

NAGA CITY

GENERAL FUND CODE: 100

REPORT OF REVENUES & RECEIPTS
March, 2024

	Account Code	Estimated Income	Last Month	This Month	Actual Collection	Overcollection (Undercollection)
I - TAX REVENUE:						
Individual and Corporation Professional Tax	40101-020	500,000.00	407,858.80	26,700.00	434,558.80	(65,441.20)
Community Tax		2,250,000.00	4,826,319.62	214,443.65	5,040,763.27	3,244,506.69
Individual Tax Certificate	40101-050-51	250,000.00	2,849,683.11	210,160.45	3,483,156.28	3,233,156.28
Corporation Tax Certificate	40101-050.52	2,000,000.00	1,976,636.51	4,283.20	2,011,350.41	11,350.41
Property						
Real Property Tax-Basic	40102-040	120,000,000.00	9,093,179.92		9,093,179.92	(110,906,820.08)
Current Year	40102-040-01	90,000,000.00	5,827,936.80		5,827,936.80	(84,172,063.20)
Previous Years	40102-040-02	30,000,000.00	3,265,243.12		3,265,243.12	(26,734,756.88)
Discount on Real Property Tax	40102-041	(14,000,000.00)	(561,422.55)		(561,422.55)	13,438,577.45
Real Property Transfer Tax	40102-080	14,000,000.00	4,916,354.87	2,673,604.79	7,589,959.66	(6,410,040.34)
Tax Revenue - Goods and Services						
Business Taxes	40103-030	304,150,750.00	189,918,004.74	3,792,109.00	193,710,113.74	(110,440,636.26)
Manufacturers, assemblers, repairers, wholesalers, distributors	40103-030-01	14,537,000.00	6,061,175.14	9,434.75	6,070,609.89	(8,466,390.11)
Exporters, millers, producers, wholesalers, retailers	40103-030-02	35,000,000.00	23,955,342.50	29,527.96	23,984,870.46	(11,015,129.54)
Contractors and Independent Contractors	40103-030-03	275,000.00				(275,000.00)
Banks and Other Financial Institutions	40103-030-04	120,000,000.00	58,962,507.33	3,214,813.65	62,177,320.98	(57,822,679.02)
Educational Institution	40103-030-05	15,000,000.00	11,066,948.48	76,457.30	11,143,405.78	(3,856,594.22)
Peddlers	40103-030-06	15,750,000.00	17,349,912.16	4,500.00	17,354,412.16	1,604,412.16
Amusement Places	40103-030-06-A	10,000.00				(10,000.00)
Caterer	40103-030-07	3,750.00	4,950.00	75.00	5,025.00	1,275.00
Real Estate	40103-030-08	1,200,000.00	1,412,927.28	637.50	1,413,564.78	213,564.78
Privately owned - market	40103-030-08B	55,000,000.00	40,816,204.34	160,533.27	40,976,737.61	(14,023,262.39)
Fixed Tax	40103-030-08C	600,000.00	65,538.91	74,565.20	140,104.11	(459,895.89)
Other Businesses	40103-030-08D	16,500,000.00	10,156,317.56		10,156,317.56	(6,343,682.44)
	40103-030-09	275,000.00	170,811.10	650.00	171,461.10	(103,538.90)
	40103-030-99	30,000,000.00	19,895,369.94	220,914.37	20,116,284.31	(9,883,715.69)
		5,810,000.00	3,367,554.45	202,933.93	3,570,488.38	(2,239,511.62)
Tax on Sand, Gravel and other Quarries	40103-040	10,000.00				(10,000.00)
Tax on Delivery Trucks and Vans	40103-050	1,300,000.00	1,015,981.25	9,300.00	1,025,281.25	(274,718.75)
Amusement Tax	40103-060	1,500,000.00	1,405,281.71	181,751.06	1,587,032.77	87,032.77
