

RECEIPTS PROGRAM

FY 2023-2025

(GENERAL ADMINISTRATION)

Particulars	ACCOUNT CODE	INCOME CLASS.	PAST YEAR (ACTUAL)	CURRENT YEAR 2024		TOTAL	BUDGET YEAR (PROPOSED)
				First Semester(Actual)	Semester(Estimate)		
I. Beginning Balance		NR			14,503,695.00	14,503,695.00	8,000,000.00
II. Local Sources			537,286,159.98	425,792,260.97	91,581,539.03	517,373,800.00	576,564,700.00
1. Tax Revenue			447,757,984.36	369,095,529.35	71,815,220.55	440,910,750.00	493,341,700.00
A. Real Property Tax	40102-040		99,128,939.08	83,328,799.30	29,671,200.70	113,000,000.00	115,000,000.00
1. Current Year	40102-040-01	R	85,059,079.30	69,265,664.84	20,734,335.16	90,000,000.00	90,000,000.00
2. Previous Years	40102-040-02	R	18,028,632.84	10,027,792.44	19,972,207.55	30,000,000.00	32,000,000.00
3. Penalties	40102-020	R	11,059,773.35	5,056,073.25	1,943,926.75	7,000,000.00	7,000,000.00
4. Discount on Real Properties	40102-041	-	15,018,546.41	1,020,731.23	(12,979,265.78)	14,000,000.00	14,000,000.00
B. Other Local Taxes			348,629,045.28	285,766,730.05	42,144,019.95	327,910,750.00	378,341,700.00
1. Business Tax	40103-030					304,150,750.00	349,761,700.00
a. Manufacturers, assemblers, repackers	40103-030-01	R	14,594,181.06	8,454,673.66	6,082,320.34	14,537,000.00	16,717,500.00
b. Wholesaler's, distributors	40103-030-02	R	41,262,953.42	31,053,100.02	3,946,899.98	35,000,000.00	40,250,000.00
c. Exporters, millers, producers, wholesalers	40103-030-03	R	-	-	275,000.00	275,000.00	316,200.00
d. Retailers	40103-030-04	R	115,263,708.90	82,842,959.41	37,157,040.59	120,000,000.00	138,000,000.00
e. Contractors and independent contractors	40103-030-05	R	14,503,568.84	12,921,684.47	2,076,315.53	15,000,000.00	17,250,000.00
f. Banks & Other Financial In st.	40103-030-06	R	14,415,745.85	17,551,225.67	(1,501,225.67)	15,750,000.00	18,112,500.00
g. Educational Institution	40103-030-05A	R	34,642.01	-	10,000.00	10,000.00	-
h. Peddlers	40103-030-07	R	3,450.00	5,400.00	(1,650.00)	3,750.00	4,300.00
i. Amusement Places	40103-030-08	R	3,439,641.71	1,517,030.72	(317,030.72)	1,200,000.00	1,380,000.00
j. Caterer	40103-030-08B	R	54,384,061.01	54,001,350.14	998,549.88	55,000,000.00	63,250,000.00
k. Real Estate	40103-030-03C	R	318,058.26	140,104.11	459,895.89	600,000.00	690,000.00
l. Privately owned market	40103-030-03D	R	10,014,650.78	20,139,615.66	(3,639,615.66)	16,500,000.00	18,975,000.00
m. Fixed Tax	40103-030-09	R	205,575.00	177,911.10	97,088.90	275,000.00	316,200.00
n. Other Business	40103-030-09	R	23,440,551.32	20,886,992.75	9,113,007.25	30,000,000.00	34,500,000.00
2. Franchise Tax	40103-070	R	2,450,372.95	1,192,871.37	1,007,128.63	2,200,000.00	2,400,000.00
3. Tax on Business Printing & Publication	40103-080	R	163,089.74	131,825.70	368,174.30	500,000.00	200,000.00
4. Tax on Sand, Gravel & Other Quarry Resources	40103-040	R	3,954.27	49,081.25	(39,081.25)	10,000.00	10,000.00
5. Amusement Tax on Admission	40103-050	R	4,758,466.86	2,193,325.86	(696,325.86)	1,500,000.00	1,650,000.00
6. Amusement Tax-Peñafrancia Fiesta	40103-030A	R			300,000.00	300,000.00	300,000.00
7. Annual Fixed Tax on Delivery Trucks/Van	40103-050	R	1,214,459.59	980,800.00	311,400.00	1,300,000.00	1,300,000.00
8. Tax on Transfer of Real Property Ownership	40102-030	R	31,679,498.59	21,482,372.95	(7,482,372.95)	14,000,000.00	15,000,000.00
