

RECEIPTS PROGRAM
FY 2022- 2024
(General Administration)

Particulars	ACCOUNT CODE	INCOME CLASS	PAST YEAR (2022 Actual)	CURRENT YEAR (2023)			BUDGET YEAR (2024 Proposed)
				First Semester(Actual)	Second Semester(Estimate)	TOTAL	
I. Beginning Balance		NR		3,652,435.00		3,652,435.00	14,503,695.00
II. Receipts							
Regular Income							
A. Local Sources			460,733,774.34	382,453,370.10	94,628,069.90	477,081,440.00	517,373,800.00
1. Tax Revenue			375,645,964.47	324,605,966.06	81,784,043.94	406,290,000.00	440,910,750.00
a. Real Property Tax	40102-040		89,470,246.82	73,534,571.81	31,466,428.19	105,000,000.00	113,000,000.00
1. Current Year	40102-040-01	R	82,400,424.95	78,717,646.26	2,282,353.74	81,000,000.00	90,000,000.00
2. Previous Years	40102-040-02	R	13,479,192.40	6,123,863.50	23,876,116.50	30,000,000.00	30,000,000.00
3. Penalties	40105-020	R	7,791,374.73	3,413,989.09	4,586,010.91	8,000,000.00	7,000,000.00
4. Discount on Real Properties	40102-041		(14,200,745.26)	(14,720,947.04)	720,947.04	(14,000,000.00)	(14,000,000.00)
b. Other Local Taxes			286,176,717.65	260,971,384.26	50,318,616.75	301,290,000.00	327,910,750.00
1. Business Tax	40103-030		247,922,563.14	223,054,637.89	50,945,362.11	274,000,000.00	304,150,750.00
a. Manufacturers, assemblers, repackers	40103-030-01	R	13,088,893.10	11,733,176.54	266,823.46	12,000,000.00	14,537,000.00
b. Wholesaler's, distributors	40103-030-02	R	36,396,089.16	29,056,983.21	(2,056,983.21)	27,000,000.00	35,000,000.00
c. Exporters, millers, producers, wholesalers	40103-030-03	R	20,892.55	0.00	250,000.00	250,000.00	275,000.00
d. Retailers	40103-030-04	R	93,731,193.70	80,549,535.68	4,450,464.32	85,000,000.00	120,000,000.00
e. Contractors and independent contractors	40103-030-05	R	11,811,220.24	11,249,279.00	8,750,721.00	20,000,000.00	15,000,000.00
f. Banks & Other Financial In st.	40103-030-06	R	14,023,548.44	14,152,283.82	847,716.18	15,000,000.00	15,750,000.00
g. Educational Institution	40103-030-06A	R	-	71,714.11	(71,714.11)	0.00	10,000.00
h. Peddlers	40103-030-07	R	2,212.50	3,150.00	(3,150.00)	0.00	3,750.00
i. Amusement Places	40103-030-08	R	906,812.30	3,316,153.51	(2,316,153.51)	1,000,000.00	1,200,000.00
j. Caterer	40103-030-08B	R	38,206,477.42	41,057,910.02	3,942,089.98	45,000,000.00	55,000,000.00
k. Real Estate	40103-030-08C	R	322,933.66	239,623.57	260,376.43	500,000.00	600,000.00
l. Privately owned market	40103-030-08D	R	12,082,075.17	9,249,410.99	5,750,589.01	15,000,000.00	16,500,000.00
m. Fixed Tax	40103-030-09	R	169,568.75	190,300.00	59,700.00	250,000.00	275,000.00
n. Other Business	40103-030-99	R	27,160,646.15	22,185,117.44	30,814,882.56	53,000,000.00	30,000,000.00
2. Franchise Tax	40103-070	R	2,122,227.18	1,658,484.01	841,515.99	2,500,000.00	2,200,000.00
3. Tax on Business Printing & Publication	40103-080	R	740,332.74	157,675.20	292,324.80	450,000.00	500,000.00
4. Tax on Sand, Gravel & Other Quarry Resources	40103-040	R	6,520.30	2,059.77	7,940.23	10,000.00	10,000.00
5. Amusement Tax on Admission	40103-060	R	1,986,929.58	2,090,331.90	(990,331.90)	1,100,000.00	1,500,000.00
6. Amusement Tax-Peñafrancia Fiesta	40103-060A	R		0.00	280,000.00	280,000.00	300,000.00
7. Annual Fixed Tax on Delivery Trucks/Van	40103-050	R	1,444,860.09	1,205,089.69	394,910.31	1,600,000.00	1,300,000.00
