



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
MALACAÑANG, MANILA

LOCAL BUDGET MEMORANDUM

No. 68
July 1, 2014

TO : The Provincial Governors, City and Municipal Mayors, Barangay Chairmen, Members of Local Sangguniang Panlungsod/Bayan/Lalawigan and Local Finance Committees, Local Budget Officers, Treasurers and All Others Concerned

SUBJECT : **FY 2015 INTERNAL REVENUE ALLOTMENT (IRA) LEVEL AND OTHER LOCAL BUDGET PREPARATION MATTERS**

1.0 PURPOSE

- 1.1 To inform local government units (LGUs) of their IRA level for FY 2015 based on the certification of the Bureau of the Internal Revenue (BIR) on the computation of the share of LGUs from the actual collection of national internal revenue taxes in FY 2012;
- 1.2 To prescribe the guidelines in the preparation of the FY 2015 local budgets; and
- 1.3 To provide significant updates/developments on the Grassroots Participatory Budgeting Process (GPB) as far as the LGUs are concerned.

2.0 GENERAL GUIDELINES

2.1 Allocation of the FY 2015 IRA

2.1.1 In the computation of the IRA allocation of LGUs, the following are taken into consideration:

- 2.1.1.1 The FY 2010 NSO Census of Population per Proclamation Order No. 362 dated March 30, 2012.
- 2.1.1.2 Continued adoption of the FY 2001 Masterlist of Land Area submitted by the Department of Environment and Natural Resources – Land

Management Bureau pursuant to Oversight Committee on Devolution Resolution No. 1, s. 2005 dated September 12, 2005.

- 2.1.2 Pursuant to Section 84 of the General Provisions of Republic Act (RA) No. 10633, the FY 2014 General Appropriations Act, it is understood that the FY 2015 IRA level prescribed herein shall be adjusted accordingly should there be any valid adjustments, changes, modifications or alterations in any of the factors affecting the computation of the IRA that occurred or happened, including final and executory court decisions rendered, during the current fiscal year (FY 2014).

2.2 Preparation of FY 2015 Local Budgets

- 2.2.1 For the purpose of preparing the FY 2015 local budgets, the IRA shares of LGUs shall be P389.860 Billion per the certification of the Bureau of Internal Revenue based on the actual national internal revenue taxes collected in FY 2012. The FY 2015 IRA level is P48.315 Billion or 14.15% higher than the FY 2014 IRA level.

- 2.2.2 Pursuant to Section 284 of RA No. 7160, the Local Government Code (LGC) of 1991, summarized below is the breakdown of the total share by level of LGU of the FY 2015 IRA of P389,860,429,000:

Level of LGU	No. of LGUs	Share Equivalent to the Cost of Devolved Functions/City-Funded Hospitals, as of 31 December 1992	Share Determined on the Basis of Section 285 of RA No. 7160	Total IRA Shares
Provinces	81	P 88,178,326,872	P 2,845,490,826	P 91,023,817,698
Cities	144	88,178,326,872	1,028,782,874	89,207,109,746
Municipalities	1,478	130,350,570,160	2,602,125,420	132,952,695,580
Barangays	41,889	76,676,805,976	-	76,676,805,976
TOTAL	43,592	P 383,384,029,880	P 6,476,399,120	P 389,860,429,000

Details by region and level of LGU are reflected in the attached **Annex A**.

- 2.2.3 The LGUs shall be notified of their IRA allocation by the Department of Budget and Management (DBM) Regional Offices (ROs) concerned.

2.2.4 Pursuant to Executive Order No. 43 dated May 13, 2011, LGUs are encouraged to align their programs, activities and projects (P/A/Ps) to the following five (5) priority areas:

- Anti-Corruption/Transparent, Accountable and Participatory Governance;
- Poverty Reduction and Empowerment of the Poor and Vulnerable;
- Rapid, Inclusive and Sustained Economic Growth;
- Just and Lasting Peace and the Rule of Law; and
- Integrity of the Environment and Climate Change Adaptation and Mitigation.