9. Occupation Tax/Professional Tax	40101-020	R	480,075.00	473,708.80	26,291.20	500,000.00	500,000.00
10. Corporation Tax Certificate	40101-050-02	R	1,887,994.62	2,207,675.58	(207,675.58)	2,000,000.00	2,000,000.00
11. Community Tax Certificate (Individual)	40101-050-01	R	3,749,531.71	3,351,109.54	(3,101,108.54)	250,000.00	4,000,000.00
12. Fines & Penalties - Business Income	40105-030/4010	R	3,727,745.30	2,987,132.19	(1,987,132.19)	1,000,000.00	1,000,000.00
13. Fines & Penalties - Community Tax, etc.	40105-010	R	1,081,119.39	1,013,979.90	(813,979.90)	200,000.00	220,000.00
2. Non-Tax Revenue			99,528,175.62	56,696,731.82	19,766,318.39	76,463,050.00	83,323,000.00
A. Regulatory Fees			75,990,913.52	52,848,177.90	15,929,572.51	68,778,050.00	74,380,500.00
1. License/Registration Fees	40201-020		7,137,251.31	3,408,798.42	1,646,203.55	5,055,000.00	5,373,000.00
a. Marriage License Fees	40201-020-01	R	341,450.00	661,216.20	(511,216.20)	150,000.00	132,000.00
b. Large Cattle Registration	40201-020-02	R	38,165.00	40,575.00	(5,575.00)	35,000.00	38,000.00
c. RA 9048 - 80% & 10172	40201-020-03	R	12,000.00	25,314.84	(15,314.84)	10,000.00	10,000.00
d. Civil Registration Fees	40201-020-04	R	4,683,063.88	1,362,937.02	(462,937.02)	910,000.00	1,283,000.00
e. LCR Registration Fees	40201-020-05	R	2,062,572.63	1,018,753.35	2,031,349.64	3,090,000.00	3,910,000.00
2. Permit Fees	40201-010		23,210,523.79	17,835,803.08	2,104,036.93	19,939,800.00	21,329,600.00
a. Mayor's Permit	40201-010-01	R	9,526,221.72	8,494,249.74	(464,249.74)	8,000,000.00	8,800,000.00
b. Mayor's Permit - Peñafrancia	40201-010-01A	R	276,175.00	-	253,000.00	250,000.00	275,000.00
c. Permit Fees Under the Building Code	40201-010-02	R	5,385,927.61	4,338,658.53	(938,636.53)	3,400,000.00	4,000,000.00
d. Burial fees,	40201-010-03	R	238,655.00	79,050.00	170,050.00	250,000.00	250,000.00
e. Sanitary Permit	40201-010-04	R	1,928,415.92	1,823,685.00	176,335.00	2,000,000.00	2,500,000.00
f. Occupancy Permit	40201-010-05	R	1,919,137.00	715,122.30	284,677.70	1,000,000.00	1,200,000.00
g. Motorized Tricycle Operator's Permit	40201-010-06	R	1,622,360.00	197,592.50	428,887.50	618,400.00	367,200.00
h. Amnesty For Tricycle (new)	40201-010-05A	NR			0.00	-	-
i. Franchise Fee-Tricycle	40201-010-07	R	4,725,234.34	128,400.00	(43,900.00)	84,500.00	390,000.00
j. Bike Registration	40201-010-08	R	96,790.00	320,559.94	(145,559.94)	175,000.00	96,000.00
k. Bike Sticker	40201-010-09	R	42,020.00	30,650.00	9,350.00	40,000.00	42,000.00
l. Padjak Registration	40201-010-10	R	24,140.00	140,590.00	59,420.00	200,000.00	25,000.00
m. Business Plates/Sticker	40201-010-11	R	553,098.00	448,790.00	51,210.00	300,000.00	550,000.00
n. Developmental Fee	40201-010-12	R	60.00	-	2,000.00	2,000.00	2,000.00
o. Quarrying Permit Fee (Ordinance No. 97-076)	40201-010-13	NR	118,100.00	958.50	189,041.50	300,000.00	100,000.00
p. Streamers/Billboards	40201-010-14	R	825,466.40	409,216.57	590,783.43	1,000,000.00	1,000,000.00
q. Solicitation Fee-DSWD	40201-010-15	R	2,400.00	900.00	1,100.00	2,000.00	2,000.00
r. Transfer/Entrance/Embalmed of Cadaver, Exh	40201-010-17	R	1,082,100.00	674,200.00	925,900.00	1,800,000.00	1,550,000.00
s. Cremation of Cadaver	40201-010-18	R	79,500.00	29,900.00	280,100.00	310,000.00	-
t. Permit to cut tree	40201-010-19	NR			0.00	-	-

