

NAGA CITY

GENERAL FUND CODE: 100

REPORT OF REVENUES & RECEIPTS  
December ,2023

	Account Code	Estimated Income	Last Month	This Month	Actual Collection	Overcollection (Undercollection)
<b>I - TAX REVENUE:</b>						
Individual and Corporation						
Professional Tax	40101-020	450,000.00	477,225.00	2,850.00	480,075.00	30,075.00
Community Tax		5,300,000.00	5,607,271.66	30,254.67	5,637,526.33	337,526.33
Individual Tax Certificate	40101-050-51	3,500,000.00	3,719,277.04	30,254.67	3,749,531.71	249,531.71
Corporation Tax Certificate	40101-050.52	1,800,000.00	1,887,994.62		1,887,994.62	87,994.62
Property						
Real Property Tax-Basic	40102-040	111,000,000.00	95,356,350.53	7,731,361.61	103,087,712.14	(7,912,287.86)
Current Year	40102-040-01	81,000,000.00	81,616,005.70	3,443,073.60	85,059,079.30	4,059,079.30
Previous Years	40102-040-02	30,000,000.00	13,740,344.83	4,288,288.01	18,028,632.84	(11,971,367.16)
Discount on Real Property Tax	40102-041	(14,000,000.00)	(14,882,853.07)	(135,693.34)	(15,018,546.41)	(1,018,546.41)
Real Property Transfer Tax	40102-080	14,000,000.00	28,574,401.77	3,105,096.82	31,679,498.59	17,679,498.59
Tax Revenue - Goods and Services						
Business Taxes	40103-030	274,000,000.00	296,894,437.80	538,290.36	297,432,728.16	23,432,728.16
Manufacturers, assemblers, repackers, brewers	40103-030-01	12,000,000.00	14,594,181.08		14,594,181.08	2,594,181.08
Wholesalers, distributors	40103-030-02	27,000,000.00	41,262,993.42		41,262,993.42	14,262,993.42
Exporters, millers, producers, wholesalers, etc	40103-030-03	250,000.00				(250,000.00)
Retailers	40103-030-04	85,000,000.00	115,116,574.69	147,134.21	115,263,708.90	30,263,708.90
Contractors and Independent Contractors	40103-030-05	20,000,000.00	14,257,125.75	246,443.09	14,503,568.84	(5,496,431.16)
Banks and Other Financial Institutions	40103-030-06	15,000,000.00	14,415,745.85		14,415,745.85	(584,254.15)
Educational Institution	40103-030-06-A		84,642.01		84,642.01	84,642.01
Peddlers	40103-030-07		3,450.00		3,450.00	3,450.00
	40103-030-08	1,000,000.00	3,439,641.71		3,439,641.71	2,439,641.71
Caterer	40103-030-08B	45,000,000.00	54,791,979.08	92,981.93	54,884,961.01	9,884,961.01
Real Estate	40103-030-08C	500,000.00	300,914.97	17,143.29	318,058.26	(181,941.74)
Privately owned - market	40103-030-08D	15,000,000.00	10,014,650.76		10,014,650.76	(4,985,349.24)
Fixed Tax	40103-030-09	250,000.00	206,575.00		206,575.00	(43,425.00)
Other Businesses	40103-030-99	53,000,000.00	28,405,963.48	34,587.84	28,440,551.32	(24,559,448.68)
		5,940,000.00	7,985,205.99	605,146.52	8,590,352.51	2,650,352.51
Tax on Sand, Gravel and other Quarry Products	40103-040	10,000.00	3,954.27		3,954.27	(6,045.73)
Tax on Delivery Trucks and Vans	40103-050	1,600,000.00	1,214,489.69		1,214,489.69	(385,510.31)
Amusement Tax	40103-060	1,100,000.00	4,153,320.34	605,146.52	4,758,466.86	3,658,466.86
Amusement Tax- Peñafrancia	40103-060A	280,000.00				(280,000.00)
