

NAGA CITY

GENERAL FUND CODE: 100

REPORT OF REVENUES & RECEIPTS
December 31, 2018

	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	583,200.00	1,425.00	584,625.00	84,625.00
Community Tax	40101-050					
Individual Tax Certificate	40101-050-51	4,000,000.00	3,916,124.96	35,382.00	3,951,506.96	(48,493.04)
Corporation Tax Certificate	40101-050-52	1,500,000.00	1,944,599.68	1,779.46	1,946,379.14	446,379.14
Real Property Tax-Basic						
Current Year	40102-040-01	70,000,000.00	68,785,591.32	2,842,475.61	71,628,066.93	1,628,066.93
Previous Years	40102-040-02	18,000,000.00	10,581,063.00	1,225,329.93	11,806,392.93	(6,193,607.07)
Discount on Real Property Tax	40102-041		(11,474,391.34)	(153,623.56)	(11,628,014.90)	(11,628,014.90)
Real Property Transfer Tax	40102-080	18,000,000.00	21,031,102.62	2,232,007.88	23,263,110.50	5,263,110.50
Tax Revenue - Goods and Services						
Business Taxes						
Manufacturers, assemblers, repackers, brewers, etc.	40103-030-01	500,000.00	15,638.00		15,638.00	(484,362.00)
Wholesalers, distributors	40103-030-02	35,000,000.00	1,740,606.37		1,740,606.37	(33,259,393.63)
Exporters, millers, producers, wholesalers, etc.	40103-030-03		75.00		75.00	75.00
Retailers	40103-030-04	85,000,000.00	12,248,984.03	3,000.00	12,251,984.03	(72,748,015.97)
Contractors and Independent Contractors	40103-030-05	20,000,000.00	15,803,672.19	95,203.15	15,898,875.34	(4,101,124.66)
Banks and Other Financial Institutions	40103-030-06	15,000,000.00	7,160,433.52		7,160,433.52	(7,839,566.48)
Educational Institution	40103-030-06-A		110,038.13		110,038.13	110,038.13
Peddlers	40103-030-07	5,000.00	75.00		75.00	(4,925.00)
Amusement Places	40103-030-08	800,000.00	1,279,843.37		1,279,843.37	479,843.37
Caterer	40103-030-08B	30,000,000.00	47,367,233.26	25,241.43	47,392,474.69	17,392,474.69
Real Estate	40103-030-08C	10,000,000.00	9,662,625.45	375.00	9,663,000.45	(336,999.55)
Privately owned - market	40103-030-08D	10,000,000.00	9,754,291.75		9,754,291.75	(245,708.25)
Fixed Tax	40103-030-09	300,000.00	343,225.00	4,700.00	347,925.00	47,925.00
Other Businesses	40103-030-99	40,000,000.00	141,236,962.86	400,163.53	141,637,126.39	101,637,126.39
Tax on Sand, Gravel and other Quarry Products	40103-040		4,450.00		4,450.00	4,450.00
Tax on Delivery Trucks and Vans	40103-050	1,700,000.00	1,322,950.00	1,300.00	1,324,250.00	(375,750.00)
Amusement Tax	40103-060	6,000,000.00	4,814,934.12	470,173.25	5,285,107.37	(714,892.63)
Amusement Tax- Peñafrancia	40103-060A	100,000.00	155,400.00		155,400.00	55,400.00
Franchise Tax	40103-070	2,100,000.00	1,354,910.83		1,354,910.83	(745,089.17)
Printing & Publication Tax	40103-080	300,000.00	379,526.06	7,418.75	386,944.81	86,944.81
Fines and Penalties						
F/P - Taxes on Individual and Corp.	40105-010	300,000.00	164,642.70	13,626.16	178,268.86	(121,731.14)
F/P - Taxes on Real Property	40105-020	10,000,000.00	5,573,217.93	751,425.71	6,324,643.64	(3,675,356.36)
F/P - Taxes on Goods and Services	40105-030	3,000,000.00	3,411,213.08	182,809.26	3,594,022.34	594,022.34
F/P - Other Taxes	40105-040		69,820.98		69,820.98	69,820.98
Share from Internal Revenue Collections (IRA)	40106-010	560,431,442.00	513,728,895.00	46,702,622.00	560,431,517.00	75.00
2016 Internal Revenue Allotment						