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				First Semester(Actual)	Semester(Estimate)		
u. Promotional Permit	40201-010-20	R	151,964.00	36,070.00	113,930.00	150,000.00	150,000.00
v. Library Fees	40201-010-23	R	10,200.00	1,600.00	8,400.00	10,000.00	10,000.00
w. Annual Cockpit Permit/Application Fee	40201-010-25	R	2,000.00	15,700.00	(5,700.00)	10,000.00	5,000.00
x. Hiking Permit for Mt. Isarog		R	650.00	-	180,000.00	180,000.00	
y. eTRIKE Registration		R		-	0.00		10,800.00
z. eTRIKE Franchise		R		-	0.00		4,600.00
3. Clearance and Certification	40201-040		17,884,896.02	12,469,812.73	6,535,037.27	19,005,750.00	21,531,000.00
a. Police Blotter	40201-040-01	R	38,012.73	15,585.00	(8,865.00)	6,000.00	500.00
b. Clearance/Certification Fees/Secretary's Fees	40201-040-02	R	2,228,718.10	1,447,989.00	(1,047,235.00)	400,750.00	2,000,000.00
c. Medical Certification	40201-040-03	R	9,220,160.00	7,357,490.00	1,842,510.00	9,200,000.00	9,200,000.00
d. Dental Certificate and Dental Extraction	40201-040-03-A	R		-	840,000.00	840,000.00	840,000.00
e. Certificate of Potability	40201-040-03-B	R		450.00	7,050.00	7,500.00	7,500.00
f. Health Card		R		1,007,839.23	1,992,160.77	3,000,000.00	3,750,000.00
g. Zonal/Locational Clearance	40201-040-04	R	1,236,601.70	2,218,035.64	2,255,964.36	4,475,000.00	5,000,000.00
h. Zoning Certifications	40201-040-04A	R	100,732.60	92,599.10	(17,599.10)	75,000.00	117,000.00
i. Court Fees	40201-040-05	NR	3,550.40	1,100.00	(1,100.00)	-	1,000.00
j. Research Fee & UP Legal Research Fee	40201-040-06	R	647,119.49	257,304.76	242,695.24	500,000.00	550,000.00
k. Veterinary Health Certificate	40201-040-06	R	1,300,002.00	71,420.00	428,580.00	500,000.00	
l. PALC & DP Fees (CPDO)	40201-040-08	R		-	1,500.00	1,500.00	65,000.00
m. Road Traffic Safety Certificate	40201-040-10	R		-	0.00	-	-
4. Supervision and Regulation Enforcement Fees	40201-070		2,800,440.00	2,115,416.25	(1,335,416.25)	780,000.00	750,000.00
a. Registration of Chain saw	40201-070-01	NR	5,425.00	-	0.00	-	-
b. Dog License/Registration/Vaccination Fees	40201-070-02	R	16,770.00	259,950.00	450,000.00	750,000.00	750,000.00
c. Traffic Violation	40201-070-03	R	2,778,245.00	1,855,466.25	(1,855,466.25)		-
d. Land Filling Regulation Ordinance	40201-070-04	R		-	50,000.00	50,000.00	-
5. Inspection Fees	40201-100		8,048,501.24	8,657,351.17	(1,392,351.17)	7,265,000.00	8,375,000.00
a. Inspection Fees (Building)	40201-100-01	R	7,896,827.24	8,496,814.48	(1,496,814.48)	7,000,000.00	8,000,000.00
b. Fire Safety Inspection Fees	40201-100-02	R		-	3.00	-	-
c. Combustion/Smoke Belching Fee	40201-100-03	R	2,650.00	12,812.00	37,182.00	50,000.00	60,000.00
d. Calibration and Sealing of Gas Pump	40201-100-04	R	74,430.00	70,175.00	29,825.00	100,000.00	100,000.00
e. Broiler	40201-100-05	NR		8,850.00	(8,850.00)	-	-
f. Inspection Fee ENRO (Ord. No. 2008-053)	40201-100-06	R	59,575.00	33,572.20	78,427.80	112,000.00	125,000.00
g. Inspection Fee ENRO (Ord. No. 2014-076)	40201-100-07	R		-	0.00		90,000.00