Amusement Tax- Peñafrancia	40103-060A	300,000.00				(300,000.00)
Franchise Tax	40103-070	2,200,000.00	817,683.47	11,882.87	829,566.34	(1,370,433.66)
Printing & Publication Tax	40103-080	500,000.00	128,608.02		128,608.02	(371,391.98)
Fines and Penalties		8,200,000.00	3,808,794.58	161,758.44	3,970,553.02	(4,229,446.98)
F/P - Taxes on Individual and Corporation	40105-010	200,000.00	26,779.14	4,115.88	30,895.02	(169,104.98)
F/P - Taxes on Real Property	40105-020	7,000,000.00	1,581,488.18		1,581,488.18	(5,418,511.82)
F/P - Taxes on Goods and Services	40105-030	500,000.00	2,139,255.46	157,642.56	2,296,898.02	1,796,898.02
F/P - Other Taxes	40105-040	500,000.00	61,271.80		61,271.80	(438,728.20)
Share from Internal Revenue Collection	40106-010	916,899,982.00	152,450,022.00	76,225,011.00	228,675,033.00	(688,224,949.00)
Share from Economic Zone - PEZA	40106-050	7,000,000.00	254,996.51		254,996.51	(6,745,003.49)
II - SERVICE AND BUSINESS INCOME:						
Permit Fees	40201-010	19,809,900.00	12,532,403.39	1,294,013.00	13,826,416.39	(5,983,483.61)
Mayor's Permit Fees	40201-010-01	8,000,000.00	7,947,549.74	136,475.00	8,084,024.74	84,024.74
Mayor's Permit Fees- Peñafrancia	40201-010-01A	250,000.00				(250,000.00)
80% Building Permit Fees	40201-010-02	3,400,000.00	1,301,226.51	492,397.13	1,793,623.64	(1,606,376.36)
Burial Permit Fees	40201-010-03	250,000.00	28,600.00	10,200.00	38,800.00	(211,200.00)
Sanitary Permit Fees	40201-010-04	2,000,000.00	1,765,045.00	36,100.00	1,801,145.00	(198,855.00)
Occupancy Permit Fees	40201-010-05	1,000,000.00	206,700.00	166,022.30	372,722.30	(627,277.70)
Tricycle Fees- Operator's permit	40201-010-06	626,400.00	45,165.00	20,610.00	65,775.00	(560,625.00)
Franchise Fee- Tricycle	40201-010-07	84,500.00	63,450.00	7,425.00	70,875.00	(13,625.00)
Bike Registration	40201-010-08	175,000.00	192,880.00	13,645.00	206,525.00	31,525.00
Bike Sticker	40201-010-09	40,000.00	23,960.00	3,090.00	27,050.00	(12,950.00)
Padyak Fees	40201-010-10	200,000.00				(200,000.00)
Business Plates	40201-010-11	500,000.00	357,110.00	30,290.00	387,400.00	(112,600.00)
Developmental Permit	40201-010-12	2,000.00				(2,000.00)
Quarrying Fee	40201-010-13	200,000.00				(200,000.00)
Streamer/Billboards	40201-010-14	1,000,000.00	117,330.00	116,160.00	233,490.00	(766,510.00)
Streamer/Billboards - Market	40201-010-15		217,457.14	150,038.57	367,495.71	367,495.71
Solicitation Fee-DSWD	40201-010-16	2,000.00				(2,000.00)
Transfer/Entrance/Exhumation of Corpse	40201-010-17	1,600,000.00	216,950.00	102,900.00	319,850.00	(1,280,150.00)
Cremation	40201-010-18	310,000.00	10,600.00	5,700.00	16,300.00	(293,700.00)
Promotional Permit	40201-010-20	150,000.00	23,380.00	1,260.00	24,640.00	(125,360.00)
Promotional Permit-market	40201-010-21		5,200.00	1,700.00	6,900.00	6,900.00
