



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT  
BONCODIN HALL, GENERAL SOLANO STREET, SAN MIGUEL, MANILA

**LOCAL BUDGET MEMORANDUM NO. 77-A**

**Date:** JULY 24, 2018

**To :** PUNONG BARANGAYS, MEMBERS OF THE SANGGUNIANG  
BARANGAY, BARANGAY SECRETARIES, BARANGAY TREASURERS,  
AND ALL OTHERS CONCERNED

**Subject :** GUIDELINES ON THE PREPARATION OF THE FY 2019 ANNUAL  
BUDGETS OF BARANGAYS

**1.0 PURPOSE**

This Memorandum is being issued to prescribe the guidelines on the preparation of the FY 2019 annual budgets of barangays.

**2.0 GUIDELINES**

**2.1 Preparation of the FY 2019 Annual Budgets of Barangays**

2.1.1 For the purpose of preparing the FY 2019 annual budgets, the total IRA shares of barangays amount to P113,808,836,176, as computed based on: (i) the certification of the Bureau of Internal Revenue on the actual national internal revenue taxes collected in FY 2016; and (ii) Section 285 of the Local Government Code of 1991 (Republic Act [RA] No. 7160). The barangays have already been notified of their individual IRA allocation by the DBM Regional Offices (ROs) concerned.

2.1.2 As regards the special shares of barangays in the proceeds of national taxes, it is advised that coordination with the appropriate revenue collecting agencies and government corporations be made to reconcile their records with those of the collecting agencies to determine the amount of their shares from such national taxes.

**2.2 Priorities in the Use of the IRA and Other Local Resources**

2.2.1 Pursuant to Section 17 (g) of RA No. 7160, the IRA and other local resources of barangays shall first cover the cost of providing basic services and facilities enumerated under Section 17 (b) (1) thereof before applying the same for other purposes.

2.2.2 Each barangay shall appropriate in its Annual Budget no less than twenty percent (20%) of its IRA for development projects as mandated under Section 287 of RA No. 7160. The same shall be utilized in accordance with the Department of the Interior and Local Government (DILG)-DBM Joint Memorandum Circular (JMC) No. 2017-1 dated February 22, 2017.<sup>1</sup>

<sup>1</sup> Updated Guidelines on the Appropriation and Utilization of the 20% of the Annual IRA for Development Projects

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- 2.2.3 As provided under Section 21 of RA No. 10121,<sup>2</sup> and Rule 18 of its IRR, not less than 5% of the estimated revenue of barangays from regular sources<sup>3</sup> shall be set aside as the Barangay Disaster Risk Reduction and Management Fund and shall be utilized in accordance with the pertinent provisions of laws, rules and regulations.
- 2.2.4 Finally, in accordance with Section 329 of RA No. 7160 and Section 20 (a) of RA No. 10742, ten percent (10%) of the general fund of the barangay shall be set aside for the Sangguniang Kabataan (SK). The Sangguniang Barangay shall appropriate the SK funds in lump-sum which shall be disbursed solely for youth development and empowerment purposes;
- 2.3 Pursuant to Section 331 (b) of RA No. 7160, as implemented under item 4.2 of Local Budget Circular No. 98 dated October 14, 2011,<sup>4</sup> the total annual appropriations for personal services of a barangay for one (1) fiscal year shall not exceed fifty-five percent (55%) of the total annual income actually realized from local sources during the next preceding fiscal year.
- 2.4 Pursuant to Section 305 (h) of RA No. 7160, local budget plans and goals shall, as far as practicable, be harmonized with national development plans, goals, and strategies in order to optimize the utilization of resources and to avoid duplication in the use of fiscal and physical resources.

To this end, the barangays are encouraged to align their programs, projects and activities (PPAs) with the priorities of their respective mother cities/municipalities and provinces, which, in turn, should be consistent with the priorities of the national government, specifically those embodied under the Philippine Development Plan and Public Investment Program for 2017-2022.

Moreover, in accordance with Executive Order No. 27 dated June 1, 2017, the PPAs of barangays shall have a results-oriented focus on national development goals and shall be in line with *AMBISYON NATIN 2040*, the 2030 Agenda for Sustainable Development, which is anchored on a set of Sustainable Development Goals (SDGs), and the President's 0+10-Point Socio-Economic Agenda.

