

## NAGA CITY

GENERAL FUND CODE: 100

REPORT OF REVENUES & RECEIPTS  
December 31, 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       | 422,775.00      | 2,625.00      | 425,400.00        | (74,600.00)                      |
| Community Tax                                   |                | 4,900,000.00     | 5,223,966.85    | 46,799.01     | 5,270,765.86      | 370,765.86                       |
| Individual Tax Certificate                      | 40101-050-51   | 2,900,000.00     | 3,611,464.56    | 45,799.01     | 3,657,263.57      | 757,263.57                       |
| Corporation Tax Certificate                     | 40101-050-52   | 2,000,000.00     | 1,612,502.29    | 1,000.00      | 1,613,502.29      | (386,497.71)                     |
| Property                                        |                |                  |                 |               |                   |                                  |
| Real Property Tax-Basic                         | 40102-040      | 143,272,672.00   | 85,257,416.25   | 5,371,812.90  | 90,629,229.15     | (52,643,442.85)                  |
| Current Year                                    | 40102-040-01   | 90,000,000.00    | 75,858,583.20   | 3,149,471.05  | 79,008,054.25     | (10,991,945.75)                  |
| Previous Years                                  | 40102-040-02   | 53,272,672.00    | 9,398,833.05    | 2,222,341.85  | 11,621,174.90     | (41,851,497.10)                  |
| Discount on Real Property Tax                   | 40102-041      | (10,000,000.00)  | (13,260,136.13) | (154,370.17)  | (13,414,506.30)   | (3,414,506.30)                   |
| Real Property Transfer Tax                      | 40102-080      | 20,000,000.00    | 22,310,358.55   | 805,248.25    | 23,115,606.80     | 3,115,606.80                     |
| Tax Revenue - Goods and Services                |                |                  |                 |               |                   |                                  |
| Business Taxes                                  | 40103-030      | 208,800,000.00   | 224,244,577.03  | 568,156.81    | 224,812,733.84    | 16,012,733.84                    |
| Manufacturers, assemblers, repackers, brewers   | 40103-030-01   | 12,000,000.00    | 3,461,348.28    |               | 3,461,348.28      | (8,538,651.72)                   |
| Wholesalers, distributors                       | 40103-030-02   | 24,000,000.00    | 12,704,900.03   | 6,281.70      | 12,711,181.73     | (11,288,818.27)                  |
| Exporters, millers, producers, wholesalers, etc | 40103-030-03   | 20,000,000.00    | 334,040.04      | 1,930.50      | 335,970.54        | (19,664,029.46)                  |
| Retailers                                       | 40103-030-04   | 70,000,000.00    | 83,646,755.06   | 170,814.78    | 83,817,569.84     | 13,817,569.84                    |
| Contractors and Independent Contractors         | 40103-030-05   | 11,000,000.00    | 11,532,743.05   | 43,801.86     | 11,576,544.91     | 576,544.91                       |
| Banks and Other Financial Institutions          | 40103-030-06   | 14,000,000.00    | 9,164,532.79    | 2,250.00      | 9,166,782.79      | (4,833,217.21)                   |
| Educational Institution                         | 40103-030-06-A | 1,000,000.00     | -               |               |                   | (1,000,000.00)                   |
| Peddlers                                        | 40103-030-07   | 2,000.00         | 150.00          |               | 150.00            | (1,850.00)                       |
| Amusement Places                                | 40103-030-08   | 400,000.00       | 431,987.88      | 4,258.93      | 436,246.81        | 36,246.81                        |
| Caterer                                         | 40103-030-08B  | 32,000,000.00    | 32,817,515.42   | 39,893.47     | 32,857,408.89     | 857,408.89                       |
| Real Estate                                     | 40103-030-08C  | 11,000,000.00    | 465,251.50      | 23,275.00     | 488,526.50        | (10,511,473.50)                  |
| Privately owned - market                        | 40103-030-08D  | 10,000,000.00    | 10,893,475.00   |               | 10,893,475.00     | 893,475.00                       |
| Fixed Tax                                       | 40103-030-09   | 280,000.00       | 182,156.25      |               | 182,156.25        | (97,843.75)                      |
| Other Businesses                                | 40103-030-99   | 3,118,000.00     | 58,609,721.73   | 275,650.57    | 58,885,372.30     | 55,767,372.30                    |
|                                                 |                | 6,165,000.00     | 4,935,560.04    | 500.00        | 4,936,060.04      | (1,228,939.96)                   |
| 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     | 1,533,072.54    | 500.00        | 1,533,572.54      | 33,572.54                        |