Library Fees	40201-010-23	10,000.00	1,600.00		1,600.00	(8,400.00)
Annual Cockpit Permit fee	40201-010-25	10,000.00	8,200.00		8,200.00	(1,800.00)

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Registration Fees	40201-020	5,055,000.00	1,049,806.17	449,245.00	1,499,051.17	(3,555,948.83)
Marriage License Fees	40201-020-01	150,000.00	30,800.00	21,950.00	52,750.00	(97,250.00)
Large Cattle Registration Fees	40201-020-02	35,000.00	10,834.81	1,850.00	12,684.81	(22,315.19)
LCR Fees RA 9048 (80%)	40201-020-03	10,000.00	17,080.00		17,080.00	7,080.00
Civil Registry Fees	40201-020-04	910,000.00	571,848.00	227,645.00	799,493.00	(110,507.00)
LCR Registration Fees	40201-020-05	3,950,000.00	411,743.36	197,800.00	609,543.36	(3,340,456.64)
Application fee - cockpit	40201-020-06		7,500.00		7,500.00	7,500.00
Clearance/Certification Fees	40201-040	19,030,750.00	8,374,526.39	993,626.26	9,368,152.65	(9,662,597.35)
Police Clearance	40201-040-01	6,000.00	8,685.00		8,685.00	2,685.00
Clearances/Certification Fees	40201-040-02	1,240,750.00	562,309.00	332,135.00	894,444.00	(346,306.00)
Medical Health Certifications	40201-040-03	12,200,000.00	6,695,890.00	370,700.00	7,066,590.00	(5,133,410.00)
Certificate of Potability	40201-040-03-B	7,500.00				(7,500.00)
Zonal/Locational Clearance	40201-040-04	4,475,000.00	848,979.71	226,839.23	1,075,818.94	(3,399,181.06)
Zoning Certification	40201-040-04A	75,000.00	51,645.30	10,489.10	62,134.40	(12,865.60)
Court Fees	40201-040-05		1,100.00		1,100.00	1,100.00
Legal Research Fee	40201-040-06	500,000.00	134,497.38	53,462.93	187,960.31	(312,039.69)
Veterinary Health Cert.	40201-040-08	525,000.00	71,420.00		71,420.00	(453,580.00)
PALC & DP fees	40201-040-09	1,500.00				(1,500.00)
Supervision and Regulations Enforcem	40201-070	780,000.00	596,297.50	397,525.00	993,822.50	213,822.50
Traffic Violation/Ati-smoke belching	40201-070-03	750,000.00	596,297.50	397,525.00	993,822.50	243,822.50
Land Filing Regulation ordinance	40201-070-04	30,000.00				(30,000.00)
Inspection Fees	40201-100	7,265,000.00	7,936,003.43	212,268.40	8,148,271.83	883,271.83
Inspection Fees (Building)	40201-100-01	7,000,000.00	7,888,978.74	160,503.40	8,049,482.14	1,049,482.14
Combustion / Smoke Belching fee	40201-100-03	50,000.00				(50,000.00)
Calibration & Sealing of Gas Pump	40201-100-04	100,000.00		42,215.00	42,215.00	(57,785.00)
Inspection Fee -ENRO(ord.#2008-0	40201-100-05	112,000.00	16,397.20	8,050.00	24,447.20	(87,552.80)
Inspection Fee -CPDO	40201-100-06	3,000.00	30,627.49	1,500.00	32,127.49	29,127.49
Processing Fees	40201-130	300,000.00	67,613.20	17,200.00	84,813.20	(215,186.80)
Occupation fees	40201-140	2,000,000.00	1,843,299.00	49,125.00	1,892,424.00	(107,576.00)
Fees for Sealing and Licensing of Wei	40201-160	450,000.00				(450,000.00)
Fines and Penalties-Service Income	40201-980	2,873,900.00	500,772.55	146,563.52	647,336.07	(2,226,563.93)