2.2.5 The FY 2015 Annual Budgets of LGUs shall be prepared in accordance with the procedures, schedules and the following local budget preparation forms prescribed under the FY 2008 edition of the Budget Operations Manual (BOM) for LGUs, which is anchored on Section 354 of the LGC:

- **LBP Form No. 1 – Statement of Receipts (Annex B)**
- **LBP Form No. 2 – Statement of Receipts and Expenditures, as revised (Annex C).** The actual or past year shall be based on the Treasurer's report of the actual revenue collections and expenditures submitted to the DOF – Bureau of Local Government Finance (DOF-BLGF), while the current year shall be based on the reports of the accountant.
- **LBP Form No. 3 – Programmed Appropriation and Obligation by Object of Expenditure (Annex D)**
- **LBP Form No. 3A – Consolidated Programmed Appropriation and Obligation by Object of Expenditure (Annex E)**
- **LBP Form No. 4 – Personnel Schedule (Annex F)**
- **LBP Form No. 5 – Functional Statements, Objectives and Expected Results (Annex G)**
- **LBP Form No. 6 – Statement of Debt Service (Annex H)**

- LBP Form No. 7 – Statement of Statutory and Contractual Obligations and Budgetary Requirements **(Annex I)**
- LBP Form No. 8 – Statement of Fund Operation **(Annex J)**

2.2.6 LGUs shall prepare the total resource Annual Investment Program (AIP) for the budget year comprising of the annual slice of the Local Development Investment Program (LDIP) and the regular operational budget items broken down into Personnel Services, Maintenance and Other Operating Expenses and Capital Outlay. The AIP form is hereto attached as Annex K.

2.2.7 Together with the General Annual Budget, LGUs shall prepare their respective Local Disaster Risk Reduction Management Plans (LDRRMP) and Local Climate Change Action Plans.

LGUs shall be encouraged to identify, tag and prioritize climate change programs, activities and projects (P/A/Ps). Guidelines for the purpose shall be issued separately

2.2.8 Finally, the FY 2015 Annual Budget of LGUs shall likewise include P/A/Ps that can be attributed and built-in within the budget level for the following:

- Gender and Development (GAD) pursuant to R.A. No. 7192, R.A. No. 9710 and PCW-DILG-NEDA-DBM Joint Memorandum Circular No. 2013-01 (Guidelines on the Localization of the Magna Carta of Women);
- Senior Citizens and Persons with Disabilities pursuant to R.A. No. 9242, amending R.A. No. 7277;
- Acquired Immune Deficiency Syndrome (AIDS) pursuant to R.A. No. 8504; and
- Implementation of the programs of the Local Councils for the Protection of Children (LCPC) pursuant to R.A. No. 9344

2.3 Use of the IRA

- 2.3.1 As mandated under Section 17(g) of the LGC, the IRA and other local resources shall first cover the cost of providing basic services and facilities enumerated under Section 17(b) thereof, particularly those devolved by the Department of Health, Department of Social Welfare and Development, Department of Agriculture and the Department of Environment and Natural Resources, as well as other agencies of the National Government, before applying the same for other purposes.
- 2.3.2 Moreover, LGUs shall appropriate in its annual budget no less than twenty percent (20%) of its annual IRA for development projects as mandated under Section 287 of the LGC. This shall be utilized in accordance with DILG-DBM Joint Memorandum Circular No. 2011-1 dated April 13, 2013.
- 2.3.3 As provided for under Section 21 of R.A. No. 10121, entitled, "The Philippine Disaster Risk Reduction and Management Act of 2010", and Rule 18 of its Implementing Rules and Regulations (IRR), not less than 5% of the estimated revenue of LGUs from regular sources shall be set aside as the Local Disaster Risk Reduction and Management Fund (LDRRMF), which shall be utilized in accordance with the pertinent provisions of laws, rules and regulations.