8. Tax on Transfer of Real Property Ownership	40102-080	R	22,032,484.25	13,829,084.61	170,935.39	14,000,000.00	14,000,000.00
9. Occupation Tax/Professional Tax	40101-020	R	453,375.00	427,875.00	22,125.00	450,000.00	500,000.00
10. Corporation Tax Certificate	40101-050-52	R	1,584,317.31	1,872,494.62	(72,494.62)	1,800,000.00	2,000,000.00
11. Community Tax Certificate (Individual)	40101-050-51	R	3,948,501.39	3,415,772.03	84,227.97	3,500,000.00	250,000.00
12. Fines & Penalties - Business Income	0105-030/40105-0	R	3,645,252.44	2,421,065.88	(921,065.88)	1,500,000.00	1,000,000.00
13. Fines & Penalties - Community Tax, etc.	40105-010	R	288,354.23	836,833.65	(736,833.65)	100,000.00	200,000.00
2. Non-Tax Revenue			85,087,809.87	57,947,414.04	12,844,025.96	70,791,440.00	76,463,050.00
A. Regulatory Fees			70,949,803.03	53,228,840.81	10,874,599.19	64,103,440.00	68,778,050.00
1. License/Registration Fees	40201-020		6,450,700.22	3,557,176.16	2,947,823.84	6,505,000.00	5,055,000.00
a. Marriage License Fees	40201-020-01	R	367,110.00	184,800.00	165,200.00	350,000.00	150,000.00
b. Large Cattle Registration	40201-020-02	R	34,205.00	23,155.00	26,845.00	50,000.00	35,000.00
c. RA 9048 - 80% & 10172	40201-020-03	R	7,000.00	12,000.00	38,000.00	50,000.00	10,000.00
d. Civil Registration Fees	40201-020-04	R	3,446,025.74	1,996,593.53	503,406.47	2,500,000.00	910,000.00
e. LCR Registration Fees	40201-020-05	R	2,596,359.48	1,340,627.63	2,214,372.37	3,555,000.00	3,950,000.00
2. Permit Fees	40201-010		27,092,174.03	21,023,813.12	(688,373.12)	20,335,440.00	19,989,900.00
a. Mayor's Permit	40201-010-01	R	8,104,567.57	8,171,805.73	(171,805.73)	8,000,000.00	8,000,000.00
b. Mayor's Permit - Peñafrancia	40201-010-01A		257,350.00	0.00	0.00	0.00	250,000.00
c. Permit Fees Under the Building Code	40201-010-02	R	4,399,950.15	2,938,026.23	461,973.77	3,400,000.00	3,400,000.00
d. Burial fees,	40201-010-03	R	168,750.00	155,080.00	106,920.00	262,000.00	250,000.00
e. Sanitary Permit	40201-010-04	R	1,724,029.00	1,820,635.92	(20,635.92)	1,800,000.00	2,000,000.00
f. Occupancy Permit	40201-010-05	R	1,915,658.91	1,184,532.00	(184,532.00)	1,000,000.00	1,000,000.00
g. Motorized Tricycle Operator's Permit	40201-010-06	R	4,371,115.66	595,462.50	(381,162.50)	214,300.00	628,400.00
h. Amnesty For Tricycle (new)	40201-010-06A		2,887,384.99	0.00	2,325,000.00	2,325,000.00	-
i. Franchise Fee-Tricycle	40201-010-07	R		4,305,534.34	(4,028,394.34)	277,140.00	84,500.00
j. Bike Registration	40201-010-08	R	37,685.00	65,880.00	34,120.00	100,000.00	175,000.00
k. Bike Sticker	40201-010-09		14,145.00	31,625.00	(19,625.00)	12,000.00	40,000.00
l. Padjak Registration	40201-010-10	R	195,975.00	23,060.00	176,940.00	200,000.00	200,000.00
m. Business Plates/Sticker	40201-010-11	R	523,110.00	456,726.00	(6,726.00)	450,000.00	500,000.00
n. Developmental Fee	40201-010-12	R	2,160.00	0.00	0.00	0.00	2,000.00
o. Quarrying Permit Fee (Ordinance No. 97-076)	40201-010-13	NR	70,000.00	50,600.00	149,400.00	200,000.00	200,000.00
p. Streamers/Billboards	40201-010-14	R	1,129,004.00	586,060.40	413,939.60	1,000,000.00	1,000,000.00
q. Solicitation Fee-DSWD	40201-010-16	NR	1,500.00	1,200.00	3,800.00	5,000.00	2,000.00
r. Transfer/Entrance/Embalmed of Cadaver, Exhum	40201-010-17	R	962,893.75	503,195.00	296,805.00	800,000.00	1,600,000.00
s. Cremation of Cadaver	40201-010-18	R	112,100.00	38,800.00	61,200.00	100,000.00	310,000.00