Franchise Tax	40103-070	2,500,000.00	2,450,372.95		2,450,372.95	(49,627.05)
Printing & Publication Tax	40103-080	450,000.00	163,068.74		163,068.74	(286,931.26)
Fines and Penalties		9,600,000.00	13,160,462.43	2,708,175.61	15,868,638.04	6,268,638.04
F/P - Taxes on Individual and Corp.	40105-010	100,000.00	142,724.88	10,159.66	152,884.54	52,884.54
F/P - Taxes on Real Property	40105-020	8,000,000.00	8,588,967.68	2,470,805.67	11,059,773.35	3,059,773.35
F/P - Taxes on Goods and Services	40105-030	750,000.00	3,516,647.52	211,097.78	3,727,745.30	2,977,745.30
F/P - Other Taxes	40105-040	750,000.00	912,122.35	16,112.50	928,234.85	178,234.85
Share from Internal Revenue Collections (IRA)	40106-010	863,337,605.00	791,392,800.00	71,944,805.00	863,337,605.00	-
Share from Expanded Value Addede Tax	40601-020			201,906.39	201,906.39	201,906.39
Share from National Wealth	40106-030			13,309.22	13,309.22	13,309.22
Share from Economic Zone - PEZA	40106-050	6,500,000.00	9,134,749.80		9,134,749.80	2,634,749.80
<b>II - SERVICE AND BUSINESS INCOME:</b>						
Permit Fees	40201-010	21,415,440.00	29,026,265.78	1,178,195.72	30,204,461.50	8,789,021.50
Mayor's Permit Fees	40201-010-01	8,000,000.00	9,381,882.47	144,339.25	9,526,221.72	1,526,221.72
Mayor's Permit Fees- Peñafrancia	40201-010-01A		276,175.00		276,175.00	276,175.00
80% Building Permit Fees	40201-010-02	3,400,000.00	5,525,735.14	460,192.47	5,985,927.61	2,585,927.61
Burial Permit Fees	40201-010-03	262,000.00	223,055.00	15,600.00	238,655.00	(23,345.00)
Sanitary Permit Fees	40201-010-04	1,800,000.00	1,919,565.92	8,850.00	1,928,415.92	128,415.92
Occupancy Permit Fees	40201-010-05	1,000,000.00	1,812,737.00	106,400.00	1,919,137.00	919,137.00
Tricycle Fees- Operator,s permit	40201-010-06	214,300.00	1,562,300.00	60,060.00	1,622,360.00	1,408,060.00
Amnesty for Tricycle (new)	40201-010-06A	2,325,000.00				(2,325,000.00)
Franchise Fee- Tricycle	40201-010-07	277,140.00	4,699,659.34	25,575.00	4,725,234.34	4,448,094.34
Bike Registration	40201-010-08	100,000.00	95,375.00	1,325.00	96,700.00	(3,300.00)
Bike Sticker	40201-010-09	12,000.00	41,630.00	390.00	42,020.00	30,020.00
Padyak Fees	40201-010-10	200,000.00	24,140.00		24,140.00	(175,860.00)
Business Plates	40201-010-11	450,000.00	549,246.00	3,850.00	553,096.00	103,096.00
Developmental Permit	40201-010-12		60.80		60.80	60.80
Quarrying Fee	40201-010-13	200,000.00	118,100.00		118,100.00	(81,900.00)
Streamer/Billboards	40201-010-14	1,000,000.00	804,172.40	21,294.00	825,466.40	(174,533.60)
Streamer/Billboards - Market	40201-010-15	1,100,000.00	741,937.71	231,000.00	972,937.71	(127,062.29)
Solicitation Fee-DSWD	40201-010-16	5,000.00	2,400.00		2,400.00	(2,600.00)
Transfer/Entrance/Exhumation of Cadaver	40201-010-17	800,000.00	994,250.00	87,850.00	1,082,100.00	282,100.00
Cremation	40201-010-18	100,000.00	71,800.00	7,700.00	79,500.00	(20,500.00)
Promotional Permit	40201-010-20	150,000.00	149,644.00	2,320.00	151,964.00	1,964.00
