

LBP Form No. 2

## STATEMENT OF RECEIPTS AND EXPENDITURES

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

### General Fund

| Particulars<br><br>(1)                              | Account Code<br><br>(2) | Past Year (Actual)<br><br>(3) | CURRENT YEAR APPROPRIATION     |                                   |              |
|-----------------------------------------------------|-------------------------|-------------------------------|--------------------------------|-----------------------------------|--------------|
|                                                     |                         |                               | First Semester (Actual)<br>(4) | Second Semester (Estimate)<br>(5) | TOTAL<br>(6) |
| I. Beginning Cash Balance                           |                         |                               |                                |                                   |              |
| II. Receipts                                        |                         |                               |                                |                                   |              |
| A. Local Sources                                    |                         |                               |                                |                                   |              |
| 1. Tax Revenue                                      |                         |                               |                                |                                   |              |
| a. Real Property Tax                                |                         |                               |                                |                                   |              |
| b. Special Education 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 Internal Revenue Taxes (IRA) |                         |                               |                                |                                   |              |
| 2. Shares from GOCCs                                |                         |                               |                                |                                   |              |
| 2. 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. Gain on Sale of Assets                           |                         |                               |                                |                                   |              |
| b. Gain on Investments                              |                         |                               |                                |                                   |              |
| C. Receipts from Loans and Borrowings               |                         |                               |                                |                                   |              |
| Total Receipts ( I + II )                           |                         |                               |                                |                                   |              |

Continuation of LBP Form No. 2

|                                     |  |  |  |  |  |
|-------------------------------------|--|--|--|--|--|
| III. Expenditures                   |  |  |  |  |  |
| A. General Public Services          |  |  |  |  |  |
| B. Economic Services                |  |  |  |  |  |
| C. Social Services                  |  |  |  |  |  |
| TOTAL EXPENDITURE                   |  |  |  |  |  |
| IV. Ending Balance ( I = II ) - III |  |  |  |  |  |

**Certified Correct:**

\_\_\_\_\_

**LOCAL TREASURER**                      **LOCAL BUDGET OFFICER**                      **LOCAL ACCOUNTANT**

**Approved:**

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**LOCAL CHIEF EXECUTIVE**

**INSTRUCTIONS**

This form is intended to reflect the following:

Column 1 – Indicate receipts by major source. 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 Chart of Accounts prescribed by COA.

Column 3 – Indicate past year’s actual receipts and expenditures. The past year’s and the first two quarters of the current year’s actual receipts and expenditures shall be jointly certified by the Local Treasurer and the Local Accountant.

Columns 4, 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

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