

**STATEMENT OF RECEIPTS AND EXPENDITURES**  
Municipality of Boac, Marinduque  
**GENERAL FUND**

PARTICULARS	Account Code	PAST YEAR (ACTUAL)	CURRENT YEAR APPROPRIATION		
			First Semester (Actual)	Second Semester (Estimate)	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)
I. BEGINNING CASH BALANCE		14,205,431.74	14,024,587.31	0.00	14,024,587.31
II. RECEIPTS					
A. Local (Internal) Sources					
1. Tax Revenue					
a. Real Property Tax	588	731,717.76	587,256.71	194,743.29	782,000.00
b. Special Education Tax		0.00	0.00	0.00	0.00
c. Other Local Taxes (Annex "A")		375,524.82	336,935.64	400,064.36	737,000.00
Total Tax Revenue		1,107,242.58	924,192.35	594,807.65	1,519,000.00
2. Non-Tax Revenue					
a. Regulatory Fees					
1. License Fees (Business Tax)	582	2,977,649.85	2,738,315.82	61,684.18	2,800,000.00
2. Permit Fees	605	545,481.31	463,523.30	206,476.70	670,000.00
3. Other Fees (Annex "A")		1,338,555.41	943,535.46	983,464.54	1,927,000.00
b. Business and Service Income (Annex "A")		2,890,300.75	1,500,216.92	1,977,783.08	3,478,000.00
c. Other Income/Receipts (Annex "A")		436,176.17	13,909.35	250,090.65	264,000.00
Total Non-Tax Revenue		8,188,163.49	5,659,500.85	3,479,499.15	9,139,000.00
B. External Sources					
1. Share from National Internal Revenue Taxes (IRA)	665	59,843,921.00	34,838,706.00	24,323,189.00	59,161,895.00
2. Share from GOCC's (PAGCOR and PCSO)	670	0.00	0.00	100,000.00	100,000.00
3. Other Share from National Tax Collections					
a. Share from Ecozone					
b. Share from EVAT					
c. Share from National Wealth	669	2,020.00	4,920.00	140,080.00	145,000.00
d. Share from Tobacco Excise Tax					
4. Extraordinary Receipts					
a. Grants and Donations					
b. Other Subsidy Income					
5. Inter-local Transfers					
a. Subsidy from LGUs					
b. Subsidy from Other Funds					

**STATEMENT OF RECEIPTS AND EXPENDITURES**  
Municipality of Boac, Marinduque  
**GENERAL FUND**

PARTICULARS	Account Code	PAST YEAR (ACTUAL)	CURRENT YEAR APPROPRIATION		
			First Semester (Actual)	Second Semester (Estimate)	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)
6. Capital Investment Receipts					
a. Gain on Sale of Assets					
b. Gain on Investments					
C. Receipts from Loans and Borrowings					
Total Receipts (I + II)		69,141,347.07	41,427,319.20	28,637,575.80	70,064,895.00
III. Expenditures					
A. General Public Services		33,570,107.11	11,782,773.68	29,202,891.54	40,985,665.22
B. Economic Services		13,721,777.55	5,355,985.45	18,006,739.68	23,362,725.13
C. Social Services		13,365,229.68	5,259,032.62	14,467,560.54	19,726,593.16
D. Other Services		0.00	0.00	0.00	0.00
TOTAL EXPENDITURE		60,657,114.34	22,397,791.75	61,677,191.76	84,074,983.51
IV. Ending Balance (I = II) - III		22,689,664.47	33,054,114.76	(33,039,615.96)	14,498.80

