

1-604

NAGA CITY

GENERAL FUND CODE: 100

REPORT OF REVENUES & RECEIPTS
March, 2025

	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	424,725.00	26,325.00	451,050.00	(48,950.00)
Community Tax		4,000,000.00	4,497,950.89	159,840.70	4,657,791.59	657,791.59
Individual Tax Certificate	40101-050-51	2,000,000.00	2,513,261.29	146,079.94	2,659,341.23	659,341.23
Corporation Tax Certificate	40101-050.52	2,000,000.00	1,984,689.60	13,760.76	1,998,450.36	(1,549.64)
Property Real Property Tax-Basic	40102-040	122,000,000.00	10,166,143.34	3,236,114.19	13,402,257.53	(108,597,742.47)
Current Year	40102-040-01	90,000,000.00	7,000,503.05	1,855,722.41	8,856,225.46	(81,143,774.54)
Previous Years	40102-040-02	32,000,000.00	3,165,640.29	1,380,391.78	4,546,032.07	(27,453,967.93)
Discount on Real Property Tax	40102-041	(14,000,000.00)	(679,222.73)	(183,775.78)	(862,998.51)	13,137,001.49
Real Property Transfer Tax	40102-080	15,000,000.00	2,943,488.80	2,303,288.20	5,246,777.00	(9,753,223.00)
Tax Revenue - Goods and Services Business Taxes	40103-030	349,761,700.00	204,496,483.01	3,076,362.39	207,572,845.40	(142,188,854.60)
Manufacturers, assemblers, repackers, brewers	40103-030-01	16,717,500.00	10,235,875.49	6,619.00	10,242,494.49	(6,475,005.51)
Wholesalers, distributors	40103-030-02	40,250,000.00	23,008,149.90	53,717.42	23,061,867.32	(17,188,132.68)
Exporters, millers, producers, wholesalers, etc.	40103-030-03	316,200.00				(316,200.00)
Retailers	40103-030-04	138,000,000.00	60,132,924.38	1,522,461.97	61,655,386.35	(76,344,613.65)
Contractors and Independent Contrsctors	40103-030-05	17,250,000.00	11,122,691.70	231,062.28	11,353,753.98	(5,896,246.02)
Banks and Other Financial Institutions	40103-030-06	18,112,500.00	19,312,436.32	3,000.00	19,315,436.32	1,202,936.32
Peddlers	40103-030-07	4,300.00	15,760.00	37,535.00	53,295.00	48,995.00
Amusement Places	40103-030-08	1,380,000.00	1,468,725.87	2,563.50	1,471,289.37	91,289.37
Caterer	40103-030-08B	63,250,000.00	40,772,228.76	756,511.90	41,528,740.66	(21,721,259.34)
Real Estate	40103-030-08C	690,000.00	184,173.56	2,033.00	186,206.56	(503,793.44)
Privately owned - market	40103-030-08D	18,975,000.00	9,675,283.35		9,675,283.35	(9,299,716.65)
Fixed Tax	40103-030-09	316,200.00	196,356.25	1,800.00	198,156.25	(118,043.75)
Other Businesses	40103-030-99	34,500,000.00	28,371,877.43	459,058.32	28,830,935.75	(5,669,064.25)
Tax on Sand, Gravel and other Quarry Products	40103-040	10,000.00				(10,000.00)
Tax on Delivery Trucks and Vans	40103-050	1,300,000.00	1,063,429.46	15,800.00	1,079,229.46	(220,770.54)
Amusement Tax	40103-060	1,650,000.00	1,109,001.52	143,129.66	1,252,131.18	(397,868.82)
Amusement Tax- Peñafrancia	40103-060A	300,000.00				(300,000.00)
Franchise Tax	40103-070	2,400,000.00	1,450,637.05	450.00	1,451,087.05	(948,912.95)