h. Inspection Fee - CPDO		R	15,000.00	35,127.49	(32,127.49)	3,000.00	-
6. Service Income			2,659,538.44	2,281,392.20	468,607.80	2,750,000.00	2,785,000.00
a. Processing Fee	40201-130	R	400,904.00	243,693.20	58,306.80	300,000.00	335,000.00
b. Occupational Fee	40201-140	R	2,096,420.19	2,037,699.00	(37,099.00)	2,000,000.00	2,000,000.00
c. Fees on Weights and Measures	40201-150	R	162,214.25	-	450,000.00	450,000.00	450,000.00
7. Fines and Penalties - Service Income	40201-950		1,066,249.50	650,336.07	2,193,563.93	2,073,900.00	3,412,600.00
a. Fines & Penalties - City Environmental Ordinance	40201-950-01	R	500.00	647,336.07	(557,336.07)	50,000.00	-
b. Hot Meat Penalty	40201-950-02	R		-	25,000.00	25,000.00	-
c. Fines and Penalties (Environmental Ordinance)		R		-	0.00	-	60,000.00
d. Other Fines and penalties/PSO Admin. Fines & Penalties		R	1,065,749.50	43,000.00	2,755,900.00	2,785,000.00	3,352,600.00
8. Other Service Income	40201-990		1,636,723.22	977,639.78	2,680,661.22	3,558,500.00	4,764,300.00
a. Miscellaneous Service Income	40201-990-01	R	102,855.52	75.00	(75.00)	-	50,000.00
b. Impounding Stray Animals	40201-990-02	R	2,100.00	-	50,000.00	50,000.00	50,000.00
c. Tender Documents	40201-990-03	R	5,000.00	-	50,000.00	50,000.00	5,000.00
d. SECPA	40201-990-04	R	133,000.00	490,620.00	(170,620.00)	320,000.00	550,000.00
e. Entrance Fee - Malabsay Falls	40201-990-05	R	8,172.57	-	0.00	-	120,000.00
f. UPAO Application Fee	40201-990-06	R		-	0.00	-	-
g. Other Fines and Penalties	40201-990-07	R	1,050.00		0.00	-	-
h. Entrance Fee - Isarog	40201-990-08	R	120,820.27	154,168.00	(54,168.00)	100,000.00	180,000.00
i. Dog/Cat Vaccination Fees	40201-990-12	R		-	0.00	-	-
j. Alteration Fee (CPDO)	40201-990-15	R	5,760.00	800.00	(800.00)	-	17,000.00
k. SWMO Disposal Fees	40201-990-16	NR		-	0.00	-	-
l. ANTIGEN/Rapid Test	40201-990-17	NR	687,075.00	12,290.00	497,710.00	500,000.00	500,000.00
m. Medical, Dental & Laboratory Fees	40201-990-18	R	295,725.00	64,125.78	2,150,874.22	2,215,000.00	2,215,000.00
n. Medical, Dental & Lab. Fees/Facility Income & Philhealth Income		R	310,810.00	255,760.00	39,740.00	295,500.00	568,300.00
o. Pregnancy Diagnosis		R		-	3,000.00	3,000.00	3,000.00
p. Ante/Post Mortem		R		-	25,000.00	25,000.00	6,000.00
q. Dog/Cat Certification Fee		R		-	0.00	-	500,000.00
r. Calesa Plates		NR		-	0.00	-	-
9. Other Fees			5,546,790.60	4,361,436.80	3,138,569.20	7,500,000.00	6,060,000.00
a. Tuition Fee (SEED)	40202-010-01	R	653,800.00	620,540.00	370,460.00	1,300,000.00	1,160,000.00
b. Rental of Cemeteries	40202-160	R	275,300.00	120,000.00	180,000.00	300,000.00	300,000.00
c. Income from Printing Publication	40202-170	NR	69,870.00	-	0.00	-	-
d. Sales Revenue		NR		3,810.00	(3,810.00)		
e. Sales Discount	40202-181	NR		-	0.00	-	-
f. Garbage Fee	40202-190	R	4,647,820.00	3,617,080.80	2,382,919.20	5,000,000.00	4,600,000.00
B. Rent Income	40202-200		7,573,711.57	1,889,179.53	1,670,320.47	3,559,500.00	4,650,000.00