| Amusement Tax                                   | 40103-060      | 1,000,000.00     | 107,506.70      |               | 107,506.70        | (892,493.30)                     |
| Amusement Tax - Peñafrancia                     | 40103-060A     | 200,000.00       | -               |               |                   | (200,000.00)                     |
| Franchise Tax                                   | 40103-070      | 3,000,000.00     | 2,985,188.87    |               | 2,985,188.87      | (14,811.13)                      |
| Printing & Publication Tax                      | 40103-080      | 460,000.00       | 309,791.93      |               | 309,791.93        | (150,208.07)                     |
| Other Taxes (other fee charges)                 | 40104-990      |                  | -               |               |                   |                                  |
| Fines and Penalties                             |                | 5,050,000.00     | 8,514,055.45    | 1,820,575.68  | 10,334,631.13     | 5,284,631.13                     |
| F/P - Taxes on Individual and Corp.             | 40105-010      | 50,000.00        | 206,862.70      | 18,836.24     | 225,698.94        | 175,698.94                       |
| F/P - Taxes on Real Property                    | 40105-020      | 5,000,000.00     | 5,357,525.20    | 1,594,481.74  | 6,952,006.94      | 1,952,006.94                     |
| F/P - Taxes on Goods and Services               | 40105-030      |                  | 2,943,871.38    | 207,257.70    | 3,151,129.08      | 3,151,129.08                     |
| F/P - Other Taxes                               | 40105-040      |                  | 5,796.17        |               | 5,796.17          | 5,796.17                         |
| Share from Internal Revenue Collections (IRA)   | 40106-010      | 741,415,000.00   | 679,630,763.00  | 61,784,611.00 | 741,415,374.00    | 374.00                           |
| Bayanihan Heal as One - IRA                     | 40106-010      |                  |                 |               |                   |                                  |
| Share from Expanded Value Added Tax             | 40106-020      |                  |                 |               |                   |                                  |
| Share from Economic Zone - PEZA                 | 40106-050      | 3,000,000.00     | 6,090,942.95    |               | 6,090,942.95      | 3,090,942.95                     |
| <b>II - SERVICE AND BUSINESS INCOME:</b>        |                |                  |                 |               |                   |                                  |
| Permit Fees                                     | 40201-010      | 21,434,500.00    | 18,062,771.47   | 1,084,234.62  | 19,147,006.09     | (2,287,493.91)                   |
| Mayor's Permit Fees                             | 40201-010-01   | 4,000,000.00     | 7,363,533.85    | 159,925.00    | 7,523,458.85      | 3,523,458.85                     |
| Mayor's Permit Fees- Peñafrancia                | 40201-010-01A  |                  | -               |               |                   | -                                |
| 80% Building Permit Fees                        | 40201-010-02   | 10,000,000.00    | 3,216,263.42    | 373,696.91    | 3,589,960.33      | (6,410,039.67)                   |
| Burial Permit Fees                              | 40201-010-03   |                  | 196,850.00      | 18,650.00     | 215,500.00        | 215,500.00                       |
| Sanitary Permit Fees                            | 40201-010-04   | 1,000,000.00     | 1,646,411.00    | 2,780.00      | 1,649,191.00      | 649,191.00                       |
| Occupancy Permit Fees                           | 40201-010-05   | 2,000,000.00     | 1,184,992.60    | 180,489.30    | 1,365,481.90      | (634,518.10)                     |
| Tricycle Fees- Operator's permit                | 40201-010-06   | 713,000.00       | 313,594.12      | 39,874.91     | 353,469.03        | (359,530.97)                     |
| Franchise Fee- Tricycle                         | 40201-010-07   | 500,000.00       | 337,433.32      | 10,437.50     | 347,870.82        | (152,129.18)                     |
| Bike Registration                               | 40201-010-08   | 350,000.00       | 89,610.00       | 575.00        | 90,185.00         | (259,815.00)                     |
| Bike Sticker                                    | 40201-010-09   |                  | 42,505.00       | 300.00        | 42,805.00         | 42,805.00                        |
| 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       | 444,305.00      | 3,990.00      | 448,295.00        | 248,295.00                       |
| 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       | 1,105,787.00    | 94,960.00     | 1,200,747.00      | 750,747.00                       |