Fines and Penalties-Service Income	40201-980-01	50,000.00	500,772.55	146,563.52	647,336.07	597,336.07
Fines and Penalties-Hot Meat	40201-980-02	25,000.00				(25,000.00)
Fines and Penalties-PSO Admin.-F/P	40201-980-03	2,798,900.00				(2,798,900.00)
Other Service Income	40201-990	3,415,000.00	324,003.00	101,600.00	425,603.00	(2,989,397.00)
Miscellaneous Service Income	40201-990-01		75.00		75.00	75.00
Impounding Stray Animals	40201-990-02	50,000.00				(50,000.00)
Tender Documents	40201-990-03	50,000.00				(50,000.00)
SECPA	40201-990-04	320,000.00	271,070.00	48,800.00	319,870.00	(130.00)
Entrance Fee- Malabsay Falls	40201-990-05					-
Entrance Fee- Isarog	40201-990-08	280,000.00	20,958.00	33,500.00	54,458.00	(225,542.00)
Loss of PPE	40201-990-13					-
Alteration Fee (CPDO)	40201-990-15		800.00		800.00	800.00
Rapid Test Fee / Antigen test	40201-990-17	500,000.00	7,650.00		7,650.00	(492,350.00)
Medical, Dental and Laboratory Fees	40201-990-18	2,215,000.00	23,450.00	19,300.00	42,750.00	(2,172,250.00)
Business Income		20,629,000.00	394,655.00	174,485.00	569,140.00	(20,059,860.00)
School Fees -SEED	40202-010-01	1,200,000.00	183,400.00	154,000.00	337,400.00	(862,600.00)
City College of Naga						-
Tuition Fees	40202-010-01A	19,429,000.00	211,255.00	20,485.00	231,740.00	(19,197,260.00)
Affiliation Fees	40202-020	571,000.00				(571,000.00)
Rent Income	40202-050	3,179,500.00	420,870.84	132,751.39	553,622.23	(2,625,877.77)
Rental of Government Lots (Smart	40202-050-01					-
Rental of PNR Properties	40202-050-02	567,500.00	41,915.65	13,377.00	55,292.65	(512,207.35)
Naga City Gymnasium Rental	40202-050-03					-
Rental of Youth Center	40202-050-04	84,000.00	14,000.00	7,000.00	21,000.00	(63,000.00)
Lease Rental of Plaza Quezon	40202-050-10	150,000.00	4,500.00		4,500.00	(145,500.00)
Rental of Tractor	40202-050-11	150,000.00	10,015.00	13,400.00	23,415.00	(126,585.00)
Rental of Drier	40202-050-12	500,000.00	4,611.60	6,604.50	11,216.10	(488,783.90)
Rental of Naga City Coliseum	40202-050-13	500,000.00	48,041.20	20,520.60	68,561.80	(431,438.20)
Coliseum tenants water bill	40202-050-13A	50,000.00				(50,000.00)
Coliseum tenants electric bill	40202-050-13B	500,000.00	39,350.31	16,041.43	55,391.74	(444,608.26)
Rental of People's Hall Stall	40202-050-15	263,000.00	131,769.00		131,769.00	(131,231.00)
Rice Mill	40202-050-18		14,258.00	16,723.50	30,981.50	30,981.50
Corn Hammer	40202-050-19	5,000.00	171.00	338.00	509.00	(4,491.00)
Rental of NC Dialysis Center -CHC	40202-050-20	400,000.00	110,239.08	36,746.36	146,985.44	(253,014.56)
JMR Museum Amphitheater Rental	40202-050-21	10,000.00	2,000.00	2,000.00	4,000.00	(6,000.00)
Transportation System Fees	40202-070	45,000,000.00	7,370,440.51	3,440,182.99	10,810,623.50	(34,189,376.50)
