

LBP Form No. 8

**STATEMENT OF FUND OPERATION**

Budget Year: \_\_\_\_\_

Province/City/Municipality: \_\_\_\_\_

FUND/SPECIAL ACCOUNT:

Particulars (1)	Account Code (PGCA) (2)	Past Year (Actual) (3)	CURRENT YEAR		
			First Semester (Actual) (4)	First Semester (Actual) (5)	TOTAL (6)
I. Beginning Cash Balance					
II. Receipts:					
A. Local Sources					
1. Tax Revenue					
a. Real Property Tax (RPT)	523				
b. Special Education Tax	524				
c. Other Local Taxes					
Total Tax Revenue					
2. Non-Tax Revenue					
a. Regulatory Fees					
1. License Fees	551				
2. Permit Fees	556				
3. Other Fees	568				
b. Business and Service Income					
c. Other Income/Receipts					
Total Non-Tax Revenue					
B. External Sources					
1. Share from National Tax Collection (IRA)	541				
2. Share from GOCCs (PAGCOR & PCSO)	645				
3. Other Share from National Tax Collection					
a. Share from Ecozone	642				
b. Share from EVAT	643				
c. Share from National Wealth	644				
d. Share from Tobacco Excise Tax	646				
4. Extraordinary Receipts					
a. Grants and Donations	649				
b. Other Subsidy Income	639				
5. Inter-local Transfers					
a. Subsidy from LGUs	636				
b. Subsidy from Other Funds	638				
6. Capital/Investment Receipts					
a. Gain on Sale of Assets	623				
b. Gain on Investments	624				
C. Receipts from Loans and Borrowings					
Total Receipts					
Total Available Resources					

Less Continuing Appropriations					
Net Available Resources for Appropriations					
Total Available Resources					
III. Expenditures					
A. Current Operating Expenditures					
1. Personal Services					
2. Maintenance and Other Operating Expenditure					
B. Capital Outlay					
C. Financial Expense					
Total Appropriations					
Balance					
Certified Correct:			Approved by:		
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<b>LOCAL BUDGET OFFICER</b>			<b>LOCAL CHIEF EXECUTIVE</b>		

**INSTRUCTIONS**

The Statement of Fund Operation is a summary of the total estimates of revenues and other receipts and appropriations covering the proposed expenditures of the budget year.

Under the income portion, fill in Column 5 (Total) based on the Certified Statement of Receipts (*LBP Form No. 1*).

Under the expenditures portion, indicate all expenditures by sector/service and the total.

Deduct the total appropriations from net available resources for appropriations to arrive at the balance.

A separate LBP Form No. 8 shall be prepared for each economic enterprise and public utility.