Share from Expanded Value Added Tax	40106-020					
Share from Economic Zone - PEZA	40106-050	700,000.00	1,393,152.53		1,393,152.53	693,152.53
II - SERVICE AND BUSINESS INCOME:						
Permit Fees						
Mayor's Permit Fees	40201-010-01	6,160,000.00	7,204,626.78	103,187.50	7,307,814.28	1,147,814.28
Mayor's Permit Fees- Peñafrancia	40201-010-01A		81,950.00		81,950.00	81,950.00
80% Building Permit Fees	40201-010-02	2,500,000.00	6,795,154.44	724,287.44	7,519,441.88	5,019,441.88
Burial Permit Fees	40201-010-03	130,000.00	210,891.03	13,150.00	224,041.03	94,041.03
Sanitary Permit Fees	40201-010-04	1,000,000.00	1,514,795.00	8,060.00	1,522,855.00	522,855.00
Occupancy Permit Fees	40201-010-05	1,000,000.00	2,056,122.00	137,675.00	2,193,797.00	1,193,797.00
Trimobile Fees	40201-010-06	255,000.00	2,213,919.60	96,955.00	2,310,874.60	2,055,874.60
Franchise Fee- Tricycle	40201-010-07	217,437.50	126,100.00	22,450.00	148,550.00	(68,887.50)
Bike Registration	40201-010-08	150,000.00	15,325.00	75.00	15,400.00	(134,600.00)
Bike Sticker	40201-010-09		8,860.00	850.00	9,710.00	9,710.00
Padyak Fees	40201-010-10		49,645.00		49,645.00	49,645.00
Business Plates	40201-010-11	470,000.00	430,880.00	3,270.00	434,150.00	(35,850.00)
Developmental Permit	40201-010-12		10,620.00		10,620.00	10,620.00
Quarrying Fee	40201-010-13		200,496.00		200,496.00	200,496.00
Streamer/Billboards	40201-010-14	1,000,000.00	794,254.00	174,430.00	968,684.00	(31,316.00)
Streamer/Billboards - Market	402-01-010-15		1,127,546.00		1,127,546.00	1,127,546.00
Solicitation Fee-DSWD	40201-010-16	3,000.00	2,100.00	600.00	2,700.00	(300.00)
Transfer/Entrance/Exhumation of Cadaver	40201-010-17	940,000.00	707,600.00	61,450.00	769,050.00	(170,950.00)
Cremation	40201-010-18	18,000.00	29,700.00	2,600.00	32,300.00	14,300.00
Permit to Cut Tree	40201-010-19		275.00		275.00	275.00
Promotional Permit	40201-010-20	150,000.00	346,848.70	9,090.00	355,938.70	205,938.70
Promotional Permit- Market	40201-010-21		170,770.00	2,000.00	172,770.00	172,770.00
Calesa Plates	40201-010-22		150.00		150.00	150.00
Library Fees	40201-010-23	37,000.00	31,288.50	1,585.00	32,873.50	(4,126.50)
Demolition Permit	40201-010-24					
Annual Cockpit Permit fee	40201-010-25		2,000.00		2,000.00	2,000.00
Registration Fees						
Marriage License Fees	40201-020-01	500,000.00	312,040.00	18,500.00	330,540.00	(169,460.00)
Large Cattle Registration Fees	40201-020-02	100,000.00	62,815.00	22,430.00	85,245.00	(14,755.00)
LCR Fees RA 9048 (80%)	40201-020-03	1,400,000.00	59,840.00	1,600.00	61,440.00	(1,338,560.00)
Civil Registry Fees	40201-020-04	2,984,000.00	4,121,600.00	301,910.00	4,423,510.00	1,439,510.00
LCR Registration Fees	40201-020-05		2,954,890.00	170,480.00	3,125,370.00	3,125,370.00
Application fee - cockpit	40201-020-06		18,800.00		18,800.00	18,800.00

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Clearance/Certification Fees	40201-040					
Clearances/Certification Fees	40201-040-02	2,600,000.00	3,084,418.37	176,825.00	3,261,243.37	661,243.37
Zonal/Locational Clearance	40201-040-04	2,975,000.00	3,669,977.20	130,600.70	3,800,577.90	825,577.90
Zoning Certification	40201-040-04A	60,000.00	88,950.00	16,880.00	105,830.00	45,830.00
Court Fees	40201-040-05	5,000.00	1,353.00		1,353.00	(3,647.00)
