

NAGA CITY

GENERAL FUND CODE: 100

REPORT OF REVENUES & RECEIPTS
December 31, 2017

Particulars	Account Code	Estimated Income	Last Month	This Month	Actual Collection	Overcollection (Undercollection)
I - TAX REVENUE:						
Individual and Corporation						
Professional Tax	40101-020	750,000.00	375,775.00	2,100.00	377,875.00	(372,125.00)
Community Tax						
Individual Tax Certificate	40101-050-51	4,000,000.00	3,962,621.86	33,528.01	3,996,149.87	(3,850.13)
Corporation Tax Certificate	40101-050-52	1,500,000.00	1,344,848.03	2,000.00	1,346,848.03	(153,151.97)
Property						
Real Property Tax-Basic						
Current Year	40102-040-01	66,000,000.00	59,377,642.57	5,110,991.87	64,488,634.44	(1,511,365.56)
Previous Years	40102-040-02	18,000,000.00	12,035,399.51	1,438,073.32	13,473,472.83	(4,526,527.17)
Discount on Real Property Tax	40102-041		(9,680,741.42)	(535,436.07)	(10,216,177.49)	(10,216,177.49)
Real Property Transfer Tax	40102-080	15,000,000.00	19,613,212.59	1,465,323.10	21,078,535.69	6,078,535.69
Tax Revenue - Goods and Services						
Business Taxes						
Manufacturers, assemblers, repackers, brew	40103-030-01		491,027.40	6,445.00	497,472.40	497,472.40
Wholesalers, distributors	40103-030-02		35,525,730.16	4,485.00	35,530,215.16	35,530,215.16
Exporters, millers, producers, wholesalers, e	40103-030-03		58,612.58		58,612.58	58,612.58
Retailers	40103-030-04		75,244,979.19	72,662.28	75,317,641.47	75,317,641.47
Contractors and Independent Contrctors	40103-030-05		16,321,807.63	677,371.17	16,999,178.80	16,999,178.80
Banks and Other Financial Institutions	40103-030-06		11,381,143.32	11,850.00	11,392,993.32	11,392,993.32
Peddlers	40103-030-07		300.00		300.00	300.00
Amusement Places	40103-030-08		784,265.10		784,265.10	784,265.10
Caterer	40103-030-08B		31,128,329.71	47,375.72	31,175,705.43	31,175,705.43
Real Estate	40103-030-08C		9,026,249.42	9,648.59	9,035,898.01	9,035,898.01
Privately owned - market	40103-030-08D		18,530,880.07		18,530,880.07	18,530,880.07
Fixed Tax	40103-030-09		319,973.32	3,525.00	323,498.32	323,498.32
Other Businesses	40103-030-99		33,184,464.05	62,541.72	33,247,005.77	33,247,005.77
Tax on Sand, Gravel and other Quarry Products	40103-040					
Tax on Delivery Trucks and Vans	40103-050	1,600,000.00	1,080,900.00	650.00	1,081,550.00	(518,450.00)
Amusement Tax	40103-060	5,700,000.00	6,022,872.54	550,760.66	6,573,633.20	873,633.20
Amusement Tax - Peñafrancia	40103-060A		126,000.00		126,000.00	126,000.00
Franchise Tax	40103-070	2,000,000.00	2,065,510.68		2,065,510.68	65,510.68
Printing & Publication Tax	40103-080	230,000.00	342,410.96		342,410.96	112,410.96
Fines and Penalties						
F/P - Taxes on Individual and Corp.	40105-010	500,000.00	145,631.49	12,279.28	157,910.77	(342,089.23)
F/P - Taxes on Real Property	40105-020	10,000,000.00	6,973,339.54	1,074,737.41	8,048,076.95	(1,951,923.05)
F/P - Taxes on Goods and Services	40105-030		2,753,196.65	96,046.40	2,849,243.05	2,849,243.05
F/P - Other Taxes	40105-040		142,372.04	375.00	142,747.04	142,747.04
Share from Internal Revenue Collections (IRA)	40106-010	522,005,622.00	478,505,309.00	43,500,469.00	522,005,778.00	156.00