| Streamer/Billboards - Market                    | 402-01-010-15  |                  | 505,010.00      | 110,016.00    | 615,026.00        | 615,026.00                       |
| Solicitation Fee-DSWD                           | 40201-010-16   |                  | 3,200.00        | 300.00        | 3,500.00          | 3,500.00                         |
| Transfer/Entrance/Exhumation of Cadaver         | 40201-010-17   | 1,230,000.00     | 1,063,700.00    | 68,350.00     | 1,132,050.00      | (97,950.00)                      |
| Cremation                                       | 40201-010-18   |                  | 273,200.00      | 14,200.00     | 287,400.00        | 287,400.00                       |
| Permit to Cut Tree                              | 40201-010-19   |                  | -               |               | -                 | -                                |
| Promotional Permit                              | 40201-010-20   | 286,500.00       | 61,372.00       | 5,490.00      | 66,862.00         | (219,638.00)                     |



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| Promotional Permit- Market                           | 40201-010-21     | 500,000.00           | 3,550.00             |                     | 3,550.00             | (496,450.00)                     |
| Library Fees                                         | 40201-010-23     | 45,000.00            | 4,000.00             | 200.00              | 4,200.00             | (40,800.00)                      |
| 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>4,932,486.19</b>  | <b>460,217.00</b>   | <b>5,392,703.19</b>  | <b>42,703.19</b>                 |
| Marriage License Fees                                | 40201-020-01     | 470,000.00           | 296,500.00           | 29,150.00           | 325,650.00           | (144,350.00)                     |
| Large Cattle Registration Fees                       | 40201-020-02     | 100,000.00           | 35,830.00            | 3,940.00            | 39,770.00            | (60,230.00)                      |
| LCR Fees RA 9048 (80%)                               | 40201-020-03     | 1,335,000.00         | 44,961.19            | 6,400.00            | 51,361.19            | (1,283,638.81)                   |
| Civil Registry Fees                                  | 40201-020-04     |                      | 2,443,540.00         | 287,157.00          | 2,730,697.00         | 2,730,697.00                     |
| LCR Registration Fees                                | 40201-020-05     | 3,445,000.00         | 2,104,605.00         | 133,570.00          | 2,238,175.00         | (1,206,825.00)                   |
| 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>12,165,558.00</b> | <b>890,948.56</b>   | <b>13,056,506.56</b> | <b>(5,318,493.44)</b>            |
| Police Clearance                                     | 40201-040-01     |                      | 95,245.00            | 2,600.00            | 97,845.00            | 97,845.00                        |
| Clearances/Certification Fees                        | 40201-040-02     | 2,200,000.00         | 1,752,247.00         | 288,430.00          | 2,040,677.00         | (159,323.00)                     |
| Medical Health Certifications                        | 40201-040-03     | 10,125,000.00        | 6,136,260.50         | 115,550.00          | 6,251,810.50         | (3,873,189.50)                   |
| Zonal/Locational Clearance                           | 40201-040-04     | 4,690,000.00         | 2,659,482.79         | 345,100.63          | 3,004,583.42         | (1,685,416.58)                   |
| Zoning Certification                                 | 40201-040-04A    | 100,000.00           | 74,520.00            | 4,880.00            | 79,400.00            | (20,600.00)                      |
| Court Fees                                           | 40201-040-05     |                      | 15,375.00            | 1,500.00            | 16,875.00            | 16,875.00                        |
| Legal Research Fee                                   | 40201-040-06     | 500,000.00           | 647,501.42           | 52,312.93           | 699,814.35           | 199,814.35                       |
| Primary Health Cert.                                 | 40201-040-08     | 750,000.00           | 784,926.29           | 80,575.00           | 865,501.29           | 115,501.29                       |
| 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>282,535.00</b>    | <b>4,775.00</b>     | <b>287,310.00</b>    | <b>67,310.00</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           | 229,865.00           | 4,775.00            | 234,640.00           | 14,640.00                        |
| <b>Inspection Fees</b>                               | <b>40201-100</b> | <b>8,169,000.00</b>  | <b>7,473,041.63</b>  | <b>118,981.68</b>   | <b>7,592,023.31</b>  | <b>(576,976.69)</b>              |
