

1-6004

NAGA CITY

GENERAL FUND CODE: 100

REPORT OF REVENUES & RECEIPTS  
September 30, 2021

	Account Code	Estimated Income	Last Month	This Month	Actual Collection	Overcollection (Undercollection)
<b>I - TAX REVENUE:</b>						
Individual and Corporation Professional Tax	40101-020	500,000.00	404,925.00	5,625.00	410,550.00	(89,450.00)
Community Tax		4,900,000.00	4,975,379.12	82,926.76	5,058,305.88	158,305.88
Individual Tax Certificate	40101-050-51	2,900,000.00	3,369,376.83	80,426.76	3,449,803.59	549,803.59
Corporation Tax Certificate	40101-050-52	2,000,000.00	1,606,002.29	2,500.00	1,608,502.29	(391,497.71)
Property						
Real Property Tax-Basic	40102-040	143,272,672.00	80,326,901.98	1,917,231.29	82,244,133.27	(61,028,538.73)
Current Year	40102-040-01	90,000,000.00	72,599,972.90	1,426,630.78	74,026,603.68	(15,973,396.32)
Previous Years	40102-040-02	53,272,672.00	7,726,929.08	490,600.51	8,217,529.59	(45,055,142.41)
Discount on Real Property Tax	40102-041	(10,000,000.00)	(13,054,847.55)	(112,580.93)	(13,167,428.48)	(3,167,428.48)
Real Property Transfer Tax	40102-080	20,000,000.00	16,776,165.81	975,403.47	17,751,569.28	(2,248,430.72)
Tax Revenue - Goods and Services						
Business Taxes	40103-030	208,800,000.00	198,404,659.39	2,431,367.08	200,836,026.47	(7,963,973.53)
Manufacturers, assemblers, repackers, brewers	40103-030-01	12,000,000.00	2,308,949.79		2,308,949.79	(9,691,050.21)
Wholesalers, distributors	40103-030-02	24,000,000.00	7,963,829.89	251,067.90	8,214,897.79	(15,785,102.21)
Exporters, millers, producers, wholesalers, etc.	40103-030-03	20,000,000.00	334,040.04		334,040.04	(19,665,959.96)
Retailers	40103-030-04	70,000,000.00	71,210,371.21	1,885,860.59	73,096,231.80	3,096,231.80
Contractors and Independent Contractors	40103-030-05	11,000,000.00	10,604,244.21	32,172.61	10,636,416.82	(363,583.18)
Banks and Other Financial Institutions	40103-030-06	14,000,000.00	9,091,232.21	2,250.00	9,093,482.21	(4,906,517.79)
Educational Institution	40103-030-06-A	1,000,000.00	-		150.00	(1,850.00)
Peddlers	40103-030-07	2,000.00	150.00		384,887.25	(15,112.75)
Amusement Places	40103-030-08	400,000.00	379,851.54	5,035.71	29,012,870.28	(2,987,129.72)
Caterer	40103-030-08B	32,000,000.00	28,889,784.93	123,085.35	315,256.14	(10,684,743.86)
Real Estate	40103-030-08C	11,000,000.00	308,481.14	6,775.00	10,559,620.67	559,620.67
Privately owned - market	40103-030-08D	10,000,000.00	10,559,620.67		181,237.50	(98,762.50)
Fixed Tax	40103-030-09	280,000.00	180,518.75	124,401.17	56,697,986.18	53,579,986.18
Other Businesses	40103-030-99	3,118,000.00	56,573,585.01			
		6,165,000.00	4,536,571.22	1,300.00	4,537,871.22	(1,627,128.78)
Tax on Sand, Gravel and other Quarry Products	40103-040	5,000.00				(5,000.00)
Tax on Delivery Trucks and Vans	40103-050	1,500,000.00	1,527,872.54	1,300.00	1,529,172.54	29,172.54
Amusement Tax	40103-060	1,000,000.00	104,252.24		104,252.24	(895,747.76)
