

1-604

NAGA CITY

GENERAL FUND CODE: 100

REPORT OF REVENUES & RECEIPTS

March 31, 2021

	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	330,600.00	22,575.00	353,175.00	(146,825.00)
Community Tax						
		4,900,000.00	4,325,080.23	204,529.27	4,529,609.50	(370,390.50)
Individual Tax Certificate						
	40101-050-51	2,900,000.00	2,748,455.01	194,628.96	2,943,083.97	43,083.97
Corporation Tax Certificate						
	40101-050-52	2,000,000.00	1,576,625.22	9,900.31	1,586,525.53	(413,474.47)
Property						
Real Property Tax-Basic						
	40102-040	143,272,672.00	68,169,108.10	4,422,034.58	72,591,142.68	(70,681,529.32)
Current Year						
	40102-040-01	90,000,000.00	65,261,991.00	2,495,801.58	67,757,792.58	(22,242,207.42)
Previous Years						
	40102-040-02	53,272,672.00	2,907,117.10	1,926,233.00	4,833,350.10	(48,439,321.90)
Discount on Real Property Tax						
	40102-041	(10,000,000.00)	(12,463,273.52)	(232,370.54)	(12,695,644.06)	(2,695,644.06)
Real Property Transfer Tax						
	40102-080	20,000,000.00	3,627,305.48	2,942,664.36	6,569,969.84	(13,430,030.16)
Tax Revenue - Goods and Services						
Business Taxes						
	40103-030	208,800,000.00	132,087,406.53	4,776,011.35	136,863,417.88	(71,936,582.12)
Manufacturers, assemblers, repackers, brew						
	40103-030-01	12,000,000.00	-	-	-	(12,000,000.00)
Wholesalers, distributors						
	40103-030-02	24,000,000.00	328,879.59	1,338.01	330,217.60	(23,669,782.40)
Exporters, millers, producers, wholesalers, et						
	40103-030-03	20,000,000.00	-	40,429.07	40,429.07	(19,959,570.93)
Retailers						
	40103-030-04	70,000,000.00	41,127,809.75	2,664,133.86	43,791,943.61	(26,206,056.39)
Contractors and Independent Contractors						
	40103-030-05	11,000,000.00	8,326,888.14	269,998.68	8,596,886.82	(2,403,113.18)
Banks and Other Financial Institutions						
	40103-030-06	14,000,000.00	8,842,119.32	29,700.00	8,871,819.32	(5,128,180.68)
Educational Institution						
	40103-030-06-A	1,000,000.00	-	-	-	(1,000,000.00)
Peddlers						
	40103-030-07	2,000.00	-	-	-	(2,000.00)
Amusement Places						
	40103-030-08	400,000.00	182,652.89	34,328.70	216,981.59	(183,018.41)
Caterer						
	40103-030-08B	32,000,000.00	20,745,764.67	174,488.30	20,920,252.97	(11,079,747.03)
Real Estate						
	40103-030-08C	11,000,000.00	174,648.72	1,553.27	176,201.99	(10,823,798.01)
Privately owned - market						
	40103-030-08D	10,000,000.00	5,156,438.80	-	5,156,438.80	(4,843,561.20)
Fixed Tax						
	40103-030-09	280,000.00	171,050.00	125.00	171,175.00	(108,825.00)
Other Businesses						
	40103-030-99	3,118,000.00	47,031,154.65	1,559,916.46	48,591,071.11	45,473,071.11
		6,165,000.00	3,132,115.38	274,348.76	3,406,464.14	(2,758,535.86)
Tax on Sand, Gravel and other Quarry Product						
	40103-040	5,000.00	-	-	-	(5,000.00)
Tax on Delivery Trucks and Vans						
	40103-050	1,500,000.00	1,111,543.75	238,750.00	1,350,293.75	(149,706.25)
Amusement Tax						
	40103-060	1,000,000.00	38,710.08	33,461.26	72,171.34	(927,828.66)
Amusement Tax - Peñafrancia						
	40103-060A	200,000.00	-	-	-	(200,000.00)
Franchise Tax						
	40103-070	3,000,000.00	1,846,101.79	450.00	1,846,551.79	(1,153,448.21)
