



Republic of the Philippines  
**Department of Budget and Management**  
Malacañang, Manila



**LOCAL BUDGET MEMORANDUM**

**No.** 66  
**Date** July 2, 2012

**TO :** The Provincial Governors, City and Municipal Mayors, Barangay Chairmen, Members of Local Sangguniang Panlungsod/Bayan/Lalawigan and Local Finance Committees, Local Budget Officers, Treasurers and All Others Concerned

**SUBJECT :** **FY 2013 IRA LEVEL AND OTHER LOCAL BUDGET PREPARATION MATTERS**

**1.0 PURPOSE**

This Memorandum is issued to:

- 1.1 Inform Local Government Units (LGUs) of their Internal Revenue Allotment (IRA) level for FY 2013 based on the certification of the Bureau of Internal Revenue on the computation of the share of LGUs from the actual national internal revenue taxes collected in FY 2010;
- 1.2 Prescribe the guidelines in the preparation of the FY 2013 local budgets; and
- 1.3 Introduce the concept of Bottom-up Planning and Budgeting in relation to Local Budget Preparation.

**2.0 GENERAL GUIDELINES**

**2.1 Allocation of the FY 2013 IRA**

2.1.1 In the computation of the IRA allocation of LGUs, the following considerations are taken into account:

- 2.1.1.1 The FY 2010 NSO Census of Population per Proclamation Order No. 362 dated March 30, 2012.
- 2.1.1.2 Continued adoption of the FY 2001 Masterlist of Land Area submitted by the Department of Environment and Natural Resources – Land Management Bureau pursuant to the Oversight

Committee on Devolution Resolution No. 1, s. 2005 dated September 12, 2005.

2.1.1.3 Conversion of the following Municipalities into Component Cities of the Province of Cavite:

<b>Region</b>	<b>LGU</b>	<b>Cityhood Laws</b>
IVA IVA	Bacoor Imus	Republic Act No. 10160 Republic Act No. 10161

2.1.1.4 Exclusion of the Province of Dinagat Islands from the computation of IRA shares of provinces pending the issuance of the final entry of judgment by the Supreme Court (SC) in the case of Rodolfo G. Navarro et al., vs. Executive Secretary Eduardo Ermita et al., in G.R. No. 180050 dated April 12, 2011, reversing the earlier decision of the SC, and in effect declaring the creation of the said Province as valid and constitutional.

2.1.2 Pursuant to Section 83<sup>1</sup> of the General Provisions of Republic Act (RA) No. 10155 (FY 2012 General Appropriations Act), it is understood that the FY 2013 IRA levels prescribed herein shall be adjusted accordingly should there be any adjustments, changes, modifications or alterations in any of the factors affecting the computation of IRA that occurred or happened, including final and executory decisions rendered during the current fiscal year (FY 2012), such as, but not limited to the following:

2.1.2.1 Issuance by the SC of a final and executory decision in the case Navarro et al., vs. Ermita, et al.; and

2.1.2.2 Ratification of the cityhood laws of the following municipalities:

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<sup>1</sup> Any adjustments that occurred, including final and executory court decisions rendered, and such other changes, modifications or alterations in any of the factors affecting the computation of IRA that occurred, rendered or happened in FY 2012, shall only be considered and implemented in FY 2013

Region	LGU	Cityhood Laws
II	Iligan, Isabela	Republic Act No. 10169
III	Mabalacat, Pampanga	Republic Act No. 10164
IVA	Cabuyao, Laguna	Republic Act No. 10163

## 2.2 Preparation of FY 2013 Local Budgets

2.2.1 For the purpose of preparing the FY 2013 budgets of LGUs, the IRA shares of LGUs shall be ₱302.304 Billion per the certification of the Bureau of Internal Revenue on the actual national internal revenue taxes collected for CY 2010, which is ₱28.994 Billion or 10.61% higher than the FY 2012 IRA level.