2016 Internal Revenue Allotment						
Share from Expanded Value Added Tax	40106-020					
Share from Economic Zone - PEZA	40106-050	650,000.00	784,277.80		784,277.80	134,277.80
II - SERVICE AND BUSINESS INCOME:						
Permit Fees						
Mayor's Permit Fees	40201-010-01	5,600,000.00	6,212,161.00	54,625.00	6,266,786.00	666,786.00
Mayor's Permit Fees- Peñafrancia	40201-010-01A		180,185.00		180,185.00	180,185.00
80% Building Permit Fees	40201-010-02	2,500,000.00	3,546,302.31	178,773.61	3,725,075.92	1,225,075.92
Burial Permit Fees	40201-010-03	90,000.00	142,375.00	13,900.00	156,275.00	66,275.00
Sanitary Permit Fees	40201-010-04	1,300,000.00	1,527,010.00	3,800.00	1,530,810.00	230,810.00
Occupancy Permit Fees	40201-010-05	1,000,000.00	1,515,286.01	183,300.00	1,698,586.01	698,586.01
Trimobile Fees	40201-010-06	613,970.00	2,927,637.96	95,241.66	3,022,879.62	2,408,909.62
Franchise Fee- Tricycle	40201-010-07	705,000.00	593,383.32	39,625.00	633,008.32	(71,991.68)
Bike Registration	40201-010-08	100,000.00	24,155.00	150.00	24,305.00	(75,695.00)
Bike Sticker	40201-010-09		14,085.00	100.00	14,185.00	14,185.00
Padyak Fees	40201-010-10		78,170.00		78,170.00	78,170.00
Business Plates	40201-010-11	500,000.00	449,385.00	4,030.00	453,415.00	(46,585.00)
Developmental Permit	40201-010-12					
Quarrying Fee	40201-010-13		45,000.00	15,000.00	60,000.00	60,000.00
Streamer/Billboards	40201-010-14	1,000,000.00	373,700.00	36,466.00	410,166.00	(589,834.00)
Streamer/Billboards - Market	402-01-010-15		569,180.70	167,187.50	736,368.20	736,368.20
Solicitation Fee-DSWD	40201-010-16		1,200.00		1,200.00	1,200.00
Transfer/Entrance/Exhumation of Cadaver	40201-010-17	1,000,000.00	676,683.00	57,200.00	733,883.00	(266,117.00)
Cremation	40201-010-18		22,400.00	2,200.00	24,600.00	24,600.00
Permit to Cut Tree	40201-010-19	100,000.00		125.00	125.00	(99,875.00)
Promotional Permit	40201-010-20	100,000.00	222,241.00	7,920.00	230,161.00	130,161.00
Promotional Permit- Market	40201-010-21		52,550.00	9,750.00	62,300.00	62,300.00
Calesa Plates	40201-010-22		150.00		150.00	150.00
Library Fees	40201-010-23	36,000.00	21,790.00	3,850.00	25,640.00	(10,360.00)
Demolition Permit	40201-010-24					
Registration Fees						
Marriage License Fees	40201-020-01	135,000.00	518,825.00	29,500.00	548,325.00	413,325.00
Large Cattle Registration Fees	40201-020-02	100,000.00	50,120.00	5,770.00	55,890.00	(44,110.00)
LCR Fees RA 9048 (80%)	40201-020-03	1,187,000.00	64,424.00	1,600.00	66,024.00	(1,120,976.00)
Civil Registry Fees	40201-020-04	2,750,000.00	3,462,570.00	270,150.00	3,732,720.00	982,720.00
LCR Registration Fees	40201-020-05		2,517,615.00	201,170.00	2,718,785.00	2,718,785.00
Clearance/Certification Fees						
Clearances/Certification Fees	40201-040-02	2,600,000.00	2,038,525.02	140,995.00	2,179,520.02	(420,479.98)
Zonal/Local Clearance	40201-040-04	2,700,000.00	3,024,441.08	154,551.90	3,178,992.98	478,992.98
Court Fees	40201-040-05		3,723.20		3,723.20	3,723.20
Police Clearance	40201-040-01	600,000.00	928,310.00	52,225.00	980,535.00	380,535.00
Medical Certifications	40201-040-03	4,695,500.00	6,605,139.65	258,450.00	6,863,589.65	2,168,089.65