Printing & Publication Tax	40103-080	200,000.00	161,098.97		161,098.97	(38,901.03)
Other Taxes (other fee charges)	40104-990					
Fines and Penalties		8,220,000.00	3,221,388.34	397,169.82	3,618,558.16	(4,601,441.84)
F/P - Taxes on Individual and Corp.	40105-010	220,000.00	125,839.25	14,694.21	140,533.46	(79,466.54)
F/P - Taxes on Real Property	40105-020	7,000,000.00	461,197.81	165,649.95	626,847.76	(6,373,152.24)
F/P - Taxes on Goods and Services	40105-030	500,000.00	2,623,351.28	206,824.53	2,830,175.81	2,330,175.81
F/P - Other Taxes	40105-040	500,000.00	11,000.00	10,001.13	21,001.13	(478,998.87)
Share from Internal Revenue Collections (IRA)	40106-010	1,085,121,428.00	180,853,572.00	90,426,786.00	271,280,358.00	(813,841,070.00)
Share from Expanded Value Addede Tax	40601-020			5,628,846.90	5,628,846.90	5,628,846.90
Share from National Wealth	40106-030					
Share from Economic Zone - PEZA	40106-050	7,000,000.00	1,857,402.49		1,857,402.49	(5,142,597.51)
II - SERVICE AND BUSINESS INCOME:						
Permit Fees	40201-010	22,879,600.00	12,536,442.70	1,463,142.07	13,999,584.77	(8,880,015.23)
Mayor's Permit Fees	40201-010-01	8,800,000.00	7,910,364.39	326,108.42	8,236,472.81	(563,527.19)
Mayor's Permit Fees- Peñafrancia	40201-010-01A	275,000.00				(275,000.00)
80% Building Permit Fees	40201-010-02	4,000,000.00	586,248.81	325,952.94	912,201.75	(3,087,798.25)
Burial Permit Fees	40201-010-03	250,000.00	25,800.00	10,600.00	36,400.00	(213,600.00)
Sanitary Permit Fees	40201-010-04	2,500,000.00	1,782,147.92	39,580.00	1,821,727.92	(678,272.08)
Occupancy Permit Fees	40201-010-05	1,200,000.00	862,392.32	114,800.00	977,192.32	(222,807.68)
Tricycle Fees- Operator,s permit	40201-010-06	367,200.00	194,350.85	43,050.00	237,400.85	(129,799.15)
Franchise Fee- Tricycle	40201-010-07	390,000.00	86,950.00	47,700.00	134,650.00	(255,350.00)
Bike Registration	40201-010-08	96,000.00	83,435.50	25,950.00	109,385.50	13,385.50
E Trike Registration	40201-010-08A	15,400.00	185,616.00	98,195.00	283,811.00	268,411.00
Bike Sticker	40201-010-09	42,000.00	17,670.00	3,045.00	20,715.00	(21,285.00)
Padyak Fees	40201-010-10	25,000.00				(25,000.00)
Business Plates	40201-010-11	550,000.00	500,667.96	39,845.00	540,512.96	(9,487.04)
Developmental Permit	40201-010-12	2,000.00				(2,000.00)
Quarrying Fee	40201-010-13	100,000.00				(100,000.00)
Streamer/Billboards	40201-010-14	1,000,000.00	63,767.00	49,680.00	113,447.00	(886,553.00)
Streamer/Billboards - Market	40201-010-15	1,550,000.00		249,925.71	249,925.71	(1,300,074.29)
Solicitation Fee-DSWD	40201-010-16	2,000.00	300.00		300.00	(1,700.00)
Transfer/Entrance/Exhumation of Cadaver	40201-010-17	1,550,000.00	183,901.95	68,000.00	251,901.95	(1,298,098.05)
Cremation	40201-010-18		13,200.00	3,800.00	17,000.00	17,000.00

