

# **REPUBLIC OF THE PHILIPPINES** DEPARTMENT OF BUDGET AND MANAGEMENT GENERAL SOLANO STREET, SAN MIGUEL, MANILA



78 No.: May 15, 2019

To

Local Chief Executives, Members of the Local Sanggunian, Local Budget Officers, Local Treasurers, Local Planning and Development Coordinators, Local Accountants, and All Others Concerned

Subject

**INDICATIVE FY 2020 INTERNAL REVENUE ALLOTMENT** (IRA) SHARES OF LOCAL GOVERNMENT UNITS (LGUs) AND GUIDELINES ON THE PREPARATION OF THE FY 2020 ANNUAL BUDGETS OF LGUS

#### 1.0 PURPOSE

1

- To inform the LGUs of their indicative IRA shares for FY 2020 based on 1.1 the certification of the Bureau of Internal Revenue (BIR) on the computation of the share of LGUs from the actual collection of national internal revenue taxes in FY 2017 pursuant to the Local Government Code of 1991 (Republic Act [RA] No. 7160); and
- 1.2 To prescribe the quidelines on the preparation of the FY 2020 annual budgets of LGUs.

#### 2.0 **GUIDELINES**

- 2.1 Allocation of the FY 2020 IRA
  - 2.1.1 In the computation of IRA allocation of LGUs, the following factors are taken into consideration:
    - 2.1.1.1 The FY 2015 Census of Population by Province, City, Municipality, and Barangay, as approved through Proclamation No. 1269 dated May 19, 2016;<sup>1</sup> and
    - 2.1.1.2 The FY 2001 Master List of Land Area certified by the Land Management Bureau pursuant to Oversight Committee on Devolution Resolution No. 1, s. 2005 dated September 12, 2005.

Declaring as Official the 2015 Population of the Philippines by Province, City/Municipality, and Barangay, based on the 2015 Census of Population Conducted by the Philippine Statistics Authority

- 2.1.2 For purposes of determining the indicative individual FY 2020 IRA shares of LGUs, the IRA was computed based on the list of existing LGUs as of December 31, 2018.
- 2.1.3 Consistent with Section 95 of the General Provisions of the FY 2019 General Appropriations Act (GAA), RA No. 11260, all valid adjustments, changes, modifications, or alterations in any of the factors affecting the computation of IRA that occurred or happened, including final and executory court decisions made effective, during the current fiscal year (FY 2019), shall only be considered and implemented by the Department of Budget and Management (DBM) in the subsequent fiscal year (FY 2020) from receipt by the DBM of the notice of said change.
  - Accordingly, since the Municipalities of Al-Barka, Hadji 2.1.3.1 Mohammad Ajul, Akbar, and Hadji Muhtamad in the Province of Basilan, and the Municipalities of Datu Blah Sinsuat, Pandag, Mangudadatu, Northern Kabuntalan, Datu Anggal Midtimbang, Datu Hoffer, and Datu Salibo in the Province of Maguindanao have already been converted into regular municipalities by virtue of Section 2, Article XVIII of the Organic Law for the Bangsamoro Autonomous Region in Muslim Mindanao (RA No. 11054), the said municipalities shall be included in the allocation of the FY 2020 IRA shares of LGUs upon receipt by the DBM of the pertinent documents that will serve as the basis in the computation of their respective IRA shares, to be submitted by the appropriate government agencies.
  - 2.1.3.2 Moreover, LGUs that may be created/converted by Congress and approved by the President, the corporate existence<sup>2</sup> of which will commence in FY 2019, shall likewise be included in the allocation of the FY 2020 IRA shares of LGUs.
  - 2.1.3.3 All LGUs concerned shall be informed of the resulting adjustments in the computation of their respective FY 2020 IRA shares through a subsequent Local Budget Memorandum (LBM) to be issued by the DBM for the purpose. It must be noted that the LBM for this purpose will be issued in December 2019 inasmuch as the authorized adjustment to the IRA covers factors that occurred or happened within FY 2019.

Page | 2

<sup>&</sup>lt;sup>2</sup> Consistent with Section 14 of the Local Government Code of 1991 (RA No. 7160), when an LGU is created, its corporate existence shall commence upon the election and qualification of its chief executive and a majority of the members of its sanggunian, unless some other time is fixed therefor by the law or ordinance creating it.

Given the foregoing, LGUs, especially the municipalities and barangays, are advised to anticipate said possible adjustments in their respective indicative FY 2020 IRA shares as initially computed under this LBM.

- 2.1.4 Any valid adjustments, changes, modifications or alterations in any of the factors affecting the computation of the IRA that may occur or happen in FY 2020, including final and executory court decisions, shall be governed by the applicable General Provision in the FY 2020 GAA.
- 2.2 Preparation of the FY 2020 Annual Budgets of LGUs
  - 2.2.1 For the purpose of preparing the FY 2020 annual budgets of LGUs, the total IRA shares of LGUs shall be Php 648,921,246,000 per certification of the BIR on the actual national internal revenue taxes collected in FY 2017. The FY 2020 IRA level is Php 73,400,666,000 or 12.75% higher than the FY 2019 IRA level.
  - 2.2.2 Pursuant to Sections 284 and 285 of RA No. 7160, summarized below are the total shares by level of LGU in the FY 2020 IRA.

