

NAGA CITY
REPORT OF REVENUES & RECEIPTS
December 31, 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	3,752,893.59	32,004.02	3,784,897.61	(215,102.39)
Corporation Tax Certificate	583(2)	40101-050-52	1,400,000.00	1,388,070.11	500.00	1,388,570.11	(11,429.89)
Property							
Real Property Tax-Basic	588	40102-040					
Current Year	588(1)	40102-040-01	55,000,000.00	52,438,113.45	3,575,000.91	56,013,114.36	1,013,114.36
Previous Years	588(2)	40102-040-02	14,000,000.00	11,620,920.72	1,189,605.31	12,810,526.03	(1,189,473.97)
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		(8,520,942.76)	(107,432.90)	(8,628,375.66)	(8,628,375.66)
Real Property Transfer Tax	587	40102-080	15,000,000.00	17,514,780.61	1,687,039.74	19,201,820.35	4,201,820.35
Tax Revenue - Goods and Services							
Business Taxes	582	40103-030	190,000,000.00				(190,000,000.00)
Manufacturers, assemblers, repackers, brewers		40103-030-01		9,675,757.83	2,145.00	9,677,902.83	9,677,902.83
Wholesalers, distributors		40103-030-02		28,370,649.34	9,473.80	28,380,123.14	28,380,123.14
Exporters, millers, producers, wholesalers,		40103-030-03		1,550.00		1,550.00	1,550.00
Retailers		40103-030-04		82,356,630.35	101,776.42	82,458,406.77	82,458,406.77
Contractors and Independent Contractors		40103-030-05		19,854,151.26	22,944.75	19,877,096.01	19,877,096.01
Banks and Other Financial Institutions		40103-030-06		10,919,931.85	2,250.00	10,922,181.85	10,922,181.85
Peddlers		40103-030-07		6,000.00		6,000.00	6,000.00
Amusement Places		40103-030-08		275,487.04	3,508.36	278,995.40	278,995.40
Caterer		40103-030-8B		2,694,808.20	6,120.00	2,700,928.20	2,700,928.20
Real Estate		40103-030-8C		3,107,135.43	18,456.23	3,125,591.66	3,125,591.66
Privately owned -market		40103-030-8D		692,667.38		692,667.38	692,667.38
Fixed Tax		40103-030-9		65,162.50	2,025.00	67,187.50	67,187.50
Other Businesses		40103-030-99		50,317,082.19	137,102.54	50,454,184.73	50,454,184.73
Tax on Sand, Gravel and other Quarry	593	40103-040	20,000.00			-	(20,000.00)
Tax on Delivery Trucks and Vans	592	40103-050	1,300,000.00	1,202,752.17		1,202,752.17	(97,247.83)
Amusement Tax	581	40103-060	5,635,525.89	5,485,095.09	448,695.18	5,933,790.27	298,264.38
Amusement Tax - Peñafrancia		40103-060A		94,500.00		94,500.00	94,500.00
Franchise Tax	584	40103-070	1,900,000.00	1,630,569.48		1,630,569.48	(269,430.52)
Printing & Publication Tax	586	40103-080	220,000.00	273,215.62	1,031.25	274,246.87	54,246.87
Fines and Penalties	599						
F/P - Taxes on Individual and Corp.	599(2)	40105-010	320,000.00	213,025.68	22,670.09	235,695.77	(84,304.23)
F/P - Taxes on Property Transfer	599(3)	40105-020		4,720,643.42	1,548,277.34	6,268,920.76	6,268,920.76
F/P - Taxes on Goods and Services	599(1)	40105-030	2,500,000.00	3,174,738.47	59,822.12	3,234,560.59	734,560.59
F/P - Other Taxes		40105-040		10,689.99		10,689.99	10,689.99
Share from Internal Revenue Collection	665	40106-010	458,335,371.00	417,594,716.00	37,963,235.00	455,557,951.00	(2,777,420.00)
2016 Internal Revenue Allotment	665(1)						-
Share from Expanded Value Added Tax	668	40106-020					-
Share from Economic Zone		40106-050		939,739.84		939,739.84	939,739.84
II - SERVICE AND BUSINESS INCOME:							
Permit Fees	605	40201-010					