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Promotional Permit	40201-010-20	150,000.00	36,770.00	9,910.00	46,680.00	(103,320.00)
Promotional Permit-market	40201-010-21		660.00	6,950.00	7,610.00	7,610.00
Library Fees	40201-010-23	10,000.00		50.00	50.00	(9,950.00)
Annual Cockpit Permit fee	40201-010-25	5,000.00	2,200.00		2,200.00	(2,800.00)
Registration Fees	40201-020	5,373,000.00	1,241,605.00	537,220.00	1,778,825.00	(3,594,175.00)
Marriage License Fees	40201-020-01	132,000.00	39,500.00	24,500.00	64,000.00	(68,000.00)
Large Cattle Registration Fees	40201-020-02	38,000.00	8,640.00	7,150.00	15,790.00	(22,210.00)
LCR Fees RA 9048 (80%)	40201-020-03	10,000.00				(10,000.00)
Civil Registry Fees	40201-020-04	1,283,000.00	1,014,885.00	442,070.00	1,456,955.00	173,955.00
LCR Registration Fees	40201-020-05	3,910,000.00	178,580.00	63,500.00	242,080.00	(3,667,920.00)
Application fee - cockpit	40201-020-06					
Clearance/Certification Fees	40201-040	22,040,000.00	7,695,793.72	1,279,143.45	8,974,937.17	(13,065,062.83)
Police Clearance	40201-040-01	500.00	5,620.00	1,700.00	7,320.00	6,820.00
Clearances/Certification Fees	40201-040-02	2,000,000.00	361,679.72	198,613.00	560,292.72	(1,439,707.28)
Medical Health Certifications	40201-040-03	13,790,000.00	6,543,331.38	353,900.00	6,897,231.38	(6,892,768.62)
Certificate of Potability	40201-040-03-B	7,500.00	2,050.00		2,050.00	(5,450.00)
Zonal/Locational Clearance	40201-040-04	5,000,000.00	347,526.54	470,271.39	817,797.93	(4,182,202.07)
Zoning Certification	40201-040-04A	117,000.00	19,481.00	2,880.00	22,361.00	(94,639.00)
Court Fees	40201-040-05	1,000.00				(1,000.00)
Legal Research Fee	40201-040-06	550,000.00	94,780.08	68,429.06	163,209.14	(386,790.86)
Veterinary Health Cert.	40201-040-08	509,000.00	321,325.00	183,350.00	504,675.00	(4,325.00)
PALC & DP fees	40201-040-09	65,000.00				(65,000.00)
Supervision and Regulations Enforcement Fees	40201-070	750,000.00	699,122.70	358,955.00	1,058,077.70	308,077.70
Dog License Fees	40201-070-02	750,000.00				(750,000.00)
Traffic Violation/Anti-smoke belching fee	40201-070-03		699,122.70	358,955.00	1,058,077.70	1,058,077.70
Inspection Fees	40201-100	8,375,000.00	8,271,766.50	235,166.05	8,506,932.55	131,932.55
Inspection Fees (Building)	40201-100-01	8,000,000.00	8,220,766.50	164,746.05	8,385,512.55	385,512.55
Combustion / Smoke Belching fee	40201-100-03	60,000.00				(60,000.00)
Calibration & Sealing of Gas Pump	40201-100-04	100,000.00	18,900.00	45,520.00	64,420.00	(35,580.00)
Inspection Fee -ENRO(ord.#2008-053)	40201-100-05	215,000.00	32,100.00	20,900.00	53,000.00	(162,000.00)
Inspection Fee -CPDO	40201-100-06			4,000.00	4,000.00	4,000.00