Police Clearance	40201-040-01	700,000.00	1,056,728.37	49,300.00	1,106,028.37	406,028.37
Medical Certifications	40201-040-03	6,100,000.00	9,067,428.00	259,595.00	9,327,023.00	3,227,023.00
Legal Research Fee	40201-040-06	550,000.00	647,093.41	64,125.80	711,219.21	161,219.21
Maps of Naga City	40201-040-07	3,000.00	-		-	(3,000.00)
Veterinary Health Cert.	40201-040-08	360,000.00	1,060,215.00	111,935.00	1,172,150.00	812,150.00
PALC & DP fees	40201-040-09	220,000.00	3,080.00		3,080.00	(216,920.00)
Supervision and Regulations Enforcement Fees	40201-070					
Registration of Chain Saw	40201-070-01		-		-	-
Dog License Fees	40201-070-02	84,000.00	221,105.00	15,133.00	236,238.00	152,238.00
Inspection Fees	40201-100					
Inspection Fees (Building)	40201-100-01	6,500,000.00	5,815,391.74	39,366.00	5,854,757.74	(645,242.26)
Fire Safety Inspection Fees	40201-100-02		1,796.00		1,796.00	1,796.00
Combustion	40201-100-03	150,000.00	3,716.00		3,716.00	(146,284.00)
Calibration & Sealing of Gas Pump	40201-100-04	40,000.00	53,500.00		53,500.00	13,500.00
Broiler	40201-100-05		1,300.00		1,300.00	1,300.00
Processing Fees	40201-130	400,000.00	280,640.00	30,376.00	311,016.00	(88,984.00)
Occupation fees	40201-140		472,055.00	10,550.00	482,605.00	482,605.00
Fees for Sealing and Licensing of Weights and M	40201-160	250,000.00	499,220.00	4,200.00	503,420.00	253,420.00
Fines and Penalties-Service Income	40201-980					
Fines and Penalties-Service Income	40201-980-01		3,477,684.69	465,677.73	3,943,362.42	3,943,362.42
Fines and Penalties-Hot Meat	40201-980-02	12,000.00	45,000.00	10,000.00	55,000.00	43,000.00
Other Service Income	40201-990					
Miscellaneous Service Income	40201-990-01		1,825.00		1,825.00	1,825.00
Impounding Stray Animals	40201-990-02	12,000.00	28,775.00	1,200.00	29,975.00	17,975.00
Tender Documents	40201-990-03	500,000.00	91,275.00	8,000.00	99,275.00	(400,725.00)
SECPA	40201-990-04	330,000.00	137,460.00	13,700.00	151,160.00	(178,840.00)
Entrance Fee- Malabsay Falls	40201-990-05	120,000.00	115,540.00	(1,577.50)	113,962.50	(6,037.50)
UPAO-Application Fee	402-01-990-06		50.00		50.00	50.00
Other Fines and Penalties	40201-990-07	1,600,000.00	-		-	(1,600,000.00)
Entrance Fee- Isarog	40201-990-08	100,000.00	125,680.00	2,165.00	127,845.00	27,845.00
Traffic Violation/Ati-smoke belching fee	40201-990-09	920,000.00	2,152,694.50	167,805.00	2,320,499.50	1,400,499.50
PSO Violation	40201-990-10		300.00		300.00	300.00
Infirmary Fee	40201-990-11	200,000.00	124,292.00	20,207.00	144,499.00	(55,501.00)
Dog/Cat Vaccination Fee	40201-990-12	6,000.00	-		-	(6,000.00)
Loss of PPE	40201-990-13		-		-	-
Project management fee-(UPAO)	40201-990-14		1,632.40		1,632.40	1,632.40
Alteration Fee (CPDO)	40201-990-15		62,118.00		62,118.00	62,118.00
Business Income						
School Fees	40202-010-01	1,366,000.00	918,461.90	103,600.00	1,022,061.90	(343,938.10)
CCN School Fees	40202-010-01A		2,088,565.00	137,292.00	2,225,857.00	2,225,857.00
Rent Income	40202-050					
Rental of Government Lots (Smart)	40202-050-01	873,180.00	426,901.74		426,901.74	(446,278.26)
Rental of PNR Properties	40202-050-02	550,000.00	373,740.01	111,001.21	484,741.22	(65,258.78)
Naga City Gymnasium Rental	40202-050-03		-		-	-
Rental of Youth Center	40202-050-04	110,000.00	96,562.50	9,000.00	105,562.50	(4,437.50)
