

NAGA CITY
REPORT OF REVENUES & RECEIPTS
September 30, 2016

GENERAL FUND CODE: 100

Particulars	Account Code	Account Code	Estimated Income	Last Month	This Month	Actual Collection	Overcollection (Undercollection)
I - TAX REVENUE:							
Individual and Corporation							
Community Tax	583	40101-050					
Individual Tax Certificate	583(1)	40101-050-51	4,000,000.00	3,596,931.41	52,537.56	3,649,468.97	(350,531.03)
Corporation Tax Certificate	583(2)	40101-050-52	1,400,000.00	1,372,570.11	8,500.00	1,381,070.11	(18,929.89)
Property							
Real Property Tax-Basic	588	40102-040					
Current Year	588(1)	40102-040-01	55,000,000.00	49,631,456.26	1,326,939.96	50,958,396.22	(4,041,603.78)
Previous Years	588(2)	40102-040-02	14,000,000.00	9,557,890.63	705,326.51	10,263,217.14	(3,736,782.86)
Penalty	588(3)	40102-040-03	5,000,000.00	1,812,118.38		1,812,118.38	(3,187,881.62)
Discount on Real Property Tax		40102-041		(8,392,677.29)	(99,350.41)	(8,492,027.70)	(8,492,027.70)
Real Property Transfer Tax	587	40102-080	15,000,000.00	12,767,970.25	909,509.30	13,677,479.55	(1,322,520.45)
Tax Revenue - Goods and Services							
Business Taxes	582	40103-030	190,000,000.00				(190,000,000.00)
Manufacturers, assemblers, repackers, brewers, etc.		40103-030-01		7,979,390.83	400.00	7,979,790.83	7,979,790.83
Wholesalers, distributors		40103-030-02		23,604,402.67	6,031.50	23,610,434.17	23,610,434.17
Exporters, millers, producers, wholesalers, etc.		40103-030-03		1,550.00		1,550.00	1,550.00
Retailers		40103-030-04		71,558,428.25	1,243,802.94	72,802,231.19	72,802,231.19
Contractors and Independent Contractors		40103-030-05		18,144,409.01	20,702.50	18,165,111.51	18,165,111.51
Banks and Other Financial Institutions		40103-030-06		10,804,656.77	27,000.00	10,831,656.77	10,831,656.77
Peddlers		40103-030-07		6,000.00		6,000.00	6,000.00
Amusement Places		40103-030-08		183,065.20	2,062.50	185,127.70	185,127.70
Caterer		40103-030-8B		1,342,657.60	103,656.07	1,446,313.67	1,446,313.67
Real Estate		40103-030-8C		1,983,471.90	60,247.94	2,043,719.84	2,043,719.84
Privately owned -market		40103-030-8D		461,694.92		461,694.92	461,694.92
Fixed Tax		40103-030-9		45,331.25	5,487.50	50,818.75	50,818.75
Other Businesses		40103-030-99		42,254,222.39	269,235.88	42,523,458.27	42,523,458.27
Tax on Sand, Gravel and other Quarry Products	593	40103-040	20,000.00	-			(20,000.00)
Tax on Delivery Trucks and Vans	592	40103-050	1,300,000.00	1,197,352.17	2,050.00	1,199,402.17	(100,597.83)
Amusement Tax	581	40103-060	5,635,525.89	4,264,423.37	502,556.34	4,766,979.71	(868,546.18)
Amusement Tax- Peñafrancia		40103-060A		94,500.00		94,500.00	94,500.00
Franchise Tax	584	40103-070	1,900,000.00	1,240,766.42		1,240,766.42	(659,233.58)
Printing & Publication Tax	586	40103-080	220,000.00	270,591.58		270,591.58	50,591.58
Fines and Penalties	599						
F/P - Taxes on Individual and Corp.	599(2)	40105-010	320,000.00	160,746.06	17,529.79	178,275.85	(141,724.15)
F/P - Taxes on Property Transfer	599(3)	40105-020		2,955,909.17	450,785.02	3,406,694.19	3,406,694.19
F/P - Taxes on Goods and Services	599(1)	40105-030	2,500,000.00	2,674,893.42	50,796.37	2,725,689.79	225,689.79
F/P - Other Taxes		40105-040		10,689.99		10,689.99	10,689.99
Share from Internal Revenue Collections (IRA)	665	40106-010	458,335,371.00	303,705,248.00	37,963,156.00	341,668,404.00	(116,666,967.00)
2016 Internal Revenue Allotment	665(1)						
Share from Expanded Value Added Tax	668	40106-020		174,642.05		174,642.05	174,642.05