Processing Fees	40201-130	335,000.00	52,916.00	21,125.00	74,041.00	(260,959.00)
Occupation fees	40201-140	2,000,000.00	1,154,525.00	52,950.00	1,207,475.00	(792,525.00)
Fees for Sealing and Licensing of Weights and Me	40201-160	450,000.00				(450,000.00)
Fines and Penalties-Service Income	40201-980	3,412,600.00	438,808.46	144,020.64	582,829.10	(2,829,770.90)
Fines and Penalties-Service Income	40201-980-01		438,508.46	144,020.64	582,529.10	582,529.10
Fines and Penalties-PSO Admin.-F/P	40201-980-03	3,352,600.00	300.00		300.00	(3,352,300.00)
F/P -ENRO - Banatay Kalikasan	40201-980-04	60,000.00				(60,000.00)
Other Service Income	40201-990	3,687,000.00	192,427.21	100,480.00	292,907.21	(3,394,092.79)
Miscellaneous Service Income	40201-990-01	50,000.00				(50,000.00)
Impounding Stray Animals	40201-990-02	50,000.00				(50,000.00)
Tender Documents	40201-990-03	5,000.00				(5,000.00)
SECPA	40201-990-04	550,000.00	132,400.00	60,100.00	192,500.00	(357,500.00)
Entrance Fee- Malabsay Falls	40201-990-05	120,000.00				(120,000.00)
Other Fines and Penalties	40201-990-07		11,285.00		11,285.00	11,285.00
Entrance Fee- Isarog	40201-990-08	180,000.00	38,642.21	30,180.00	68,822.21	(111,177.79)
Alteration Fee (CPDO)	40201-990-15	17,000.00				(17,000.00)
Rapid Test Fee / Antigen test	40201-990-17	500,000.00				(500,000.00)
Medical, Dental and Laboratory Fees-City Health	40201-990-18	2,215,000.00	10,100.00	10,200.00	20,300.00	(2,194,700.00)
Business Income		16,160,000.00	333,089.00	257,625.00	590,714.00	(15,569,286.00)
School Fees -SEED	40202-010-01	1,160,000.00	237,400.00	144,800.00	382,200.00	(777,800.00)
City College of Naga	40202-010-01A	15,000,000.00	95,689.00	112,825.00	208,514.00	(14,791,486.00)
Affiliation Fees	40202-020		12,600.00		12,600.00	12,600.00
Rent Income	40202-050	3,980,000.00	565,425.28	263,839.01	829,264.29	(3,150,735.71)
Rental of Government Lots (Smart)	40202-050-01	1,000,000.00				(1,000,000.00)
Rental of PNR Properties	40202-050-02	567,500.00	116,821.65	20,982.00	137,803.65	(429,696.35)
Rental of Youth Center	40202-050-04	84,000.00		28,500.00	28,500.00	(55,500.00)
Lease Rental of Plaza Quezon	40202-050-10	150,000.00				(150,000.00)
Rental of Tractor	40202-050-11	250,000.00	67,000.00	31,800.00	98,800.00	(151,200.00)
Rental of Drier	40202-050-12	350,000.00	33,224.96	18,763.20	51,988.16	(298,011.84)
Rental of Naga City Coliseum	40202-050-13	500,000.00	20,520.00	43,520.60	64,040.60	(435,959.40)
Coliseum tenants water bill	40202-050-13A		100.00		100.00	100.00
Coliseum tenants electric bill	40202-050-13B	300,000.00	53,440.81	62,792.53	116,233.34	(183,766.66)
Rental of People's Hall Stall	40202-050-15	263,500.00	132,319.00		132,319.00	(131,181.00)

