

Budget of Expenditures and Sources of Financing

LGU: _____

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	
I. Beginning Cash Balance							
II. Receipts							
A. Local Sources							
1. Tax Revenue							
a. Real Property Tax (RPT) (Basic RPT)							
b. Business Tax							
c. Other Local Tax							
Total Tax Revenue							
2. Non-Tax Revenue							
a. Regulatory Fees							
b. Service/User Charges							
c. Receipts from Economic Enterprise							
d. Other Receipts							
Total Non-Tax Revenue							
Total Local Sources							
B. External Sources							
1. Internal Revenue Allotment							
2. Share from GOCCs (PAGCOR and PCSO)							
3. Other Shares from National Tax Collection							
a. Share from Ecozone							
b. Share from EVAT							
c. Share from National Wealth							
d. Share from Tobacco Excise Tax							
4. Inter-Local Transfer							
5. Extraordinary Receipts/Grants/Donations/Aids							
Total External Sources							
C. Non-Income Receipts							
1. Capital Investment Receipts							
a. Proceeds from Sale of Assets							
b. Proceeds from Sale of Debt Securities of Other Entities							
c. Collection of Loans Receivable							
Total Capital Investment Receipts							
2. Receipts from Loans and Borrowings							
a. Acquisition of Loans							
b. Issuance of Bonds							
Total Receipts from Borrowings and Loans							
Total Non-Income Receipts							
Total Receipts							
III. Expenditures							
Personal Services							
Salaries and Wages							
Salaries and Wages - Regular							
Other Compensation							
Personal Economic Relief Allowance (PERA)							
Personnel Benefit Contributions							
Other Personnel Benefits							

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	
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 Financial Assistance / Subsidy Financial Expenses Capital Outlays Investment Property Land and Buildings Property, Plant and Equipment Land Land Improvements Biological Assets Intangible Assets Special Purpose Appropriations (SPAs) Appropriation for Development Programs/Projects (20% Development Fund) Appropriation for Local Disaster Risk Reduction and Management (LDRRM) Programs/Projects (5% LDRRM Fund) Appropriations for Debt Service Advances/Loans to Local Economic Enterprises/Public Utilities Aid to Barangays Other Authorized SPAs Total Expenditures IV. 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: _____

Object of Expenditure 1	Account Code 2	Past Year (Actual) 3	Current Year (Estimate)			Budget Year (Proposed) 7
			First Semester (Actual) 4	Second Semester (Estimate) 5	Total 6	
Personal Services						
Salaries and Wages						
Salaries and Wages - Regular						
Other Compensation						
Personal Economic Relief Allowance (PERA)						
Personnel Benefit Contributions						
Other Personnel Benefits						
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						
Financial Assistance / Subsidy						
Financial Expenses						
Capital Outlays						
Investment Property						
Land and Buildings						
Property, Plant and Equipment						
Land						
Land Improvements						
Biological Assets						
Intangible Assets						
Total Appropriations						

Prepared: _____

Department Head

Reviewed: _____

Local Budget Officer

Approved: _____

Local Chief Executive

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 1	Sector 2	Program/Project/Activity 3	Past Year (Actual) 4	Current Year		Budget Year (Proposed) 7
				Actual 5	Estimate 6	

Prepared:

Department Head

Reviewed:

Local Budget Officer

Approved:

Local Chief Executive

Note:

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

LBP Form No. 3

Plantilla of LGU Personnel FY _____
 LGU: _____

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

Prepared:

Human Resource Management Officer

Reviewed by:

Local Budget Officer

Approved:

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		Position Title	Name of Incumbent	Current Year Authorized		Budget Year Proposed		Increase / Decrease
				Rate/Annum		Rate/Annum		
Old 1	New 2			SG / Step 5	Amount 6	SG / Step 7	Amount 8	
		3	4	5	6	7	8	9

Prepared:

Department Head

Reviewed:

Human Resource Management Officer

Approved:

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: _____

Department/Office :
Mandate :
Vision :
Mission :
Organizational Outcome :

AIP Reference Code 1	Program/Project/Activity Description 2	Major Final Output 3	Performance / Output Indicator 4	Target for the Budget Year 5	Proposed Budget for the Budget Year			
					PS 6	MOOE 7	CO 8	Total 9

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.

LBP Form No. 5

Statement of Indebtedness
 LGU: _____

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

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 1	Amounts 2
1. Statutory and Contractual Obligations 1.1 5% MMDA Contribution for LGUs in NCR only (RA No. 7924) 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.

LBP Form No. 7

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
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.