Printing & Publication Tax						
	40103-080	460,000.00	135,759.76	1,687.50	137,447.26	(322,552.74)
Other Taxes (other fee charges)						
	40104-990	-	-	-	-	-
		5,050,000.00	2,683,762.93	1,428,893.81	4,112,656.74	(937,343.26)
Fines and Penalties						
		50,000.00	11,638.26	18,462.04	30,100.30	(19,899.70)
F/P - Taxes on Individual and Corp.						
	40105-010	50,000.00	11,638.26	18,462.04	30,100.30	(19,899.70)
F/P - Taxes on Real Property						
	40105-020	5,000,000.00	1,460,089.28	1,132,037.46	2,592,126.74	(2,407,873.26)
F/P - Taxes on Goods and Services						
	40105-030	-	1,212,035.39	278,292.74	1,490,328.13	1,490,328.13
F/P - Other Taxes						
	40105-040	-	-	101.57	101.57	101.57
		741,415,000.00	123,563,216.00	61,781,608.00	185,344,824.00	(556,070,176.00)
Share from Internal Revenue Collections (IRA)						
	40106-010	741,415,000.00	123,563,216.00	61,781,608.00	185,344,824.00	(556,070,176.00)
Share from Economic Zone - PEZA						
	40106-050	3,000,000.00	-	-	-	(3,000,000.00)
II - SERVICE AND BUSINESS INCOME:						
Permit Fees						
	40201-010	21,434,500.00	9,562,591.12	1,118,585.72	10,681,176.84	(10,753,323.16)
Mayor's Permit Fees						
	40201-010-01	4,000,000.00	6,440,010.10	231,475.00	6,671,485.10	2,671,485.10
Mayor's Permit Fees- Peñafrancia						
	40201-010-01A	-	-	-	-	-
80% Building Permit Fees						
	40201-010-02	10,000,000.00	676,940.02	194,497.24	871,437.26	(9,128,562.74)
Burial Permit Fees						
	40201-010-03	-	32,350.00	18,550.00	50,900.00	50,900.00
Sanitary Permit Fees						
	40201-010-04	1,000,000.00	1,484,260.00	39,010.00	1,523,270.00	523,270.00
Occupancy Permit Fees						
	40201-010-05	2,000,000.00	172,000.00	205,800.00	377,800.00	(1,622,200.00)
Trimobile Fees- Operator,s permit						
	40201-010-06	713,000.00	38,155.00	39,803.32	77,958.32	(635,041.68)
Franchise Fee- Tricycle						
	40201-010-07	500,000.00	29,700.00	43,550.00	73,250.00	(426,750.00)
Bike Registration						
	40201-010-08	350,000.00	8,610.00	27,925.00	36,535.00	(313,465.00)
Bike Sticker						
	40201-010-09	-	3,930.00	19,005.00	22,935.00	22,935.00
Padyak Fees						
	40201-010-10	50,000.00	-	74,664.16	74,664.16	24,664.16
Business Plates						
	40201-010-11	200,000.00	296,410.00	32,410.00	328,820.00	128,820.00
Developmental Permit						
	40201-010-12	-	11,310.00	-	11,310.00	11,310.00
Quarrying Fee						
	40201-010-13	100,000.00	-	96,816.00	272,192.00	(177,808.00)
Streamer/Billboards						
	40201-010-14	450,000.00	175,376.00	-	1,200.00	1,200.00
Streamer/Billboards - Market						
	402-01-010-15	-	1,200.00	300.00	900.00	900.00
Solicitation Fee-DSWD						
	40201-010-16	-	600.00	-	240,500.00	(989,500.00)
Transfer/Entrance/Exhumation of Cadaver						
	40201-010-17	1,230,000.00	158,800.00	81,700.00	19,400.00	19,400.00
Cremation						
	40201-010-18	-	13,400.00	6,000.00	-	-
Permit to Cut Tree						
	40201-010-19	-	-	-	24,670.00	(261,830.00)
Promotional Permit						
	40201-010-20	286,500.00	18,590.00	6,080.00	-	(500,000.00)
Promotional Permit- Market						
	40201-010-21	500,000.00	-	-	1,950.00	(43,050.00)
Library Fees						
	40201-010-23	45,000.00	950.00	1,000.00	-	-