2.4 Special Shares

- 2.4.1 In addition to the IRA, some LGUs are entitled to the following revenue shares:
- Share in the proceeds from the utilization and development of national wealth within their territorial jurisdiction pursuant to Sections 289 to 291 of R.A. No. 7160;
 - Excise tax on Virginia Tobacco cigarettes pursuant to R.A. No. 7171;
 - Excise tax on Burley and Native Tobacco products pursuant to R.A. No. 8240;
 - Gross income taxes paid by all businesses and enterprises within the ECOZONES pursuant to R.A. No. 7922, as amended by R.A. No. 9400;
 - Value Added Tax pursuant to R.A. No. 7643; and

- Value-Added Tax in lieu of Franchise Tax pursuant to R.A. Nos. 7953 and 8407.

2.4.2 LGUs are advised to coordinate and reconcile their records with the appropriate revenue collecting agencies and government corporations to determine the amount of their shares from the above-mentioned taxes.

3.0 Grassroots Participatory Budgeting Process (Grassroots Budgeting or GPB)

3.1 In view of attaining the Philippine Development Plan's goal of inclusive growth and poverty reduction, and promoting good governance at the local level, the Human Development and Poverty Reduction Cluster (HDPRC), through the Grassroots Budgeting Oversight Agencies, shall implement the GPB, formerly called "Bottom-up Budgeting", as further amplified under DBM-DILG-DSWD-NAPC JMC No. 4 dated November 26, 2013, to ensure the inclusion of the funding requirements for the development needs as they are identified at the local level in the budget proposals of participating agencies.

3.2 The significant updates/developments in the GPB are as follows:


3.2.1 All cities and municipalities are now beneficiaries of the GPB.

3.2.2 Harmonization of the planning processes of the GPB with the KALAHY-CIDSS Program and Local Development Planning process in two modalities: the regular Grassroots Budgeting Process and the Enhanced Grassroots Budgeting Process.

3.2.3 Introduction of a new scheme on the counterpart funding requirements of the GPB programs based on the proportion of the GPB and the KALAHY-CIDSS funding which was provided to the Local Development Fund (LDF), as follows:

Municipalities (Based on the proportion of GPB and KALAHY-CIDSS funding to LDF)	Required Cash Counterpart
Up to 100% of the LDF	10% of the LDF
Over 100% up to 150% of the LDF	15% of the LDF
Over 150% of the LDF	20% of the LDF
All Cities	40% of the Budget Cap

- 4.0 LGUs may coordinate with the DBM Regional Offices for the necessary technical assistance in the preparation of their respective FY 2015 Annual Budgets.
- 5.0 All procurements shall be made in accordance with the provisions of R.A. No. 9184, the Government Procurement Reform Act, and its Implementing Rules and Regulations.
- 6.0 The disbursement of funds shall be in accordance with pertinent budgeting, accounting and auditing rules and regulations.
- 7.0 Please be guided accordingly.


FLORENCIO B. ABAD
Secretary

CY 2015 IRA OF LGUs
(In P0.00)

