

LBP Form No. 3

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

OFFICE:

PROJECT/ACTIVITY :

FUND/SPECIAL ACCOUNT :

Object of Expenditure (1)	Account Code (PGCA)* (2)	Past Year (Actual) (3)	Current Year (Estimate) (4)	Budget Year (Proposed) (5)
1.0 Current Operating Expenditures				
1.1 Personal Services				
Salaries and Wages – Regular	701			
Salaries and Wages – Others	706			

1.2 Maintenance and Other Operating Expenses				
Travel Expenses	766			
Training and Scholarship Expenses	767			

2.0 Capital Outlay				
Buildings and Other Structures	204			
Office Equipment	207			
Land Transport Equipment	214			

3.0 Financial Expenses				
Total Appropriations				
Prepared: _____	Reviewed: _____	Approved: _____		
Department Head	Local Budget Officer	Local Chief Executive		

* Please refer to COA Circular 2008-001 dated 29 January 2008

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE**INSTRUCTIONS**

This form is intended to reflect the following:

Column 1 – State the applicable “Objects of Expenditures” such as the following:

A. Current Operating Expenditures**1. Personal Services**

Account Code*	Account Title
(PGCA)	Salaries and Wages
	Per Diem Compensation and Non-commutable Allowances
	Life and Retirement Insurance Premiums
	PAG-IBIG Premiums
	PhilHealth Premiums
	Employee's Compensation Insurance Premiums

2. Maintenance and Other Operating Expenditures

Account Code*	Account Title
(PGCA)	Traveling Expenses
	Communication Services
	Repair and Maintenance of Government Facilities
	Transportation Services
	Supplies and Materials
	Rents

B. Capital Outlays

Account Code*	Account Title
(PGCA)	Investment Outlay
	Loans Outlay
	Livestock and Crops Outlay
	Land and Land Improvements Outlay
	Building and Structure Outlay

Indicate under Financial Expenses whether the amounts represent bank charges, interest expense, commitment charge, 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 Philippine Government Chart of Accounts (PGCA).

Column 3 – Indicate the actual amounts incurred in the Past Year per column (3) of LBP Form No. 2.

Column 4 – Indicate the estimated amounts for the current year per Column (5) of LBP Form No. 2.

Column 5 – Indicate the proposed amounts to be appropriated.

A separate LBP Form No. 3 shall be prepared for each economic enterprise and public utility.

* Please refer to COA Circular 2008-001 dated 29 January 2008