

1-60V

NAGA CITY

GENERAL FUND CODE: 100

REPORT OF REVENUES & RECEIPTS
June, 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	469,883.80	13,500.00	483,383.80	(16,616.20)
Community Tax						
		2,250,000.00	5,264,368.03	81,724.98	5,346,093.01	3,096,093.01
Individual Tax Certificate						
	40101-050-51	250,000.00	3,268,782.31	73,900.37	3,342,682.68	3,092,682.68
Corporation Tax Certificate						
	40101-050-52	2,000,000.00	1,995,585.72	7,824.61	2,003,410.33	3,410.33
Property						
Real Property Tax-Basic						
	40102-040	120,000,000.00	90,339,842.49	4,016,777.32	94,356,619.81	(25,643,380.19)
Current Year						
	40102-040-01	90,000,000.00	82,781,318.27	1,802,183.29	84,583,501.56	(5,416,498.44)
Previous Years						
	40102-040-02	30,000,000.00	7,558,524.22	2,214,594.03	9,773,118.25	(20,226,881.75)
Discount on Real Property Tax						
	40102-041	(14,000,000.00)	(15,456,169.52)	(144,628.32)	(15,600,797.84)	(1,600,797.84)
Real Property Transfer Tax						
	40102-080	14,000,000.00	16,586,085.02	5,584,715.10	22,170,800.12	8,170,800.12
Tax Revenue - Goods and Services						
Business Taxes						
	40103-030	304,150,750.00	232,682,852.24	17,170,963.19	249,853,815.43	(54,296,934.57)
Manufacturers, assemblers, repackers, brewers						
	40103-030-01	14,537,000.00	8,471,920.16	23,963.62	8,495,883.78	(6,041,116.22)
Wholesalers, distributors						
	40103-030-02	35,000,000.00	30,950,349.35	91,695.77	31,042,045.12	(3,957,954.88)
Exporters, millers, producers, wholesalers, etc						
	40103-030-03	275,000.00				(275,000.00)
Retailers						
	40103-030-04	120,000,000.00	77,006,009.55	5,854,708.42	82,860,717.97	(37,139,282.03)
Contractors and Independent Contractors						
	40103-030-05	15,000,000.00	12,784,387.02	134,896.26	12,919,283.28	(2,080,716.72)
Banks and Other Financial Institutions						
	40103-030-06	15,750,000.00	17,486,912.30	64,312.57	17,551,224.87	1,801,224.87
Educational Institution						
	40103-030-06-A	10,000.00				(10,000.00)
Peddlers						
	40103-030-07	3,750.00	5,485.00	75.00	5,560.00	1,810.00
Amusement Places						
	40103-030-08	1,200,000.00	1,512,840.87	15,983.01	1,528,823.88	328,823.88
Caterer						
	40103-030-08B	55,000,000.00	50,195,429.09	420,714.87	50,616,143.96	(4,383,856.04)
Real Estate						
	40103-030-08C	600,000.00	142,786.71		142,786.71	(457,213.29)
Privately owned - market						
	40103-030-08D	16,500,000.00	10,591,249.06	9,983,298.10	20,574,547.16	4,074,547.16
Fixed Tax						
	40103-030-09	275,000.00	178,321.99	6,450.00	184,771.99	(90,228.01)
Other Businesses						
	40103-030-99	30,000,000.00	23,357,161.14	574,865.57	23,932,026.71	(6,067,973.29)
		5,810,000.00	4,847,024.51	261,505.73	5,108,530.24	(701,469.76)
Tax on Sand, Gravel and other Quarry Products						
	40103-040	10,000.00	958.50		958.50	(9,041.50)
Tax on Delivery Trucks and Vans						
	40103-050	1,300,000.00	1,033,263.69	3,350.20	1,036,613.89	(263,386.11)
Amusement Tax						
	40103-060	1,500,000.00	1,924,992.10	258,155.53	2,183,147.63	683,147.63
Amusement Tax- Peñafrancia						
	40103-060A	300,000.00				(300,000.00)