Annex A

LOCAL GOVERNMENT UNITS	TOTAL PROVINCE	TOTAL CITY	TOTAL MUNICIPALITY	TOTAL (PCM)	TOTAL BARANGAY	GRAND TOTAL 2015 IRA
NATIONAL CAPITAL REGION	312,302,975.00	17,273,851,850.00	104,599,065.00	17,690,753,890.00	6,840,823,063.00	24,531,576,953.00
CORDILLERA ADMINISTRATIVE REGION	3,888,008,018.00	1,246,532,161.00	5,214,997,570.00	10,349,537,749.00	1,685,075,279.00	12,034,613,028.00
REGIONAL OFFICE NO. I	5,095,607,171.00	3,064,433,714.00	8,577,747,155.00	16,737,788,040.00	4,826,869,329.00	21,564,657,369.00
REGIONAL OFFICE NO. II	5,456,825,325.00	2,879,330,869.00	8,391,299,525.00	16,727,455,719.00	3,353,657,467.00	20,081,113,186.00
REGIONAL OFFICE NO. III	9,538,501,848.00	6,831,334,926.00	13,442,772,573.00	29,812,609,347.00	7,252,284,652.00	37,064,893,999.00
REGIONAL OFFICE NO. IV.A	10,365,214,722.00	10,183,622,165.00	13,310,868,687.00	33,859,705,574.00	9,168,759,400.00	43,028,464,974.00
REGIONAL OFFICE NO. IV.B	4,903,981,703.00	2,213,292,521.00	7,453,158,399.00	14,570,432,623.00	2,451,447,185.00	17,021,879,808.00
REGIONAL OFFICE NO. V	6,319,071,664.00	2,896,733,359.00	9,739,260,925.00	18,955,065,948.00	5,305,495,206.00	24,260,561,154.00
REGIONAL OFFICE NO. VI	7,084,162,499.00	8,152,177,266.00	9,929,486,609.00	25,165,826,374.00	6,566,485,816.00	31,732,312,190.00
REGIONAL OFFICE NO. VII	5,576,139,772.00	7,732,767,483.00	8,721,711,750.00	22,030,619,005.00	5,606,750,254.00	27,637,369,259.00
REGIONAL OFFICE NO. VIII	5,695,089,099.00	3,975,931,602.00	9,143,570,679.00	18,814,591,380.00	5,393,094,113.00	24,207,685,493.00
REGIONAL OFFICE NO. IX inc. ARMM	5,779,142,464.00	4,224,534,800.00	8,760,255,358.00	18,763,932,622.00	4,418,529,325.00	23,182,461,947.00
REGIONAL OFFICE NO. X	4,856,440,124.00	5,701,161,232.00	6,857,029,219.00	17,414,630,575.00	3,613,278,876.00	21,027,909,451.00
REGIONAL OFFICE NO. XI	4,236,298,485.00	5,992,604,992.00	5,435,589,495.00	15,664,492,972.00	2,992,494,471.00	18,656,987,443.00
REGIONAL OFFICE NO. XII inc. ARMM	7,710,200,255.00	3,460,186,294.00	12,271,088,635.00	23,441,475,184.00	5,027,734,642.00	28,469,209,826.00
REGIONAL OFFICE NO. XIII	4,206,831,574.00	3,378,614,512.00	5,599,259,936.00	13,184,706,022.00	2,174,026,898.00	15,358,732,920.00
GRAND TOTAL	91,023,817,698.00	89,207,109,746.00	132,952,695,580.00	313,183,623,024.00	76,676,805,976.00	389,860,429,000.00

LBP Form No. 1**STATEMENT OF RECEIPTS (As Revised)**

Province/City/Municipality

General Fund

Particulars (1)	Account Code (2)	Income Classification (3)	Amounts		
			Past Year (Actual) (4)	Current Year (Estimate) (5)	Budget Year (Proposed) (6)
I. Beginning Cash Balance					
II. Receipts:					
A. Local (Internal) 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. Shares from National Internal Revenue Taxes (IRA)					
2. Share from GOCCs					
1. 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					
Less: Special Education Fund Tax					
Total Available Resources for Appropriation					

LBP Form No. 2**STATEMENT OF RECEIPTS AND EXPENDITURES**

Province/City/Municipality

General Fund

Particulars (1)	Account Code (2)	Past Year (Actual) (3)	CURRENT YEAR APPROPRIATION		
			First Semester (Actual) (4)	Second Semester (Estimate) (5)	TOTAL (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. 1

We hereby certify that the foregoing estimated receipts are reasonably projected as collectible for the Budget Year.