**Certified Correct:**

(SGD.) ROBERT L. GAYUTIN  
Administrative Officer III/ICO

(SGD.) JOSE N. VILLAMIN  
Municipal Budget Officer

(SGD.) MICHAELA-P. M. ORNEDO  
Municipal Accountant

**APPROVED:**

(SGD.) HON. MEYNARDO B. SOLOMON  
Municipal Mayor

PARTICULARS	Account Code	PAST YEAR (ACTUAL)	CURRENT YEAR APPROPRIATION		
			First Semester (Actual)	Second Semester (Estimate)	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)
<b>TAX REVENUE</b>					
Other Local Taxes					
Amusement Tax	581	46,233.75	38,046.75	28,953.25	67,000.00
Tax on Sand, Gravel & Other Quarry Products	593	95,767.71	16,214.77	283,785.23	300,000.00
Tax on Delivery Trucks and Vans	592	0.00	240.00	9,760.00	10,000.00
Community Tax	583	233,523.36	282,434.12	77,565.88	360,000.00
Total Other Local Taxes		375,524.82	336,935.64	400,064.36	737,000.00
<b>NON-TAX REVENUE</b>					
Other Fees					
Registration Fees	606	198,825.00	94,856.72	138,143.28	233,000.00
Inspection Fees	617	57,334.65	46,640.00	183,360.00	230,000.00
Clearance and Certification Fees	613	535,212.00	367,012.84	282,987.16	650,000.00
Fees on Weights and Measures	601	25,431.75	4,525.00	13,475.00	18,000.00
Occupation Fees	585	28,400.00	20,800.00	41,200.00	62,000.00
Other Fees					
Other Local Taxes	598	0.00	0.00	10,000.00	10,000.00
Fishery Rental Fees	602	0.00	0.00	10,000.00	10,000.00
Franchise Tax	603	313,843.00	302,703.75	7,296.25	310,000.00
Other Permits and Licenses	608	53,028.00	34,421.00	30,579.00	65,000.00
Fines & Penalties - Fees, Permits & License Income					
Fines & Penalties - Local Taxes	599	126,481.01	72,576.15	216,423.85	289,000.00
Fines & Penalties - Permits & Licenses	609	0.00	0.00	50,000.00	50,000.00
Total Other Fees		1,338,555.41	943,535.46	983,464.54	1,927,000.00
Business and Service Income					
Toll Fees	623	37,738.00	29,166.00	306,834.00	336,000.00
Medical, Dental and Laboratory Fees	619	726,327.25	514,676.00	85,324.00	600,000.00
Garbage Fees	616	394,100.75	359,698.55	60,301.45	420,000.00
Interest Income	664	1,347,109.80	473,075.49	1,226,924.51	1,700,000.00
Other Business and Service Income					
Other Service Income	628	0.00	0.00	10,000.00	10,000.00
Income from Cemetery Operation	633	201,579.33	69,760.77	135,239.23	205,000.00
Other Business Income	648	0.00	0.00	50,000.00	50,000.00
Miscellaneous Income	678	173,305.62	51,240.11	48,759.89	100,000.00
Fines & Penalties - Business & Service Income					
Fines & Penalties - Service Income	629	10,140.00	2,340.00	5,660.00	8,000.00
Fines & Penalties - Business Income	649	0.00	260.00	33,740.00	34,000.00
Other Fines & Penalties	679	0.00	0.00	15,000.00	15,000.00
Total Business and Service Income		2,890,300.75	1,500,216.92	1,977,783.08	3,478,000.00
Other Income/Receipts					
Rent/Lease Income	642	436,176.17	13,909.35	250,090.65	264,000.00
Total Other Income/Receipts		436,176.17	13,909.35	250,090.65	264,000.00

PARTICULARS	Account Code	PAST YEAR (ACTUAL)	CURRENT YEAR APPROPRIATION		
			First Semester (Actual)	Second Semester (Estimate)	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)
NON-TAX REVENUE					
Business and Service Income					
Market and Slaughterhouse Fees					
Income from Market	636	1,643,744.05	810,921.64	889,078.36	1,700,000.00
Income from Slaughterhouse	637	277,901.56	96,452.50	273,547.50	370,000.00
Income from Economic Enterprise					
Income from Waterworks System	639	2,772,512.34	1,205,330.72	1,394,669.28	2,600,000.00