| Inspection Fees (Building)                           | 40201-100-01     | 7,500,000.00         | 7,422,356.18         | 116,901.68          | 7,539,257.86         | 39,257.86                        |
| 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            | 53,100.00            | 2,080.00            | 55,180.00            | (19,820.00)                      |
| 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>583,764.64</b>    | <b>21,125.00</b>    | <b>604,889.64</b>    | <b>479,889.64</b>                |
| Occupation fees                                      | 40201-140        | 400,000.00           | 211,000.00           | 16,750.00           | 227,750.00           | (172,250.00)                     |
| Fees for Sealing and Licensing of Weights and        | 40201-160        | 650,000.00           | 453,839.65           | 5,400.00            | 459,239.65           | (190,760.35)                     |
| <b>Fines and Penalties-Service Income</b>            | <b>40201-980</b> | <b>1,020,000.00</b>  | <b>3,070,724.71</b>  | <b>98,778.98</b>    | <b>3,169,503.69</b>  | <b>2,149,503.69</b>              |
| Fines and Penalties-Service Income                   | 40201-980-01     | 1,000,000.00         | 3,062,724.71         | 98,778.98           | 3,161,503.69         | 2,161,503.69                     |
| 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>13,809,962.26</b> | <b>643,494.00</b>   | <b>14,453,456.26</b> | <b>6,461,456.26</b>              |
| Miscellaneous Service Income                         | 40201-990-01     |                      | 33,768.84            |                     | 33,768.84            | 33,768.84                        |
| Impounding Stray Animals                             | 40201-990-02     | 30,000.00            | 12,225.00            | 1,400.00            | 13,625.00            | (16,375.00)                      |
| Tender Documents                                     | 40201-990-03     | 100,000.00           | 66,000.00            | 3,030.00            | 69,030.00            | (30,970.00)                      |
| SECPA                                                | 40201-990-04     | 1,220,000.00         | 124,800.00           | 14,500.00           | 139,300.00           | (1,080,700.00)                   |
| 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             | 300.00              | 6,850.00             | 6,850.00                         |
| 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         | 4,255,622.50         | 226,835.00          | 4,482,457.50         | 1,482,457.50                     |
| PSO Violation                                        | 40201-990-10     |                      | 78,420.00            | 43,500.00           | 121,920.00           | 121,920.00                       |
| Infirmity Fee                                        | 40201-990-11     | 162,000.00           | 380,074.60           | 30,540.00           | 410,614.60           | 331,487.60                       |
| Infirmity Fee (Medicines)                            | 40201-990-11A    |                      | 383,819.00           | 44,409.00           | 428,228.00           | 428,228.00                       |
| 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         | 8,468,482.32         | 162,980.00          | 8,631,462.32         | 5,631,462.32                     |
| Medical Dental & Lab Fees                            | 40201-990-18     |                      |                      | 116,000.00          | 116,000.00           | 116,000.00                       |
| <b>Fines and Penalties (Environmental Ordinance)</b> |                  | <b>50,000.00</b>     |                      |                     |                      | <b>(50,000.00)</b>               |
| <b>Business Income</b>                               |                  | <b>568,000.00</b>    | <b>348,665.00</b>    | <b>18,000.00</b>    | <b>366,665.00</b>    | <b>(201,335.00)</b>              |
| School Fees                                          | 40202-010-01     | 568,000.00           | 348,665.00           | 18,000.00           | 366,665.00           | (201,335.00)                     |
| <b>City College of Naga</b>                          |                  | <b>19,967,000.00</b> | <b>291,540.00</b>    | <b>4,998,820.00</b> | <b>5,290,360.00</b>  | <b>(14,676,640.00)</b>           |
| CCN School Fees                                      | 40202-010-01A    | 19,549,000.00        | 291,540.00           | 4,998,820.00        | 5,290,360.00         | (14,258,640.00)                  |
| 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>1,820,888.04</b>  | <b>518,393.67</b>   | <b>2,339,281.71</b>  | <b>(3,483,718.29)</b>            |
| Rental of Government Lots (Smart)                    | 40202-050-01     | 961,000.00           | -                    |                     |                      | (961,000.00)                     |