- 2.5 In accordance with DILG Memorandum Circular No. 2018-42 dated March 26, 2018, all barangays are enjoined to prioritize in the allocation of local funds the PPAs included in their respective local nutrition action plans, which should have been formulated in accordance with the Philippine Plan of Action for Nutrition 2017-2022.
- 2.6 Further, in line with the current Administration's priority to eradicate the problem of illegal drugs in the country, LGUs are hereby enjoined to comply with the pertinent provisions of RA No. 9165,<sup>5</sup> including its IRR, to wit:

*"SECTION 51. Local Government Units' Assistance. – The LGUs shall appropriate a substantial portion of their respective annual budgets to assist in or enhance the enforcement of the Act giving priority to preventive or educational programs and the rehabilitation or treatment of drug dependents.*

<sup>2</sup> Philippine Disaster Risk Reduction and Management Act of 2010

<sup>3</sup> Based on the Bureau of Local Government Finance MC No. 16-2015 dated June 19, 2015 re Local Public Financial Management (PFM) Tools for the Electronic Statement of Receipts and Expenditures (which include the Guidebook for the New Local Government Financial Performance Monitoring System), regular revenues refer to taxes, fees, and receipts actually realized, including the IRA and other shares provided for in Sections 284, 290 and 291 of RA No. 7160, but exclusive of non-recurring receipts such as national aids, grants, financial assistance, loan proceeds, sales of assets, miscellaneous income/receipts and other similar receipts.

<sup>4</sup> Guidelines in Determining Compliance to the Personal Services Limitation on Local Government Budgets

<sup>5</sup> Comprehensive Dangerous Drugs Act



- (a) *Consistent with the principles of local autonomy, the local sanggunians shall appropriate substantial funds from their annual budgets to be utilized in assisting or enhancing the enforcement of the Act, giving priority to educational programs on drug abuse prevention and control and rehabilitation and treatment of drug dependents, such amount to be determined by the sanggunian concerned based on the perceived need of the locality."*

Specifically, barangays are encouraged to provide funds in their annual budgets for the: (i) conduct of barangay clearing operations, including rehabilitation and after care of drug users in coordination with the Department of Health and the Department of Social Welfare and Development; (ii) establishment of Special Drug Education Centers; and (iii) strengthening of the criminal justice system, among others.

- 2.7 Section 305 (i) of RA No. 7160 provides that local budgets shall operationalize approved local development plans. For this purpose, the barangays shall prepare the total resource Annual Investment Program (AIP) (Annex A) for the budget year, which shall be culled-out from the Barangay Development Plan.
- 2.8 The FY 2019 Annual Budgets of barangays shall be prepared in accordance with the procedures and schedules prescribed under RA No. 7160, using the following Barangay Budget Preparation (BBP) forms:
- BBP Form No. 1 – Budget of Expenditures and Sources of Financing (Annex B);
  - BBP Form No. 2 – Programmed Appropriation by PPA, Expense Class, Object of Expenditure and Expected Results (Annex C);
  - BBP Form No. 2-A – List of Projects Chargeable Against the 20% Development Fund (Annex D);
  - BBP Form No. 3 – Plantilla of Personnel (Annex E);
  - BBP Form No. 4 – Statement of Indebtedness (Annex F);
- 2.9 Together with the Annual Budget (Barangay Expenditure Program) (*sample hereto attached as Annex G*), the following documents shall be prepared and submitted to the sangguniang barangay for budget authorization purposes:
- Budget Message
  - Plantilla of Personnel (BBP Form No. 3)
  - Statement of Indebtedness (BBP Form No. 4), if any
  - Annual Investment Program, duly approved by the Sanggunian through a Resolution, and supported by the following:
    - DILG-endorsed Gender and Development Plan and Budget; and
    - Barangay Disaster Risk Reduction and Management Plan reviewed by the appropriate Review Team.
- 2.10 The FY 2019 Annual Budgets of barangays shall be prepared consistent with the Chart of Accounts prescribed under the Manual on Financial Management for Barangays, as prescribed under Commission on Audit Circular No. 2015-011 dated December 1, 2015.<sup>6</sup>