Promotional Permit-market	40201-010-21		20,350.00	1,300.00	21,650.00	21,650.00
Library Fees	40201-010-23	10,000.00	10,050.00	150.00	10,200.00	200.00

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Annual Cockpit Permit fee	40201-010-25	10,000.00	2,000.00		2,000.00	(8,000.00)
<b>Registration Fees</b>	<b>40201-020</b>	<b>6,505,000.00</b>	<b>6,627,691.31</b>	<b>510,210.00</b>	<b>7,137,901.31</b>	<b>632,901.31</b>
Marriage License Fees	40201-020-01	350,000.00	323,100.00	18,350.00	341,450.00	(8,550.00)
Large Cattle Registration Fees	40201-020-02	50,000.00	35,335.00	2,830.00	38,165.00	(11,835.00)
LCR Fees RA 9048 (80%)	40201-020-03	50,000.00	12,000.00		12,000.00	(38,000.00)
Civil Registry Fees	40201-020-04	2,500,000.00	4,281,628.68	401,435.00	4,683,063.68	2,183,063.68
LCR Registration Fees	40201-020-05	3,555,000.00	1,974,977.63	87,595.00	2,062,572.63	(1,492,427.37)
Application fee - cockpit	40201-020-06		650.00		650.00	650.00
<b>Clearance/Certification Fees</b>	<b>40201-040</b>	<b>16,990,500.00</b>	<b>17,254,218.24</b>	<b>630,677.77</b>	<b>17,884,896.01</b>	<b>894,396.01</b>
Police Clearance	40201-040-01	50,000.00	36,862.72	1,150.00	38,012.72	(11,987.28)
Clearances/Certification Fees	40201-040-02	2,200,000.00	2,126,375.10	102,343.00	2,228,718.10	28,718.10
Medical Health Certifications	40201-040-03	10,750,000.00	9,106,225.00	113,935.00	9,220,160.00	(1,529,840.00)
Certificate of Potability	40201-040-03-B	6,500.00				(6,500.00)
Zonal/Locational Clearance	40201-040-04	2,500,000.00	4,009,022.96	247,578.74	4,256,601.70	1,756,601.70
Zoning Certification	40201-040-04A	90,000.00	80,742.30	19,990.30	100,732.60	10,732.60
Court Fees	40201-040-05	94,000.00	1,475.40	2,075.00	3,550.40	(90,449.60)
Legal Research Fee	40201-040-06	500,000.00	598,322.76	48,795.73	647,118.49	147,118.49
Veterinary Health Cert.	40201-040-08	800,000.00	1,295,192.00	94,810.00	1,390,002.00	590,002.00
<b>Supervision and Regulations Enforcement Fees</b>	<b>40201-070</b>	<b>650,000.00</b>	<b>2,618,090.00</b>	<b>182,350.00</b>	<b>2,800,440.00</b>	<b>2,150,440.00</b>
Registration of Chain Saw	40201-070.01		5,425.00		5,425.00	5,425.00
Dog License Fees	40201-070-02	500,000.00	16,770.00		16,770.00	(483,230.00)
Traffic Violation/Ati-smoke belching fee	40201-070-03	100,000.00	2,595,895.00	182,350.00	2,778,245.00	2,678,245.00
Land Filing Regulation ordinance	40201-070-04	50,000.00				(50,000.00)
<b>Inspection Fees</b>	<b>40201-100</b>	<b>8,250,000.00</b>	<b>7,984,192.03</b>	<b>64,309.21</b>	<b>8,048,501.24</b>	<b>(201,498.76)</b>
Inspection Fees (Building)	40201-100-01	8,000,000.00	7,836,643.03	60,184.21	7,896,827.24	(103,172.76)
Fire Safety Inspection Fees	40201-100-02					
Combustion / Smoke Belching fee	40201-100-03	100,000.00	2,669.00		2,669.00	(97,331.00)
Calibration & Sealing of Gas Pump	40201-100-04	100,000.00	74,430.00		74,430.00	(25,570.00)