| Rental of PNR Properties                             | 40202-050-02     | 500,000.00           | 303,453.60           | 144,866.18          | 448,319.78           | (51,680.22)                      |
| Naga City Gymnasium Rental                           | 40202-050-03     |                      | -                    |                     |                      | -                                |



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| Rental of Youth Center                          | 40202-050-04     | 50,000.00            | 84,000.00            |                     | 84,000.00            | 34,000.00                        |
| Rental of Heavy Equipment                       | 40202-050-09     |                      | -                    |                     |                      | -                                |
| Lease Rental of Plaza Quezon                    | 40202-050-10     | 110,000.00           | -                    | 150,000.00          | 150,000.00           | 40,000.00                        |
| Rental of Tractor                               | 40202-050-11     | 200,000.00           | 11,800.00            | 3,881.25            | 15,681.25            | (184,318.75)                     |
| Rental of Drier                                 | 40202-050-12     | 500,000.00           | 308,004.00           |                     | 308,004.00           | (191,996.00)                     |
| Rental of Naga City Coliseum                    | 40202-050-13     | 250,000.00           | 101,567.40           | 10,156.74           | 111,724.14           | (138,275.86)                     |
| Coliseum tenants water bill                     | 40202-050-13A    |                      | 10,156.74            |                     | 10,156.74            | 10,156.74                        |
| Coliseum tenants electric bill                  | 40202-050-13B    |                      | 249,968.67           | 39,138.17           | 289,106.84           | 289,106.84                       |
| Parking Fee-van terminal                        | 40202-050-14     | 2,500,000.00         | -                    |                     |                      | (2,500,000.00)                   |
| Other Income - Coliseum                         | 40202-050-14A    |                      | -                    |                     |                      | -                                |
| Rental of People's Hall Stall                   | 40202-050-15     | 350,000.00           | 268,538.00           | 131,769.00          | 400,307.00           | 50,307.00                        |
| Rental of People's Hall                         | 40202-050-16     |                      | -                    |                     |                      | -                                |
| Rental of PSO Training Hall                     | 40202-050-17     |                      | -                    |                     |                      | -                                |
| Rice Mill                                       | 40202-050-18     |                      | 68,562.00            | 1,836.00            | 70,398.00            | 70,398.00                        |
| Corn Hammer                                     | 40202-050-19     | 2,000.00             | 8,628.00             |                     | 8,628.00             | 8,628.00                         |
| Rental of NC Dialysis Center -CHO               | 40202-050-20     | 400,000.00           | 404,209.63           | 36,746.33           | 440,955.96           | 40,955.96                        |
| JMR Museum Amphitheater Rental                  | 40202-050-21     |                      | 2,000.00             |                     | 2,000.00             |                                  |
| Rental of Plaza Rizal                           | 40202-050-22     |                      | -                    |                     |                      |                                  |
| Museo ni JMR Rental                             | 40202-050-23     |                      | -                    |                     |                      |                                  |
| <b>Transportation System Fees</b>               | <b>40202-070</b> | <b>49,778,900.00</b> | <b>12,905,565.47</b> | <b>1,724,917.57</b> | <b>14,630,483.04</b> | <b>(35,148,416.96)</b>           |
| Terminal Fee - CBD                              | 40202-070-01     | 36,641,500.00        | 9,416,190.73         | 1,314,140.00        | 10,730,330.73        | (25,911,169.27)                  |
| Rental Of CBD Stalls                            | 40202-070-02     | 6,000,000.00         | 1,853,398.35         | 266,801.26          | 2,120,199.61         | (3,879,800.39)                   |
| LCC Hypermart Rental - CBD                      | 40202-070-02A    | 2,532,000.00         | 145,823.35           |                     | 145,823.35           | (2,386,176.65)                   |