<sup>6</sup> Prescribing the Use of the Manual on Financial Management for Barangays  
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- 2.11 The FY 2019 Annual Budgets of barangays shall likewise include PPAs that can be attributed and built-in within the budget level for the following:
- Gender and Development pursuant to RA No. 7192,<sup>7</sup> RA No. 9710,<sup>8</sup> and Philippine Commission on Women-DILG-DBM-National Economic and Development Authority JMC No. 2016-01 dated January 12, 2016;<sup>9</sup>
  - Senior Citizens and Persons with Disabilities pursuant to RA No. 9994<sup>10</sup> amending RA No. 7432,<sup>11</sup> and RA No. 9442<sup>12</sup> amending RA No. 7277;<sup>13</sup>
  - Combatting AIDS pursuant to RA No. 8504;<sup>14</sup> and
  - Implementation of the programs of the Local Councils for the Protection of Children pursuant to RA No. 9344.<sup>15</sup>
- 3.0 The barangays may coordinate with the DBM ROs and/or the local budget officers of their mother LGUs for the necessary technical assistance in the preparation of their respective FY 2019 Annual Budgets.
- 4.0 It is understood that the disbursement of funds shall be in accordance with pertinent budgeting, accounting, and auditing rules and regulations.
- 5.0 Please be guided accordingly.

  
**BENJAMIN E. DIOKNO**  
Secretary

Department of Budget  
and Management  
  
0SEC-2018-02561

<sup>7</sup> Women in Development and Nation Building Act

<sup>8</sup> The Magna Carta of Women

<sup>9</sup> Amendments to Philippine Commission on Women-DILG-DBM-National Economic and Development Authority JMC No. 2013-01: Guidelines on the Localization of the Magna Carta of Women

<sup>10</sup> Expanded Senior Citizens Act of 2010

<sup>11</sup> An Act to Maximize the Contribution of Senior Citizens to Nation Building, Grant Benefits and Special Privileges and for Other Purposes

<sup>12</sup> An Act Amending RA No. 7227, Otherwise Known as the "Magna Carta for Disabled Persons," and for Other Purposes

<sup>13</sup> Magna Carta for Disabled Persons

<sup>14</sup> Philippine AIDS Prevention and Control Act of 1998

<sup>15</sup> Juvenile Justice and Welfare Act of 2006



FY \_\_\_\_\_ Annual Investment Program (AIP)  
By Program/Project/Activity by Sector

Barangay: \_\_\_\_\_

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

Province: \_\_\_\_\_

AIP Reference Code	Program/Project/ Activity Description	Implementing Office/Unit	Schedule of Implementation		Expected Outputs	Funding Source	AMOUNT (In Thousand Pesos)			
			Start Date	Completion Date			Personal Services (PS)	Maintenance and Other Operating Expenses (MOOE)	Capital Outlay (CO)	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11) 8+9+10
General Services (1000)										
Social Services (3000)										
Economic Services (8000)										
Other Services (9000)										

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

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

Barangay Secretary

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

Barangay Treasurer

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

Punong Barangay

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

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## Barangay Budget Preparation Form No. 1

## BUDGET OF EXPENDITURES AND SOURCES OF FINANCING, FY \_\_\_\_\_

Barangay \_\_\_\_\_

City/Municipality of \_\_\_\_\_

Province of \_\_\_\_\_

## GENERAL FUND

Particulars  (1)	Account Code  (2)	Income Classification  (3)	Past Year (Actual)  (4)	Current Year Appropriation			Budget Year (Proposed)  (8)
				First Semester (Actual)  (5)	Second Semester (Estimate)  (6)	Total  (7)	
<b>I. Beginning Cash Balance</b>							
<b>II. Receipts</b>							
Shares in Real Property Tax							
Business Tax(es)							
Fees and Charges							
Receipts from Economic Enterprise							
Internal Revenue Allotment							
Share from National Wealth							
Inter-Local Transfer							
Extraordinary Receipts/Grants/ Donations/Aids							
Proceeds from Sale of Assets							
Collection of Loans Receivable							
Acquisition of Loans							
Other Receipts							