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	Account Code	Estimated Income	Last Month	This Month	Actual Collection	Overcollection (Undercollection)
Demolition Permit	40201-010-24		-			-
Annual Cockpit Permit fee	40201-010-25	10,000.00	-			(10,000.00)
Registration Fees	40201-020	5,350,000.00	848,925.00	498,721.19	1,347,646.19	(4,002,353.81)
Marriage License Fees	40201-020-01	470,000.00	56,600.00	30,500.00	87,100.00	(382,900.00)
Large Cattle Registration Fees	40201-020-02	100,000.00	10,750.00	3,590.00	14,340.00	(85,660.00)
LCR Fees RA 9048 (80%)	40201-020-03	1,335,000.00	800.00	16,561.19	17,361.19	(1,317,638.81)
Civil Registry Fees	40201-020-04		435,915.00	239,930.00	675,845.00	675,845.00
LCR Registration Fees	40201-020-05	3,445,000.00	344,660.00	208,140.00	552,800.00	(2,892,200.00)
Application fee - cockpit	40201-020-06		200.00		200.00	200.00
Clearance/Certification Fees	40201-040	18,375,000.00	5,489,824.71	1,074,870.68	6,564,695.39	(11,810,304.61)
Police Clearance	40201-040-01		19,510.00	10,080.00	29,590.00	29,590.00
Clearances/Certification Fees	40201-040-02	2,200,000.00	407,645.13	220,554.00	628,199.13	(1,571,800.87)
Medical Health Certifications	40201-040-03	10,125,000.00	4,292,900.00	335,300.00	4,628,200.00	(5,496,800.00)
Zonal/Locational Clearance	40201-040-04	4,690,000.00	518,229.25	268,966.02	787,195.27	(3,902,804.73)
Zoning Certification	40201-040-04A	100,000.00	4,880.00	1,440.00	6,320.00	(93,680.00)
Court Fees	40201-040-05					
Legal Research Fee	40201-040-06	500,000.00	129,945.33	94,175.66	224,120.99	(275,879.01)
Veterinary Health Cert.	40201-040-08	750,000.00	116,715.00	144,355.00	261,070.00	(488,930.00)
PALC & DP fees	40201-040-09	10,000.00				(10,000.00)
Supervision and Regulations Enforcement Fees	40201-070	220,000.00	134,200.00	83,840.00	218,040.00	(1,960.00)
Registration of Chain Saw	40201-070-01		51,670.00		51,670.00	51,670.00
Dog License Fees	40201-070-02	220,000.00	82,530.00	83,840.00	166,370.00	(53,630.00)
Inspection Fees	40201-100	8,169,000.00	6,433,150.70	202,802.08	6,635,952.78	(1,533,047.22)
Inspection Fees (Building)	40201-100-01	7,500,000.00	6,420,665.25	176,362.08	6,597,027.33	(902,972.67)
Fire Safety Inspection Fees	40201-100-02		(2,414.55)		(2,414.55)	(2,414.55)
Combustion / Smoke Belching fee	40201-100-03	100,000.00	-			(100,000.00)
Calibration & Sealing of Gas Pump	40201-100-04	75,000.00	14,900.00	26,440.00	41,340.00	(33,660.00)
Boiler	40201-100-05					
Inspection Fee -ENRO(ord.#2008-053)		204,000.00	-			(204,000.00)
Inspection Fees- CPDO		290,000.00	-			(290,000.00)
Processing Fees	40201-130	125,000.00	28,545.09	37,593.75	66,138.84	(58,861.16)
Occupation fees	40201-140	400,000.00	93,150.00	9,975.00	103,125.00	(296,875.00)
Fees for Sealing and Licensing of Weights an	40201-160	650,000.00	317,200.00	71,200.00	388,400.00	(261,600.00)
Fines and Penalties-Service Income	40201-980	1,020,000.00	795,305.60	386,696.72	1,182,002.32	162,002.32
Fines and Penalties-Service Income	40201-980-01	1,000,000.00	787,305.60	386,696.72	1,174,002.32	174,002.32
Fines and Penalties-Hot Meat	40201-980-02	20,000.00	8,000.00		8,000.00	(12,000.00)
Other Service Income	40201-990	7,992,000.00	3,174,442.59	1,001,821.00	4,176,263.59	(3,815,736.41)
Miscellaneous Service Income	40201-990-01		5,866.59		5,866.59	5,866.59
Impounding Stray Animals	40201-990-02	30,000.00	5,800.00	2,150.00	7,950.00	(22,050.00)
Tender Documents	40201-990-03	100,000.00	21,000.00	6,000.00	27,000.00	(73,000.00)
SECPA	40201-990-04	1,220,000.00	22,800.00	12,800.00	35,600.00	(1,184,400.00)
Entrance Fee- Malabsay Falls	40201-990-05	20,000.00	-			(20,000.00)
Entrance Fee- Isarog	40201-990-08	380,000.00	-			(380,000.00)
Traffic Violation/Ati-smoke belching fee	40201-990-09	3,000,000.00	919,450.00	461,460.00	1,380,910.00	(1,619,090.00)
PSO Violation	40201-990-10		37,400.00		37,400.00	37,400.00
Infirmary Fee	40201-990-11	162,000.00	79,127.00		112,155.00	33,028.00
Infirmary Fee (Medicines)	40201-990-11A			48,863.00	48,863.00	48,863.00
Alteration Fee (CPDO)	40201-990-15	80,000.00	-			(80,000.00)
SWMO Disposal Fees	40201-990-16					
Rapid Test Fee	40201-990-17	3,000,000.00	2,082,999.00	437,520.00	2,520,519.00	(479,481.00)
Fines and Penalties (Environmental Ordinance)		50,000.00				(50,000.00)
Business Income		568,000.00	69,000.00	18,975.00	87,975.00	(480,025.00)
School Fees	40202-010-01	568,000.00	69,000.00	18,975.00	87,975.00	(480,025.00)
City College of Naga		19,967,000.00	45,150.00	36,260.00	81,410.00	(19,885,590.00)
CCN School Fees	40202-010-01A	19,549,000.00	45,150.00	36,260.00	81,410.00	(19,467,590.00)
Affiliation Fees	40202-020	418,000.00				(418,000.00)
Rent Income	40202-050	5,823,000.00	193,822.26	270,135.81	463,958.07	(5,359,041.93)
Rental of Government Lots (Smart)	40202-050-01	961,000.00	-			(961,000.00)
Rental of PNR Properties	40202-050-02	500,000.00	65,841.80	57,427.50	123,269.30	(376,730.70)
Naga City Gymnasium Rental	40202-050-03					
Rental of Youth Center	40202-050-04	50,000.00	7,000.00	14,000.00	21,000.00	(29,000.00)
Rental of Heavy Equipment	40202-050-09					