Level of LGU	No. of LGUs	Total IRA Shares (in Php)
Provinces Cities Municipalities Barangays	82 145 1,478 41,913	149,251,886,580 149,251,886,580 220,633,223,640 129,784,249,200
TOTAL	43,618	648,921,246,000

- 2.2.3 The details by region and by level of LGU are reflected in Annex A hereof. The LGUs shall be notified of their individual IRA allocation by the DBM Regional Offices (ROs) concerned.
- 2.2.4 In addition to the IRA, other LGUs are entitled to the following Special Shares in the Proceeds of National Taxes:
  - Share in the proceeds from the utilization and development of national wealth within their territorial jurisdiction pursuant to Sections 289 to 291 of RA No. 7160;
  - Excise tax on Virginia Tobacco cigarettes pursuant to RA No. 7171;<sup>3</sup>

<sup>3</sup> An Act to Promote the Development of the Farmers in the Virginia Tobacco-Producing Provinces



- Excise tax on Burley and Native Tobacco products pursuant to RA No. 8240,<sup>4</sup> as amended by RA No. 10351;<sup>5</sup>
- Gross income taxes paid by all businesses and enterprises within the ECOZONES pursuant to RA No. 7922,<sup>6</sup> as amended by RA No. 9400;<sup>7</sup>
- Value-added Tax pursuant to RA No. 7643;<sup>8</sup>
- Value-added Tax in lieu of Franchise Tax pursuant to RA Nos. 7953<sup>9</sup> and 8407;<sup>10</sup> and
- Share in Fire Code Fees pursuant to RA No. 9514.<sup>11</sup>

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

# 2.2.5 Priorities in the Use of the IRA and Other Local Resources

- 2.2.5.1 Pursuant to 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.
- 2.2.5.2 Each LGU 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>12</sup>

<sup>&</sup>lt;sup>4</sup> An Act Amending Sections 138, 139, 140, and 142 of the National Internal Revenue Code, as amended, and for Other Purposes
<sup>5</sup> The Sin Tax Reform Law

<sup>&</sup>lt;sup>6</sup> Cagayan Economic Zone Act of 1995

<sup>&</sup>lt;sup>7</sup> An Act Amending RA No. 7227, as amended, otherwise known as the Bases Conversion and Development Act of 1992, and for Other Purposes

<sup>&</sup>lt;sup>8</sup> An Act to Empower the Commissioner of Internal Revenue to Require the Payment of the Value-Added Tax (VAT) Every Month and to Allow LGUs to Share in VAT Revenue, Amending for this Purpose Certain Sections of the National Internal Revenue Code

<sup>&</sup>lt;sup>9</sup> An Act Amending RA No. 6632, entitled, "An Act Granting the Philippine Racing Club, Inc., a Franchise to Operate and Maintain a Race Track for Horse Racing in the Province of Rizal, and Extending the said Franchise by Twenty-Five Years from the Expiration of the Term Thereof."

<sup>&</sup>lt;sup>10</sup> An Act Amending RA No. 6631, entitled, "An Act Granting the Manila Jockey Club, Inc., a Franchise to Construct, Operate, and Maintain a Racetrack for Horse Racing in the City of Manila or Any Place within the Provinces of Bulacan, Cavite or Rizal and Extending the said Franchise by Twenty-Five Years from the Expiration of the Term Thereof."

<sup>&</sup>lt;sup>11</sup> Revised Fire Code of the Philippines of 2008

<sup>&</sup>lt;sup>12</sup> Updated Guidelines on the Appropriation and Utilization of the 20% of the Annual IRA for Development Projects

2.2.5.3

As provided under Section 21 of RA No. 10121,<sup>13</sup> Rule 18 of its Implementing Rules and Regulations (IRR), and item 4.0 of National Disaster Risk Reduction and Management Council-DBM-DILG JMC No. 2013-1 dated March 25, 2013,<sup>14</sup> not less than 5% of the estimated revenue of LGUs from regular sources<sup>15</sup> shall be set aside as the Local Disaster Risk Reduction and Management Fund, and shall be utilized in accordance with the pertinent provisions of laws, rules and regulations.

2.2.5.4

In accordance with Section 329 of RA No. 7160 and Section 20 (a) of RA No. 10742,<sup>16</sup> the barangays shall set aside ten percent (10%) of the general fund of the barangay 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.

In the appropriation, release, planning and budgeting process for the SK funds, the barangays and the SKs are enjoined to observe the policies and procedures prescribed under DBM-DILG-National Youth Commission JMC No. 1 dated January 23, 2019.<sup>17</sup>

- 2.2.6 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.
  - 2.2.6.1 To this end, the LGUs are enjoined to align their programs, projects and activities (PPAs) with the priorities of the national government, specifically those embodied under the Philippine Development Plan and Public Investment Program for 2017-2022.
  - 2.2.6.2 Moreover, in accordance with Executive Order (EO) No. 27 dated June 1, 2017,<sup>18</sup> the PPAs of LGUs 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.

<sup>&</sup>lt;sup>13</sup> Philippine Disaster Risk Reduction and Management Act of 2010

<sup>&</sup>lt;sup>14</sup> Allocation and Utilization of the Local Disaster Risk Reduction and Management Fund (LDRRMF)

<sup>&</sup>lt;sup>15</sup> Refer to local taxes, fees, and receipts that may be collected by the LGU, 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>&</sup>lt;sup>16</sup> Sangguniang Kabataan Reform Act of 2015

<sup>&</sup>lt;sup>17</sup> Guidelines on the Appropriation, Release, Planning and Budgeting Process for the SK Funds

<sup>&</sup>lt;sup>18</sup> Directing All Government Agencies and Instrumentalities, Including Local Government Units, to Implement the Philippine Development Plan and Public Investment Program for the Period 2017-2022

- 2.2.7 Section 305 (i) of RA No. 7160 provides that local budgets shall operationalize approved local development plans. For this purpose, LGUs shall prepare the total resource Annual Investment Program (AIP)<sup>19</sup> for the budget year, which shall be culled-out from the Local Development Investment Program, which in turn shall be based on the approved Barangay Development Plan in the case of barangays, Comprehensive Development Plan in the case of cities and municipalities, and Provincial Development and Physical Framework Plan in the case of provinces.
- 2.2.8 In accordance with DILG Memorandum Circular (MC) No. 2018-42 dated March 26, 2018,<sup>20</sup> all LGUs are enjoined to prioritize in the allocation of local funds the PPAs included in their respective local nutrition action plans, which shall be formulated in accordance with the Philippine Plan of Action for Nutrition 2017-2022.
- 2.2.9 In line with the current Administration's priority to eradicate the problem of illegal drugs in the country, LGUs are enjoined to comply with the pertinent provisions of RA No. 9165,<sup>21</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.