| CBD Viajero Hotel Rental                        | 40202-070-02B    | 672,000.00           | 113,000.00           |                     | 113,000.00           | (559,000.00)                     |
| CBD Stall Rental penalty                        | 40202-070-02C    |                      | 1,850.26             |                     | 1,850.26             | 1,850.26                         |
| CBD Cash Tickets                                | 40202-070-03     | 618,000.00           | 133,300.00           | 14,130.00           | 147,430.00           | (470,570.00)                     |
| BCS Tenants Elect. Bill Penalty                 | 40202-070-04A    | 2,807,600.00         | 1,235,011.75         | 129,776.31          | 1,364,788.06         | (1,442,811.94)                   |
| BCS Tenants Water Bill Penalty                  | 40202-070-04B    |                      | -                    |                     |                      | -                                |
| CBD Smoking Violation                           | 40202-070-04C    | 507,800.00           | 6,991.03             | 70.00               | 7,061.03             | (500,738.97)                     |
| <b>Receipt from from Market Operations</b>      | <b>40202-140</b> | <b>46,720,000.00</b> | <b>49,334,848.64</b> | <b>4,730,696.43</b> | <b>54,065,545.07</b> | <b>7,345,545.07</b>              |
| Market Rental                                   | 40202-140-01     | 26,000,000.00        | 25,799,209.16        | 2,269,529.87        | 28,068,739.03        | 2,068,739.03                     |
| Goodwill                                        | 40202-140-02     | 1,000,000.00         | 2,638,409.86         | 202,245.90          | 2,840,655.76         | 1,840,655.76                     |
| Market Rental - Peñafrancia                     | 402-02-140-03    |                      | -                    |                     |                      | -                                |
| Cash Tickets                                    | 40202-140-04     | 10,005,000.00        | 10,736,655.00        | 1,118,070.00        | 11,854,725.00        | 1,849,725.00                     |
| Seasonal Vendors                                | 40202-140-05     | 50,000.00            | 386,800.00           | 48,500.00           | 435,300.00           | 385,300.00                       |
| Parking Fee                                     | 40202-140-06     |                      | -                    |                     |                      | -                                |
| Push Cart                                       | 40202-140-07     | 25,000.00            | 20,160.00            |                     | 20,160.00            | (4,840.00)                       |
| Fines & Penalties- Stall rental-Market          | 40202-140-08     | 340,000.00           | 310,205.31           | 19,714.52           | 329,919.83           | (10,080.17)                      |
| Administrative Fine and Cost-Market             | 40202-140-09     | 300,000.00           | 210,905.09           | 15,000.00           | 225,905.09           | (74,094.91)                      |
| Miscellaneous - Market-(elect & water Bill)     | 40202-140-10     | 9,000,000.00         | 9,232,504.22         | 1,057,636.14        | 10,290,140.36        | 1,290,140.36                     |
| <b>Receipt from Slaughterhouse Operations</b>   | <b>40202-150</b> | <b>21,567,000.00</b> | <b>10,992,551.24</b> | <b>1,430,831.65</b> | <b>12,423,382.89</b> | <b>(9,143,617.11)</b>            |
| Slaughterhouse Fees (Gen. Receipts)             | 40202-150-01     | 7,000,000.00         | 3,332,684.00         | 428,389.50          | 3,761,073.50         | (3,238,926.50)                   |
| Service Fees                                    | 40202-150-02     | 7,000,000.00         | 4,282,579.07         | 564,419.40          | 4,846,998.47         | (2,153,001.53)                   |
| Corral Permit Fees                              | 40202-150-03     | 686,000.00           | 321,674.00           | 40,925.40           | 362,599.40           | (323,400.60)                     |
| Water Services                                  | 40202-150-04     |                      | -                    |                     |                      | -                                |
| 75% Ante & Post Mortem Fees                     | 40202-150-05     | 5,617,000.00         | 2,200,932.17         | 283,592.35          | 2,484,524.52         | (3,132,475.48)                   |
| Slaughter Permit Fees                           | 40202-150-06     | 1,035,000.00         | 512,642.00           | 66,260.00           | 578,902.00           | (456,098.00)                     |
| Slaughter Liming Fees                           | 40202-150-07     | 108,000.00           | 62,190.00            | 7,845.00            | 70,035.00            | (37,965.00)                      |