Mayor's Permit Fees	605(3)	40201-010-01	5,000,000.00	6,004,693.48	270,045.30	6,274,738.78	1,274,738.78
Mayor's Permit Fees-Peñafrancia		40201-010-01A		251,565.00		251,565.00	251,565.00
80% Building Permit Fees	605(1)	40201-010-02	2,000,000.00	2,468,341.13	216,087.73	2,684,428.86	684,428.86
Burial Permit Fees	605(2)	40201-010-03	80,000.00	160,450.00	12,200.00	172,650.00	92,650.00
Sanitary Permit Fees	605(4)	40201-010-04	1,300,000.00	1,376,270.00	2,460.00	1,378,730.00	78,730.00
Occupancy Permit Fees	605(5)	40201-010-05	600,000.00	1,510,553.80	131,870.00	1,642,423.80	1,042,423.80
Trimobile Fees	605(6)	40201-010-06	613,970.00	4,295,017.80	490,375.00	4,785,392.80	4,171,422.80
Franchise Fee- Tricycle	605(6a)	40201-010-07	505,000.00	984,415.00	42,425.00	1,026,840.00	521,840.00
Bike	605(7)	40201-010-08	100,000.00	69,004.19	1,225.00	70,229.19	(29,770.81)
Bike Sticker	605(7a)	40201-010-09		11,630.00	300.00	11,930.00	11,930.00
Padyak Fees	605(7b)	40201-010-10		199,230.00	210.00	199,440.00	199,440.00
Business Plates	605(8)	40201-010-11	450,000.00	424,920.00	2,725.00	427,645.00	(22,355.00)
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	305,134.00	8,180.00	313,314.00	(686,686.00)
Streamer/Billboards - Market	608(1a)	402-01-010-15		1,114,700.00		1,114,700.00	1,114,700.00
Solicitation Fee-DSWD	608(3)	40201-010-16		3,600.00	300.00	3,900.00	3,900.00
Transfer/Entrance/Exhumation of Cad	608(4)	40201-010-17	510,000.00	735,150.00	47,400.00	782,550.00	272,550.00
Cremation	608(6)	40201-010-18	30,000.00	23,800.00	1,600.00	25,400.00	(4,600.00)
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	112,451.00	12,470.00	124,921.00	(715,079.00)
Promotional Permit- Market		40201-010-21		32,950.00		32,950.00	32,950.00
Calesa Plates	608(10)	40201-010-22		270.00		270.00	270.00
Library Fees		40201-010-23	35,000.00	18,471.43	620.00	19,091.43	(15,908.57)
Demolition Permit		40201-010-24			2,706.00	2,706.00	2,706.00
Registration Fees	606	40201-020					
Marriage License Fees	606(2)	40201-020-01	420,000.00	341,125.00	38,125.00	379,250.00	(40,750.00)
Large Cattle Registration Fees	606(1)	40201-020-02	100,000.00	37,415.00	4,415.00	41,830.00	(58,170.00)
LCR Fees RA 9048 (80%)	606(3)	40201-020-03	1,015,000.00	45,548.00	9,600.00	55,148.00	(959,852.00)
Civil Registry Fees	606(3b)	40201-020-04	2,015,000.00	2,308,940.00	249,750.00	2,558,690.00	543,690.00
LCR Registration Fees	606(5)	40201-020-05		1,871,630.00	144,730.00	2,016,360.00	2,016,360.00
Clearance/Certification Fees	613	40201-040					
Clearances/Certification Fees	613(1)	40201-040-02	2,603,000.00	1,948,338.40	143,975.00	2,092,313.40	(510,686.60)
Zonal/Locational Clearance	613(2)	40201-040-04	2,282,200.00	2,181,742.60	100,950.22	2,282,692.82	492.82
Court Fees	613(3)	40201-040-05		150.00	5,375.00	5,525.00	5,525.00
Police Clearance	613(4)	40201-040-01	500,000.00	824,420.57	47,550.00	871,970.57	371,970.57
Medical Certifications	613(5)	40201-040-03	3,500,000.00	5,019,104.00	171,715.00	5,190,819.00	1,690,819.00
Research Fee	613(7)	40201-040-06	510,000.00	611,084.10	43,463.89	654,547.99	144,547.99
Maps of Naga City	613(8)	40201-040-07	10,000.00			-	(10,000.00)
Supervision and Regulations Enforcement Fees		40201-070					
Registration of Chain Saw	608(5)	40201-070-01					-