(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, LGUs 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.

- <sup>20</sup> Adoption and Implementation of the Philippine Plan of Action for Nutrition (PPAN) 2017-2022
- <sup>21</sup> Comprehensive Dangerous Drugs Act

<sup>&</sup>lt;sup>19</sup> The template of the AIP for provinces, cities and municipalities is provided in Annex B, while the template of the AIP for barangays is provided in Annex C.

- 2.2.10 Pursuant to DILG MC No. 2013-98 dated September 10, 2013<sup>22</sup> and DILG MC No. 2017-133 dated September 29, 2017,<sup>23</sup> all LGUs are encouraged to allocate funds for PPAs included in the annual cultural development plans crafted by their respective local culture and arts councils.
- 2.2.11 Pursuant to EO No. 533 dated June 6, 2006, <sup>24</sup> the LGUs concerned shall allocate adequate funds for the development and implementation of integrated coastal management programs.
- 2.2.12 The FY 2020 annual budgets of provinces, cities and municipalities shall be prepared in accordance with the procedures and schedules prescribed under RA No. 7160, and the Budget Operations Manual for LGUs, 2016 Edition, which include the following Local Budget Preparation (LBP) forms:
  - LBP Form No. 1 Budget of Expenditures and Sources of Financing (Annex D);
  - LBP Form No. 2 Programmed Appropriation and Obligation by Object of Expenditure (Annex E);
  - LBP Form No. 2-A Programmed Appropriation and Obligation for Special Purpose Appropriations (Annex F);
  - LBP Form No. 3 Plantilla of LGU Personnel (Annex G);
  - LBP Form No. 3-A Personnel Schedule (Annex H);
  - LBP Form No. 4 Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets (Annex I);
  - LBP Form No. 5 Statement of Indebtedness (Annex J);
  - LBP Form No. 6 Statement of Statutory and Contractual Obligations and Budgetary Requirements (Annex K); and
  - LBP Form No. 7 Statement of Fund Allocation by Sector (Annex L).
- 2.2.13 In accordance with the DBM-Climate Change Commission-DILG JMC No. 2015-01 dated July 23, 2015,<sup>25</sup> the provinces, cities and municipalities shall identify, tag, and prioritize their respective climate change PPAs. Moreover, as required under item 5.1.5 of

Page | 7

<sup>&</sup>lt;sup>22</sup> Encouraging LGU Support to Protect and Conserve National Cultural Heritage

<sup>&</sup>lt;sup>23</sup> Revision of DILG Memorandum Circular No. 2002-81, Titled, "Creation of Local Culture and Arts Councils <sup>24</sup> Adopting Integrated Coastal Management as a National Circular No. 2002-81, Titled, "Creation of Local Culture and Arts Councils <sup>24</sup> Adopting Integrated Coastal Management as a National Circular No. 2002-81, Titled, "Creation of Local Culture and Arts Councils <sup>25</sup> Adopting Integrated Coastal Management as a National Circular No. 2002-81, Titled, "Creation of Local Culture and Arts Councils"

Adopting Integrated Coastal Management as a National Strategy to Ensure the Sustainable Development of the Country's Coastal and Marine Development and Resources and Establishing Supporting Mechanisms for Its Implementation

<sup>&</sup>lt;sup>25</sup> Revised Guidelines for Tagging/Tracking Climate Change Expenditures in the Local Budget (Amending JMC No. 2014-01 dated August 7, 2014)

the same JMC, the LGUs shall submit an electronic copy of the tagged AIP to the Climate Change Commission.

- 2.2.14 Together with the Local Expenditure Program, the following documents shall be prepared and submitted by the local chief executives of provinces, cities and municipalities to the local sanggunian concerned for budget authorization purposes:
  - Budget Message
  - Plantilla of LGU Personnel (LBP Form No. 3)
  - Statement of Indebtedness (LBP Form No. 5)
  - Annual Operating Budget for Local Economic Enterprise(s), if any
  - AIP, duly approved by the Sanggunian through a Resolution, and supported by the following:
    - DILG-endorsed Gender and Development Plan and Budget;
    - Local Disaster Risk Reduction and Management Plan as reviewed by the appropriate reviewing authority consistent with RA No. 10121, its IRR, and pertinent issuances of the NDRRMC;
    - Local Climate Change Action Plan;
    - Peace and Order Plan;
    - Local Nutrition Action Plan;
    - Annual Cultural Development Plan;
    - Indicative Annual Procurement Plan;
    - List of PPAs for the Local Council for the Protection of Children;
    - List of PPAs for Senior Citizens and Persons with Disabilities;
    - List of PPAs to Combat Acquired Immune Deficiency Syndrome (AIDS); and
    - List of PPAs to Address the Problem of Illegal Drugs.
- 2.2.15 The FY 2020 annual budgets of provinces, cities and municipalities shall be prepared consistent with the Revised Chart of Accounts for LGUs, as prescribed under Commission on Audit (COA) Circular No. 2015-009 dated December 1, 2015.<sup>26</sup>
- 2.2.16 In the case of barangays, the FY 2020 annual budgets 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 M);

<sup>26</sup> Prescribing the Revised Chart of Accounts for Local Government Units

- BBP Form No. 2 Programmed Appropriation by PPA, Expense Class, Object of Expenditure and Expected Results (Annex N);
- BBP Form No. 2-A List of Projects Chargeable Against the 20% Development Fund (Annex O);
- BBP Form No. 3 Plantilla of Personnel (Annex P);
- BBP Form No. 4 Statement of Indebtedness (Annex Q);
- 2.2.17 Together with the Barangay Expenditure Program *(sample hereto attached as Annex R)*, the following documents shall be prepared and submitted by the punong barangay 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
  - AIP, duly approved by the Sanggunian through a Resolution, and supported by the following:
    - Indicative Annual Procurement Plan;
    - DILG-endorsed Gender and Development Plan and Budget; and
    - Barangay Disaster Risk Reduction and Management Plan as reviewed by the appropriate reviewing authority consistent with RA No. 10121, its IRR, and pertinent issuances of the NDRRMC.
- 2.2.18 The FY 2020 annual budgets of barangays shall likewise include PPAs that can be attributed and built-in within the budget levels for the following:
  - Gender and Development pursuant to RA No. 7192,<sup>27</sup> RA No. 9710,<sup>28</sup> and Philippine Commission on Women-DILG-DBM-National Economic and Development Authority JMC No. 2016-01 dated January 12, 2016;<sup>29</sup>
  - Senior Citizens and Persons with Disabilities pursuant to RA No. 9994<sup>30</sup> amending RA No. 7432,<sup>31</sup> and RA No. 9442<sup>32</sup> amending RA No. 7277;<sup>33</sup>
  - Combatting AIDS pursuant to RA No. 8504;<sup>34</sup> and

