

Name of LGU : _____
STATEMENT OF RECEIPTS AND EXPENDITURES
For the Period : _____
_____ Funds

Particulars	Account Code
RECEIPTS I. Beginning Cash Balance II. Receipts: A. Local Sources 1. Tax Revenue a. Real Property Tax b. Special Education Fund Tax c. Other Local Taxes Total Tax Revenue 2. Non-Tax Revenue a. Regulatory Fees 1. License Fees 2. Permit Fees 3. Other Fees b. Business and Service Income c. Other Income/Receipts Total Non-Tax Revenue B. External Sources 1. Share from National Tax Collection (IRA) 2. Share from GOCCs (PAGCOR & PCSO) 3. Other Shares from National Tax Collections a. Share from Ecozone b. Share from EVAT c. Share from National Wealth d. Share from Tobacco Excise Tax 4. Extraordinary Receipts a. Grants and Donations b. Other Subsidy Income 5. Inter-local Transfers a. Subsidy from LGUs b. Subsidy from Other Funds 6. Capital/Investment Receipts a. Proceeds from Sale of Assets (plant, property and equipment) b. Gain on Investments C. Receipts from Loans and Borrowings Total Receipts EXPENDITURES I. General Services II. Economic Services III. Social Services IV. Debt Services 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 Chart of Accounts.
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 "A".
3. The offices responsible under general and economic services and the sub sectors falling under social services are indicated in Annex "B".
4. Debt Service refers to the sum of loan repayments, interest payments, commitment fees and other charges on foreign and domestic borrowings.