Share from National Taxes		40106-050		75,093.67		75,093.67	75,093.67
II - SERVICE AND BUSINESS INCOME:							
Permit Fees	605	40201-010					
Mayor's Permit Fees	605(3)	40201-010-01	5,000,000.00	5,468,508.16	273,430.32	5,741,938.48	741,938.48
Mayor's Permit Fees-Peñafrancia		40201-010-01A			241,890.00	241,890.00	241,890.00
80% Building Permit Fees	605(1)	40201-010-02	2,000,000.00	1,707,287.79	171,729.36	1,879,017.15	(120,982.85)
Burial Permit Fees	605(2)	40201-010-03	80,000.00	124,350.00	11,800.00	136,150.00	56,150.00
Sanitary Permit Fees	605(4)	40201-010-04	1,300,000.00	1,342,810.00	14,520.00	1,357,330.00	57,330.00
Occupancy Permit Fees	605(5)	40201-010-05	600,000.00	986,512.80	185,141.00	1,171,653.80	571,653.80
Tricycle Fees	605(6)	40201-010-06	613,970.00	1,656,815.30	724,000.00	2,380,815.30	1,766,845.30
Franchise Fee- Tricycle	605(6a)	40201-010-07	505,000.00	670,815.00	159,900.00	830,715.00	325,715.00
Bike	605(7)	40201-010-08	100,000.00	64,222.94	1,775.00	65,997.94	(34,002.06)
Bike Sticker	605(7a)	40201-010-09		9,415.00	500.00	9,915.00	9,915.00
Padyak Fees	605(7b)	40201-010-10		196,980.00	150.00	197,130.00	197,130.00
Business Plates	605(8)	40201-010-11	450,000.00	378,390.00	20,530.00	398,920.00	(51,080.00)
Developmental Permit	605(9)	40201-010-12		33,500.00		33,500.00	33,500.00
Quarrying Fee	605(10)	40201-010-13		75,000.00		75,000.00	75,000.00
Streamer/Billboards	608(1)	40201-010-14	1,000,000.00	196,884.00	3,368.00	200,252.00	(799,748.00)
Streamer/Billboards - Market	608(1a)	402-01-010-15		1,033,700.00	81,000.00	1,114,700.00	1,114,700.00
Solicitation Fee-DSWD	608(3)	40201-010-16		3,300.00		3,300.00	3,300.00
Transfer/Entrance/Exhumation of Cadaver	608(4)	40201-010-17	510,000.00	555,850.00	57,900.00	613,750.00	103,750.00
Cremation	608(6)	40201-010-18	30,000.00	17,400.00	1,800.00	19,200.00	(10,800.00)
Permit to Cut Tree	608(8)	40201-010-19		125.00		125.00	125.00
Promotional Permit	608(9)	40201-010-20	840,000.00	66,890.00	15,270.00	82,160.00	(757,840.00)
Promotional Permit- Market		40201-010-21		24,850.00	4,350.00	29,200.00	29,200.00
Calesa Plates	608(10)	40201-010-22		270.00		270.00	270.00
Library Fees		40201-010-23	35,000.00	14,871.43	610.00	15,481.43	(19,518.57)
Registration Fees	606	40201-020					
Marriage License Fees	606(2)	40201-020-01	420,000.00	240,000.00	22,500.00	262,500.00	(157,500.00)
Large Cattle Registration Fees	606(1)	40201-020-02	100,000.00	24,795.00	4,340.00	29,135.00	(70,865.00)
LCR Fees RA 9048 (80%)	606(3)	40201-020-03	1,015,000.00	1,060.00	10,808.00	11,868.00	(1,003,132.00)
Civil Registry Fees	606(3b)	40201-020-04	2,015,000.00	1,542,980.00	236,650.00	1,779,630.00	(235,370.00)
LCR Registration Fees	606(5)	40201-020-05		1,327,680.00	177,630.00	1,505,310.00	1,505,310.00
Clearance/Certification Fees	613	40201-040					
Clearances/Certification Fees	613(1)	40201-040-02	2,603,000.00	1,440,375.00	159,410.00	1,599,785.00	(1,003,215.00)
Zonal/Locational Clearance	613(2)	40201-040-04	2,282,200.00	1,776,814.16	90,675.00	1,867,489.16	(414,710.84)
Court Fees	613(3)	40201-040-05		150.00		150.00	150.00
Police Clearance	613(4)	40201-040-01	500,000.00	630,695.57	57,475.00	688,170.57	188,170.57
Medical Certifications	613(5)	40201-040-03	3,500,000.00	4,393,129.00	177,200.00	4,570,329.00	1,070,329.00
Research Fee	613(7)	40201-040-06	510,000.00	430,936.54	51,315.30	482,251.84	(27,748.16)
Maps of Naga City	613(8)	40201-040-07	10,000.00				(10,000.00)