<sup>30</sup> Expanded Senior Citizens Act of 2010

<sup>33</sup> Magna Carta for Disabled Persons

<sup>&</sup>lt;sup>27</sup> Women in Development and Nation Building Act

<sup>&</sup>lt;sup>28</sup> The Magna Carta of Women

 <sup>&</sup>lt;sup>29</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>30</sup> Expanded Senior Citizens Act of 2010

An Act to Maximize the Contribution of Senior Citizens to Nation Building, Grant Benefits and Special Privileges and for Other Purposes
 An Act Amonding RA No. 7227. Otherwise Known on the Wheney Casta for Directly In Purpose

<sup>&</sup>lt;sup>32</sup> An Act Amending RA No. 7227, Otherwise Known as the "Magna Carta for Disabled Persons," and for Other Purposes

<sup>&</sup>lt;sup>34</sup> Philippine AIDS Prevention and Control Act of 1998

- Implementation of the programs of the Local Councils for the Protection of Children pursuant to RA No. 9344.<sup>35</sup>
- 2.2.19 The FY 2020 annual budgets of barangays shall be prepared consistent with the Manual on Financial Management for Barangays, as prescribed under COA Circular No. 2015-011 dated December 1, 2015.<sup>36</sup>
- 3.0 The LGUs may coordinate with the DBM ROs for the necessary technical assistance in the preparation of their respective FY 2020 annual budgets, including the use of the Electronic Budget (eBudget) System for LGUs for provinces, cities and municipalities. The barangays may also coordinate with the local budget officers of their mother LGUs for the necessary technical assistance in the preparation of their respective FY 2020 annual budgets.
- 4.0 The responsibility and accountability in the disbursement of funds shall rest upon the local officials concerned. It is also the responsibility of the said local officials to ensure that the funds are utilized strictly in accordance with applicable budgeting, accounting, and auditing rules and regulations, and the provisions of the Government Procurement Reform Act (RA No. 9184) and other pertinent laws.
- 5.0 Please be guided accordingly.

JANE Officer-in-Charge

<sup>&</sup>lt;sup>35</sup> Juvenile Justice and Welfare Act of 2006

<sup>&</sup>lt;sup>36</sup> Prescribing the Use of the Manual on Financial Management for Barangays

# CY 2020 IRA OF LGUs IRA P648,921,246,000

REGION	PROVINCES	CITIES	MUNICIPALITIES	BARANGAYS	GRAND TOTAL
NATIONAL CAPITAL REGION	516,980,552.00	28,060,107,939.00	156,997,398.00	11,690,725,222.00	40,424,811,111.00
CORDILLERA ADMINISTRATIVE REGION	6,256,739,907.00	2,068,703,877.00	8,576,034,336.00	2,803,480,965.00	19,704,959,085.00
REGIONAL OFFICE NO. I	8,099,700,648.00	5,032,278,358.00	14,015,980,592.00	8,002,232,704.00	35,150,192,302.00
REGIONAL OFFICE NO. II	8,863,053,588.00	4,792,692,326.00	13,873,429,782.00	5,582,805,375.00	33,111,981,071.00
REGIONAL OFFICE NO. III	15,688,694,239.00	11,509,965,964.00	22,471,775,639.00	12,440,040,278.00	62,110,476,120.00
REGIONAL OFFICE NO. IV.A	17,628,193,770.00	18,533,449,848.00	22,158,177,523.00	15,981,294,605.00	74,301,115,746.00
REGIONAL OFFICE NO. IV.B	7,975,015,929.00	3,732,724,292.00	12,383,186,141.00	4,107,243,994.00	28,198,170,356.00
REGIONAL OFFICE NO. V	10,127,073,429.00	4,796,364,911.00	15,940,591,356.00	8,839,368,143.00	39,703,397,839.00
REGIONAL OFFICE NO. VI	11,277,440,743.00	13,430,888,898.00	16,249,696,672.00	10,901,725,760.00	51,859,752,073.00
REGIONAL OFFICE NO. VII	9,021,940,193.00	12,826,372,291.00	14,441,437,459.00	9,452,938,589.00	45,742,688,532.00
REGIONAL OFFICE NO. VIII	9,090,051,042.00	6,612,859,674.00	15,119,115,508.00	9,003,294,562.00	39,825,320,786.00
REGIONAL OFFICE NO. IX inc. ARMM	9,508,872,106.00	6,977,513,412.00	14,596,184,648.00	7,424,377,380.00	38,506,947,546.00
REGIONAL OFFICE NO. X	7,935,626,338.00	9,487,439,174.00	11,374,724,758.00	6,108,349,386.00	34,906,139,656.00
REGIONAL OFFICE NO. XI	7,418,306,821.00	10,023,601,267.00	9,011,246,897.00	5,163,828,967.00	31,616,983,952.00
REGIONAL OFFICE NO. XII inc. ARMM	13,051,012,775.00	5,769,261,348.00	21,015,377,411.00	8,655,776,550.00	48,491,428,084.00
REGIONAL OFFICE NO. XIII	6,793,184,500.00	5,597,663,001.00	9,249,267,520.00	3,626,766,720.00	25,266,881,741.00
GRAND TOTAL	149,251,886,580.00	149,251,886,580.00	220,633,223,640.00	129,784,249,200.00	648,921,246,000.00