2.2.2 Pursuant to Section 284 of RA No. 7160, the Local Government Code of 1991, summarized below and detailed by region and by level of LGU in the attached Annex 1, is the FY 2013 IRA level of ₱302,304,001,000:

Level of LGU	No. of LGUs	Share Equivalent to 1992 Cost of Devolved Functions/City-Funded Hospitals, as of 31 December 1992	Share Determined on the basis of Section 285 of R.A. No. 7160	Total IRA Shares
Provinces	80	₱ 2,845,490,826	₱ 68,040,348,432	₱ 70,885,839,258
Cities	140	1,016,820,200	68,040,348,432	69,057,168,632
Municipalities	1,482	2,614,088,094	100,581,384,639	103,195,472,733
Barangays	41,890		59,165,520,377	59,165,520,377
<b>Total</b>	<b>43,592</b>	<b>₱ 6,476,399,120</b>	<b>₱ 295,827,601,880</b>	<b>₱ 302,304,001,000</b>

2.2.3 The LGUs shall be notified of their IRA allocation by the concerned Department of Budget and Management (DBM) Regional Offices.

2.2.4 In view of Executive Order No. 43 dated May 13, 2011, LGUs are encouraged to align their programs, projects and activities (PPAs) to the following five (5) priority areas:

- Anti-Corruption/Transparent, Accountable and Participatory Governance;

- Poverty Reduction and Empowerment of the Poor and Vulnerable;
- Rapid, Inclusive and Sustained Economic Growth;
- Just and Lasting Peace and the Rule of Law; and
- Integrity of the Environment and Climate Change Adaptation and Mitigation

2.2.5 The FY 2013 Annual Budget of LGUs shall be prepared in accordance with the procedures, schedules and the following local budget preparation forms prescribed under the 2008 Edition of the Budget Operations Manual (BOM) for LGUs, which is anchored on Section 354 of RA No. 7160:

- LBP Form No. 1 – Statement of Receipts (Annex 2)
- LBP Form No. 2 – Statement of Receipts and Expenditures, as revised (Annex 3) to be based on the Treasurer's report on the actual revenue collections and expenditures as submitted to DOF - Bureau of Local Government Finance (DOF-BLGF) for the actual year
- LBP Form No. 3 – Programmed Appropriation and Obligation by Object of Expenditure (Annex 4)
- LBP Form No. 3A – Consolidated Programmed Appropriation and Obligation by Object of Expenditure (Annex 5)
- LBP Form No. 4 – Personnel Schedule (Annex 6)
- LBP Form No. 5 – Functional Statements, Objectives and Expected Results (Annex 7)
- LBP Form No. 6 – Statement of Debt Service (Annex 8)
- LBP Form No. 7 – Statement of Statutory and Contractual Obligations and Budgetary Requirements (Annex 9)
- LBP Form No. 8 – Statement of Fund Operation (Annex 10)

- 2.2.6 LGUs shall prepare the total resource Annual Investment Program (AIP) for the budget year comprising of the annual slice of the Local Development Investment Program (LDIP) and the regular operational budget items broken down into Personal Services, Maintenance and Other Operating Expenses and Capital Outlay. The AIP form is hereto attached as Annex 11.
- 2.2.7 Likewise, LGUs shall prepare their respective Local Disaster Risk Reduction Management Plans and Local Climate Change Action Plans.
- 2.2.8 Finally, the FY 2013 Annual Budget of LGUs shall likewise include PPAs that can be attributed and built-in within the budget level for the following:
- Gender and Development (GAD) pursuant to R.A. No. 7192;
  - Senior Citizens and Persons with Disabilities pursuant to R.A. No. 9242, amending R.A. No. 7277;
  - Acquired Immune Deficiency Syndrome (AIDS) pursuant to R.A. No. 8504; and
  - Implementation of the programs of the Local Councils for the Protection of Children (LCPC) pursuant to R.A. No. 9344.

### 2.3 Use of the IRA

- 2.3.1 As mandated under Section 17(g) of RA No. 7160, the IRA and other local resources shall first cover the cost of providing basic services and facilities enumerated under Section 17(b) thereof, particularly those devolved by the Department of Health, Department of Social Welfare and Development, Department of Agriculture and the Department of Environment and Natural Resources, as well as other agencies of the National Government, before applying the same for other purposes.
- 2.3.2 As provided for under Section 21 of RA No. 10121, The Philippine Disaster Risk Reduction and Management Act of 2010, and Rule 18 of its Implementing Rules and Regulations (IRR), not less than 5% of the estimated revenue of LGUs from regular sources shall be set aside as the Local Disaster Risk Reduction and Management Fund

(LDRRMF) and shall be utilized in accordance with the pertinent provisions of laws, rules and regulations.