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Legal Research Fee	40201-040-06	520,000.00	626,378.15	41,056.85	667,435.00	147,435.00
Maps of Naga City	40201-040-07	5,000.00	-	-	-	(5,000.00)
Veterinary Health Cert.	40201-040-08	-	633,265.00	107,330.00	740,595.00	740,595.00
PALC & DP fees	40201-040-09	200,000.00	1,851,530.00	-	1,851,530.00	1,651,530.00
Supervision and Regulations Enforcement Fees	40201-070					
Registration of Chain Saw	40201-070-01	-	2,000.00	-	2,000.00	2,000.00
Dog License Fees	40201-070-02	150,000.00	222,345.00	4,500.00	226,845.00	76,845.00
Inspection Fees	40201-100					
Inspection Fees (Building)	40201-100-01	6,500,000.00	7,551,915.45	106,795.50	7,658,710.95	1,158,710.95
Fire Safety Inspection Fees	40201-100-02	-	29,332.30	-	29,332.30	29,332.30
Combustion	40201-100-03	-	8,750.00	-	8,750.00	8,750.00
Calibration & Sealing of Gas Pump	40201-100-04	50,000.00	33,080.00	3,200.00	36,280.00	(13,720.00)
Broiler	40201-100-05	-	1,950.00	-	1,950.00	1,950.00
Processing Fees	40201-130	350,000.00	415,418.00	16,000.00	431,418.00	81,418.00
Occupation fees	40201-140	-	444,100.01	9,750.00	453,850.01	453,850.01
Fees for Sealing and Licensing of Weights and	40201-160	300,000.00	441,600.23	3,800.00	445,400.23	145,400.23
Fines and Penalties-Service Income	40201-980	2,500,000.00	-	-	-	(2,500,000.00)
Fines and Penalties-Service Income	40201-980-01	-	2,427,207.00	543,034.11	2,970,241.11	2,970,241.11
Fines and Penalties-Hot Meat	40201-980-02	-	50,000.00	2,000.00	52,000.00	52,000.00
Other Service Income	40201-990					
Miscellaneous Service Income	40201-990-01	-	2,072.00	1,422,334.53	1,424,406.53	1,424,406.53
Impounding Stray Animals	40201-990-02	-	25,850.00	1,000.00	26,850.00	26,850.00
Tender Documents	40201-990-03	500,000.00	55,625.00	19,000.00	74,625.00	(425,375.00)
SECPA	40201-990-04	-	159,140.00	19,200.00	178,340.00	178,340.00
Entrance Fee- Malabsay Falls	40201-990-05	175,000.00	174,090.00	2,290.00	176,380.00	1,380.00
UPAO-Application Fee	402-01-990-06	-	-	-	-	-
Other Fines and Penalties	40201-990-07	2,200,000.00	-	-	-	(2,200,000.00)
Entrance Fee- Isarog	40201-990-08	100,000.00	156,495.00	-	156,495.00	56,495.00
Traffic Violation	40201-990-09	-	1,717,247.02	105,020.00	1,822,267.02	1,822,267.02
PSO Violation	40201-990-10	-	46,675.00	-	46,675.00	46,675.00
Infirmity Fee	40201-990-11	200,000.00	99,569.00	5,000.00	104,569.00	(95,431.00)
Dog/Cat Vaccination Fee	40201-990-12	-	-	-	-	-
Loss of PPE	40201-990-13	-	-	-	-	-
Project management fee-(UPAO)	40201-990-14	-	632.14	-	632.14	632.14
Alteration Fee (CPDO)	40201-990-15	-	5,040.00	-	5,040.00	5,040.00
Business Income						
School Fees	40202-010-01	1,582,000.00	1,036,640.56	197,943.92	1,234,584.48	(347,415.52)
Affiliation Fees	40202-020	-	-	60,727.00	60,727.00	60,727.00
Rent Income	40202-050					
Rental of Government Lots (Smart)	40202-050-01	793,800.00	805,722.50	-	805,722.50	11,922.50
Rental of PNR Properties	40202-050-02	500,000.00	450,254.55	150,041.08	600,295.63	100,295.63
Naga City Gymnasium Rental	40202-050-03	-	-	2,862.50	2,862.50	2,862.50
Rental of Youth Center	40202-050-04	100,000.00	108,550.00	9,500.00	118,050.00	18,050.00