Annex A

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

## Province/City/Municipality:

No Climate Change Expenditure (Please tick the box if your LGU does not have any climate change expenditure)

			70.02	dule of ientation	i X		AMOUNT (In Thousand Pesos)			a.	Change e	of Climate xpenditure and Pesos)	
AIP Reference Code	Program/Project/ Activity Description	Implementing Office/ Department	Start Date	Completion Date	Expected Outputs	Funding Source	Personal Services (PS)	and Other Operating Expenses (MOOF)	Capital Outlay (CO)	Total (11)	Climate Change Adaptation	Climate Change Mitigation	CC Typology Code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	8+9+10	(12)	(13)	(14)
General Services (1000)													
Social Services (3000)							14						
Economic Services (8000)													
Other Services (9000)													

## Prepared by:

Planning Officer Date: Budget Officer
Date: \_\_\_\_\_

Attested by:

Local Chief Executive

Date:

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

Barangay:	
City/Municipality:	
Province:	

		Implementing Office/Unit		dule of entation					MOUNT Jsand Pesos)	
AIP Reference Code	Program/Project/ Activity Description		Start Date	Completion Date	Expected Outputs	Funding Source	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: \_\_\_\_\_

## Budget of Expenditures and Sources of Financing

LGU:

GENERAL FUND

Account Code	Income					Duda 11
	Classification	Past Year (Actual)	First Semester (Actual)	Second Semester (Estimate)	Total	Budget Year (Proposed)
2	3	4	5	6	7	8
						-
					8	
				×.		
				30		
	2	2 3				

	1.1	Income	Past Year	Cu	rrent Year Appropriation	on	Dutet
Particulars	Account Code	Classification	(Actual)	First Semester (Actual)	Second Semester (Estimate)	Total	Budget Year (Proposed)
1	2	3	4	5	6	7	8
Maintenance and Other Operating Expenses							-
Traveling Expenses							
Training and Scholarship Expenses							
Supplies and Materials Expenses		(					
Utility Expenses							
Communication Expenses							
Awards/Rewards Expenses							
Survey, Research, Exploration and Development Expenses							
Demolition/Relocation and Desilting/Dredging Expenses							
Generation, Transmission and Distribution Expenses							
Confidential and Extraordinary Expenses							
Professional Services							
General Services							
Repairs and Maintenance			3.4				
Financial Assistance / Subsidy							
Financial Expenses							
Capital Outlays							
Investment Property							
Land and Buildings							61
Property, Plant and Equipment							
Land							
Land Improvements							
Biological Assets				1			
Intangible Assets							8
Special Purpose Appropriations (SPAs)							
Appropriation for Development Programs/Projects (20% Development Fund)							
Appropriation for Local Disaster Risk Reduction and Management (LDRRM)			1				
Programs/Projects (5% LDRRM Fund)							
Appropriations for Debt Service							
Advances/Loans to Local Economic Enterprises/Public Utilities							
Aid to Barangays							
Other Authorized SPAs							
otal Expenditures							
V. Ending Balance							

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.

Local Treasurer

Local Budget Officer

Local Planning Development Officer Local Accountant

Approved:

Local Chief Executive

#### 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).

Column 2 – Indicate the account code for each itemized receipt using the Revised Chart of Accounts for LGUs, as prescribed under Commission on Audit Circular No. 2015-009 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 jointly certified by the Local Treasurer and the Local Accountant.

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

• First semester - actual receipts and expenditures jointly certified by the Local Treasurer and the Local Accountant.

Second semester – estimated receipts and expenditures prepared by the Local Budget Officer.

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:

1. Prepare the same form for each local economic enterprise/public utility.

2. 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. LBP Form No. 2

# Programmed Appropriation and Obligation by Object of Expenditure

LGU: \_\_\_\_\_

Office:

				Current Year (Estimate	)	
Object of Expenditure	Account Code	Past Year (Actual)	First Semester (Actual)	Second Semester (Estimate)	Total	Budget Year (Proposed)
1	2	3	4	5	6	7
Personal Services		54				
Salaries and Wages						
Salaries and Wages - Regular						
Other Compensation						
Personal Economic Relief Allowance (PERA)		1				
Personnel Benefit Contributions						
Other Personnel Benefits						
Maintenance and Other Operating Expenses						
Traveling Expenses						
Training and Scholarship Expenses		2 C			6	
Supplies and Materials Expenses						
Utility Expenses						
Communication Expenses						
Awards/Rewards Expenses						
Survey, Research, Exploration and Development Expenses						
Demolition/Relocation and Desilting/Dredging Expenses						
Generation, Transmission and Distribution Expenses						
Confidential and Extraordinary Expenses						
Professional Services						
General Services						
Repairs and Maintenance						
Financial Assistance / Subsidy						
Financial Expenses						
Capital Outlays						
Investment Property						
Land and Buildings						
Property, Plant and Equipment						
Land						
Land Improvements						
Biological Assets	(8.)				18	
Intangible Assets						
Total Appropriations						

## Prepared:

**Reviewed:** 

## Approved:

#### INSTRUCTIONS

This form is intended to reflect the following:

Column 1 – Indicate the applicable Objects of Expenditures. Indicate under Financial Expenditures whether the amounts represent bank charges, interest expense, commitment charges, documentary stamp expense and other financial charges, losses incurred relative to foreign exchange transactions and debt service subsidy to GOCCs consistent with NGAs.

Column 2 - Indicate account code using the Revised Chart of Accounts for LGUs, as prescribed under Commission on Audit Circular No. 2015-009 dated December 1, 2015.

Column 3 - Indicate the actual expenditures incurred in the Past Year.

Columns 4 and 5 – Indicate current year's expenditures, as follows: • First semester – actual expenditures as certified by the Local Accountant. • Second semester – estimated expenditures prepared by the Department Head The totals of this column for all Departments/Offices should tally with the amount of Expenditures per Columns 5 and 6 of LBP Form No. 1.

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

Column 7 - Indicate the proposed expenditures for the budget year.