Inspection Fee -ENRO(ord.#2008-053)	40201-100-05	50,000.00	55,450.00	4,125.00	59,575.00	9,575.00
Inspection Fee -CPDO	40201-100-06		15,000.00		15,000.00	15,000.00
Processing Fees	40201-130	330,000.00	373,304.00	27,600.00	400,904.00	70,904.00
Occupation fees	40201-140	1,900,000.00	2,089,955.61	6,464.58	2,096,420.19	196,420.19
Fees for Sealing and Licensing of Weights and M	40201-160	500,000.00	162,214.25		162,214.25	(337,785.75)
<b>Fines and Penalties-Service Income</b>	<b>40201-980</b>	<b>3,700,500.00</b>	<b>1,029,943.25</b>	<b>36,306.25</b>	<b>1,066,249.50</b>	<b>(2,634,250.50)</b>
Fines and Penalties-Service Income	40201-980-01	50,000.00	1,028,143.25	36,306.25	1,064,449.50	1,014,449.50
Fines and Penalties-Hot Meat	40201-980-02	16,000.00				(16,000.00)
Fines and Penalties-PSO Admin.-F/P	40201-980-03	3,634,500.00	1,300.00		1,300.00	(3,633,200.00)
F/P -ENRO - Banatay Kalikasan	40201-980-04		500.00		500.00	500.00
<b>Other Service Income</b>	<b>40201-990</b>	<b>404,000.00</b>	<b>1,311,573.22</b>	<b>14,340.00</b>	<b>1,325,913.22</b>	<b>921,913.22</b>
Miscellaneous Service Income	40201-990-01		98,480.52	4,475.00	102,955.52	102,955.52
Impounding Stray Animals	40201-990-02	51,000.00	2,100.00		2,100.00	(48,900.00)
Tender Documents	40201-990-03		5,000.00		5,000.00	5,000.00
SECPA	40201-990-04	200,000.00	123,400.00	10,400.00	133,800.00	(66,200.00)
Entrance Fee- Malabsay Falls	40201-990-05		(8,172.57)		(8,172.57)	(8,172.57)
Other Fines and Penalties	40201-990-07		1,050.00		1,050.00	1,050.00
Entrance Fee- Isarog	40201-990-08	70,000.00	124,955.27	(4,335.00)	120,620.27	50,620.27
Alteration Fee (CPDO)	40201-990-15		5,760.00		5,760.00	5,760.00
Rapid Test Fee / Antigen test	40201-990-17		667,075.00		667,075.00	667,075.00
Medical, Dental and Laboratory Fees-City Health	40201-990-18	83,000.00	291,925.00	3,800.00	295,725.00	212,725.00
<b>Business Income</b>		<b>12,222,840.00</b>	<b>1,722,608.75</b>	<b>3,448,920.00</b>	<b>5,171,528.75</b>	<b>(7,051,311.25)</b>
School Fees -SEED	40202-010-01	514,000.00	630,200.00	23,600.00	653,800.00	139,800.00
City College of Naga Tuition Fees	40202-010-01A	11,708,840.00	1,092,408.75	3,425,320.00	4,517,728.75	(7,191,111.25)
Affiliation Fees	40202-020	385,620.00	48,610.00	6,480.00	55,090.00	(330,530.00)
Training / Seminar	40202-040		58,400.00	(58,400.00)		
Rent Income	40202-050	3,045,000.00	6,105,267.56	530,303.38	6,635,570.94	3,590,570.94
Rental of Government Lots (Smart)	40202-050-01	200,000.00	3,602,676.10		3,602,676.10	3,402,676.10
Rental of PNR Properties	40202-050-02	700,000.00	453,475.57	247,333.84	700,809.41	809.41
Naga City Gymnasium Rental	40202-050-03					
Rental of Youth Center	40202-050-04	80,000.00	88,065.00		88,065.00	8,065.00
BCS Tenants Elect. Bill Penalty	40202-050-07G		40,761.87		40,761.87	40,761.87
BCS Tenants Water Bill Penalty	40202-050-07H					
Rental of MNSC Palaro	40202-050-08		19,375.00		19,375.00	19,375.00
Rental of Heavy Equipment	40202-050-09		5,500.00		5,500.00	5,500.00