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1. Rental of Smart/Gov't. Lots	40202-050-01	R	3,602,676.10	-	0.00	-	1,000,000.00
2. Rental of PNR	40202-050-02	R	700,809.41	121,680.91	445,819.09	567,500.00	567,500.00
3. Rental of Naga City Gymnasium	40202-050-03	R	-	-	0.00	-	-
4. Rental of Youth Center	40202-050-04	R	88,065.00	35,000.00	49,000.00	84,000.00	84,000.00
5. Rental of Plaza Quezon	40202-050-10	R	165,750.00	4,500.00	145,500.00	150,000.00	150,000.00
6. Farm Tractor Rental	40202-050-11	R	347,119.50	277,774.40	(127,774.40)	150,000.00	250,000.00
7. Grains Drying Service Rental/Rental of Drier	40202-050-12	R	258,649.38	17,904.60	482,065.40	500,000.00	350,000.00
8. Naga City Coliseum Rental/User Fees	40202-050-13	R	320,977.12	280,122.90	219,677.10	500,000.00	500,000.00
9. Coliseum Tenants Water Bill	40202-050-13A	R	-	-	50,000.00	50,000.00	-
10. Coliseum Tenants Electric Bill	40202-050-13B	R	304,531.59	55,391.74	444,608.20	500,000.00	300,000.00
11. Parking Fee Van Terminal	40202-050-14	NR	-	-	0.00	-	-
12. Other income - Coliseum	40202-050-14A	NR	620.00	-	0.00	-	-
13. Rental of People's Hall Stall	40202-050-15	R	102,760.00	131,760.00	131,231.00	263,000.00	263,500.00
14. Rental of People's Hall	40202-050-16	NR	-	-	0.00	-	-
15. Rental of PSO Training Hall	40202-050-17	NR	-	-	0.00	-	-
16. Rice Mill Rental	40202-050-18	R	192,801.60	51,411.50	(51,411.50)	-	100,000.00
17. Corn Hammer Mill	40202-050-19	R	3,205.50	54,033.00	(40,033.00)	5,000.00	5,000.00
18. Rental of NC Dialysis Center	40202-050-20	R	404,208.67	262,736.48	137,263.52	400,000.00	400,000.00
19. JMR Museum/Apmphitheater Rental	40202-050-21	R	43,500.00	5,000.00	4,000.00	10,000.00	10,000.00
20. Rental of Plaza Rizal	40202-050-22	R	-	-	0.00	-	-
21. Rental fee- Museo ni JMR	40202-050-23	R	-	-	0.00	-	-
22. Rental of BSTC Audio Visual Room		R	5,515.00	34,215.00	(34,215.00)	-	-
23. Income from BSTC (Entrance Fees)		R	344,810.00	263,015.00	(101,015.00)	160,000.00	350,000.00
24. Rental of MNSC Palaro		R	19,375.00	-	0.00	-	-
25. Rental of Heavy Equipments		NR	5,500.00	-	0.00	-	-
26. Income from Swimming Pool		R	499,090.00	289,810.00	(89,810.00)	200,000.00	220,000.00
27. Farm Input Payments/Sale of Farm Products		R	121,692.50	2,615.00	5,385.00	8,000.00	100,000.00
28. Sale of Chicken Dung		NR	4,795.00	1,200.00	(1,200.00)	-	-
29. Sale of Hi-grade Organic Fertilizer/Vermicompost		NR	-	-	10,000.00	10,000.00	-
C. Other Local Income and Receipts			5,993,550.53	1,959,374.59	2,186,125.41	4,125,500.00	4,292,500.00
1. Interest Income			5,182,983.37	1,620,133.84	2,479,856.16	4,100,000.00	4,126,000.00