Rental of CBD Stalls	40202-050-05	7,200,000.00	6,580,497.36	601,400.00	7,181,897.36	(18,102.64)
CBD Biajero Hotel Rental	40202-050-05A	700,000.00	616,000.00	56,000.00	672,000.00	(28,000.00)
CBD - LCC	40202-050-05B	2,531,292.00	-		-	(2,531,292.00)
CBD Stall Rental penalty	40202-050-06		235,112.51	14,372.50	249,485.01	249,485.01
Terminal Fee- CBD	40202-050-07	39,762,870.65	34,728,534.76	3,526,574.00	38,255,108.76	(1,507,761.89)
CBD Smoking Violation	40202-050-07A		22,860.00	1,825.00	24,685.00	24,685.00
CBD Cash Ticket	40202-050-07B		470,150.00	39,225.00	509,375.00	509,375.00
BCS Tenants Elect. Bill Penalty	40202-050-07G		2,221,312.30	248,870.47	2,470,182.77	2,470,182.77
BCS Tenants Water. Bill / Penalty	40202-050-07F			200.00	200.00	200.00
Rental of MNSC Palaro	40202-050-08	30,000.00	18,247.50		18,247.50	(11,752.50)
Rental of Heavy Equipment	40202-050-09		78.00		78.00	78.00
Lease Rental of Plaza Quezon	40202-050-10	100,000.00	20,650.00	150,000.00	170,650.00	70,650.00
Rental of Tractor	40202-050-11	640,000.00	194,300.00	47,000.00	241,300.00	(398,700.00)
Rental of Drier	40202-050-12	500,000.00	1,262,592.86	8,719.20	1,271,312.06	771,312.06
Rental of Coliseum	40202-050-13		1,004,992.40	76,156.74	1,081,149.14	1,081,149.14
Parking Fee-Coliseum-van terminal	40202-050-14	2,400,000.00	1,764,750.00	158,825.00	1,923,575.00	(476,425.00)
Other Income - Coliseum	40202-050-14A		184,265.00		184,265.00	184,265.00
Rental of People's Hall Stall	40202-050-15	270,000.00	243,019.00		243,019.00	(26,981.00)
Rental of People's Hall	40202-050-16		47,825.00		47,825.00	47,825.00
Rental of PSO Training Hall	40202-050-17		1,000.00	1,000.00	2,000.00	2,000.00
Rice Mill	40202-050-18		-		-	-
Corn Hammer	40202-050-19		1,382.50		1,382.50	1,382.50
Rental of NC Dialysis Center -CHO	40202-050-20		366,630.00	33,330.00	399,960.00	399,960.00
JMR Museum Amphitheater Rental	40202-050-21		2,500.00		2,500.00	2,500.00
Rental of plaza Rizal	40202-050-22		2,100.00		2,100.00	2,100.00
Receipt from from Market Operations	40202-140					
Market Rental	40202-140-01	27,112,322.16	25,323,977.48	2,304,885.22	27,628,862.70	516,540.54
Goodwill	40202-140-02	2,500,000.00	4,026,407.49	427,741.92	4,454,149.41	1,954,149.41
Market Rental - Peñafrancia	402-02-140-03		-		-	-

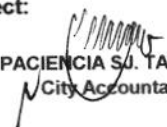
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Cash Tickets	40202-140-04	8,000,000.00	11,154,105.04	1,126,120.00	12,280,225.04	4,280,225.04
Seasonal Vendors	40202-140-05	50,000.00	224,990.00	28,985.00	253,975.00	203,975.00
Parking Fee	40202-140-06		-		-	-
Push Cart	40202-140-07	10,000.00	70,530.00		70,530.00	60,530.00
Fines & Penalties- Stall rental-Market	40202-140-08	300,000.00	276,276.82	23,819.05	300,095.87	95.87
Administrative Fine and Cost-Market	40202-140-09		284,546.43	20,844.90	305,391.33	305,391.33
Miscellaneous - Market	40202-140-10	10,000,000.00	9,080,190.68	793,325.51	9,873,516.19	(126,483.81)
Receipt from Slaughterhouse Operations	40202-150		-		-	-
Slaughterhouse Fees (Gen. Receipts)	40202-150-01	5,643,366.00	4,679,835.92	563,506.00	5,243,341.92	(400,024.08)
Service Fees	40202-150-02	6,875,580.75	6,034,779.49	727,999.37	6,762,778.86	(112,801.89)
Corral Permit Fees	40202-150-03	582,625.00	419,902.00	49,665.00	469,567.00	(113,058.00)