LOCAL TREASURER

LOCAL BUDGET OFFICER

**LOCAL PLANNING
AND DEVELOPMENT
COORDINATOR**

LOCAL ACCOUNTANT

Approved by:

LOCAL CHIEF EXECUTIVE

Continuation of LBP Form No. 2

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

Certified Correct:

_____ LOCAL TREASURER	_____ LOCAL BUDGET OFFICER	_____ LOCAL ACCOUNTANT
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Approved:

LOCAL CHIEF EXECUTIVE

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

LBP Form No. 3A

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

SUMMARY FOR ALL OFFICES / SPECIAL PURPOSE APPROPRIATIONS:

Object of Expenditure (1)	Account Code (2)	Past Year (Actual) (3)	Current Year (Estimate) (4)	Budget Year (Proposed) (5)
4.0 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 _____ _____ 5.0 Capital Outlay Buildings and Other Structures Office Equipment Land Transport Equipment _____ _____ 6.0 Financial Expenses				
Total Appropriations				

Prepared:

Reviewed:

Approved:

Department Head_____
Local Budget Officer_____
Local Chief Executive

This form is intended to reflect the summary of Programmed Appropriation and Obligation by Object of Expenditure for all offices as reflected in LBP Form No. 3

LBP Form No. 4**PERSONNEL SCHEDULE**

Budget Year : _____
 Province/City/Municipality: _____

OFFICE: _____

Item Number (1)	Position Title (2)	Name of Incumbent (3)	Current Year Authorized Rate/Annum		Budget Year Proposed Rate/Annum		Increase/ Decrease (8)
			SG/ Step (4)	Amount (5)	SG/ Step (6)	Amount (7)	

Prepared: _____

Reviewed: _____

Human Resource Management Officer_____
Local Budget Officer

Approved: _____

Local Chief Executive

LBP Form No. 5**FUNCTIONAL STATEMENTS, OBJECTIVES and EXPECTED RESULTS**

Department/Office : _____

Budget Year _____

I. FUNCTIONAL STATEMENTS

II. OBJECTIVES

III. PROGRAMS/PROJECTS/ACTIVITIES

Reference Code	Program/Project /Activity Description	Cost ('000)	Performance/ Output Indicator	Annual Targets	Implementation Schedule	
					FROM	TO
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Prepared: _____

Reviewed: _____

Approved: _____

Department Head_____
Local Budget Officer_____
Local Chief Executive

Reviewed as to consistency with approved AIP.

LBP Form No. 6

STATEMENT OF DEBT SERVICE

Budget Year : _____

Province/City/Municipality: _____

FUND/SPECIAL ACCOUNT:

Budget Year : _____
Province/City/Municipality: _____

Province/City/Municipality: _____

FUND/SPECIAL ACCOUNT:

Creditor	Date Contracted	Term	Principal Amount	Previous Payments Made			Amount Due (Budget Year)			Balance of the Principal
				Principal	Interest	Total	Principal	Interest	Total	
(1)	(2)	(3)	(4)	(5)			(6)			(7)
TOTAL										

Local Chief Executive

LBP Form No. 7

STATEMENT OF STATUTORY/CONTRACTUAL OBLIGATIONS AND BUDGETARY REQUIREMENTS

Budget Year: _____
Province/City/Municipality: _____

<p>1. Statutory and Contractual Obligations</p> <p>1.1 5% MMDA Contribution for LGUs in NCR only (R.A. No. 7924)</p> <p>1.2 Prior Years' Obligation (if any)</p> <p>1.3 Terminal Leave and Retirement Gratuity Benefits (compulsory retirement age/end of term for elective officials)</p> <p>1.4 Debt Service</p>	<p>A m o u n t</p>
<p>2. Budgetary Requirements</p> <p>2.1 20% of IRA for Development Fund</p> <p>2.2 5% Calamity Fund</p> <p>2.3 Financial Assistance to Barangays (P1,000 minimum aid)</p>	<p>A m o u n t</p>
<p>T O T A L</p>	
<div style="display: flex; justify-content: space-between;"> <div> <p>Certified Correct:</p> <p>Local Finance Committee:</p> <p>_____</p> <p>Local Budget Officer Executive</p> </div> <div> <p>_____</p> <p>Local Treasurer</p> </div> <div> <p>_____</p> <p>Local Planning and Development Officer</p> </div> <div> <p>Approved:</p> <p>_____</p> <p>Local Chief Executive</p> </div> </div>	