## 2.4 Special Shares

2.4.1 In addition to the IRA, some LGUs are entitled to the following special shares in the proceeds from national taxes which shall be integrated in the total resource budget of the LGU:

- Share in the proceeds from the utilization and development of national wealth within their territorial jurisdiction pursuant to Sections 289 to 291 of R.A. No. 7160;
- Excise tax on Virginia Tobacco pursuant to R.A. No. 7171;
- Excise tax on Burley and Native Tobacco products pursuant to R.A. No. 8240;
- Gross income taxes paid by all businesses and enterprises within the ECOZONES pursuant to R.A. No. 7922;
- Value Added Tax pursuant to R.A. No. 7643; and
- Value-Added Tax in lieu of Franchise Tax pursuant to R.A. Nos. 7953 and 8407.

2.4.2 LGUs are advised to coordinate with the appropriate revenue collecting agencies and government corporations to reconcile their records with that of the collecting agencies to determine the amount of their shares from the above- mentioned taxes.

## 3.0 BOTTOM-UP PLANNING AND BUDGETING

3.1 As reflected in the Philippine Development Plan for 2011-2016, national government agencies and other stakeholders shall pursue the Millennium Development Goal of reducing poverty from 26.5% to 16.6% by 2015.

3.2 As a strategy, the Human Development and Poverty Reduction Cluster (HDPRC) and the Good Governance and Anti-Corruption Cluster (GGAC) organized under Executive Order No. 43, s. 2011, together with the Department of Budget and Management (DBM)

and the Department of the Interior and Local Government (DILG) piloted the bottom-up approach to planning and budgeting. This scheme ensures the inclusion of the funding requirements for the development needs of at least 300 to 609 selected focus LGUs identified and approved by the HDPRC in the budget proposals of participating national government agencies. This initiative will make the planning and budgeting processes of both local and national governments more participatory through the genuine involvement of grassroots organizations and communities. It shall also strengthen the convergence of the delivery of national services in the community.

- 3.3 The initial step of the Bottom-Up Planning and Budgeting approach involves the participation of the following sets of national government agencies (NGAs), namely: *a)* the Rural Development agencies (Department of Agriculture, Department of Agrarian Reform, and Department of Environment and Natural Resources); and *b)* the Pantawid Pamilyang Pilipino Program and Universal Health Care agencies (Department of Social Welfare and Development, Department of Education, Department of Health, and PhilHealth) to undertake a convergence of their services in the identified poor communities by incorporating the prioritized lists of programs and projects of the focus LGUs in their budget proposals for FY 2013.
- 3.4 On the part of the LGUs, they shall ensure that the priority poverty reduction projects submitted per the Local Poverty Reduction Action Plan (LPRAP) under the Bottom-up Planning and Budgeting approach and incorporated in the FY 2013 budgets of the NGAs concerned are included in their FY 2013 AIPs to be approved by their respective Sanggunians.
- 4.0 LGUs may coordinate with the DBM Regional Offices for the necessary technical assistance in the preparation of their respective FY 2013 Annual Budgets.
- 5.0 All procurements shall be made in accordance with the provisions of R.A. No. 9184 (The Government Procurement Reform Act) and its IRR.
- 6.0 The disbursement of funds shall be subject to pertinent budgeting, accounting and auditing rules and regulations.
- 7.0 Please be guided accordingly.