#### Note:

The Local Budget Officer shall prepare a summary for all offices using LBP Form No. 1.

## LBP Form No. 2-A

# Programmed Appropriation and Obligation for Special Purpose Appropriations

LGU: \_\_\_\_\_

Office:

AIP Reference Code	Sector	Program/Project/Activity	Past Year (Actual)	Currer	Budget Year	
	2	3	4	Actual <sup>5</sup>	Estimate 6	(Proposed) 7

Prepared:

**Reviewed:** 

Approved:

**Department Head** 

Local Budget Officer

Local Chief Executive

Note:

This form is intended to reflect the details of Special Purpose Appropriations lodged under each Department/Office.

## Plantilla of LGU Personnel FY LGU:

Item I	Item Number		Name of	Current Yea Rate/A	r Authorized	Budget Yea Rate/A	Increase /	
Old 1	Old         New           1         2         3	3	Incumbent 4	SG / Step 5	Amount 6	SG / Step 7	Amount 8	Decrease 9
				25				
Prepared:		1	Reviewed by:		L	Approved:	I	

Human Resource Management Officer

Local Budget Officer

Local Chief Executive

#### INSTRUCTIONS

Columns 1 and 2- Indicate the old and new item numbers of the plantilla position.

Columns 3 and 4 - Indicate the position title and the name of the incumbent occupying each position. If the position is unfilled, indicate the word "vacant" under column 4. 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 5 and 6 - 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 7 and 8 - Indicate the salary grade/step and corresponding rate per annum of each position proposed for the budget year.

Column 9 – Indicate the difference between the old and the new rates of compensation per annum for the budget year.

#### Additional Instructions:

1. Prepare the same form for each local economic enterprise/public utility.

2. Separate plantilla using the same format shall be prepared for Casual Employees whose salaries are chargeable against Personal Services Appropriation.

3. Only funded vacant positions shall be included in the plantilla. All unfunded vacant positions shall be removed/deleted from the plantilla.

### Note:

This form is a consolidation of all LBM Form No. 3-A of all departments and offices in the LGU.

LBP Form No. 3-A

Personnel Schedule FY

LGU : \_\_\_\_\_

Department/Office:

Item Number		Desition Title	Name of		r Authorized		r Proposed	Increase /	
Old	New	Position Title	Incumbent	Rate/A SG / Step	Annum Amount	Rate/A SG / Step	Annum Amount	Decrease	
1	2 3		4	5 5	6	7	8	9	
		2				2			
-									
		-							

#### Prepared:

**Reviewed:** 

Approved:

Department Head

Human Resource Management Officer

Local Chief Executive

## INSTRUCTIONS

Columns 1 and 2- Indicate the old and new item numbers of the plantilla position.

Columns 3 and 4 – Indicate the position title and the name of the incumbent occupying each position. If the position is unfilled, indicate the word "vacant" under column 4. 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 5 and 6 – 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 7 and 8 – Indicate the salary grade/step and corresponding rate per annum of each position proposed for the budget year.

Column 9 - Indicate the difference between the old and the new rates of compensation per annum for the budget year.

### Note:

1. Prepare the same form for each local economic enterprise/public utility.

2. Separate plantilla using the same format shall be prepared for Casual Employees whose salaries are chargeable against Personal Services Appropriation.

3. Only funded vacant positions shall be included in the plantilla. All unfunded vacant positions shall be removed/deleted from the plantilla.

LBP Form No. 4

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY

LGU: \_\_\_\_\_\_ Mandate : Vision : Mission : Organizational Outcome : AIP Reference Code Program/Project/Activity Major Final Output Performance / Output Target for the Budget for the Budget for the Budget Year

AIP Reference Code	Program/Project/Activity Description	Major Final Output	Performance / Output Indicator	Target for the Budget Year	Propo	sed Budget	et for the Budget Yea	
1	2	3	4	5	<b>PS</b> 6	MOOE 7	CO 8	Total 9
							5	

Prepared:

Reviewed: Local Finance Committee

Department Head

Local Planning and Development Coordinator

Local Budget Officer

Local Treasurer

Approved:

Local Chief Executive

#### INSTRUCTIONS

Mandate: Quote the provision of the LGC on the mandate of the department/office.

Vision: Indicate the future role of the department/office in the LGU's development.

Mission: Indicate the significant role of the department/office in attaining the vision.

Organizational Outcome: The specific short-term benefits to clients and the community as a result of the LGU's delivery of Major Final Outputs as defined in the organization's results framework.

Column 1- Indicate the PPA reference code reflected in the AIP corresponding to each PPA.

Column 2- Indicate a concise description of the work to be done under a particular sector to achieve specific objectives.

Column 3- Indicate the good or service that a department/agency is mandated to deliver to external clients through the implementation of PPAs.

Column 4- Indicate the means for measuring the quantity, quality, and timeliness of service delivery to the clients.

Column 5- Indicate the target for the budget year in terms of the performance indicator expressed in quantity, quality, and timeliness.

Columns 6,7,8 and 9 – Indicate the proposed budget for the PPA, broken down by expense class - Personal Services (PS), Maintenance and Other Operating Expenses (MOOE), and Capital Outlay (CO), including Special Purpose Appropriations attributed to and implemented by the Department/Office.

Note: This Form shall be prepared by the Department Head, reviewed by the Local Planning and Development Coordinator for the targets, and the Local Budget Officer for the proposed budget, and approved by the Local Chief Executive.

Annex I

#### Statement of Indebtedness

LGU:

Creditor	Date Contracted	Term	Principal Amount	Purpose		is Payment	s Made		Amount Due Budget Yea		Balance of the
1	2	3	Amount 4	5	Principal 6	Interest 7	Total 8	Principal 9	Interest 10	Total 11	Principal 12
n.											

**Certified Correct:** 

Noted by:

Local Accountant

Local Chief Executive

#### INSTRUCTIONS

This form is intended to reflect the following:

Column 1 - Full name of creditors with their corresponding addresses under each fund/special account and under each office.

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.

Note:

1. In filling-out the form, coordination with the local budget officer and other local official(s) concerned may be done.