PARTICULARS	Account Code	PAST YEAR (ACTUAL)	CURRENT YEAR APPROPRIATION		
			First Semester (Actual)	Second Semester (Estimate)	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)
GENERAL SERVICES					
Executive					
Mayor's Office	1011	4,951,779.42	1,616,496.54	3,893,360.71	5,509,857.25
DILG	1919	99,424.90	40,800.00	62,120.00	102,920.00
MPOC	1914	0.00	0.00	170,000.00	170,000.00
PLEB	1914	67,507.30	22,500.00	78,500.00	101,000.00
Non-Office (Terminal Leave & Ret Bene		194,089.02	16,294.44	1,483,705.56	1,500,000.00
Aid to Barangays & Subsidy		1,528,000.00	0.00	1,708,000.00	1,708,000.00
Subsidy to the Operation of Economic E		3,681,626.09	0.00	2,757,013.42	2,757,013.42
Electrification, Power & Energy		24,846.00	0.00	0.00	0.00
Aid to BSP, GSP, PNRC & Puericulture C		80,000.00	0.00	0.00	0.00
Salary Standardization - lumpsum		0.00	0.00	2,000,000.00	2,000,000.00
Legislative					
Vice-Mayor's Office	1016	1,027,426.73	490,131.95	820,071.12	1,310,203.07
Sangguniang Bayan - Legislative	1021	5,092,565.78	2,424,056.43	3,025,542.16	5,449,598.59
Sangguniang Bayan - Secretariat	1022	1,187,267.41	566,787.92	757,652.05	1,324,439.97
Planning & Development Coordination					
MPDC Office	1041	1,887,877.14	897,155.03	1,045,153.00	1,942,308.03
Budgeting					
Municipal Budget Office	1071	1,370,004.78	641,983.12	630,865.96	1,272,849.08
Treasury					
Municipal Treasurer's Office	1091	4,707,425.66	1,809,909.57	3,355,087.54	5,164,997.11
Accounting					
Municipal Accounting Office	1081	3,131,140.67	1,424,388.24	1,878,315.97	3,302,704.21
Civil Registry					
Municipal Civil Registrar's Office	1051	1,255,058.43	568,991.20	834,104.03	1,403,095.23
Assessment of Real Property					
Municipal Assessor's Office	1101	1,741,413.57	864,576.35	1,250,081.33	2,114,657.68
Auditing					
Commission on Audit		38,481.00	0.00	59,600.00	59,600.00
Administration of Justice					
Municipal Trial Court	1158	136,289.06	63,448.55	87,971.45	151,420.00
Police					
Philippine National Police	1181	323,245.78	110,793.44	267,126.56	377,920.00
Repair & Maintenance of Government Facilities					
Repair & Maintenance of Municipal Build		662,382.61	224,460.90	599,539.10	824,000.00
Sub - Total		33,187,851.35	11,782,773.68	26,763,809.96	38,546,583.64
20% Community Development Fund		382,255.76	0.00	1,300,000.00	1,300,000.00
5% Calamity Fund		0.00	0.00	1,139,081.58	1,139,081.58
Total for General Services		33,570,107.11	11,782,773.68	29,202,891.54	40,985,665.22