| Washing Fee                                     | 40202-150-08     |                      | 500.00               |                     | 500.00               | 500.00                           |
| Transfer Fee                                    | 40202-150-09     | 121,000.00           | 279,350.00           | 39,400.00           | 318,750.00           | 197,750.00                       |
|                                                 |                  | 4,300,000.00         | 3,305,892.25         | 797,424.20          | 4,103,316.45         | (196,683.55)                     |
| <b>Cemetery Fees</b>                            | <b>40202-160</b> | <b>300,000.00</b>    | <b>362,300.00</b>    | <b>26,850.00</b>    | <b>389,150.00</b>    | <b>89,150.00</b>                 |
| Income from Printing & Publication              | 40202-170        |                      | -                    |                     |                      | -                                |
| Sales Discount                                  | 40202-181        |                      | -                    |                     |                      | -                                |
| Garbage Fees                                    | 40202-190        | 4,000,000.00         | 2,943,592.25         | 770,574.20          | 3,714,166.45         | (285,833.55)                     |
| <b>Hospital Fees</b>                            | <b>40202-200</b> | <b>34,367,000.00</b> | <b>8,339,870.16</b>  | <b>6,044,948.12</b> | <b>14,384,818.28</b> | <b>(19,982,181.72)</b>           |
| Hospital Fees                                   |                  |                      | 33,000.00            |                     | 33,000.00            |                                  |
| Naga City Hospital Service Income               | 40202-200-01     | 27,000,000.00        | 7,098,056.38         | 6,037,548.12        | 13,135,604.50        | (13,864,395.50)                  |
| Medical, Dental and Laboratory Fees-City Health | 40202-200-02     | 767,000.00           | 1,177,336.35         | 5,450.00            | 1,182,786.35         | 415,786.35                       |
| Medical, Dental and Laboratory Fees-Infirmiry   | 40202-200-03     | 6,600,000.00         | 31,477.43            | 1,950.00            | 33,427.43            | (6,566,572.57)                   |
| <b>Interest Income</b>                          | <b>40202-220</b> | <b>9,125,000.00</b>  | <b>4,868,680.97</b>  | <b>1,299,517.17</b> | <b>6,168,198.14</b>  | <b>(2,956,801.86)</b>            |
| Interest in Banks                               | 40202-220-01     | 9,000,000.00         | 4,692,091.21         | 1,245,958.25        | 5,938,049.46         | (3,061,950.54)                   |
| Interest in Treasury Bills                      | 402-02-220-02    |                      | -                    |                     |                      | -                                |
| Livelihood Loans Interests                      | 40202-220-03     | 100,000.00           | 108,774.35           | 4,709.00            | 113,483.35           | 13,483.35                        |
| Sarig Loans Interests                           | 40202-220-04     | 25,000.00            | 60,961.07            | 48,100.00           | 109,061.07           | 84,061.07                        |
| PNR Interests                                   | 40202-220-05     |                      | 6,854.34             | 749.92              | 7,604.26             | 7,604.26                         |
| <b>Other Business Income</b>                    | <b>40202-990</b> | <b>382,000.00</b>    | <b>51,590.00</b>     | <b>576,610.00</b>   | <b>628,200.00</b>    | <b>246,200.00</b>                |
| Income from Swimming Pool                       | 40202-990-01     | 350,000.00           |                      |                     |                      | (350,000.00)                     |
| Sale of Farm Products                           | 40202-990-02     | 5,000.00             | 14,530.00            | 560.00              | 15,090.00            | 10,090.00                        |



NAGA CITY

GENERAL FUND CODE: 100

REPORT OF REVENUES & RECEIPTS  
December 31, 2021

|                                         | Account Code   | Estimated Income        | Last Month              | This Month            | Actual Collection       | Overcollection (Undercollection) |
|-----------------------------------------|----------------|-------------------------|-------------------------|-----------------------|-------------------------|----------------------------------|
| Rental of BSTC Audio Visual Room        | 40202-990-03   |                         | 5,000.00                |                       | 5,000.00                | 5,000.00                         |
| BSTC (Entrance Fee)                     | 40202-990-04   |                         | -                       |                       |                         | -                                |