Franchise Tax						
	40103-070	2,200,000.00	1,711,465.35		1,711,465.35	(488,534.65)
Printing & Publication Tax						
	40103-080	500,000.00	176,344.87		176,344.87	(323,655.13)
Fines and Penalties						
		8,200,000.00	6,711,880.84	1,311,668.93	8,023,549.77	(176,450.23)
F/P - Taxes on Individual and Corp.						
	40105-010	200,000.00	62,836.15	15,505.99	78,342.14	(121,657.86)
F/P - Taxes on Real Property						
	40105-020	7,000,000.00	3,900,567.93	1,154,401.67	5,054,969.60	(1,945,030.40)
F/P - Taxes on Goods and Services						
	40105-030	500,000.00	2,698,928.93	141,706.37	2,840,635.30	2,340,635.30
F/P - Other Taxes						
	40105-040	500,000.00	49,547.83	54.90	49,602.73	(450,397.27)
Share from Internal Revenue Collections (IRA)						
	40106-010	916,899,982.00	381,125,055.00	76,225,011.00	457,350,066.00	(459,549,916.00)
Share from National Wealth						
	40106-030		1,980.00		1,980.00	1,980.00
Share from Economic Zone - PEZA						
	40106-050	7,000,000.00	2,910,245.43	322,602.54	3,232,847.97	(3,767,152.03)
II - SERVICE AND BUSINESS INCOME:						
Permit Fees						
	40201-010	19,809,900.00	17,328,842.91	1,427,117.73	18,755,960.64	(1,053,939.36)
Mayor's Permit Fees						
	40201-010-01	8,000,000.00	8,470,135.71	560,057.92	9,030,193.63	1,030,193.63
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	2,986,636.02	574,383.46	3,561,019.48	161,019.48
Burial Permit Fees						
	40201-010-03	250,000.00	64,350.00	13,700.00	78,050.00	(171,950.00)
Sanitary Permit Fees						
	40201-010-04	2,000,000.00	1,851,295.00	23,020.00	1,874,315.00	(125,685.00)
Occupancy Permit Fees						
	40201-010-05	1,000,000.00	471,162.30		471,162.30	(528,837.70)
Tricycle Fees- Operator,s permit						
	40201-010-06	626,400.00	105,045.90	21,105.00	126,150.90	(500,249.10)
Franchise Fee- Tricycle						
	40201-010-07	84,500.00	126,665.00	33,450.00	160,115.00	75,615.00
Bike Registration						
	40201-010-08	175,000.00	237,195.62	19,934.35	257,129.97	82,129.97
Bike Sticker						
	40201-010-09	40,000.00	35,930.00	1,920.00	37,850.00	(2,150.00)
Padyak Fees						
	40201-010-10	200,000.00	205,367.00	965.00	206,332.00	6,332.00
Business Plates						
	40201-010-11	500,000.00	466,579.18	30,900.00	497,479.18	(2,520.82)
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	370,646.00	29,312.00	399,958.00	(600,042.00)
Streamer/Billboards - Market						
	40201-010-15		1,380,834.68	36,600.00	1,417,434.68	1,417,434.68
Solicitation Fee-DSWD						
	40201-010-16	2,000.00	300.00		300.00	(1,700.00)
Transfer/Entrance/Exhumation of Cadaver						
	40201-010-17	1,600,000.00	481,600.50	74,900.00	556,500.50	(1,043,499.50)
Cremation						
	40201-010-18	310,000.00	25,300.00	3,400.00	28,700.00	(281,300.00)
Promotional Permit						
	40201-010-20	150,000.00	32,050.00	2,070.00	34,120.00	(115,880.00)
Promotional Permit-market						
	40201-010-21		7,500.00	1,400.00	8,900.00	8,900.00
Library Fees						
	40201-010-23	10,000.00	1,850.00		1,850.00	(8,150.00)
Annual Cockpit Permit fee						
	40201-010-25	10,000.00	8,400.00		8,400.00	(1,600.00)