Water Services	40202-150-04		-		-	-
75% Ante & Post Mortem Fees	40202-150-05	4,936,053.25	3,100,867.76	2,748,565.54	5,849,433.30	913,380.05
Slaughter Permit Fees	40202-150-06	832,030.00	699,222.00	85,251.00	784,473.00	(47,557.00)
Slaughter Liming Fees	40202-150-07	66,345.00	67,828.00	7,005.00	74,833.00	8,488.00
Washing Fee	40202-150-08		-		-	-
Transfer Fee	40202-150-09	70,000.00	-		-	(70,000.00)
Cemetery Fees	40202-160	198,000.00	398,425.00	40,300.00	438,725.00	240,725.00
Income from Printing & Publication	40202-170		-		-	-
Sales Discount	40202-181		-		-	-
Garbage Fees	40202-190	3,500,000.00	2,911,100.00	648,962.53	3,560,062.53	60,062.53
Hospital Fees	40202-200		-		-	-
Naga City Hospital Service Income	40202-200-01	12,000,000.00	7,461,861.59	608,765.03	8,070,626.62	(3,929,373.38)
Medical, Dental and Laboratory Fees-City Health	40202-200-02	326,000.00	297,758.06	13,050.00	310,808.06	(15,191.94)
Medical, Dental and Laboratory Fees-Infirmary	40202-200-03		33,800.00		33,800.00	33,800.00
Interest Income	40202-220		-		-	-
Interest in Banks	40202-220-01	7,500,000.00	8,457,578.39	1,041,146.72	9,498,725.11	1,998,725.11
Interest in Treasury Bills	402-02-220-02		-		-	-
Livelihood Loans Interests	40202-220-03	900,000.00	328,095.15	13,232.27	341,327.42	(558,672.58)
Sarig Loans Interests	40202-220-04	125,000.00	56,889.38	546.65	57,436.03	(67,563.97)
PNR Interests	40202-220-05	10,000.00	7,036.51		7,036.51	(2,963.49)
Other Business Income	40202-990		-		-	-
Income from Swimming Pool	40202-990-01	550,000.00	704,077.00	25,815.00	729,892.00	179,892.00
Sale of Farm Products	40202-990-02	62,000.00	73,102.04	730.00	73,832.04	11,832.04
Rental of BSTC Audio Visual Room	40202-990-03		5,250.00	2,500.00	7,750.00	7,750.00
BSTC (Entrance Fee)	40202-990-04	500,000.00	6,800.00	12,960.00	19,760.00	(480,240.00)
Sale of Chicken Dung/Organic Fertilizer	40202-990-05		17,982.00	760.00	18,742.00	18,742.00
Other Fee Charges	40202-990-06		19,997.10	1,276.00	21,273.10	21,273.10
Share from PAGCOR	40401-010		-		-	-
Share from PCSO	40401-020	2,000,000.00	1,093,431.90	841,427.41	1,934,859.31	(65,140.69)
Share from Phil. Coconut Authority	40401-020-01		35,725.71		35,725.71	35,725.71
Income from Grants & Donations	40402-010		-		-	-
Asset from Trust Funds	40402-010-01		-		-	-
Tourist Boat Fare	40402-010-02		19,390.00	1,025.00	20,415.00	20,415.00
Grants and Donations in kind	40402-020		-		-	-
Transfer from Gen. Fund of Unspent DRRMF	40302-020		-		-	-
Miscellaneous Income	40601-010		-		-	-
Miscellaneous Income	40601-010		460,862.90	46,543.09	507,405.99	507,405.99
Miscellaneous Receipts	40601-010-01	10,000.00	45,925.45	12,192.00	58,117.45	48,117.45
Sale of Drop Wire	40601-010-03	10,000.00	32,291.00	6,897.00	39,188.00	29,188.00
ID	40601-010-04	30,000.00	33,435.00	7,180.00	40,615.00	10,615.00
Tax Map Copy	40601-010-05		2,425.00	100.00	2,525.00	2,525.00
CBD Miscellaneous Income	40601-010-06		690.00		690.00	690.00
Sale of Books	40601-010-07		250.00		250.00	250.00
Sale of Waste Materials	40601-010-09		11,292.50		11,292.50	11,292.50
Liquidated Damages	40601-010-10		27,855.72		27,855.72	27,855.72
TOTAL		1,138,780,544.31	1,080,398,119.98	75,873,046.56	1,156,271,166.54	17,490,622.23

Certified Correct:


PACIENCIA S. TABINAS
City Accountant 20/12/19