PARTICULARS	Account Code	PAST YEAR (ACTUAL)	CURRENT YEAR APPROPRIATION		
			First Semester (Actual)	Second Semester (Estimate)	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)
ECONOMIC SERVICES					
Agriculture					
Municipal Agriculture Office	8711	1,335,098.50	496,745.81	1,276,157.28	1,772,903.09
Livelihood Program - Animal/Zoologica		0.00	0.00	0.00	0.00
Engineering					
Municipal Engineer's Office	8751	1,524,367.74	620,830.23	1,032,592.25	1,653,422.48
Maintenance of Plazas, Parks & Mo	6544	1,049,996.85	438,946.10	657,284.07	1,096,230.17
Maintenance of Roads & Bridges	8753	1,613,307.74	681,498.57	1,330,196.82	2,011,695.39
Operation of Economic Enterprises & Public Utilization					
Operation of Waterworks System	8771	5,536,147.75	2,070,440.44	2,929,559.56	5,000,000.00
Operation of Market	8811	2,097,437.14	937,106.33	1,097,848.51	2,034,954.84
Operation of Slaughterhouse	8812	101,304.03	110,417.97	281,640.61	392,058.58
Sub - Total		13,257,659.75	5,355,985.45	8,605,279.10	13,961,264.55
20% Community Development Fund		464,117.80	0.00	8,262,379.00	8,262,379.00
5% Calamity Fund		0.00	0.00	1,139,081.58	1,139,081.58
Total for Economic Services		13,721,777.55	5,355,985.45	18,006,739.68	23,362,725.13
SOCIAL SERVICES					
Health Services					
Municipal Health Office	4411	7,491,042.67	3,014,044.25	7,715,243.84	10,729,288.09
Nutrition Center	4412	501,094.99	239,913.66	260,948.02	500,861.68
Philhealth Program		525,600.00	0.00	0.00	0.00
Sports Development	3392	198,390.00	65,980.00	314,020.00	380,000.00
Street Cleaning	6521	1,593,329.46	720,816.29	664,583.07	1,385,399.36
Garbage Collection	6522	1,058,921.19	350,715.15	1,015,820.67	1,366,535.82
Street Lighting	6531	548,339.19	250,290.98	260,825.96	511,116.94
Social Welfare Services					
MSWD Office	7611	391,475.74	340,295.93	632,863.36	973,159.29
Day Care Center	4413	209,231.06	94,493.57	99,930.52	194,424.09
Office of the Senior Citizens Affair	7999	32,278.35	9,356.65	44,643.35	54,000.00
Cultural Activities	3391	5,000.00	0.00	325,000.00	325,000.00
Sub - Total		12,554,702.65	5,085,906.48	11,333,878.79	16,419,785.27
20% Community Development Fund		299,527.03	173,126.14	1,994,600.16	2,167,726.30
5% Calamity Fund		511,000.00	0.00	1,139,081.59	1,139,081.59
Total for Social Services		13,365,229.68	5,259,032.62	14,467,560.54	19,726,593.16
Total for all offices		59,000,213.75	22,224,665.61	46,702,967.85	68,927,633.46
20% Community Development Fund		1,145,900.59	173,126.14	11,556,979.16	11,730,105.30
5% Calamity Fund		511,000.00	0.00	3,417,244.75	3,417,244.75
Total for General, Economic & Social Services		60,657,114.34	22,397,791.75	61,677,191.76	84,074,983.51

**STATEMENT OF RECEIPTS AND EXPENDITURES**  
Municipality of Boac, Marinduque  
**GENERAL FUND - OPERATION OF WATERWORKS SYSTEM**

PARTICULARS	Account Code	PAST YEAR (ACTUAL)	CURRENT YEAR APPROPRIATION		
			First Semester (Actual)	Second Semester (Estimate)	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)
I. BEGINNING CASH BALANCE		(452,459.38)	44,926.40	0.00	44,926.40
II. RECEIPTS					
A. Local (Internal) Sources					
1. Tax Revenue					
a. Real Property Tax					
b. Special Education Tax					
c. Other Local Taxes (Annex "A")					
Total Tax Revenue					
2. Non-Tax Revenue					
a. Regulatory Fees					
1. License Fees					
2. Permit Fees					
3. Other Fees					
b. Business and Service Income (Annex "A")		2,772,512.34	1,205,330.72	1,394,669.28	2,600,000.00
c. Other Income/Receipts					
Total Non-Tax Revenue		2,772,512.34	1,205,330.72	1,394,669.28	2,600,000.00
B. External Sources					
1. Share from National Internal Revenue Taxes (IRA)					
2. Share from GOCC's (PAGCOR and PCSO)					
3. Other Share from National Tax Collections					
a. Share from Ecozone					
b. Share from EVAT					
c. Share from National Wealth					
d. Share from Tobacco Excise Tax					
4. Extraordinary Receipts					
a. Grants and Donations	662	3,379,535.16	0.00	2,400,000.00	2,400,000.00
b. Other Subsidy Income					
5. Inter-local Transfers					
a. Subsidy from LGUs					
b. Subsidy from Other Funds					