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Registration Fees	40201-020	5,055,000.00	2,696,453.20	595,205.00	3,291,658.20	(1,763,341.80)
Marriage License Fees	40201-020-01	150,000.00	106,300.00	16,200.00	122,500.00	(27,500.00)
Large Cattle Registration Fees	40201-020-02	35,000.00	28,354.84	2,050.00	30,404.84	(4,595.16)
LCR Fees RA 9048 (80%)	40201-020-03	10,000.00	17,080.00	500.00	17,580.00	7,580.00
Civil Registry Fees	40201-020-04	910,000.00	1,619,185.00	476,405.00	2,095,590.00	1,185,590.00
LCR Registration Fees	40201-020-05	3,950,000.00	916,533.36	100,050.00	1,016,583.36	(2,933,416.64)
Application fee - cockpit	40201-020-06		9,000.00		9,000.00	9,000.00
Clearance/Certification Fees	40201-040	19,030,750.00	11,856,914.79	1,075,452.97	12,932,367.76	(6,098,382.24)
Police Clearance	40201-040-01	6,000.00	18,785.00	1,150.00	19,935.00	13,935.00
Clearances/Certification Fees	40201-040-02	1,240,750.00	1,556,314.90	218,080.00	1,774,394.90	533,644.90
Medical Health Certifications	40201-040-03	12,200,000.00	7,782,580.00	328,255.00	8,110,835.00	(4,089,165.00)
Certificate of Potability	40201-040-03-B	7,500.00				(7,500.00)
Zonal/Locational Clearance	40201-040-04	4,475,000.00	2,046,160.48	457,657.92	2,503,818.40	(1,971,181.60)
Zoning Certification	40201-040-04A	75,000.00	81,413.70	14,335.46	95,749.16	20,749.16
Court Fees	40201-040-05		1,100.00		1,100.00	1,100.00
Legal Research Fee	40201-040-06	500,000.00	299,140.71	55,974.59	355,115.30	(144,884.70)
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 Enforcement Fees	40201-070	780,000.00	1,751,782.50	360,298.00	2,112,080.50	1,332,080.50
Traffic Violation/Ati-smoke belching fee	40201-070-03	750,000.00	1,751,782.50	360,298.00	2,112,080.50	1,362,080.50
Land Filing Regulation ordinance	40201-070-04	30,000.00				(30,000.00)
Inspection Fees	40201-100	7,265,000.00	8,487,221.27	172,091.90	8,659,313.17	1,394,313.17
Inspection Fees (Building)	40201-100-01	7,000,000.00	8,332,340.58	145,771.90	8,478,112.48	1,478,112.48
Fire Safety Inspection Fees	40201-100-02		100.00		100.00	100.00
Combustion / Smoke Belching fee	40201-100-03	50,000.00	375.00		375.00	(49,625.00)
Calibration & Sealing of Gas Pump	40201-100-04	100,000.00	59,255.00	10,920.00	70,175.00	(29,825.00)
Inspection Fee -ENRO(ord.#2008-053)	40201-100-05	112,000.00	62,423.20	12,400.00	74,823.20	(37,176.80)
Inspection Fee -CPDO	40201-100-06	3,000.00	32,727.49	3,000.00	35,727.49	32,727.49
Processing Fees	40201-130	300,000.00	450,238.20	29,780.00	480,018.20	180,018.20
Occupation fees	40201-140	2,000,000.00	1,725,299.00	53,100.00	1,778,399.00	(221,601.00)
Fees for Sealing and Licensing of Weights and M	40201-160	450,000.00	500.00		500.00	(449,500.00)
Fines and Penalties-Service Income	40201-980	2,873,900.00	735,947.33	43,203.75	779,151.08	(2,094,748.92)
Fines and Penalties-Service Income	40201-980-01	50,000.00	735,947.33	43,203.75	779,151.08	729,151.08
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	719,944.49	71,535.00	791,479.49	(2,623,520.51)
Miscellaneous Service Income	40201-990-01		7,094.49		7,094.49	7,094.49
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	464,120.00	34,300.00	498,420.00	178,420.00
Entrance Fee- Isarog	40201-990-08	280,000.00	132,180.00	21,020.00	153,200.00	(126,800.00)
Alteration Fee (CPDO)	40201-990-15		800.00		800.00	800.00
Rapid Test Fee / Antigen test	40201-990-17	500,000.00	12,300.00	1,440.00	13,740.00	(486,260.00)
Medical, Dental and Laboratory Fees-City Health	40201-990-18	2,215,000.00	103,450.00	14,775.00	118,225.00	(2,096,775.00)
Business Income		20,629,000.00	1,045,644.00	292,980.00	1,338,624.00	(19,290,376.00)
School Fees -SEED	40202-010-01	1,200,000.00	539,580.00	65,600.00	605,180.00	(594,820.00)
City College of Naga Tuition Fees	40202-010-01A	19,429,000.00	506,064.00	227,380.00	733,444.00	(18,695,556.00)
Affiliation Fees	40202-020	571,000.00		28,080.00	28,080.00	(542,920.00)
Training / Seminar	40202-040					
Rent Income	40202-050	3,179,500.00	1,074,445.95	369,147.63	1,443,593.58	(1,735,906.42)
Rental of PNR Properties	40202-050-02	567,500.00	89,975.26	31,705.65	121,680.91	(445,819.09)
Rental of Youth Center	40202-050-04	84,000.00	35,000.00		35,000.00	(49,000.00)
BCS Tenants Elect. Bill Penalty	40202-050-07G		4,072.70		4,072.70	4,072.70
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	179,077.00	33,955.00	213,032.00	63,032.00
Rental of Drier	40202-050-12	500,000.00	134,062.50	2,754.00	136,816.50	(363,183.50)
Rental of Naga City Coliseum	40202-050-13	500,000.00	134,603.00		134,603.00	(365,397.00)
Coliseum tenants water bill	40202-050-13A	50,000.00		145,520.60	145,520.60	95,520.60
Coliseum tenants electric bill	40202-050-13B	500,000.00	120,872.37	75,897.02	196,769.39	(303,230.61)
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		43,753.50	2,010.00	45,763.50	45,763.50
Corn Hammer	40202-050-19	5,000.00	5,191.50	138.00	5,329.50	329.50