  
**FLORENCIO B. ABAD**  
Secretary

CY 2013 INTERNAL REVENUE ALLOTMENT (Including Bacoor and Imus Cities)  
 IRA P302,304,001,000  
 (In P0.00)

Annex 1

LOCAL GOVERNMENT UNITS	TOTAL PROVINCE	TOTAL CITY	TOTAL MUNICIPALITY	GRAND TOTAL (PCM)	TOTAL BARANGAY	TOTAL IRA 2013
NATIONAL CAPITAL REGION	243,674,596.00	13,753,434,308.00	81,036,888.00	14,078,145,792.00	5,230,009,167.00	19,308,154,959.00
CORDILLERA ADMINISTRATIVE REGION	3,050,996,621.00	991,605,341.00	4,023,567,767.00	8,066,169,729.00	1,305,163,942.00	9,371,333,671.00
REGIONAL OFFICE NO. I	3,914,219,331.00	2,438,007,168.00	6,598,292,841.00	12,950,519,340.00	3,737,094,478.00	16,687,613,818.00
REGIONAL OFFICE NO. II	4,264,879,019.00	1,515,255,915.00	6,697,207,003.00	12,477,341,937.00	2,597,221,635.00	15,074,563,572.00
REGIONAL OFFICE NO. III	7,456,203,730.00	5,069,354,861.00	10,538,279,221.00	23,063,837,812.00	5,580,746,608.00	28,644,584,420.00
REGIONAL OFFICE NO. IV/A	8,090,076,796.00	7,290,846,062.00	10,733,750,848.00	26,114,673,706.00	7,057,182,130.00	33,171,855,836.00
REGIONAL OFFICE NO. IV/B	3,833,760,835.00	1,764,257,124.00	5,729,010,681.00	11,327,028,640.00	1,894,148,900.00	13,221,177,540.00
REGIONAL OFFICE NO. V	4,952,227,530.00	2,305,551,629.00	7,493,692,342.00	14,751,471,501.00	4,105,403,646.00	18,856,875,147.00
REGIONAL OFFICE NO. VI	5,552,689,221.00	6,482,975,244.00	7,640,116,234.00	19,675,780,699.00	5,076,555,813.00	24,752,336,512.00
REGIONAL OFFICE NO. VII	4,366,883,693.00	6,152,289,787.00	6,708,890,244.00	17,228,063,724.00	4,326,014,975.00	21,554,078,699.00
REGIONAL OFFICE NO. VIII	4,477,336,809.00	3,168,577,565.00	7,042,750,303.00	14,688,664,677.00	4,189,063,920.00	18,877,728,597.00
REGIONAL OFFICE NO. IX Inc. ARMM	4,509,106,216.00	3,365,375,810.00	6,730,141,214.00	14,604,623,240.00	3,415,959,435.00	18,020,582,675.00
REGIONAL OFFICE NO. X	3,796,569,444.00	4,540,593,075.00	5,279,980,544.00	13,617,143,063.00	2,789,208,351.00	16,406,351,414.00
REGIONAL OFFICE NO. XI	3,302,282,191.00	4,774,402,007.00	4,176,253,570.00	12,252,917,768.00	2,300,337,828.00	14,553,255,596.00
REGIONAL OFFICE NO. XII Inc. ARMM	5,993,065,369.00	2,752,678,698.00	9,410,570,835.00	18,156,314,902.00	3,881,376,493.00	22,037,691,395.00
REGIONAL OFFICE NO. XIII (CARAGA)	3,081,887,857.00	2,691,964,038.00	4,311,932,198.00	10,085,784,093.00	1,680,033,056.00	11,765,817,149.00
<b>GRAND TOTAL</b>	<b>70,885,839,258.00</b>	<b>69,057,168,632.00</b>	<b>103,195,472,733.00</b>	<b>243,138,480,623.00</b>	<b>59,165,520,377.00</b>	<b>302,304,001,000.00</b>



<b>LBP Form No. 1</b>					
<b>STATEMENT OF RECEIPTS (As Revised)</b>					
Province/City/Municipality					
<b>General Fund</b>					
Particulars (1)	Account Code (2)	Income Classification (3)	Amounts		
			Past Year (Actual) (4)	Current Year (Estimate) (5)	Budget Year (Proposed) (6)
I. Beginning Cash Balance					
II. Receipts:					
A. Local (Internal) Sources					
1. Tax Revenue					
a. Real Property Tax					
b. Special Education Fund Tax					
c. Other Local Taxes					
Total Tax Revenue					
2. Non-Tax Revenue					
a. Regulatory Fees					
1. License Fees					
2. Permit Fees					
3. Other Fees					
b. Business and Service Income					
c. Other Income/Receipts					
Total Non-Tax Revenue					
B. External Sources					
1. Shares from National Internal Revenue Taxes (IRA)					
2. Share from GOCCs					
1. Other Shares 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					
b. Other Subsidy Income					
5. Inter-local Transfers					
a. Subsidy from LGUs					
b. Subsidy from Other Funds					
6. Capital/Investment Receipts					
a. Gain on Sale of Assets					
b. Gain on Investments					
C. Receipts from Loans and Borrowings					
Total Receipts					
Less: Special Education Fund Tax					
Total Available Resources for Appropriation					