Amusement Tax - Peñafrañcia	40103-060A	200,000.00	-			(200,000.00)
Franchise Tax	40103-070	3,000,000.00	2,595,177.97		2,595,177.97	(404,822.03)
Printing & Publication Tax	40103-080	460,000.00	309,268.47		309,268.47	(150,731.53)
Other Taxes (other fee charges)	40104-990					
Fines and Penalties		5,050,000.00	6,877,055.97	406,881.31	7,283,937.28	2,233,937.28
F/P - Taxes on Individual and Corp.	40105-010	50,000.00	121,172.64	25,736.63	146,909.27	96,909.27
F/P - Taxes on Real Property	40105-020	5,000,000.00	4,372,291.86	312,329.01	4,684,620.87	(315,379.13)
F/P - Taxes on Goods and Services	40105-030		2,382,795.30	68,815.67	2,451,610.97	2,451,610.97
F/P - Other Taxes	40105-040		796.17		796.17	796.17
Share from Internal Revenue Collections (IRA)	40106-010	741,415,000.00	494,276,939.00	61,784,608.00	556,061,547.00	(185,353,453.00)
Share from Economic Zone - PEZA	40106-050	3,000,000.00	5,340,178.98		5,340,178.98	2,340,178.98
<b>II - SERVICE AND BUSINESS INCOME:</b>						
Permit Fees	40201-010	21,434,500.00	15,677,069.15	915,316.73	16,592,385.88	(4,842,114.12)
Mayor's Permit Fees	40201-010-01	4,000,000.00	7,145,858.85	81,100.00	7,226,958.85	3,226,958.85
Mayor's Permit Fees- Peñafrañcia	40201-010-01A					
80% Building Permit Fees	40201-010-02	10,000,000.00	2,437,635.85	339,084.91	2,776,720.76	(7,223,279.24)
Burial Permit Fees	40201-010-03		137,800.00	19,600.00	157,400.00	157,400.00
Sanitary Permit Fees	40201-010-04	1,000,000.00	1,612,651.00	13,740.00	1,626,391.00	626,391.00
Occupancy Permit Fees	40201-010-05	2,000,000.00	849,575.00	87,550.00	937,125.00	(1,062,875.00)
Trimobile Fees- Operator,s permit	40201-010-06	713,000.00	209,908.30	26,115.82	236,024.12	(476,975.88)
Franchise Fee- Tricycle	40201-010-07	500,000.00	281,999.99	8,425.00	290,424.99	(209,575.01)
Bike Registration	40201-010-08	350,000.00	86,215.00	1,380.00	87,595.00	(262,405.00)
Bike Sticker	40201-010-09		41,040.00	510.00	41,550.00	41,550.00
Padyak Fees	40201-010-10	50,000.00	86,144.16		86,144.16	36,144.16
Business Plates	40201-010-11	200,000.00	411,980.00	12,385.00	424,365.00	224,365.00
Developmental Permit	40201-010-12		11,310.00		11,310.00	11,310.00
Quarrying Fee	40201-010-13	100,000.00	110,000.00		110,000.00	10,000.00
Streamer/Billboards	40201-010-14	450,000.00	909,109.00	33,856.00	942,965.00	492,965.00
Streamer/Billboards - Market	402-01-010-15		409,970.00	95,040.00	505,010.00	505,010.00
Solicitation Fee-DSWD	40201-010-16		2,900.00	300.00	3,200.00	3,200.00
Transfer/Entrance/Exhumation of Cadaver	40201-010-17	1,230,000.00	757,650.00	115,700.00	873,350.00	(356,650.00)
Cremation	40201-010-18		126,000.00	71,100.00	197,100.00	197,100.00
Permit to Cut Tree	40201-010-19					
Promotional Permit	40201-010-20	286,500.00	44,622.00	8,430.00	53,052.00	(233,448.00)
Promotional Permit- Market	40201-010-21	500,000.00	2,150.00	800.00	2,950.00	(497,050.00)
Library Fees	40201-010-23	45,000.00	2,550.00	200.00	2,750.00	(42,250.00)