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Rental of NC Dialysis Center -CHO	40202-050-20	400,000.00	185,569.12	77,167.36	262,736.48	(137,263.52)
JMR Museum Amphitheater Rental	40202-050-21	10,000.00	6,000.00		6,000.00	(4,000.00)
Transportation System Fees	40202-070	45,000,000.00	18,807,332.13	4,037,424.75	22,844,756.88	(22,155,243.12)
Terminal Fee - CBD	40202-070-01	29,459,540.00	12,865,380.22	2,745,755.00	15,611,135.22	(13,848,404.78)
Rental Of CBD Stalls	40202-070-02	6,933,600.00	3,122,699.61	640,213.38	3,762,912.99	(3,170,687.01)
LCC Hypermart Rental - CBD	40202-070-02A	2,531,300.00	1,088,431.15	217,269.23	1,305,700.38	(1,225,599.62)
CBD Viajero Hotel Rental	40202-070-02B	692,160.00	372,385.00	57,680.00	430,065.00	(262,095.00)
CBD Stall Rental penalty	40202-070-02C		12,750.60	900.00	13,650.60	13,650.60
Loading Bay Rental	40202-070-02D	750,000.00	169,179.40	26,500.00	195,679.40	(554,320.60)
CBD Cash Tickets	40202-070-03	401,250.00	196,745.60	46,640.00	243,385.60	(157,864.40)
BCS Tenants Elect. Bill Penalty	40202-070-04A	3,822,250.00	968,020.55	287,068.74	1,255,089.29	(2,567,160.71)
CBD Smoking Violation	40202-070-04C		3,000.00	4,350.00	7,350.00	7,350.00
CBD miscellaneous Income	40202-070-05	349,900.00	2,940.00		2,940.00	(346,960.00)
Advertising and Marketing fee	40202-070-06	60,000.00	5,800.00	11,048.40	16,848.40	(43,151.60)
Receipt from from Market Operations	40202-140	57,500,100.00	25,442,585.28	4,380,434.52	29,823,019.80	(27,677,080.20)
Market Rental	40202-140-01	29,715,000.00	12,280,228.77	2,233,644.67	14,513,873.44	(15,201,126.56)
Goodwill	40202-140-02	1,600,000.00	2,661,645.79	82,075.40	2,743,721.19	1,143,721.19
Cash Tickets	40202-140-04	11,350,000.00	6,011,984.64	1,071,714.98	7,083,699.62	(4,266,300.38)
Seasonal Vendors	40202-140-05	350,000.00	134,600.00		134,600.00	(215,400.00)
Parking Fee	40202-140-06		10,920.00		10,920.00	10,920.00
Push Cart	40202-140-07	12,600.00	3,255.00	3,255.00	6,510.00	(6,090.00)
Fines & Penalties- Stall rental-Market	40202-140-08	340,000.00	52,011.66	5,918.86	57,930.52	(282,069.48)
Administrative Fine and Cost-Market	40202-140-09	255,000.00	219,500.00	14,031.42	233,531.42	(21,468.58)
Miscellaneous - Market-(elect & water Bill)	40202-140-10	12,050,000.00	3,381,724.72	932,654.05	4,314,378.77	(7,735,621.23)
Fees on Weights and Measure	40202-140-11	350,000.00	374,200.00	7,200.00	381,400.00	31,400.00
Advert.and Marketing Fees	40202-140-13		(5,600.00)	300.00	(5,300.00)	(5,300.00)
Streamer/Billboards - Market	40201-010-15	1,150,000.00				(1,150,000.00)
Traffic Violation	40201-010-12		225.00	150.00	375.00	375.00
Miscellaneous - receipts & others fees	40201-010-14	327,500.00	317,889.70	29,490.14	347,379.84	19,879.84
Receipt from Slaughterhouse Operations	40202-150	18,000,000.00	9,726,299.47	1,839,696.75	11,565,996.22	(6,434,003.78)
Slaughterhouse Fees (Gen. Receipts)	40202-150-01	7,665,908.00	3,761,089.00	710,236.00	4,471,325.00	(3,194,583.00)
Service Fees	40202-150-02	5,171,937.00	2,999,751.35	567,027.00	3,566,778.35	(1,605,158.65)
Corral Permit Fees	40202-150-03	431,230.00	213,608.00	40,433.00	254,041.00	(177,189.00)
