Province/City/Municipality				
SB-200				
STATEMENT OF SUPPLEMENTAL APPROPRIATION				
Implementing Office	Particulars/ Purpose	Object of Expenditures	Account Code*	Amount (5)
, 3				
TOTAL APPROPRIATION				P

Local Budget Officer

INSTRUCTIONS

- 1. Indicate under Column 1 the implementing office of the item of appropriation.
- Indicate under Column 2 the particulars/purpose of the appropriation and in Column 3 the object of expenditures.

Local Chief Executive

- 3. Indicate under Column 4 the appropriate account code using the PGCA...
- Indicate under Column 5 the amount per purpose and object of expenditures being implemented by the office concerned.

^{*} Please refer to COA Circular 2008-001 dated 29 January 2008