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Particulars	Account Code	Income Classification	Past Year (Actual)	Current Year Appropriation			Budget Year (Proposed)
				First Semester (Actual)	Second Semester (Estimate)	Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>III. Expenditures</b>							
<b>Personal Services (PS)</b>							
Salaries and wages (permanent and casual employees)							
Honoraria							
Cash Gift							
Other Personnel Benefits of permanent and casual employees							
Associated PS costs (GSIS, PAGIBIG, etc.) of permanent and casual employees							
<b>Total PS</b>							
<b>Maintenance and Other Operating Expenses (MOOE)</b>							
Travelling Expenses – Local							
Training Expenses							
Supplies and Materials Expenses							
Utility Expenses							
Communication Expenses							
Professional Services							
General Services							
Repairs and Maintenance							
Taxes, Insurance Premiums and Other Fees							
Other MOOE							
<b>Total MOOE</b>							
<b>Financial Expenses</b>							
Interest Expenses							
Bank Charges							
Other Financial Expenses							

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Particulars  (1)	Account Code  (2)	Income Classification  (3)	Past Year (Actual)  (4)	Current Year Appropriation			Budget Year (Proposed)  (8)
				First Semester (Actual)  (5)	Second Semester (Estimate)  (6)	Total  (7)	
<b>Capital Outlay (CO)</b> Land and Buildings Property, Plant and Equipment Land Improvements <b>Total Capital Outlay</b>  <b>Special Purpose Appropriation (SPA)</b> Appropriation for Debt Service Appropriation for Sangguniang Kabataan Appropriation for Development Fund Appropriation for Barangay Disaster Risk Reduction and Management Fund Other Authorized SPAs <b>Total SPA</b>							

*We hereby certify that the information presented above are true and correct. We further certify that the foregoing estimated receipts are reasonably projected as collectible for the Budget Year.*

Prepared by:

Approved by:

\_\_\_\_\_  
Barangay Treasurer

\_\_\_\_\_  
Barangay Secretary

\_\_\_\_\_  
Punong Barangay

*Jan*



## **INSTRUCTIONS**

Column 1 – Indicate the receipts by major source. The beginning cash balance shall be net of amounts earmarked for specific purposes (e.g., continuing appropriations, 20% Development Fund). The amount for each expense class shall exclude the appropriations for the SPAs.

The breakdown of the MOOE, i.e., supplies and materials expenses, utility expenses, communication expenses, professional services, general services, repairs and maintenance, taxes, insurance premiums and other fees, and other MOOE, shall be provided in a separate list. Example:

Account Title	Account Code
<b>Utility Expenses</b>	
Water Expenses	5-02-04-010
Electricity Expenses	5-02-04-020
<b>Communication Expenses</b>	
Postage and Courier Services	5-02-05-010
Telephone Expenses	5-02-05-020
<b>Repairs and Maintenance</b>	
Land Improvement	5-02-09-010
Machinery and Equipment	5-02-09-040

Account Title	Account Code
<b>Professional Services</b>	
Auditing Services	5-02-07-010
Consultancy Services	5-02-07-020
<b>General Services</b>	
Janitorial Services	5-02-08-020
Security Services	5-02-08-030
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	5-02-03-010
Drugs and Medicines Expenses	5-02-03-040

Column 2 – Indicate the account code for each itemized receipt using the Manual on Financial Management for Barangays, as prescribed under Commission on Audit Circular No. 2015-011 dated December 1, 2015.

Column 3 – Classify the income into regular (R) or non-regular (NR).

Column 4 - Indicate the past year's actual receipts and expenditures. The past year's actual receipts and expenditures shall be certified by the Barangay Treasurer.

Columns 5 and 6 – Indicate current year's estimated receipts and expenditures, as follows:

- First semester – actual receipts and expenditures certified by the Barangay Treasurer.
- Second semester – estimated receipts and expenditures prepared by the Barangay Treasurer.

Column 7 – Indicate the totals of the amounts under Columns 5 and 6.

Column 8 – Indicate the proposed amount of receipts and expenditures for the budget year.