2. Prepare the same form for each local economic enterprise/public utility.

LBP Form No. 6

Statement of Statutory and Contractual Obligations and Budgetary Requirements FY \_\_\_\_\_

LGU: \_\_\_\_\_

Description	Amounts
1	2
1. Statutory and Contractual Obligations	
1. Statutory and Contractual Obligations	
1.1 5% MMDA Contribution for LGUs in NCR only (RA No. 7924)	Υ.
1.2 Retirement Gratuity	
1.3 Terminal Leave Benefits	
1.4 Debt Service	
1.5 Employees Compensation Insurance Premiums	
1.6 PhilHealth Contributions	
1.7 Pag-IBIG Contribution	
1.8 Retirement and Life Insurance Premiums	
2. Budgetary Requirements	
2.1 20% of IRA for Development Fund	
2.2 5% Local Disaster Risk Reduction and Management	
2.3 Financial Assistance to Barangays (Php 1,000.00 minimum aid)	
TOTAL	

**Certified Correct:** 

Local Budget Officer

Local Treasurer

Local Planning and Development Coordinator

Approved:

Local Chief Executive

Note:

1. This form presents the statutory and contractual obligations, and budgetary requirements.

2. Prepare the same form for each local economic enterprise/public utility.

Annex K

#### Statement of Fund Allocation by Sector CY

LGU: \_\_\_\_\_

Particulars 1	Account Code 2	General Public Services 3	Social Services 4	Economic Services 5	Other Services 6	Total 7
			d.) 			*
TOTAL APPROPRIATIONS						

**Certified Correct:** 

Approved:

Local Budget Officer

Local Chief Executive

#### INSTRUCTIONS

The Statement of Fund Allocation is a summary of appropriations covering the proposed expenditures of the budget year.

Column 1 - Indicate all allocations by sector/service and specific object of expenditures, inclusive of lump-sum appropriations for 5% Disaster Risk Reduction Management Fund, 20% Development Fund, Aid to Barangays and Financial Expenses.

Column 2 - Indicate account code using the Revised Chart of Accounts for LGUs, as prescribed under Commission on Audit Circular No. 2015-009 dated December 1, 2015.

Columns 3-6 - The classification of PPAs that should fall within a sector shall follow these guidelines:

Column 3: General Public Services Sector - All PAPs that provide planning, financial, administrative, legal and legislative services to the frontline services of the LGUs shall be categorized within this sector.

Column 4: Social Services Sector - All PAPs that promote the well-being and general welfare of constituents or people like education, health, public safety, and protection of the marginalized and disadvantaged members of the society shall be classified within this sector.

Column 5: Economic Services Sector - All PAPs directed towards promoting growth in the economy, using all factors in production, like increasing productivity in agriculture and all other industries, generating employment and other livelihood projects, shall fall within this sector.

Column 6: Other Services - PAPs that cannot be categorized in any of the sectors identified above.

#### Note:

Prepare the same form for each local economic enterprise/public utility.

Annex M

# **Barangay Budget Preparation Form No. 1**

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

Barangay \_\_\_\_\_ City/Municipality of \_\_\_\_\_ Province of \_\_\_\_\_

# **GENERAL FUND**

			DeatVeen	Curren	t Year Approp	oriation	Destructive
Particulars	Account Code	Income Classification	Past Year (Actual)	First Semester (Actual)	Second Semester (Estimate)	Total	Budget Year (Proposed)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I. Beginning Cash Balance					×		
II. Receipts 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							

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

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

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

## 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
Utility Expenses	
Water Expenses	5-02-04-010
Electricity Expenses	5-02-04-020
Communication Expenses	
Postage and Courier Services	5-02-05-010
Telephone Expenses	5-02-05-020
Repairs and Maintenance	
Land Improvement	5-02-09-010
Machinery and Equipment	5-02-09-040

Account Title	Account Code
Professional Services	
Auditing Services	5-02-07-010
Consultancy Services	5-02-07-020
General Services	
Janitorial Services	5-02-08-020
Security Services	5-02-08-030
Supplies and Materials Expenses	
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.

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)
<ol> <li>GENERAL ADMINISTRATION PROGRAM Personal Services (PS) 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 Total PS</li> <li>Maintenance and Other Operating Expenses (MOOE) 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 Total MOOE</li> </ol>				

Annex N

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)	
Financial Expenses Interest Expenses Bank Charges Other Financial Expenses					
Capital Outlay (CO) Land and Buildings Property, Plant and Equipment Land Improvements Total Capital Outlay					
Special Purpose Appropriation (SPA) Appropriation for Debt Service Appropriation for Sangguniang Kabataan Other Authorized SPAs Total SPA					
2. BASIC SERVICES AND FACILITIES PROGRAM (BSFP) Day Care PS MOOE CO Total					
Health and Nutrition PS MOOE CO Total					
Peace and Order PS MOOE CO Total					

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)
Agricultural Services PS MOOE CO Total				
Katarungang Pambarangay PS MOOE CO Total				
Infrastructure CO – 20% DF Non – DF Total				
BDRRMF Quick Response Fund Disaster Preparedness, Prevention & Mitigation, Response Total				
Information and Reading Center PS MOOE CO Total				
Other Services GAD (if provided through direct appropriation) Senior Citizens & Persons with Disability VAWC Others (specify)				
TOTAL BSFP				

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)
TOTAL PPA (GAP + BSFP)				

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.

**Barangay Budget Preparation Form No. 2A** 

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

Barangay \_\_\_\_\_ City/Municipality of \_\_\_\_\_ Province of \_\_\_\_\_

AIP Reference C	ode Details of the Pro	oject Amount (3)	Implementation Schedule (4)	Expected Output (5)
Total				

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
Province of

				Compe	nsation		
Item	Position Title	Name of Incumbent	Cu	rrent Year	Buc	lget Year	Increase/Decrease
Number (1)	(2)	(3)	SG (4)	Rate (5)	SG (6)	Rate (7)	(8)

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.