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Rice Mill	40202-050-18	100,000.00	62,079.50	18,897.00	80,976.50	(19,023.50)
Corn Hammer Mill	40202-050-19	5,000.00	1,752.00		1,752.00	(3,248.00)
Rental of NC Dialysis Center -CHO	40202-050-20	400,000.00	77,167.36	38,583.68	115,751.04	(284,248.96)
JMR Museum Amphitheater Rental	40202-050-21	10,000.00	1,000.00		1,000.00	(9,000.00)
Transportation System Fees	40202-070	50,455,400.00	9,004,932.01	4,347,071.93	13,352,003.94	(37,103,396.06)
Terminal Fee - CBD	40202-070-01	34,834,700.00	6,562,785.00	3,168,370.00	9,731,155.00	(25,103,545.00)
Rental Of CBD Stalls	40202-070-02	7,542,300.00	1,331,344.35	724,286.68	2,055,631.03	(5,486,668.97)
LCC Hypermart Rental - CBD	40202-070-02A	2,607,200.00	436,468.46	217,269.23	653,737.69	(1,953,462.31)
CBD Viajero Hotel Rental	40202-070-02B	713,000.00	118,820.80	59,410.40	178,231.20	(534,768.80)
CBD Stall Rental penalty	40202-070-02C		7,650.00	9,277.17	16,927.17	16,927.17
Loading Bay Rental	40202-070-02D	814,800.00	57,000.00	26,787.50	83,787.50	(731,012.50)
CBD Cash Tickets	40202-070-03	667,200.00	82,490.00	39,695.20	122,185.20	(545,014.80)
BCS Tenants Elect. Bill Penalty	40202-070-04A	3,172,400.00	405,683.40	101,575.75	507,259.15	(2,665,140.85)
CBD Smoking Violation	40202-070-04C		1,700.00	400.00	2,100.00	2,100.00
CBD miscellaneous Income	40202-070-05	32,200.00	90.00		90.00	(32,110.00)
Advertising and Marketing fee	40202-070-06	71,600.00	900.00		900.00	(70,700.00)
Receipt from Market Operations	40202-140	53,450,000.00	10,035,798.79	4,837,393.11	14,873,191.90	(38,576,808.10)
Market Rental	40202-140-01	30,355,400.00	5,042,580.18	2,437,774.30	7,480,354.48	(22,875,045.52)
Goodwill	40202-140-02	1,900,000.00	503,093.84	227,290.00	730,383.84	(1,169,616.16)
Cash Tickets	40202-140-04	11,500,000.00	2,502,750.00	1,396,140.00	3,898,890.00	(7,601,110.00)
Seasonal Vendors	40202-140-05	380,000.00		40,000.00	40,000.00	(340,000.00)
Push Cart	40202-140-07	14,600.00	11,760.00	420.00	12,180.00	(2,420.00)
Fines & Penalties- Stall rental-Market	40202-140-08	340,000.00	114,379.70	58,950.40	173,330.10	(166,669.90)
Administrative Fine and Cost-Market	40202-140-09	260,000.00	94,650.00	65,250.00	159,900.00	(100,100.00)
Miscellaneous - Market-(elect & water Bill)	40202-140-10	8,000,000.00	1,461,878.18	523,568.41	1,985,446.59	(6,014,553.41)
Fees on Weights and Measure	40202-140-11	350,000.00	303,600.00	88,000.00	391,600.00	41,600.00
Miscellaneous - receipts & others fees	40201-010-14	350,000.00	1,106.89		1,106.89	(348,893.11)
Receipt from Slaughterhouse Operations	40202-150	25,000,000.00	3,818,050.95	1,603,893.00	5,421,943.95	(19,578,056.05)
Slaughterhouse Fees (Gen. Receipts)	40202-150-01	6,849,300.00	1,496,890.00	633,526.00	2,130,416.00	(4,718,884.00)
Service Fees	40202-150-02	12,291,700.00	1,167,176.00	485,774.00	1,652,950.00	(10,638,750.00)
Corral Permit Fees	40202-150-03	578,700.00	82,398.00	34,649.00	117,047.00	(461,653.00)
75% Ante & Post Mortem Fees	40202-150-05	1,824,900.00	652,741.95	274,980.00	927,721.95	(897,178.05)
Slaughter Permit Fees	40202-150-06	1,088,600.00	136,299.00	55,662.00	191,961.00	(896,639.00)