Note:

Based on the Bureau of Local Government Finance Memorandum Circular No. 16-2015 dated June 19, 2015 re Local Public Financial Management (PFM) Tools for the Electronic Statement of Receipts and Expenditures (which include the Guidebook for the New Local Government Financial Performance Monitoring System), regular revenues refer to taxes, fees and receipts actually realized, including the IRA and other shares provided for in Sections 284, 290 and 291 of RA No. 7160, but exclusive of non-recurring receipts such as national aids, grants, financial assistance, loan proceeds, sales of assets, miscellaneous income/receipts and other similar receipts.

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## Barangay Budget Preparation Form No. 2

PROGRAMMED APPROPRIATION BY PPA, EXPENSE CLASS, OBJECT OF EXPENDITURE AND EXPECTED RESULTS, FY \_\_\_\_\_

Barangay \_\_\_\_\_

City/Municipality of \_\_\_\_\_

Province of \_\_\_\_\_

Program, Projects, Activities (By Expense Class and Object of Expenditure) (1)	AIP Reference Code (2)	Account Code (3)	Proposed Amount (Budget Year) (4)	Expected Results (5)
<b>1. GENERAL ADMINISTRATION PROGRAM</b> <b>Personal Services (PS)</b> Salaries and wages (permanent and casual employees) Honoraria Cash Gift Other Personnel Benefits of permanent and casual employees Associated PS costs (GSIS, PAGIBIG, etc.) of permanent and casual employees <b>Total PS</b>  <b>Maintenance and Other Operating Expenses (MOOE)</b> Travelling Expenses – Local Training Expenses Supplies and Materials Expenses Utility Expenses Communication Expenses Professional Services General Services Repairs and Maintenance Taxes, Insurance Premiums and Other Fees Other MOOE <b>Total MOOE</b>				

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<b>Program, Projects, Activities</b> <b>(By Expense Class and Object of Expenditure)</b> <b>(1)</b>	<b>AIP</b> <b>Reference</b> <b>Code</b> <b>(2)</b>	<b>Account</b> <b>Code</b> <b>(3)</b>	<b>Proposed</b> <b>Amount</b> <b>(Budget</b> <b>Year)</b> <b>(4)</b>	<b>Expected Results</b> <b>(5)</b>
<b>Financial Expenses</b> Interest Expenses Bank Charges Other Financial Expenses  <b>Capital Outlay (CO)</b> Land and Buildings Property, Plant and Equipment Land Improvements <b>Total Capital Outlay</b>  <b>Special Purpose Appropriation (SPA)</b> Appropriation for Debt Service Appropriation for Sangguniang Kabataan Other Authorized SPAs <b>Total SPA</b>  <b>2. BASIC SERVICES AND FACILITIES PROGRAM</b> <b>(BSFP)</b> <b>Day Care</b> PS MOOE CO <b>Total</b>  <b>Health and Nutrition</b> PS MOOE CO <b>Total</b>  <b>Peace and Order</b> PS MOOE CO <b>Total</b>				

Program, Projects, Activities (By Expense Class and Object of Expenditure) (1)	AIP Reference Code (2)	Account Code (3)	Proposed Amount (Budget Year) (4)	Expected Results (5)
<b>Agricultural Services</b> PS MOOE CO <b>Total</b>				
<b>Katarungang Pambarangay</b> PS MOOE CO <b>Total</b>				
<b>Infrastructure</b> CO – 20% DF Non – DF <b>Total</b>				
<b>BDRRMF</b> Quick Response Fund Disaster Preparedness, Prevention & Mitigation, Response <b>Total</b>				
<b>Information and Reading Center</b> PS MOOE CO <b>Total</b>				
<b>Other Services</b> GAD (if provided through direct appropriation) Senior Citizens & Persons with Disability VAWC Others (specify)				
<b>TOTAL BSFP</b>				



Program, Projects, Activities (By Expense Class and Object of Expenditure) (1)	AIP Reference Code (2)	Account Code (3)	Proposed Amount (Budget Year) (4)	Expected Results (5)
<b>TOTAL PPA (GAP + BSFP)</b>				

We hereby certify that the information presented above are true and correct.