Terminal Fee - CBD	40202-070-01	29,459,540.00	4,812,712.00	2,327,280.30	7,139,992.30	(22,319,547.70)
Rental Of CBD Stalls	40202-070-02	6,933,600.00	1,301,762.14	615,733.70	1,917,495.84	(5,016,104.16)
LCC Hypermart Rental - CBD	40202-070-02A	2,531,300.00	434,538.46	217,269.23	651,807.69	(1,879,492.31)
CBD Viajero Hotel Rental	40202-070-02B	692,160.00	199,345.00	57,680.00	257,025.00	(435,135.00)
CBD Stall Rental penalty	40202-070-02C		7,285.00		7,285.00	7,285.00

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Loading Bay Rental	40202-070-02D	750,000.00	81,179.40	27,000.00	108,179.40	(641,820.60)
CBD Cash Tickets	40202-070-03	401,250.00	96,805.00	29,970.00	126,775.00	(274,475.00)
BCS Tenants Elect. Bill Penalty	40202-070-04A	3,822,250.00	432,513.51	162,449.76	594,963.27	(3,227,286.73)
CBD miscellaneous Income	40202-070-05	349,900.00	1,600.00		1,600.00	(348,300.00)
Advertising and Marketing fee		60,000.00	2,700.00	2,800.00	5,500.00	(54,500.00)
Receipt from from Market Operations	40202-140	57,500,100.00	10,746,865.36	5,592,223.67	16,339,089.03	(41,161,010.97)
Market Rental	40202-140-01	29,715,000.00	5,104,103.94	2,494,710.79	7,598,814.73	(22,116,185.27)
Goodwill	40202-140-02	1,600,000.00	1,207,750.46	1,083,266.30	2,291,016.76	691,016.76
Cash Tickets	40202-140-04	11,350,000.00	2,327,585.00	1,055,860.00	3,383,445.00	(7,966,555.00)
Seasonal Vendors	40202-140-05	350,000.00	84,600.00		84,600.00	(265,400.00)
Push Cart	40202-140-07	12,600.00	315.00		315.00	(12,285.00)
Fines & Penalties- Stall rental-Mar	40202-140-08	340,000.00	13,896.40		13,896.40	(326,103.60)
Administrative Fine and Cost-Mark	40202-140-09	255,000.00	105,800.00	46,000.00	151,800.00	(103,200.00)
Miscellaneous - Market-(elect & wa	40202-140-10	12,050,000.00	1,461,709.56	713,750.02	2,175,459.58	(9,874,540.42)
Fees on Weights and Measure	40202-140-11	350,000.00	288,000.00	71,400.00	359,400.00	9,400.00
Streamer/Billboards - Market	40201-010-15	1,150,000.00				(1,150,000.00)
Promotional Permit-market	40201-010-21					-
Miscellaneous - receipts & others f	40201-010-14	327,500.00	153,105.00	127,236.56	280,341.56	(47,158.44)
Receipt from Slaughterhouse Operat	40202-150	18,000,000.00	4,025,571.97	1,662,888.00	5,688,459.97	(12,311,540.03)
Slaughterhouse Fees (Gen. Recei	40202-150-01	7,665,908.00	1,540,639.00	649,554.00	2,190,193.00	(5,475,715.00)
Service Fees	40202-150-02	5,171,937.00	1,252,059.35	508,856.00	1,760,915.35	(3,411,021.65)
Corral Permit Fees	40202-150-03	431,230.00	89,575.00	36,025.00	125,600.00	(305,630.00)
75% Ante & Post Mortem Fees	40202-150-05	3,818,800.00	681,911.62	284,400.00	966,311.62	(2,852,488.38)
Slaughter Permit Fees	40202-150-06	678,280.00	153,644.00	61,137.00	214,781.00	(463,499.00)
Slaughter Liming Fees	40202-150-07	112,595.00	12,309.00	5,926.00	18,235.00	(94,360.00)
