

LBP Form No. 2

CERTIFIED STATEMENT OF RECEIPTS AND EXPENDITURES

Province/City/Municipality

General Fund

| Particulars (1) | Account Code (PGCA) (2) | Past Year (Actual) (3) | CURRENT YEAR | | |
|---|-----------------------------------|----------------------------------|-----------------------------------|--------------------------------------|--------------|
| | | | First Semester (Actual) (4) | Second Semester (Estimate) (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 | | | | | |

| | | | | | |
|--|-----------------------------|-------------------------|------------------------------|--|--|
| III. Expenditures A. General Services B. Economic Services C. Social Services D. Debt Service 1. General Service 2. Economic Service 3. Social Services | | | | | |
| Certified Correct: | | Approved by: | | | |
| LOCAL TREASURER | LOCAL BUDGET OFFICER | LOCAL ACCOUNTANT | LOCAL CHIEF EXECUTIVE | | |

INSTRUCTIONS

This form is intended to reflect the following:

Column 1 – Indicate receipts and expenditures by major categories. Beginning balances shall include the Cumulative Results of Operations Unappropriated (CROU) and the breakdown of continuing appropriations.

Column 2 – Indicate account code in each itemized receipts using the Revised Philippine Government Chart of Accounts (PGCA).

Column 3 – Indicate past year's actual receipts and expenditure. The past year's and the first two quarters of the current year's actual receipts and expenditure shall be prepared by the Local Treasurer and certified by the Local Accountant.

Columns 4, 5 and 6 – Indicate current year's estimated receipts and expenditure, actual for the first semester, estimate for the second semester, and the total of both. The current year's estimated receipts and expenditure shall be prepared by the Local Budget Officer.

A separate LBP Form No. 2 shall be prepared for each local enterprise and public utility.