Prepared by:

Approved by:

\_\_\_\_\_  
Barangay Treasurer

\_\_\_\_\_  
Barangay Secretary

\_\_\_\_\_  
Punong Barangay

Note:

This form is intended to reflect the details of programmed appropriation by program, project and activity, expense class, object of expenditure and expected results in the Barangay Budget.

### **INSTRUCTIONS**

Column 1 - The breakdown of the MOOE, i.e., supplies and materials expenses, utility expenses, communication expenses, professional services, general services, repairs and maintenance, taxes, insurance premiums and other fees, and other MOOE, shall be provided in a separate list.

Column 2 - Indicate the PPA reference code reflected in the AIP corresponding to each item of appropriation.

Column 3 – Indicate the account code for each of the itemized expenses using the Manual on Financial Management for Barangays, as prescribed under Commission on Audit Circular No. 2015-011 dated December 1, 2015.

Column 4 – Indicate the proposed amount for the budget year

Column 5 – Indicate the good or service that the barangay is expected to deliver through the implementation of the items of appropriation.

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## Barangay Budget Preparation Form No. 2A

## LIST OF PROJECTS CHARGEABLE AGAINST THE 20% DEVELOPMENT FUND, FY \_\_\_\_\_

Barangay \_\_\_\_\_

City/Municipality of \_\_\_\_\_

Province of \_\_\_\_\_

AIP Reference Code (1)	Details of the Project (2)	Amount (3)	Implementation Schedule (4)	Expected Output (5)
<b>Total</b>				

Prepared by:

Approved by:

\_\_\_\_\_  
Barangay Secretary\_\_\_\_\_  
Punong Barangay**INSTRUCTIONS**

Column 1 - Indicate the PPA reference code reflected in the AIP corresponding to each item of appropriation

Column 2 - Indicate a concise description and details of each of the development projects to be implemented

Column 3 - Indicate the amount allocated for each development project

Column 4 - Indicate the timelines of the implementation of each development project

Column 5 - Indicate the good or service that the barangay is expected to deliver through the implementation of each development project

## Barangay Budget Preparation Form No. 3

## PLANTILLA OF PERSONNEL, FY \_\_\_\_\_

Barangay \_\_\_\_\_

City/Municipality of \_\_\_\_\_

Province of \_\_\_\_\_

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

Prepared by:

Approved by:

\_\_\_\_\_  
Barangay Secretary\_\_\_\_\_  
Punong Barangay**INSTRUCTIONS**

Column 1– Indicate the item number of the plantilla position.

Columns 2 and 3 – Indicate the position title and the name of the incumbent occupying each position. If the position is unfilled, indicate the word “vacant” under column 3. If the position is proposed for abolition, place the position title inside a bracket. If the position is proposed for reclassification, place the previous position title in a bracket and indicate the proposed position title below it.

Column 4 and 5 – Indicate the current salary grade/step and corresponding rate per annum of each position. Include as a footnote the compensation law/circular being implemented. For the initial implementation of changes, attach a copy of the Position Allocation List.

Column 6 and 7 – Indicate the salary grade/step and corresponding rate per annum of each position proposed for the budget year.

Column 8 – Indicate the difference between the old and the new rates of compensation per annum for the budget year.

**Additional Instructions:**

1. This form shall cover both elective and appointive officials of the barangay whose salaries are chargeable against Personal Services Appropriation.
2. Only funded vacant positions shall be included in the plantilla. All unfunded vacant positions shall be removed/deleted from the plantilla.

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## Barangay Budget Preparation Form No. 4

## STATEMENT OF INDEBTEDNESS, FY \_\_\_\_\_

Barangay \_\_\_\_\_

City/Municipality of \_\_\_\_\_

Province of \_\_\_\_\_

Creditor (1)	Date Contracted (2)	Term (3)	Purpose (4)	Principal Amount (5)	Previous Payments Made			Amounts Due for the Budget Year			Balance of the Principal (12)
					Principal (6)	Interest (7)	Total (8)	Principal (9)	Interest (10)	Total (11)	

Prepared by:

Approved by:

\_\_\_\_\_  
Barangay Treasurer\_\_\_\_\_  
Punong Barangay**INSTRUCTIONS**

This form is intended to reflect the following:

Column 1 – Full name of creditors with their corresponding addresses.

