

LBP Form No. 8

**STATEMENT OF FUND OPERATION**

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

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

FUND/SPECIAL ACCOUNT:

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

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

## **INSTRUCTIONS**

The Statement of Fund Operation is a summary of the total estimates of revenues and other receipts and appropriations covering the proposed expenditures of the budget year.

Beginning cash balance shall be net of amounts earmarked for specific purposes (e.g., continuing appropriations, 20% Development Fund).

Under the expenditures portion, indicate all expenditures by sector/service, inclusive of lump-sum appropriations for 5% Calamity Fund, 20 % Development Fund, Aid to Barangays and Financial Expenses.

Deduct the total appropriations from the total available resources for appropriations to arrive at the ending or unappropriated balance.

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