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Demolition Permit	40201-010-24		-			-
Annual Cockpit Permit fee	40201-010-25	10,000.00	-			(10,000.00)
<b>Registration Fees</b>	<b>40201-020</b>	<b>5,350,000.00</b>	<b>3,315,801.19</b>	<b>559,430.00</b>	<b>3,875,231.19</b>	<b>(1,474,768.81)</b>
Marriage License Fees	40201-020-01	470,000.00	211,000.00	21,000.00	232,000.00	(238,000.00)
Large Cattle Registration Fees	40201-020-02	100,000.00	28,870.00	2,360.00	31,230.00	(68,770.00)
LCR Fees RA 9048 (80%)	40201-020-03	1,335,000.00	28,561.19	5,600.00	34,161.19	(1,300,838.81)
Civil Registry Fees	40201-020-04		1,710,605.00	243,750.00	1,954,355.00	1,954,355.00
LCR Registration Fees	40201-020-05	3,445,000.00	1,329,715.00	286,720.00	1,616,435.00	(1,828,565.00)
Application fee - cockpit	40201-020-06		7,050.00		7,050.00	7,050.00
<b>Clearance/Certification Fees</b>	<b>40201-040</b>	<b>18,375,000.00</b>	<b>10,419,880.95</b>	<b>585,566.21</b>	<b>11,005,447.16</b>	<b>(7,369,552.84)</b>
Police Clearance	40201-040-01		69,730.00	6,850.00	76,580.00	76,580.00
Clearances/Certification Fees	40201-040-02	2,200,000.00	1,352,819.00	124,477.00	1,477,296.00	(722,704.00)
Medical Health Certifications	40201-040-03	10,125,000.00	5,651,479.50	193,856.00	5,845,335.50	(4,279,664.50)
Zonal/Locational Clearance	40201-040-04	4,690,000.00	2,134,435.63	173,942.66	2,308,378.29	(2,381,621.71)
Zoning Certification	40201-040-04A	100,000.00	61,880.00	2,160.00	64,040.00	(35,960.00)
Court Fees	40201-040-05		11,500.00		11,500.00	11,500.00
Legal Research Fee	40201-040-06	500,000.00	528,755.53	28,685.55	557,441.08	57,441.08
Veterinary Health Cert.	40201-040-08	750,000.00	609,281.29	55,595.00	664,876.29	(85,123.71)
PALC & DP fees	40201-040-09	10,000.00	-			(10,000.00)
<b>Supervision and Regulations Enforcement Fees</b>	<b>40201-070</b>	<b>220,000.00</b>	<b>281,710.00</b>		<b>281,710.00</b>	<b>61,710.00</b>
Registration of Chain Saw	40201-070-01		52,670.00		52,670.00	52,670.00
Dog License Fees	40201-070-02	220,000.00	229,040.00		229,040.00	9,040.00
<b>Inspection Fees</b>	<b>40201-100</b>	<b>8,169,000.00</b>	<b>7,187,833.74</b>	<b>82,033.98</b>	<b>7,269,867.72</b>	<b>(899,132.28)</b>
Inspection Fees (Building)	40201-100-01	7,500,000.00	7,141,988.29	81,033.98	7,223,022.27	(276,977.73)
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	48,260.00	1,000.00	49,260.00	(25,740.00)
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)
<b>Processing Fees</b>	<b>40201-130</b>	<b>125,000.00</b>	<b>523,364.64</b>	<b>18,900.00</b>	<b>542,264.64</b>	<b>417,264.64</b>
Occupation fees	40201-140	400,000.00	167,400.00	15,525.00	182,925.00	(217,075.00)
Fees for Sealing and Licensing of Weights and	40201-160	650,000.00	416,800.00	12,769.65	429,569.65	(220,430.35)
<b>Fines and Penalties-Service Income</b>	<b>40201-980</b>	<b>1,020,000.00</b>	<b>2,487,680.74</b>	<b>215,984.58</b>	<b>2,703,665.32</b>	<b>1,683,665.32</b>
Fines and Penalties-Service Income	40201-980-01	1,000,000.00	2,479,680.74	215,984.58	2,695,665.32	1,695,665.32
Fines and Penalties-Hot Meat	40201-980-02	20,000.00	8,000.00		8,000.00	(12,000.00)
<b>Other Service Income</b>	<b>40201-990</b>	<b>7,992,000.00</b>	<b>10,724,474.94</b>	<b>1,451,635.00</b>	<b>12,176,109.94</b>	<b>4,184,109.94</b>
Miscellaneous Service Income	40201-990-01		34,718.84	(950.00)	33,768.84	33,768.84
Impounding Stray Animals	40201-990-02	30,000.00	11,975.00		11,975.00	(18,025.00)
Tender Documents	40201-990-03	100,000.00	39,000.00	9,000.00	48,000.00	(52,000.00)
SECPA	40201-990-04	1,220,000.00	87,700.00	9,500.00	97,200.00	(1,122,800.00)
Entrance Fee- Malabsay Falls	40201-990-05	20,000.00	-			(20,000.00)
UPAO-Application Fee	402-01-990-06		-			-
Other Fines and Penalties	40201-990-07		6,550.00		6,550.00	6,550.00
Entrance Fee- Isarog	40201-990-08	380,000.00	200.00		200.00	(379,800.00)
Traffic Violation/Ati-smoke belching fee	40201-990-09	3,000,000.00	3,396,727.50	295,680.00	3,692,407.50	692,407.50
PSO Violation	40201-990-10		50,120.00		50,120.00	50,120.00
Infirmary Fee	40201-990-11	162,000.00	268,071.60	50,203.00	318,274.60	239,147.60
Dog/Cat Vaccination Fee	40201-990-12		-			-
BCS Tenant Electricity Bill and Penalty	40201-990-12A		-			-
Loss of PPE	40201-990-13		-			-
Project management fee-(UPAO)	40201-990-14		-			-
Infirmary Fee (Medicines)	40201-990-11A		210,193.00	103,707.00	313,900.00	313,900.00
Alteration Fee (CPDO)	40201-990-15	80,000.00	-			(80,000.00)
SWMO Disposal Fees	40201-990-16		-			-
Rapid Test Fee / Antigen test	40201-990-17	3,000,000.00	6,619,219.00	984,495.00	7,603,714.00	4,603,714.00
Fines and Penalties (Environmental Ordinance)		50,000.00				(50,000.00)
<b>Business Income</b>		<b>568,000.00</b>	<b>224,965.00</b>	<b>10,400.00</b>	<b>235,365.00</b>	<b>(332,635.00)</b>
School Fees	40202-010-01	568,000.00	224,965.00	10,400.00	224,965.00	(343,035.00)
<b>City College of Naga</b>		<b>19,967,000.00</b>	<b>267,715.00</b>	<b>5,325.00</b>	<b>273,040.00</b>	<b>(19,693,960.00)</b>
CCN School Fees	40202-010-01A	19,549,000.00	267,715.00	5,325.00	273,040.00	(19,275,960.00)
Affiliation Fees	40202-020	418,000.00				(418,000.00)
<b>Rent Income</b>	<b>40202-050</b>	<b>5,823,000.00</b>	<b>1,326,993.88</b>	<b>114,690.25</b>	<b>1,441,684.13</b>	<b>(4,381,315.87)</b>