a. Interest in Banks		R	5,078,587.58	1,439,747.14	2,560,262.86	4,000,000.00	4,000,000.00
b. Livelihood Loan Interest Payments		R	48,551.19	35,600.00	60,400.00	100,000.00	100,000.00
c. NC Bus. Stimulous Interest and Penalty		NR	12,439.65	-	0.00	-	5,000.00
d. SARIG Loan Interest		NR	2,083.38	139,999.00	(139,999.00)	-	1,000.00
e. PNR Interest		NR	21,341.37	787.70	(787.70)	-	20,000.00
2. Other Miscellaneous Income			800,567.16	339,240.75	(313,740.75)	25,500.00	166,500.00
a. Miscellaneous Receipts		NR	1,207.30	116,621.40	(116,621.40)	-	-
b. Liquidated damages		R	30,410.91	13,931.31	(13,931.31)	-	40,000.00
c. ID Card		R	41,700.00	24,700.00	300.00	26,000.00	25,000.00
d. Tax Map Copy		R	1,060.00	810.00	(310.00)	500.00	500.00
e. Tourist Boat Fare		NR	-	-	0.00	-	-
f. Other Fee Charges	40104-000	NR	342,973.92	54,072.14	(54,072.14)	-	100,000.00
g. Sale of drop wire		NR	5,000.00	1,850.00	(1,850.00)	-	1,000.00
h. Sale of Books		NR	260.00	-	0.00	-	-
i. Sale of Forms		NR	-	41,983.40	(41,988.40)	-	-
j. Loss of PPE		NR	-	-	0.00	-	-
k. Sale of Waste Materials		NR	269,075.00	95,200.00	(66,200.00)	-	-
l. Project Management Fee (UPAO)		NR	-	87.50	(87.50)	-	-
m. Proceeds from Insurance		NR	-	-	0.00	-	-
III. External Sources			979,719,990.88	462,798,063.12	462,802,918.88	925,400,982.00	1,093,122,428.00
1. National Tax Allotment (NTA)	40105-010	R	865,937,905.00	457,350,068.00	459,549,916.00	916,899,982.00	1,085,121,428.00
Share from National Wealth		NR	13,209.22	-	0.00	-	-
2. Share from PAGCOR & PCSO		R	-	1,681,994.99	(481,994.99)	1,500,000.00	1,000,000.00
3. Share from Phil. Coconut Authority		R	680.00	1,950.00	(630.00)	1,600.00	1,000.00
4. Share from Economic Zone (RA 7227)	40106-000	R	9,134,749.80	2,910,245.43	4,009,754.57	7,000,000.00	7,000,000.00
5. Share from Expanded Value Added tax		NR	201,906.39	-	0.00	-	-
a. Grants & Donations		NR	1,876,120.66	593,777.00	(593,777.00)	-	-
7. Subsidy from Other Funds		NR	928,658.00	-	0.00	-	-
6. Subsidy from National Government		NR	4,426,593.52	-	0.00	-	-
SUBSIDY TO LOCAL ECONOMIC ENTERPRISES (NAGA CITY GENRAL HOSPITAL)			-	-	(13,225,343.04)	(13,225,343.04)	(84,124,443.74)
TOTAL AVAILABLE FOR APPROPRIATIONS			1,417,006,060.86	888,580,324.09	555,461,809.87	1,444,052,133.96	1,593,662,684.29

Submitted by:

We hereby certify to the correctness of the foregoing estimates received for 2025 are reasonably projected and realizable.

FRANCIS COM. MENDOZA
City Budget Officer

MARIA SOCORRO R. GAYANILO
City Treasurer-Member

WILFREDO B. PRILLES, JR.
City Planning & Dev't. Officer-Member

ELMER STO. DOMINGO
NCPC Representative