LBP Form No. 8**STATEMENT OF FUND OPERATION**

Budget Year: _____

Province/City/Municipality: _____

FUND/SPECIAL ACCOUNT: _____

Particulars (1)	Account Code (2)	General Public Services (3)	Social Services (4)	Economic Services (5)	Other Servic es (5)	TOT AL (6)
I. Beginning Cash Balance						
II. Receipts:						
Total Available Resources for Appropriations (I+II)						
III. Expenditures						
A. Current Operating Expenditures						
1. Personal Services						
Salaries and Wages – Regular						
Salaries and Wages – Others						
Personnel Economic Relief Allowance (PERA)						
Additional Compensation (AdCom)						
Representation Allowance						
Transportation Allowance						
Clothing Uniform Allowance						
Year-end Bonus						
Other Bonuses and Allowances						
Honoraria						
Life & Retirement Insurance						
Contributions						
PAG-IBIG Contributions						
PHILHEALTH Contributions						
ECC Contributions						
Pension Benefits – Regular						
Retirement Benefits – Regular						
Vacation and Sick Leave Benefits						
Other Personnel Benefits						
2. Maintenance and Other Operating						
Expenditure						
Travel Expenses						
Training and Scholarship Expenses						
Water						
Electricity						
Fuel						
Office Supplies Expenses						
Hospital Supplies Expenses						
Medical, Dental & Laboratory Supplies Expenses						
Fuel, Oil & Lubricants Expenses						
Other Supplies Expenses						
Postage and Deliveries						
Telephone Expenses – Landline						
Telephone Expenses – Mobile						

Internet Expenses Cable, Satellite, Telegraphs & Radio Expenses General/Janitorial Services Security Services Repair and Maintenance – Buildings and Other Structures Repair and Maintenance – Office Equipment Repair and Maintenance – Furniture and Fixtures Repair and Maintenance – Land Transport Equipment Subsidy to National Government Agencies Subsidy to Local Government Units Other Subsidies Donations Confidential and Intelligence Expenses Extraordinary & Miscellaneous Expenses Taxes, Duties and Licenses Insurance/Reinsurance Premiums Membership Dues & Contributions to Organizations Awards and Rewards Indemnities and Other Claims Advertising and Marketing Expenses Printing Expenses Rent/Lease Expenses Representation Expense						
B. Capital Outlay Land Land Improvement Buildings and Other Structures Office Equipment Furniture and Fixtures Books Technical and Scientific Machinery Equipment Construction/Port Equipment Hospital Equipment Medical, Dental and Laboratory Equipment Land Transport Equipment Public Infrastructures C. Financial Expenses Total Appropriations Ending Balance = [(I+II)-III]						
Certified Correct: <div style="text-align: right;">Approved:</div>						
LOCAL BUDGET OFFICER		LOCAL ACCOUNTANT		LOCAL CHIEF EXECUTIVE		

CY ____ Annual Investment Program (AIP)
By Program/Project/Activity by Sector
As of _____

Province/City/Municipality/Barangay: _____

AIP REFERENCE CODE (1)	PROGRAM/PROJECT/ACTIVITY DESCRIPTION (2)	IMPLEMENTING OFFICE/DEPARTMENT (3)	SCHEDULE OF IMPLEMENTATION		EXPECTED OUTPUTS (6)	FUNDING SOURCE (7)	AMOUNT (in thousand pesos)			
			STARTING DATE (4)	COMPLETION DATE (5)			Personal Services (PS) (8)	Maintenance and Other Operating Expenses (MOOE)	Capital Outlay (CO) (10)	TOTAL (11)
General Public Services (10)										
Economic Services (80)										
Social Services (30)										

Prepared By:

Attested by:

Planning Officer/PLDC

Budget Officer

Local Chief Executive

Date: _____

Date: _____

Date: _____