020	500,000.00	435,723.00	7,800.00	443,523.00	(56,477.00)
<b>Community Tax</b>		<b>7,000,000.00</b>	<b>5,603,855.59</b>	<b>61,408.38</b>	<b>5,665,263.97</b>	
Individual Tax Certificate	40101-050-51	4,700,000.00	4,031,155.46	61,408.38	4,092,563.84	(607,436.16)
Corporation Tax Certificate	40101-050-52	2,300,000.00	1,572,700.13		1,572,700.13	(727,299.87)
<b>Property</b>						
<b>Real Property Tax-Basic</b>	<b>40102-040</b>	<b>120,000,000.00</b>	<b>80,189,889.13</b>	<b>4,622,412.95</b>	<b>84,812,302.08</b>	
Current Year	40102-040-01	90,000,000.00	71,572,615.94	3,010,665.51	74,583,281.45	(15,416,718.55)
Previous Years	40102-040-02	30,000,000.00	8,617,273.19	1,611,747.44	10,229,020.63	(19,770,979.37)
Discount on Real Property Tax	40102-041	(12,000,000.00)	(12,767,944.13)	(143,118.79)	(12,911,062.92)	(911,062.92)
Real Property Transfer Tax	40102-080	23,000,000.00	12,359,231.33	1,559,154.35	13,918,385.68	(9,081,614.32)
<b>Tax Revenue - Goods and Services</b>						
<b>Business Taxes</b>	<b>40103-030</b>	<b>296,152,000.00</b>	<b>294,653,553.99</b>	<b>1,937,737.69</b>	<b>296,591,291.68</b>	
Manufacturers, assemblers, repackers, brewers	40103-030-01	20,000.00	-	-	-	(20,000.00)
Wholesalers, distributors	40103-030-02	-	806,297.41	15,343.64	821,641.05	821,641.05
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	104,584,683.32	590,758.23	105,175,441.55	90,175,441.55
Contractors and Independent Contractors	40103-030-05	19,000,000.00	16,376,602.05	294,216.32	16,670,818.37	(2,329,181.63)
Banks and Other Financial Institutions	40103-030-06	8,600,000.00	10,253,030.61	2,500.00	10,255,530.61	1,655,530.61
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	1,543,886.62	34,624.03	1,578,510.65	78,510.65
Caterer	40103-030-08B	57,000,000.00	59,603,163.12	584,748.87	60,187,911.99	3,187,911.99
Real Estate	40103-030-08C	11,500,000.00	379,940.35	-	379,940.35	(11,120,059.65)
Privately owned - market	40103-030-08D	10,500,000.00	20,337,897.05	-	20,337,897.05	9,837,897.05
Fixed Tax	40103-030-09	400,000.00	180,595.62	-	180,595.62	(219,404.38)
Other Businesses	40103-030-99	170,000,000.00	80,585,792.84	415,546.60	81,001,339.44	(88,998,660.56)
Tax on Sand, Gravel and other Quarry Products	40103-040	5,000.00	4,915.18	-	4,915.18	(84.82)
Tax on Delivery Trucks and Vans	40103-050	1,700,000.00	1,140,200.00	650.00	1,140,850.00	(559,150.00)
Amusement Tax	40103-060	6,500,000.00	1,185,962.02	7,560.00	1,193,522.02	(5,306,477.98)
Amusement Tax- Peñafrañcia	40103-060A	200,000.00	-	-	-	(200,000.00)
Franchise Tax	40103-070	2,000,000.00	1,558,331.47	-	1,558,331.47	(441,668.53)
Printing & Publication Tax	40103-080	460,000.00	380,243.89	-	380,243.89	(79,756.11)
Other Taxes (other fee charges)	40104-990	-	7,086.00	-	7,086.00	7,086.00
<b>Fines and Penalties</b>		<b>2,300,000.00</b>	<b>7,349,561.19</b>	<b>1,133,671.35</b>	<b>8,483,232.54</b>	
F/P - Taxes on Individual and Corp.	40105-010	300,000.00	176,175.02	25,639.26	201,814.28	(98,185.72)
F/P - Taxes on Real Property	40105-020	2,000,000.00	4,006,157.22	1,059,999.56	5,066,156.78	3,066,156.78
F/P - Taxes on Goods and Services	40105-030	-	3,163,317.98	48,032.53	3,211,350.51	3,211,350.51
F/P - Other Taxes	40105-040	-	3,910.97	-	3,910.97	3,910.97
Share from Internal Revenue Collections (IRA)	40106-010	695,290,950.00	634,121,420.00	57,647,395.00	691,768,815.00	(3,522,135.00)