Continuation of LBP Form No. 1

We hereby certify that the foregoing estimated receipts are reasonably projected as collectible for the Budget Year.

\_\_\_\_\_  
**LOCAL TREASURER**

\_\_\_\_\_  
**LOCAL BUDGET OFFICER**

\_\_\_\_\_  
**LOCAL PLANNING  
AND DEVELOPMENT  
COORDINATOR**

\_\_\_\_\_  
**LOCAL ACCOUNTANT**

Approved by:

\_\_\_\_\_  
**LOCAL CHIEF EXECUTIVE**

<b>LBP Form No. 2</b>					
<b>STATEMENT OF RECEIPTS AND EXPENDITURES</b>					
Province/City/Municipality					
<b>General Fund</b>					
Particulars (1)	Account Code (2)	Past Year (Actual) (3)	CURRENT YEAR APPROPRIATION		
			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					
b. Special Education Tax					
c. Other Local Taxes					
Total Tax Revenue					
2. Non-Tax Revenue					
a. Regulatory Fees					
1. License Fees					
2. Permit Fees					
3. Other Fees					
b. Business and Service Income					
c. Other Income/Receipts					
Total Non-Tax Revenue					
B. External Sources					
1. Share from National Internal Revenue Taxes (IRA)					
2. Shares from GOCCs					
2. Other Shares 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					
b. Other Subsidy Income					
5. Inter-local Transfers					
a. Subsidy from LGUs					
b. Subsidy from Other Funds					
6. Capital/Investment Receipts					
a. Gain on Sale of Assets					
b. Gain on Investments					
C. Receipts from Loans and Borrowings					
Total Receipts ( I + II )					

Continuation of LBP Form No. 2

III. Expenditures					
A. General Public Services					
B. Economic Services					
C. Social Services					
D. Other Services					
<b>TOTAL EXPENDITURE</b>					
IV. Ending Balance ( I = II ) - III					
<b>Certified Correct:</b>					
_____		_____		_____	
<b>LOCAL TREASURER</b>		<b>LOCAL BUDGET OFFICER</b>		<b>LOCAL ACCOUNTANT</b>	
<b>Approved:</b>					
_____					
<b>LOCAL CHIEF EXECUTIVE</b>					

**LBP Form No. 3**

**PROGRAMMED APPROPRIATION AND OBLIGATION  
BY OBJECT OF EXPENDITURE**

OFFICE / SPECIAL PURPOSE APPROPRIATIONS:

Object of Expenditure (1)	Account Code (2)	Past Year (Actual) (3)	Current Year (Estimate) (4)	Budget Year (Proposed) (5)
1.0 Current Operating Expenditures  1.1 Personal Services Salaries and Wages – Regular Salaries and Wages – Others _____ _____  1.2 Maintenance and Other Operating Expenses Travel Expenses Training and Scholarship Expenses _____ _____  2.0 Capital Outlay  Buildings and Other Structures Office Equipment Land Transport Equipment _____ _____  3.0 Financial Expenses				
<b>Total Appropriations</b>				
Prepared: _____	Reviewed: _____	Approved: _____		
<b>Department Head</b>	<b>Local Budget Officer</b>	<b>Local Chief Executive</b>		

**LBP Form No. 3A**

**PROGRAMMED APPROPRIATION AND OBLIGATION  
BY OBJECT OF EXPENDITURE**

SUMMARY FOR ALL OFFICES / SPECIAL PURPOSE APPROPRIATIONS:

Object of Expenditure (1)	Account Code (2)	Past Year (Actual) (3)	Current Year (Estimate) (4)	Budget Year (Proposed) (5)
4.0 Current Operating Expenditures  1.1 Personal Services Salaries and Wages – Regular Salaries and Wages – Others _____ _____  1.2 Maintenance and Other Operating Expenses Travel Expenses Training and Scholarship Expenses _____ _____  5.0 Capital Outlay  Buildings and Other Structures Office Equipment Land Transport Equipment _____ _____  6.0 Financial Expenses				
<b>Total Appropriations</b>				
Prepared:	Reviewed:	Approved:		
_____ <b>Department Head</b>	_____ <b>Local Budget Officer</b>	_____ <b>Local Chief Executive</b>		
This form is intended to reflect the summary of Programmed Appropriation and Obligation by Object of Expenditure for all offices as reflected in LBP Form No. 3				

**LBP Form No. 4**

**PERSONNEL SCHEDULE**

Budget Year : \_\_\_\_\_  
 Province/City/Municipality: \_\_\_\_\_

OFFICE: \_\_\_\_\_

Item Number (1)	Position Title (2)	Name of Incumbent (3)	Current Year Authorized Rate/Annum		Budget Year Proposed Rate/Annum		Increase/Decrease (8)
			SG/Step (4)	Amount (5)	SG/Step (6)	Amount (7)	

Prepared: \_\_\_\_\_

Reviewed: \_\_\_\_\_

\_\_\_\_\_  
**Human Resource Management Officer**

\_\_\_\_\_  
**Local Budget Officer**

Approved: \_\_\_\_\_

\_\_\_\_\_  
**Local Chief Executive**

**LBP Form No. 5**

**FUNCTIONAL STATEMENTS, OBJECTIVES and EXPECTED RESULTS**

Department/Office : \_\_\_\_\_  
Budget Year \_\_\_\_\_

I. FUNCTIONAL STATEMENTS  
\_\_\_\_\_

II. OBJECTIVES  
\_\_\_\_\_

III. PROGRAMS/PROJECTS/ACTIVITIES

Reference Code (1)	Program/Project /Activity Description (2)	Cost (000) (3)	Performance/ Output Indicator (4)	Annual Targets (5)	Implementation Schedule	
					FROM (6)	TO (7)

Prepared: \_\_\_\_\_ Reviewed: \_\_\_\_\_ Approved: \_\_\_\_\_

**Department Head**                      **Local Budget Officer**                      **Local Chief Executive**

Reviewed as to consistency with approved AIP.



**LBP Form No. 6**

**STATEMENT OF DEBT SERVICE**

Budget Year : \_\_\_\_\_  
 Province/City/Municipality: \_\_\_\_\_

FUND/SPECIAL ACCOUNT: \_\_\_\_\_

Creditor (1)	Date Contracted (2)	Term (3)	Principal Amount (4)	Previous Payments Made (5)			Amount Due (Budget Year) (6)			Balance of the Principal (7)
				Principal	Interest	Total	Principal	Interest	Total	
<b>TOTAL</b>										
Certified Correct:						Noted:				
_____ Local Accountant						_____ Local Chief Executive				

LBP Form No. 7

**STATEMENT OF STATUTORY/CONTRACTUAL OBLIGATIONS  
AND BUDGETARY REQUIREMENTS**

Budget Year: \_\_\_\_\_  
Province/City/Municipality: \_\_\_\_\_

<p>1. Statutory and Contractual Obligations</p> <p>1.1 5% MMDA Contribution for LGUs in NCR only (R.A. No. 7924)</p> <p>1.2 Prior Years' Obligation (if any)</p> <p>1.3 Terminal Leave and Retirement Gratuity Benefits (compulsory retirement age/end of term for elective officials)</p> <p>1.4 Debt Service</p>	<p align="center">A m o u n t</p>
<p>2. Budgetary Requirements</p> <p>2.1 20% of IRA for Development Fund</p> <p>2.2 5% Calamity Fund</p> <p>2.3 Financial Assistance to Barangays (P1,000 minimum aid)</p>	<p align="center">A m o u n t</p>
<b>TOTAL</b>	
<p>Certified Correct: _____ Approved: _____</p> <p><b>Local Finance Committee:</b></p> <p>_____</p> <p>_____</p> <p><b>Local Budget Officer Executive      Local Treasurer      Local Planning and Local Chief Development Officer</b></p>	