# Barangay Budget Preparation Form No. 4

# STATEMENT OF INDEBTEDNESS, FY \_\_\_\_\_ Barangay \_\_\_\_\_ City/Municipality of \_\_\_\_\_ Province of \_\_\_\_\_

Creditor	Date	Term	Purpose	Principal					Balance of the		
(1)	Contracted (2)	(3)	(4) Amount (5)	Principal (6)	Interest (7)	Total (8)	Principal (9)	Interest (10)	Total (11)	Principal (12)	

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 Share on the tax from sand, gravel and other quarry products	4-01-02-010 4-01-02-020	7,000 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 Goods and Services Permit Fees	4-01-05-010 4-01-05-020	8,000 2,500		
Others	4-01-05-030	1,200		
Assistance and Subsidy Subsidy from National Government Subsidy from LGUs	4-02-01-010 4-02-01-020	25,000 2,500	а.,	

				-
Shares, Grants and Donations Share from National Wealth Grants and Donations	4-03-01-010 4-03-02-010	600,000 12,000		
Service and Business Revenue Clearance and Certification Fees Other Service Revenue	4-04-01-010 4-04-01-990	12,000 6,000		
TOTAL ESTIMATED FUNDS AVAILABLE FOR APPROPRIATION		<u>3,766,200</u>		
Part II. Expenditure Program				
GENERAL ADMINISTRATION PROGRAM: CURRENT OPERATING EXPENDITURES		r.		
<b>Personal Services (PS)</b> Salaries and Wages (permanent/casual employees)				
a. Honoraria	5-01-02-050	500,000		
<ul> <li>b. Cash Gift</li> <li>c. Other Personnel Benefits</li> </ul>	5-01-02-070 5-01-02-990	50,000 50,000		
<ul> <li>d. Associated PS costs (GSIS, Pag-IBIG, etc.)</li> </ul>	5-01-02-990	55,000		
TOTAL PS		655,000		
Maintenance and Other Operating Expenses (MOOE)				
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		

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Drugs and Medicines Expenses				
Fuel, Oil and Lubricant Expenses	5-02-03-040	5,000		
Other Supplies and Material Expenses	5-02-03-050	50,000		
Water Expenses	5-02-03-990	10,000		
Electricity Expenses	5-02-04-010	24,000		
Postage and Courier Services	5-02-04-020	120,000		c .
Telephone Expenses	5-02-05-010	10,000		
Internet Subscription Expenses	5-02-05-020	12,000		
Auditing Service	5-02-05-030	15,000		
Environment/Sanitary Services	5-02-07-010	60,000		
Janitorial Services	5-02-08-010	50,000		
Security Services	5-02-08-020	120,000		
Repairs and Maintenance	5-02-08-030	120,000		
Land Improvements				
Infrastructure Assets	5-02-09-010	100,000		
Buildings and Other Structures	5-02-09-020	50,000		
Machinery and Equipment	5-02-09-030	50,000		
Transportation Equipment	5-02-09-040	50,000		
	5-02-09-050	50,000		
Other MOOE	0 02 00 000	00,000	1. I.	
Advertising Expenses				
Transportation and Delivery Expenses	5-02-99-010	5,000		
Rent/Lease Expenses	5-02-99-030	10,000		
Membership Dues and Contributions	5-02-99-040	14,000		
to Organizations	5-02-99-050	30,800		
Subscription Expenses	0 02 00 000	00,000		
Donations	5-02-99-060	6,000		
Donations	5-02-99-070	10,000		
	5-02-55-070	10,000		
TOTAL MOOE				
TOTAL MODE		1,036,800		
		1,050,000		
Capital Outlay (CO)				
Land and Buildings				
		300,000		
Property, Plant and Equipment				
TOTAL CO		300,000		
TOTAL CO		600,000		
		600,000		

Special Purpose Appropriations (SPA) Appropriation for Debt Service Appropriations for SK TOTAL SPA TOTAL GENERAL ADMINISTRATION PROGRAM	123,380 376,620 <b>400,000</b> <u>2,691,800</u>		
BASIC SERVICES AND FACILITIES PROGRAM a. Day Care PS Honoraria MOOE Supplies and Expenses CO Total b. Health and Nutrition PS Honoraria MOOE Drugs and Medicine CO Total c. Peace and Order (includes BADAC) PS Honoraria MOOE Uniform/Food Supplies CO Total	12,000 18,000 <b>30,000</b> 12,000 22,000 <b>34,000</b> 21,200 10,000 <b>31,200</b>	More pre-schoolers enrolled in Day Care centers Improvement of health services Peaceful community	Number of enrollees in the Day Care Center Number of medicines distributed to the constituents Number of patients served in health centers Percentage decrease of crime rate in the barangay

d. <u>Agricultural Support Services</u> PS MOOE	12,000	Increase in agricultural	Number of farm inputs, such as pesticides and fertilizers,
Supplies and Materials CO	12,000	production	distributed
Total	24,000		
e. <u>Katarungang Pambarangay</u> PS MOOE	12,000	Peaceful community	Percentage decrease of
Supplies and Materials CO	12,000	r eaceiul community	crime rate in the barangay
Total	24,000		
f. <u>Infrastructure</u> 20% Development Fund Others	600,000	Improved facilities in	Number of buildings
Total	600,000	the barangay	repaired/rehabilitated
g. <u>BDRRMF</u> QRF Disaster Preparedness, Prevention & Mitigation, Response,	60,000 140,000	Resilient community	Number of relief goods distributed Decrease in the number of casualties during calamities
Rehabilitation & Recovery Total	200,000		
h. <u>Information and Reading Center</u> PS Honoraria MOOE <b>Total</b>	12,000 12,000 <b>24,000</b>	More students and researchers in the barangay can access the reading center	Number of books purchased Number of students accommodated
i. Other Services Senior Citizen/PWD Others Total	30,000 77,200 <b>107,200</b>		
Total for Basic Services & Facilities Program	1,074,400		

TOTAL EXPENDITURE PROGRAM	<u>3,766,200</u>	
ENDING BALANCE	- 0 -	