**STATEMENT OF RECEIPTS AND EXPENDITURES**  
Municipality of Boac, Marinduque  
**GENERAL FUND - OPERATION OF WATERWORKS SYSTEM**

PARTICULARS	Account Code	PAST YEAR (ACTUAL)	CURRENT YEAR APPROPRIATION		
			First Semester (Actual)	Second Semester (Estimate)	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)
6. Capital Investment Receipts					
a. Gain on Sale of Assets					
b. Gain on Investments					
C. Receipts from Loans and Borrowings					
Total Receipts (I + II)		6,152,047.50	1,205,330.72	3,794,669.28	5,000,000.00
III. Expenditures					
A. General Public Services					
B. Economic Services		5,536,147.75	2,070,440.44	2,929,559.56	5,000,000.00
C. Social Services					
D. Other Services					
TOTAL EXPENDITURE		5,536,147.75	2,070,440.44	2,929,559.56	5,000,000.00
IV. Ending Balance (I = II) - III		163,440.37	(820,183.32)	865,109.72	44,926.40

**Certified Correct:**

(SGD.) ROBERT L. GAYUTIN  
Administrative Officer III/ICO

(SGD.) JOSE N. VILLAMIN  
Municipal Budget Officer

(SGD.) MICHAELA-P. M. ORNEDO  
Municipal Accountant

APPROVED:

(SGD.) HON. MEYNARDO B. SOLOMON  
Municipal Mayor

**STATEMENT OF RECEIPTS AND EXPENDITURES**  
Municipality of Boac, Marinduque  
**GENERAL FUND - OPERATION OF MARKET**

PARTICULARS	Account Code	PAST YEAR (ACTUAL)	CURRENT YEAR APPROPRIATION		
			First Semester (Actual)	Second Semester (Estimate)	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)
I. BEGINNING CASH BALANCE		(147,843.11)	(244,005.05)	0.00	(244,005.05)
II. RECEIPTS					
A. Local (Internal) Sources					
1. Tax Revenue					
a. Real Property Tax					
b. Special Education Tax					
c. Other Local Taxes (Annex "A")					
Total Tax Revenue					
2. Non-Tax Revenue					
a. Regulatory Fees					
1. License Fees					
2. Permit Fees					
3. Other Fees					
b. Business and Service Income (Annex "A")		1,643,744.05	810,921.64	889,078.36	1,700,000.00
c. Other Income/Receipts					
Total Non-Tax Revenue		1,643,744.05	810,921.64	889,078.36	1,700,000.00
B. External Sources					
1. Share from National Internal Revenue Taxes (IRA)					
2. Share from GOCC's (PAGCOR and PCSO)					
3. Other Share from National Tax Collections					
a. Share from Ecozone					
b. Share from EVAT					
c. Share from National Wealth					
d. Share from Tobacco Excise Tax					
4. Extraordinary Receipts					
a. Grants and Donations	662	302,090.93	0.00	334,954.84	334,954.84
b. Other Subsidy Income					
5. Inter-local Transfers					
a. Subsidy from LGUs					
b. Subsidy from Other Funds					

**STATEMENT OF RECEIPTS AND EXPENDITURES**  
Municipality of Boac, Marinduque  
**GENERAL FUND - OPERATION OF MARKET**

PARTICULARS	Account Code	PAST YEAR (ACTUAL)	CURRENT YEAR APPROPRIATION		
			First Semester (Actual)	Second Semester (Estimate)	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)
6. Capital Investment Receipts					
a. Gain on Sale of Assets					
b. Gain on Investments					
C. Receipts from Loans and Borrowings					
Total Receipts (I + II)		1,945,834.98	810,921.64	1,224,033.20	2,034,954.84
III. Expenditures					
A. General Public Services					
B. Economic Services		2,097,437.14	937,106.33	1,097,848.51	2,034,954.84
C. Social Services					
D. Other Services					
TOTAL EXPENDITURE		2,097,437.14	937,106.33	1,097,848.51	2,034,954.84
IV. Ending Balance (I = II) - III		(299,445.27)	(370,189.74)	126,184.69	(244,005.05)