LBP Form No. 8

**STATEMENT OF FUND OPERATION**

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

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

FUND/SPECIAL ACCOUNT:

Particulars (1)	Account Code (2)	General Public Services (3)	Social Services (4)	Economic Services (5)	Other Services (5)	TOT AL (6)
I. Beginning Cash Balance						
II. Receipts:						
Total Available Resources for Appropriations (I+II)						
III. Expenditures						
A. Current Operating Expenditures						
1. Personal Services						
Salaries and Wages – Regular						
Salaries and Wages – Others						
Personnel Economic Relief Allowance (PERA)						
Additional Compensation (AdCom)						
Representation Allowance						
Transportation Allowance						
Clothing Uniform Allowance						
Year-end Bonus						
Other Bonuses and Allowances						
Honoraria						
Life & Retirement Insurance Contributions						
PAG-IBIG Contributions						
PHILHEALTH Contributions						
ECC Contributions						
Pension Benefits – Regular						
Retirement Benefits – Regular						
Vacation and Sick Leave Benefits						
Other Personnel Benefits						
2. Maintenance and Other Operating Expenditure						
Travel Expenses						
Training and Scholarship Expenses						
Water						
Electricity						
Fuel						
Office Supplies Expenses						
Hospital Supplies Expenses						
Medical, Dental & Laboratory Supplies Expenses						
Fuel, Oil & Lubricants Expenses						
Other Supplies Expenses						
Postage and Deliveries						
Telephone Expenses – Landline						
Telephone Expenses – Mobile						

<p>Internet Expenses  Cable, Satellite, Telegraphs &amp; Radio Expenses  General/Janitorial Services  Security Services  Repair and Maintenance – Buildings and Other Structures  Repair and Maintenance – Office Equipment  Repair and Maintenance – Furniture and Fixtures  Repair and Maintenance – Land Transport Equipment  Subsidy to National Government Agencies  Subsidy to Local Government Units  Other Subsidies  Donations  Confidential and Intelligence Expenses  Extraordinary &amp; Miscellaneous Expenses  Taxes, Duties and Licenses  Insurance/Reinsurance Premiums  Membership Dues &amp; Contributions to Organizations  Awards and Rewards  Indemnities and Other Claims  Advertising and Marketing Expenses  Printing Expenses  Rent/Lease Expenses  Representation Expense</p>					
<p>B. Capital Outlay  Land  Land Improvement  Buildings and Other Structures  Office Equipment  Furniture and Fixtures  Books  Technical and Scientific Machinery Equipment  Construction/Port Equipment  Hospital Equipment  Medical, Dental and Laboratory Equipment  Land Transport Equipment  Public Infrastructures</p> <p>C. Financial Expenses</p> <p>Total Appropriations</p> <p>Ending Balance = [(I+II)-III]</p>					
<p>Certified Correct:</p>			<p>Approved:</p>		
<p>_____  <b>LOCAL BUDGET OFFICER</b></p>	<p>_____  <b>LOCAL ACCOUNTANT</b></p>	<p>_____  <b>LOCAL CHIEF EXECUTIVE</b></p>			

CY \_\_\_\_\_ Annual Investment Program (AIP)  
By Program/Project/Activity by Sector  
As of \_\_\_\_\_

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

AIP REFERENCE CODE (1)	PROGRAM/PROJECT/ACTIVITY DESCRIPTION (2)	IMPLEMENTING OFFICE/DEPARTMENT (3)	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUTS (6)	FUNDING SOURCE (7)	AMOUNT (in thousand pesos)			
			STARTING DATE (4)	COMPLETION DATE (5)			Personal Services (PS) (8)	Maintenance and Other Operating Expenses (MOOE)	Capital Outlay (CO) (10)	TOTAL (11)
General Public Services (10)										
Economic Services (80)										
Social Services (30)										

Prepared By: \_\_\_\_\_

Attested by: \_\_\_\_\_

Planning Officer/PLDC

Budget Officer

Local Chief Executive

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_