Bayanihan Heal as One - IRA	40106-010	-	-	-	-	-
Share from Expanded Value Added Tax	40106-020	-	-	-	-	-
Share from Economic Zone - PEZA	40106-050	1,500,000.00	5,158,702.01	259,759.45	5,418,461.46	3,918,461.46
<b>II - SERVICE AND BUSINESS INCOME:</b>						
<b>Permit Fees</b>	<b>40201-010</b>	<b>20,435,200.00</b>	<b>15,675,098.12</b>	<b>876,232.53</b>	<b>16,551,330.65</b>	
Mayor's Permit Fees	40201-010-01	6,500,000.00	7,105,428.51	169,675.00	7,275,103.51	775,103.51
Mayor's Permit Fees- Peñafrañcia	40201-010-01A	-	22,130.62	-	22,130.62	22,130.62
80% Building Permit Fees	40201-010-02	6,000,000.00	2,436,354.46	135,444.21	2,571,798.67	(3,428,201.33)
Burial Permit Fees	40201-010-03	500,000.00	165,700.00	17,750.00	183,450.00	(316,550.00)
Sanitary Permit Fees	40201-010-04	1,650,000.00	1,657,265.00	2,600.00	1,659,865.00	9,865.00
Occupancy Permit Fees	40201-010-05	1,100,000.00	1,199,531.00	174,400.00	1,373,931.00	273,931.00
Trimobile Fees	40201-010-06	711,200.00	541,092.22	65,978.32	607,070.54	(104,129.46)
Franchise Fee- Tricycle	40201-010-07	612,500.00	83,514.99	59,500.00	143,014.99	(469,485.01)
Bike Registration	40201-010-08	95,000.00	32,990.00	1,865.00	34,855.00	(60,145.00)
Bike Sticker	40201-010-09	-	11,670.00	480.00	12,150.00	12,150.00
Padyak Fees	40201-010-10	-	59,492.00	-	59,492.00	59,492.00
Business Plates	40201-010-11	500,000.00	430,433.32	1,580.00	432,013.32	(67,986.68)
Quarrying Fee	40201-010-13	200,000.00	-	-	-	(200,000.00)
Streamer/Billboards	40201-010-14	880,000.00	628,378.00	127,590.00	755,968.00	(124,032.00)
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	728,202.00	94,900.00	823,102.00	136,102.00
Cremation	40201-010-18	13,000.00	76,650.00	8,800.00	85,450.00	72,450.00
Permit to Cut Tree	40201-010-19	-	550.00	-	550.00	550.00
Promotional Permit	40201-010-20	436,500.00	25,200.00	15,120.00	40,320.00	(396,180.00)
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	550.00	7,656.00	(32,344.00)
Demolition Permit	40201-010-24	-	-	-	-	-

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Annual Cockpit Permit fee	40201-010-25	10,000.00	2,200.00		2,200.00	(7,800.00)
<b>Registration Fees</b>	<b>40201-020</b>	<b>5,454,200.00</b>	<b>4,218,299.00</b>	<b>446,900.00</b>	<b>4,665,199.00</b>	
Marriage License Fees	40201-020-01	490,000.00	189,860.00	27,000.00	216,860.00	(273,140.00)
Large Cattle Registration Fees	40201-020-02	100,000.00	54,745.00	5,480.00	60,225.00	(39,775.00)
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	2,500,048.00	249,550.00	2,749,598.00	(731,402.00)
LCR Registration Fees	40201-020-05		1,460,516.00	164,870.00	1,625,386.00	1,625,386.00
<b>Clearance/Certification Fees</b>	<b>40201-040</b>	<b>19,694,470.00</b>	<b>12,661,614.65</b>	<b>575,715.96</b>	<b>13,237,330.61</b>	
Clearances/Certification Fees	40201-040-02	2,860,000.00	1,666,657.30	176,690.78	1,843,348.08	(1,016,651.92)
Zonal/Locational Clearance	40201-040-04	4,630,780.00	1,879,036.67	125,095.32	2,004,131.99	(2,626,648.01)
Zoning Certification	40201-040-04A	92,800.00	113,560.00	1,440.00	115,000.00	22,200.00
Police Clearance	40201-040-01	1,000,000.00	351,265.00	9,730.00	360,995.00	(639,005.00)
Medical Certifications	40201-040-03	9,800,000.00	7,331,304.89	161,400.00	7,492,704.89	(2,307,295.11)
Legal Research Fee	40201-040-06	550,000.00	449,055.79	39,108.86	488,164.65	(61,835.35)