| Sale of Chicken Dung/Organic Fertilizer | 40202-990-05   | 5,000.00                | 25,305.00               |                       | 25,305.00               | 20,305.00                        |
| Other Fee Charges                       | 40202-990-06   | 22,000.00               | 6,755.00                |                       | 6,755.00                | (15,245.00)                      |
| Infirmity fee                           | 40202-990-07-1 |                         |                         | 576,050.00            | 576,050.00              | 576,050.00                       |
|                                         |                |                         |                         |                       |                         |                                  |
|                                         |                |                         |                         |                       |                         |                                  |
| Share from PAGCOR                       | 40401-010      | 1,000,000.00            |                         |                       |                         | (1,000,000.00)                   |
| Share from PCSO                         | 40401-020      | 1,000,000.00            | 645,610.48              |                       | 645,610.48              | (354,389.52)                     |
| Share from Phil. Coconut Authority      | 40401-020-01   | 30,000.00               | 1,140.00                |                       | 1,140.00                | (28,860.00)                      |
|                                         |                |                         |                         |                       |                         |                                  |
| Subsidy from Other Funds                | 40301-040      |                         |                         | 7,000,000.00          | 7,000,000.00            | 7,000,000.00                     |
|                                         |                |                         |                         |                       |                         |                                  |
| Grants and Donations in kind            | 40402-020      |                         | 1,086,000.00            |                       | 1,086,000.00            | 1,086,000.00                     |
|                                         |                |                         |                         |                       |                         |                                  |
| Miscellaneous Income                    | 40601-010      | 72,000.00               | 970,611.24              | 82,557.20             | 1,053,168.44            | 981,168.44                       |
|                                         |                |                         |                         |                       |                         |                                  |
| Miscellaneous Income                    | 40601-010      |                         | 74,221.57               | 61,967.14             | 136,188.71              | 136,188.71                       |
| Miscellaneous Receipts                  | 40601-010-01   | 57,000.00               | 2,559.33                | 0.06                  | 2,559.39                | (54,440.61)                      |
| Sale of Drop Wire                       | 40601-010-03   |                         | 52,911.00               | 19,165.00             | 72,076.00               | 72,076.00                        |
| ID                                      | 40601-010-04   | 15,000.00               | 30,150.00               | 1,375.00              | 31,525.00               | 16,525.00                        |
| Tax Map Copy                            | 40601-010-05   |                         | 1,350.00                | 50.00                 | 1,400.00                | 1,400.00                         |
| CBD Miscellaneous Income                | 40601-010-06   |                         | 250.00                  |                       | 250.00                  | 250.00                           |
| Sale of Books                           | 40601-010-07   |                         | -                       |                       |                         |                                  |
| Sale of Waste Materials                 | 40601-010-09   |                         | 800,216.60              |                       | 800,216.60              | 800,216.60                       |
| Liquidated Damages                      | 40601-010-10   |                         | 8,952.74                |                       | 8,952.74                | 8,952.74                         |
| <b>TOTAL</b>                            |                | <b>1,379,558,072.00</b> | <b>1,179,379,416.03</b> | <b>102,813,379.33</b> | <b>1,282,192,795.36</b> | <b>(99,395,276.64)</b>           |

Certified Correct:

  
RUBY R. SINGSON  
Acting City Accountant