**Certified Correct:**

(SGD.) ROBERT L. GAYUTIN  
Administrative Officer III/ICO

(SGD.) JOSE N. VILLAMIN  
Municipal Budget Officer

(SGD.) MICHAELA-P. M. ORNEDO  
Municipal Accountant

**APPROVED:**

(SGD.) HON. MEYNARDO B. SOLOMON  
Municipal Mayor

**STATEMENT OF RECEIPTS AND EXPENDITURES**  
Municipality of Boac, Marinduque  
**GENERAL FUND - OPERATION OF SLAUGHTERHOUSE**

PARTICULARS	Account Code	PAST YEAR (ACTUAL)	CURRENT YEAR APPROPRIATION		
			First Semester (Actual)	Second Semester (Estimate)	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)
I. BEGINNING CASH BALANCE		236,386.89	139,762.02	0.00	139,762.02
II. RECEIPTS					
A. Local (Internal) Sources					
1. Tax Revenue					
a. Real Property Tax					
b. Special Education Tax					
c. Other Local Taxes (Annex "A")					
Total Tax Revenue					
2. Non-Tax Revenue					
a. Regulatory Fees					
1. License Fees					
2. Permit Fees					
3. Other Fees					
b. Business and Service Income (Annex "A")		277,901.56	96,452.50	273,547.50	370,000.00
c. Other Income/Receipts					
Total Non-Tax Revenue		277,901.56	96,452.50	273,547.50	370,000.00
B. External Sources					
1. Share from National Internal Revenue Taxes (IRA)					
2. Share from GOCC's (PAGCOR and PCSO)					
3. Other Share from National Tax Collections					
a. Share from Ecozone					
b. Share from EVAT					
c. Share from National Wealth					
d. Share from Tobacco Excise Tax					
4. Extraordinary Receipts					
a. Grants and Donations	662	0.00	0.00	22,058.58	22,058.58
b. Other Subsidy Income					
5. Inter-local Transfers					
a. Subsidy from LGUs					
b. Subsidy from Other Funds					

**STATEMENT OF RECEIPTS AND EXPENDITURES**  
Municipality of Boac, Marinduque  
**GENERAL FUND - OPERATION OF SLAUGHTERHOUSE**

PARTICULARS  (1)	Account Code  (2)	PAST YEAR (ACTUAL)  (3)	CURRENT YEAR APPROPRIATION		
			First Semester (Actual)  (4)	Second Semester (Estimate)  (5)	TOTAL  (6)
6. Capital Investment Receipts					
a. Gain on Sale of Assets					
b. Gain on Investments					
C. Receipts from Loans and Borrowings					
Total Receipts (I + II)		277,901.56	96,452.50	295,606.08	392,058.58
III. Expenditures					
A. General Public Services					
B. Economic Services		101,304.03	110,417.97	281,640.61	392,058.58
C. Social Services					
D. Other Services					
TOTAL EXPENDITURE		101,304.03	110,417.97	281,640.61	392,058.58
IV. Ending Balance (I = II) - III		412,984.42	125,796.55	13,965.47	139,762.02

**Certified Correct:**

(SGD.) ROBERT L. GAYUTIN  
Administrative Officer III/ICO

(SGD.) JOSE N. VILLAMIN  
Municipal Budget Officer

(SGD.) MICHAELA-P. M. ORNEDO  
Municipal Accountant

**APPROVED:**

(SGD.) HON. MEYNARDO B. SOLOMON  
Municipal Mayor