Rental of CBD Stalls	40202-050-05	7,200,000.00	6,149,531.08	1,076,672.50	7,226,203.58	26,203.58
CBD Bajero Hotel Rental	40202-050-05A	672,000.00	1,125,772.50	(453,772.50)	672,000.00	-
CBD - LCC	40202-050-05B	-	1,567.50	-	1,567.50	1,567.50
CBD Stall Rental penalty	40202-050-06	-	51,623.65	33,895.00	85,518.65	85,518.65
Terminal Fee- CBD	40202-050-07	39,518,505.00	32,501,219.01	3,459,876.79	35,961,095.80	(3,557,409.20)
CBD Smoking Violation	40202-050-07A	-	152,695.00	3,450.00	156,145.00	156,145.00
CBD Cash Ticket	40202-050-07B	-	411,815.00	48,760.00	460,575.00	460,575.00
Rental of MNSC Palaro	40202-050-08	30,000.00	8,025.00	-	8,025.00	(21,975.00)
Rental of Heavy Equipment	40202-050-09	180,000.00	65,643.11	-	65,643.11	(114,356.89)
Lease Rental of Plaza Quezon	40202-050-10	100,000.00	14,125.00	459,585.00	473,710.00	373,710.00
Rental of Tractor	40202-050-11	500,000.00	185,191.24	11,400.00	196,591.24	(303,408.76)
Rental of Drier	40202-050-12	350,000.00	457,499.24	102,182.98	559,682.22	209,682.22
Rental of Coliseum	40202-050-13	750,000.00	375,724.14	19,156.74	394,880.88	(355,119.12)
Parking Fee-Coliseum-van terminal	40202-050-14	2,200,000.00	1,739,420.00	178,220.00	1,917,640.00	(282,360.00)
Other Income - Coliseum	40202-050-14A	-	184,590.00	25,120.00	209,710.00	209,710.00
Rental of People's Hall Stall	40202-050-15	252,000.00	198,750.00	-	198,750.00	(53,250.00)
Rental of People's Hall	40202-050-16	-	111,055.00	2,250.00	113,305.00	113,305.00
Rental of PSO Training Hall	40202-050-17	-	3,150.00	1,000.00	4,150.00	4,150.00
Rice Mill	40202-050-18	-	-	-	-	-
Corn Hammer	40202-050-19	-	783.50	462.00	1,245.50	1,245.50
Rental of NC Dialysis Center -CHO	40202-050-20	-	233,310.00	33,330.00	266,640.00	266,640.00
Receipt from Market Operations	40202-140					
Market Rental	40202-140-01	29,689,000.00	24,458,716.37	2,011,156.40	26,469,872.77	(3,219,127.23)
Goodwill	40202-140-02	1,331,000.00	2,118,071.79	66,138.28	2,184,210.07	853,210.07
Market Rental - Peñafrancia	402-02-140-03	-	-	-	-	-
Cash Tickets	40202-140-04	7,700,000.00	10,511,863.00	1,150,695.00	11,662,558.00	3,962,558.00
Seasonal Vendors	40202-140-05	-	138,600.00	36,750.00	175,350.00	175,350.00
Parking Fee	40202-140-06	-	-	-	-	-
Push Cart	40202-140-07	6,050.00	23,265.00	-	23,265.00	17,215.00
Fines & Penalties- Stall rental-Market	40202-140-08	250,000.00	280,811.40	25,961.06	306,772.46	56,772.46
Administrative Fine and Cost-Market	40202-140-09	-	244,764.70	17,125.00	261,889.70	261,889.70
Miscellaneous - Market	40202-140-10	10,000,000.00	8,402,102.70	748,702.04	9,150,804.74	(849,195.26)
Receipt from Slaughterhouse Operations	40202-150					
Slaughterhouse Fees (Gen. Receipts)	40202-150-01	4,924,948.00	4,836,835.10	579,723.10	5,416,558.20	491,610.20
Service Fees	40202-150-02	6,188,437.36	6,301,728.29	757,747.00	7,059,475.29	871,037.93
Corral Permit Fees	40202-150-03	439,655.00	441,490.55	53,810.00	495,300.55	55,645.55
Water Services	40202-150-04	-	-	-	-	-
75% Ante & Post Mortem Fees	40202-150-05	4,257,208.94	3,220,863.84	389,456.56	3,610,320.40	(646,888.54)
Slaughter Permit Fees	40202-150-06	57,620.00	752,761.85	92,440.00	845,201.85	787,581.85