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	857,515.00	60,775.00	918,290.00	168,290.00
PALC & DP fees	40201-040-09	10,890.00	4,280.00	1,476.00	5,756.00	(5,134.00)
<b>Supervision and Regulations Enforcement Fees</b>	<b>40201-070</b>					
Dog License Fees	40201-070-02		219,475.00	7,710.00	227,185.00	227,185.00
<b>Inspection Fees</b>	<b>40201-100</b>	<b>7,956,280.00</b>	<b>7,096,399.16</b>	<b>59,732.40</b>	<b>7,156,131.56</b>	
Inspection Fees (Building)	40201-100-01	7,500,000.00	7,030,269.16	59,312.40	7,089,581.56	(410,418.44)
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	61,340.00	420.00	61,760.00	6,760.00
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	343,024.00	29,000.00	372,024.00	22,024.00
Occupation fees	40201-140	700,000.00	211,550.00	8,325.00	219,875.00	(480,125.00)
Fees for Sealing and Licensing of Weights and Measures	40201-160	450,000.00	425,675.00	1,800.00	427,475.00	(22,525.00)
Fines and Penalties-Service Income	40201-980	3,500,000.00	-		-	(3,500,000.00)
Fines and Penalties-Service Income	40201-980-01		1,567,915.14	157,663.02	1,725,578.16	1,725,578.16
Fines and Penalties-Hot Meat	40201-980-02	20,000.00	9,400.00		9,400.00	(10,600.00)
<b>Other Service Income</b>	<b>40201-990</b>	<b>6,363,880.00</b>	<b>12,407,603.60</b>	<b>1,165,643.00</b>	<b>13,573,246.60</b>	
Miscellaneous Service Income	40201-990-01		1,773,031.57		1,773,031.57	1,773,031.57
Impounding Stray Animals	40201-990-02	30,000.00	22,653.12	1,950.00	24,603.12	(5,396.88)
Tender Documents	40201-990-03	100,000.00	16,000.00	3,000.00	19,000.00	(81,000.00)
SECPA	40201-990-04	1,300,000.00	83,500.00	15,900.00	99,400.00	(1,200,600.00)
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/Anti-smoke belching fee	40201-990-09	2,391,100.00	3,275,324.99	329,825.00	3,605,149.99	1,214,049.99
PSO Violation	40201-990-10		100.00		100.00	100.00
Infirmity Fee	40201-990-11	1,686,500.00	226,053.00	21,928.00	247,981.00	(1,438,519.00)
Dog/Cat Vaccination Fee	40201-990-12	200,000.00	-		-	(200,000.00)
BCS Tenant Electricity Bill and Penalty	40201-990-12A		2,176.06		2,176.06	2,176.06
Loss of PPE	40201-990-13		392.86		392.86	392.86
Project management fee-(UPAO)	40201-990-14		-		-	(76,280.00)
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		6,910,977.00	793,040.00	7,704,017.00	7,704,017.00
<b>Fines and Penalties (Environmental Ordinance)</b>		<b>50,000.00</b>				<b>(50,000.00)</b>
<b>Business Income</b>		<b>21,051,200.00</b>	<b>585,830.00</b>	<b>12,700.00</b>	<b>598,530.00</b>	
School Fees	40202-010-01	1,136,000.00	442,415.00	9,000.00	451,415.00	(684,585.00)
CCN School Fees	40202-010-01A	19,915,200.00	143,415.00	3,700.00	147,115.00	(19,768,085.00)
Affiliation Fees	40202-020		33,166.05		33,166.05	33,166.05
<b>Rent Income</b>	<b>40202-050</b>	<b>57,514,800.00</b>	<b>2,362,738.53</b>	<b>330,893.39</b>	<b>2,693,631.92</b>	
Rental of Government Lots (Smart)	40202-050-01	873,200.00	19,090.50	4,914.00	24,004.50	(849,195.50)
Rental of PNR Properties	40202-050-02	500,000.00	237,167.35	68,831.10	305,998.45	(194,001.55)
Naga City Gymnasium Rental	40202-050-03		-		-	-
Rental of Youth Center	40202-050-04	110,000.00	71,075.00	7,000.00	78,075.00	(31,925.00)
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		-		-	(39,152,000.00)
Terminal Fee- CBD	40202-050-07	39,152,000.00	-		-	(39,152,000.00)