Slaughter Liming Fees	40202-150-07	120,300.00	13,866.00	6,466.00	20,332.00	(99,968.00)
Transfer Fee	40202-150-09	478,800.00	49,400.00	22,000.00	71,400.00	(407,400.00)
Carcass Splitting	40202-150-10	1,767,700.00	219,280.00	90,836.00	310,116.00	(1,457,584.00)
Cemetery Fees	40202-160	300,000.00	20,800.00	12,800.00	33,600.00	(266,400.00)
Garbage Fees	40202-190	4,600,000.00	2,688,975.00	214,850.00	2,903,825.00	(1,696,175.00)
Hospital Fees	40202-200	60,000,000.00	7,406,290.94	3,117,103.59	10,523,394.53	(49,476,605.47)
Naga City Hospital Service Income	40202-200-01	60,000,000.00	7,406,290.94	3,117,103.59	10,523,394.53	(49,476,605.47)
Interest Income	40202-220	4,126,000.00	39,361.57	699,648.63	739,010.20	(3,386,989.80)
Interest in Banks	40202-220-01	4,000,000.00	39,303.27	699,370.72	738,673.99	(3,261,326.01)
Livelihood Loans Interests	40202-220-03	100,000.00				(100,000.00)
NC Bus.Stimulus Interest & Penalty	40202-220-03A	5,000.00				(5,000.00)
Sarig Loans Interests	40202-220-04	1,000.00				(1,000.00)
PNR Interests	40202-220-05	20,000.00	58.30	277.91	336.21	(19,663.79)
Other Business Income	40202-990	5,338,300.00	590,445.50	307,747.00	898,192.50	(4,440,107.50)
Income from Swimming Pool	40202-990-01	220,000.00	68,235.00	57,455.00	125,690.00	(94,310.00)
Sale of Farm Products	40202-990-02	100,000.00				(100,000.00)
Rental of BSTC Audio Visual Room	40202-990-03		570.00		570.00	570.00
BSTC (Entrance Fee)	40202-990-04	350,000.00	4,530.00	28,660.00	33,190.00	(316,810.00)
Sale of Chicken Dung/Organic Fertilizer	40202-990-05					-
Other Fee Charges	40202-990-06	100,000.00	41,152.50	23,070.00	64,222.50	(35,777.50)
Our Lady of Lourdes Infirmary (OLLI)	40202-990	4,000,000.00	354,638.00	165,612.00	520,250.00	(3,479,750.00)
Infirmary Fee	40202-990-07-1	3,022,500.00	160,921.00	82,562.00	243,483.00	(2,779,017.00)
Infirmary Fee (Medicines)	40202-990-07-2	850,000.00	193,717.00	82,750.00	276,467.00	(573,533.00)
Medical, Dental and Laboratory Fees-Infirmary	40202-990-07-3	127,500.00		300.00	300.00	(127,200.00)
Med, Dent. & Lab. Fees/Facil. Inc & Philhelnc(CHO II)	40202-990-07-4	568,300.00	121,320.00	32,950.00	154,270.00	(414,030.00)
Share from PAGCOR	40401-010	500,000.00				(500,000.00)
Share from PCSO	40401-020	500,000.00				(500,000.00)
Share from Phil. Coconut Authority	40401-020-01	1,000.00				(1,000.00)
Miscellaneous Income	40601-010	66,500.00	25,786.40	23,615.00	49,401.40	(17,098.60)
Miscellaneous Receipts	40601-010-01		0.40		0.40	0.40

NAGA CITY

GENERAL FUND CODE: 100

REPORT OF REVENUES & RECEIPTS
March ,2025

	Account Code	Estimated Income	Last Month	This Month	Actual Collection	Overcollection (Undercollection)
Sale of Drop Wire	40601-010-03	1,000.00	14,466.00	17,555.00	32,021.00	31,021.00
ID	40601-010-04	25,000.00	11,320.00	5,610.00	16,930.00	(8,070.00)
Tax Map Copy	40601-010-05	500.00	-	450.00	450.00	(50.00)
Liquidated Damages	40601-010-10	40,000.00	-	-	-	(40,000.00)
TOTAL		1,877,242,528.00	478,391,060.87	119,479,278.66	597,870,339.53	(1,279,372,188.47)

Certified Correct:


RUBY R. SINGSON
City Accountant