

LBP Form No. 3

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

OFFICE / SPECIAL PURPOSE APPROPRIATIONS:

Object of Expenditure (1)	Account Code (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 Salaries and Wages – Others _____ _____  1.2 Maintenance and Other Operating Expenses Travel Expenses Training and Scholarship Expenses _____ _____  2.0 Capital Outlay  Buildings and Other Structures Office Equipment Land Transport Equipment _____ _____  1.0 Financial Expenses				
<b>Total Appropriations</b>				
Prepared:	Reviewed:	Approved:		
_____ <b>Department Head</b>	_____ <b>Local Budget Officer</b>	_____ <b>Local Chief Executive</b>		

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**INSTRUCTIONS**

This form is intended to reflect the following:

Column 1 – Indicate the applicable Objects of Expenditures.

Indicate under Financial Expenses whether the amounts represent bank charges, interest expense, commitment charges, 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 Chart of Accounts as prescribed by COA.

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 (6) of LBP Form No. 2.

Column 5 – Indicate the proposed amounts to be appropriated.

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

The Local Budget Officer shall prepare a summary for all offices using this form.