Column 2 – Date when the obligation is incurred.

Column 3 – Period (months/years) within which to pay the loan.

Column 4 – Principal amount of the loan.

Column 5 – Purpose of the loan incurred.

Columns 6, 7 and 8 – Total payments prior to budget year, including payments within the current year.

Columns 9, 10 and 11 – Amounts due and budgeted for the budget year.

Column 12 – Balance of the principal after deducting previous payments and amount due for the budget year.

### Sample Barangay Annual Budget

(Accounts provided are based on COA Manual)

Object of Expenditure	Account Code	Budget Year Expenditures (Proposed)	Expected Results	Performance Indicator
Part I. Receipts Program				
Shares in Real Property Tax	4-01-01-010	60,000		
Tax Revenue – Goods and Services				
Business Tax	4-01-02-010	7,000		
Share on the tax from sand, gravel and other quarry products	4-01-02-020	12,000		
Tax Revenue - Permit Fees				
Fees and charges on commercial breeding of fighting cocks, cockfights and cockpits	4-01-03-010	7,000		
Fees and charges on places of recreation which charge Admission fees	4-01-03-020	5,000		
Fees and charges on billboards, signboards, neon signs and outdoor advertisements	4-01-03-030	6,000		
Tax Revenue – Others				
Share from IRA	4-01-04-010	3,000,000		
Tax Revenue – Fines and Penalties				
Property	4-01-05-010	8,000		
Goods and Services	4-01-05-020	2,500		
Permit Fees				
Others	4-01-05-030	1,200		
Assistance and Subsidy				
Subsidy from National Government	4-02-01-010	25,000		
Subsidy from LGUs	4-02-01-020	2,500		

Object of Expenditure	Account Code	Budget Year Expenditures (Proposed)	Expected Results	Performance Indicator
Shares, Grants and Donations				
Share from National Wealth	4-03-01-010	600,000		
Grants and Donations	4-03-02-010	12,000		
Service and Business Revenue				
Clearance and Certification Fees	4-04-01-010	12,000		
Other Service Revenue	4-04-01-990	6,000		
<b>TOTAL ESTIMATED FUNDS AVAILABLE FOR APPROPRIATION</b>		<b><u>3,766,200</u></b>		
Part II. Expenditure Program				
GENERAL ADMINISTRATION PROGRAM: CURRENT OPERATING EXPENDITURES				
<b>Personal Services (PS)</b>				
a. Salaries and Wages (Permanent/Casual employees)	xxxxx	120,000		
b. Honoraria	5-01-02-050	380,000		
c. Cash Gift	5-01-02-070	50,000		
d. Other Personnel Benefits	5-01-02-990	50,000		
e. Associated PS Costs (GSIS, Pag-IBIG, etc.) of permanent/casual employees	5-01-02-070	55,000		
<b>TOTAL PS</b>		<b>655,000</b>		
<b>Maintenance and Other Operating Expenses (MOOE)</b>				
Traveling Expenses – Local	5-02-01-010	10,000		
Training Expenses	5-02-02-010	10,000		
Office Supplies Expenses	5-02-03-010	20,000		
Accountable Forms Expenses	5-02-03-020	20,000		
Welfare Goods Expenses	5-02-03-030	5,000		
Drugs and Medicines Expenses	5-02-03-040	5,000		