75% Ante & Post Mortem Fees	40202-150-05	3,818,800.00	1,658,044.12	313,854.75	1,971,898.87	(1,846,901.13)
Slaughter Permit Fees	40202-150-06	678,280.00	365,648.00	69,504.00	435,152.00	(243,128.00)
Slaughter Liming Fees	40202-150-07	112,595.00	31,623.00	5,382.00	37,005.00	(75,590.00)
Transfer Fee	40202-150-09	121,250.00	108,770.00	21,900.00	130,670.00	9,420.00
Carcass Splitting	40202-150-10		587,766.00	111,360.00	699,126.00	699,126.00
Cemetery Fees	40202-160	300,000.00	79,650.00	15,900.00	95,550.00	(204,450.00)
Income from Printing & Publication	40202-170					-
Sales Revenue	40202-180		4,185.00		4,185.00	4,185.00
Garbage Fees	40202-190	6,000,000.00	3,083,661.50	125,812.50	3,209,474.00	(2,790,526.00)
Hospital Fees	40202-200	50,000,000.00	59,306,503.15	11,378,229.26	70,684,732.41	20,684,732.41
Naga City Hospital Service Income	40202-200-01	50,000,000.00	59,306,503.15	11,378,229.26	70,684,732.41	20,684,732.41
Interest Income	40202-220	4,100,000.00	773,593.81	565,353.75	1,338,947.56	(2,761,052.44)
Interest in Banks	40202-220-01	4,000,000.00	772,908.27	565,192.59	1,338,100.86	(2,661,899.14)
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		626.54	161.16	787.70	787.70
Fine and Penalty Business Income	40202-980		41,680.39		41,680.39	41,680.39
Other Business Income	40202-990	2,978,500.00	1,512,306.14	287,382.00	1,799,688.14	(1,178,811.86)
Income from Swimming Pool	40202-990-01	200,000.00	224,585.00	65,225.00	289,810.00	89,810.00
Sale of Farm Products	40202-990-02	8,000.00	2,440.00		2,440.00	(5,560.00)
BSTC (Entrance Fee)	40202-990-04	162,000.00	275,105.00	18,500.00	293,605.00	131,605.00
Sale of Chicken Dung/Organic Fertilizer	40202-990-05	10,000.00	1,200.00		1,200.00	(8,800.00)
Other Fee Charges	40202-990-06		61,592.14	10.00	61,602.14	61,602.14
Infirmary Fee	40202-990-07-1	1,505,000.00	323,441.70	73,515.00	396,956.70	(1,108,043.30)
Infirmary Fee (Medicines)	40202-990-07-2	750,000.00	412,137.30	81,422.00	493,559.30	(256,440.70)
Medical, Dental and Laboratory Fees-Infirmary	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	207,050.00	48,710.00	255,760.00	(42,740.00)
Subsidy From Nat'l Gov't	40301-010					
Subsidy From other Funds	40301-040					
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)

NAGA CITY

GENERAL FUND CODE: 100

REPORT OF REVENUES & RECEIPTS
June, 2024

	Account Code	Estimated Income	Last Month	This Month	Actual Collection	Overcollection (Undercollection)
<i>Income from Grants & Donations</i>	40402-010					-
<i>Grants and Donations in kind</i>	40402-020		553,777.00		553,777.00	553,777.00
Miscellaneous Income	40601-010	25,500.00	133,064.29	1,150.00	134,214.29	108,714.29
Miscellaneous Receipts	40601-010-01		2,173.30	220.00	2,393.30	2,393.30
Sale of Drop Wire	40601-010-03		1,850.00		1,850.00	1,850.00
ID	40601-010-04	25,000.00	18,492.50	930.00	19,422.50	(5,577.50)
Tax Map Copy	40601-010-05	500.00	760.00		760.00	260.00
<i>Sale of Waste Materials</i>	40601-010-09		85,200.00		85,200.00	85,200.00
<i>Liquidated Damages</i>	40601-010-10		24,588.49		24,588.49	24,588.49
TOTAL		1,635,574,882.00	894,480,311.79	131,993,215.98	1,026,473,527.77	(609,101,354.23)

Certified Correct:


RUBY R. SINGSON
Acting City Accountant