Transfer Fee	40202-150-09	121,250.00	48,000.00	18,500.00	66,500.00	(54,750.00)
Carcass Splitting	40202-150-10		247,434.00	98,490.00	345,924.00	345,924.00
Cemetery Fees	40202-160	300,000.00	31,600.00	25,250.00	56,850.00	(243,150.00)
Income from Printing & Publication	40202-170					-
Sales Revenue	40202-180		990.00	2,820.00	3,810.00	3,810.00
Garbage Fees	40202-190	6,000,000.00	3,035,130.80	168,137.50	3,203,268.30	(2,796,731.70)
Hospital Fees	40202-200	50,000,000.00	14,032,570.34	3,297,404.80	17,329,975.14	(50,000,000.00)
Naga City Hospital Service Income	40202-200-01	50,000,000.00	14,032,570.34	3,297,404.80		(50,000,000.00)
Interest Income	40202-220	4,100,000.00	49,691.67	684,556.90	734,248.57	(3,365,751.43)
Interest in Banks	40202-220-01	4,000,000.00	49,202.69	684,556.90	733,759.59	(3,266,240.41)
Livelihood Loans Interests	40202-220-03	100,000.00				(100,000.00)
Sarig Loans Interests	40202-220-04		59.00		59.00	59.00
PNR Interests	40202-220-05		429.98		429.98	429.98
Fine and Penalty Business Income	40202-980		31,620.47	10,059.92	41,680.39	41,680.39
Other Business Income	40202-990	2,978,500.00	614,751.44	327,660.00	942,411.44	(2,036,088.56)
Income from Swimming Pool	40202-990-01	200,000.00	78,795.00	56,920.00	135,715.00	(64,285.00)
Sale of Farm Products	40202-990-02	8,000.00	2,240.00		2,240.00	(5,760.00)
BSTC (Entrance Fee)	40202-990-04	162,000.00	111,400.00	118,455.00	229,855.00	67,855.00
Sale of Chicken Dung/Organic Fer	40202-990-05	10,000.00	1,200.00		1,200.00	(8,800.00)
Other Fee Charges	40202-990-06		49,524.44	1,912.00	51,436.44	51,436.44
Infirmity Fee	40202-990-07-1	1,505,000.00	116,358.70	56,323.00	172,681.70	(1,332,318.30)
Infirmity Fee (Medicines)	40202-990-07-2	750,000.00	153,018.30	64,150.00	217,168.30	(532,831.70)
Medical, Dental and Laboratory Fee	40202-990-07-3	45,000.00	4,755.00		4,755.00	(40,245.00)
City Health -11	40202-990-07-4	298,500.00	97,460.00	29,900.00	127,360.00	(171,140.00)
Share from PAGCOR	40401-010	750,000.00				(750,000.00)
Share from PCSO	40401-020	750,000.00	1,659,392.15		1,659,392.15	909,392.15
Share from Phil. Coconut Authority	40401-020-01	1,000.00				(1,000.00)
Grants and Donations in kind	40402-020		553,777.00		553,777.00	553,777.00
Miscellaneous Income	40601-010	25,500.00	21,157.59	11,364.52	32,522.11	6,572.11
Miscellaneous Receipts	40601-010				-	-
Miscellaneous Receipts	40601-010-01		110.80	1,500.00	1,610.80	1,610.80
Sale of Drop Wire	40601-010-03			450.00	450.00	450.00
ID	40601-010-04	25,000.00	12,070.00	3,850.00	15,920.00	(9,080.00)
Tax Map Copy	40601-010-05	500.00	360.00	250.00	610.00	110.00
Sale of Waste Materials	40601-010-09				-	-
Liquidated Damages	40601-010-10		8,616.79	5,314.52	13,931.31	13,931.31
TOTAL		1,635,574,882.00	444,695,472.74	102,487,511.68	547,182,984.42	(1,105,268,579.30)

Certified Correct:


 RUBY R. SINGSON
 Acting City Accountant