Object of Expenditure	Account Code	Budget Year Expenditures (Proposed)	Expected Results	Performance Indicator
Fuel, Oil and Lubricant Expenses	5-02-03-050	50,000		
Other Supplies and Material Expenses	5-02-03-990	10,000		
Water Expenses	5-02-04-010	24,000		
Electricity Expenses	5-02-04-020	120,000		
Postage and Courier Services	5-02-05-010	10,000		
Telephone Expenses	5-02-05-020	12,000		
Internet Subscription Expenses	5-02-05-030	15,000		
Auditing Service	5-02-07-010	60,000		
Environment/Sanitary Services	5-02-08-010	50,000		
Janitorial Services	5-02-08-020	120,000		
Security Services	5-02-08-030	120,000		
Repairs and Maintenance				
Land Improvements	5-02-09-010	100,000		
Infrastructure Assets	5-02-09-020	50,000		
Buildings and Other Structures	5-02-09-030	50,000		
Machinery and Equipment	5-02-09-040	50,000		
Transportation Equipment	5-02-09-050	50,000		
Other MOOE				
Advertising Expenses	5-02-99-010	5,000		
Transportation and Delivery Expenses	5-02-99-030	10,000		
Rent/Lease Expenses	5-02-99-040	14,000		
Membership Dues and Contributions to Organizations	5-02-99-050	30,800		
Subscription Expenses	5-02-99-060	6,000		
Donations	5-02-99-070	10,000		
<b>TOTAL MOOE</b>		<b>1,036,800</b>		
<b>Capital Outlay (CO)</b>		<b>300,000</b>		
Land and Buildings		300,000		
Property, Plant and Equipment				
<b>TOTAL CO</b>		<b>600,000</b>		

Object of Expenditure	Account Code	Budget Year Expenditures (Proposed)	Expected Results	Performance Indicator
<b>Special Purpose Appropriations (SPA)</b>				
Appropriation for Debt Service		23,380		
Appropriations for SK		376,620		
<b>TOTAL SPA</b>		<b>400,000</b>		
<b>TOTAL GENERAL ADMINISTRATION PROGRAM</b>		<b><u>2,691,800</u></b>		
<b>BASIC SERVICES AND FACILITIES PROGRAM</b>				
a. <u>Day Care</u>				
PS			Increased number of pre-schoolers enrolled in Day Care Centers	Percentage increase in number of enrollees in the Day Care Center
Honoraria		12,000		
MOOE				
Supplies and Expenses		18,000		
CO				
<b>Total</b>		<b>30,000</b>		
b. <u>Health and Nutrition</u>				
PS			Improvement of health services	Percentage decrease in incidence of common diseases
Honoraria		12,000		Number of patients served in health centers
MOOE				
Drugs and Medicine		22,000		
CO				
<b>Total</b>		<b>34,000</b>		
c. <u>Peace and Order (includes BADAC)</u>				
PS			Peaceful community	Percentage decrease of crime rate in the barangay
Honoraria		21,200		
MOOE				
Uniform/Food Supplies		10,000		
CO				
<b>Total</b>		<b>31,200</b>		

Object of Expenditure	Account Code	Budget Year Expenditures (Proposed)	Expected Results	Performance Indicator
d. <u>Agricultural Support Services</u>				
PS		12,000	Increase in agricultural production	Percentage increase in agricultural production
MOOE				Number of beneficiaries of farm inputs, such as pesticides and fertilizers
Supplies and Materials		12,000		
CO				
<b>Total</b>		<b>24,000</b>		
e. <u>Katarungang Pambarangay</u>			Peaceful community	Number of disputes/cases resolved
PS		12,000		
MOOE				
Supplies and Materials		12,000		
CO				
<b>Total</b>		<b>24,000</b>		
f. <u>Infrastructure</u>			Improved facilities in the barangay	Number of buildings repaired/rehabilitated
20% Development Fund		600,000		
Others				
<b>Total</b>		<b>600,000</b>		
g. <u>BDRRMF</u>			Resilient community	Number of beneficiaries of relief goods
QRF		60,000		Decrease in the number of casualties during calamities
Disaster Preparedness, Prevention & Mitigation, Response, Rehabilitation & Recovery		140,000		
<b>Total</b>		<b>200,000</b>		
h. <u>Information and Reading Center</u>			Increased access to quality materials and resources in the barangay reading center	Percentage increase in the number of visitors
PS				Number of books/materials purchased
Honoraria		12,000		
MOOE		12,000		
<b>Total</b>		<b>24,000</b>		
i. Other Services				
Senior Citizen/PWD		30,000		
Others		77,200		
<b>Total</b>		<b>107,200</b>		
<b>Total for Basic Services &amp; Facilities Program</b>		<b>1,074,400</b>		



Object of Expenditure	Account Code	Budget Year Expenditures (Proposed)	Expected Results	Performance Indicator
TOTAL EXPENDITURE PROGRAM		<u>3,766,200</u>		
ENDING BALANCE		- 0 -		