

Name of LGU : \_\_\_\_\_  
**STATEMENT OF RECEIPTS AND EXPENDITURES**

For the period : \_\_\_\_\_  
 \_\_\_\_\_ Funds

| Particulars<br>(1)                          | Account Code<br>(PGCA)<br>(2) |
|---|-------------------------------|
| <b>RECEIPTS</b>                             |                               |
| I. Beginning Cash Balance                   |                               |
| II. Receipts:                               |                               |
| A. Local Sources                            |                               |
| 1. Tax Revenue                              |                               |
| a. Real Property Tax (RPT)                  | 523                           |
| b. Special Education Tax                    | 524                           |
| c. Other Local Taxes                        |                               |
| Total Tax Revenue                           |                               |
| 2. Non-Tax Revenue                          |                               |
| a. Regulatory Fees                          |                               |
| 1. License Fees                             | 551                           |
| 2. Permit Fees                              | 556                           |
| 3. Other Fees                               | 568                           |
| b. Business and Service Income              |                               |
| c. Other Income/Receipts                    |                               |
| Total Non-Tax Revenue                       |                               |
| B. External Sources                         |                               |
| 1. Share from National Tax Collection (IRA) | 541                           |
| 2. Share from GOCCs (PAGCOR & PCSO)         | 645                           |
| 3. Other Share from National Tax Collection |                               |
| a. Share from Ecozone                       | 642                           |
| b. Share from EVAT                          | 643                           |
| c. Share from National Wealth               | 644                           |
| d. Share from Tobacco Excise Tax            | 646                           |
| 4. Extraordinary Receipts                   |                               |
| a. Grants and Donations                     | 649                           |
| b. Other Subsidy Income                     | 639                           |
| 5. Inter-local Transfers                    |                               |
| a. Subsidy from LGUs                        | 636                           |
| b. Subsidy from Other Funds                 | 638                           |
| 6. Capital/Investment Receipts              |                               |
| a. Gain on Sale of Assets                   | 623                           |
| b. Gain on Investments                      | 624                           |
| C. Receipts from Loans and Borrowings       |                               |
| <b>Total Receipts</b>                       |                               |

|   |  |
|---|--|
| EXPENDITURES<br>I. General Services<br>II. Economic Services<br>III. Social Services<br>IV. Debt Services<br>Total Expenditures |  |
|---|--|

Certified by:

\_\_\_\_\_  
**Municipal/City/Provincial Treasurer**

\_\_\_\_\_  
**Municipal/City/Provincial Accountant**

\_\_\_\_\_  
**Municipal/City/Provincial Budget Officer**

Noted by:

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

**Notes:**

1. The numbers appearing on the Account Code column constitutes the new account number pursuant to COA Circular No. 2008-001 (Prescribing a Revised Philippine Government Chart of Accounts) dated January 29, 2008.
2. The Other Local Taxes falling under Tax Revenue, Other Fees, Business and Service Income and Other Income/Receipts under Non-Tax Revenue are indicated in Annex "11-A".
3. The offices responsible under general and economic services and the sub sectors falling under social services are indicated in Annex "11-B".
4. Debt Service refers to the sum of loan repayments, interest payments, commitment fees and other charges on foreign and domestic borrowings.