

**THE STATEMENT OF RECEIPTS AND EXPENDITURES: SYSTEMS,
CONCEPTS, INPUT PREPARATION AND REPORTING**

**Chapter 1
INTRODUCTION**

Section 1. Background. The Bureau of Local Government Finance (BLGF) of the Department of Finance (DOF) prescribed the preparation of the Statement of Income and Expenditures (SIE) in accordance with its mandate to maintain financial information on all local government units (LGUs), monitor financial performance, and assist in the development of LGUs including their financial operations through technical assistance and supervision. The objective was to generate financial reports that fairly presented the operating performance of LGUs in terms of income and expenditures with expediency in their preparation and timely presentation to the various users and stakeholders of the government.

Since then, the SIE has been a significant financial report in terms of its uses and influence in the decision-making process of its users and stakeholders. It was used as the key source of data for financial statistics which became the tool in financial forecasts, debt certification process, and the Local Government Financial Performance Management System (LGFPMs). The LGUs' consolidated Statement of Income and Expenditures even formed part of the total public sector financial position in determining overall surplus or deficit. At the LGU level, the SIE also served as a tool of the Local Treasurer in giving sound financial advice to decision makers.

It was noted, however, by the different government oversight agencies and private institution users that some amounts and classification of accounts reported in the SIE did not agree with the Commission on Audit's New Government Accounting System (NGAS) financial reports. Thus, a Technical Working Group (TWG) was commissioned in 2005 to study the harmonization of the said reports. Among the areas of concern were differences in reported amounts, classification and grouping of accounts; use of terminologies; and timing in recording of transactions. The work of the TWG, however, was temporarily suspended in early 2006 because the harmonization process was made one of the components of the grant under Asian Development Bank Technical Assistance (ADB-TA) 4556 entitled Local Government Finance and Budget Reform Project.

After a comprehensive study and the need to update the existing reporting system, ADB TA 4556 recommended improving the SIE format. The new format was designed not only to be in harmony with the Commission on Audit's New Government Accounting Systems (COA-NGAS) reports but also includes additional data required in determining the LGU's fiscal capacity, monitoring LGU debts, certifying LGUs' debt capacities, rating the LGUs' creditworthiness, and computing LGU financial performance indicators. It likewise partially conforms to the International Financial Reporting Standards (IFRS) and serves as an **accountability report** for the local treasurer where the flow of funds and fund balance are shown at any specified period of time.

It was also agreed to rename the Statement of Income and Expenses (SIE) into: **Statement of Receipts and Expenditures (SRE)**. The word **income** was replaced with **receipts** to make it more appropriate since Income includes not only income receipts but also loan proceeds and other receipts not classified as income (i.e., proceeds from loan, sale of assets, etc.). Likewise, **expenditures** are classified into operating and non-operating to distinguish outright expense from the capital and investing outlay and loan payments.

This manual therefore supersedes the previous manual issued under BLGF Memorandum Circular No. 01-2003 dated January 2, 2003.

Section 2. Objectives of the Manual. This Manual contains guidelines, procedures and instructions in the preparation of the Statement of Revenue and Expenditures and its supplementary statements which are prescribed to meet the following objectives:

- a. Uniformity in the preparation of the SRE report by applying common classification of accounts and use of terminologies and timing of recording financial transactions in harmony with the NGAS reports and in conformity with the IFRS;
- b. Identification of various source documents to be used in the preparation of SRE report and guidelines for the completion of the various report forms; and
- c. Illustration on the utilization of the financial information for monitoring the financial performance of the LGUs.

Section 3. Coverage. This Manual shall be used by the treasurer of all LGUs in the preparation of the SRE report and the required supplemental statements, other quarterly reports, and records.

Section 4. Legal Basis. This Manual is prescribed by the BLGF pursuant to the provisions of Republic Act (RA) No. 7160 and Executive Order (EO) 127, Series of 1987, which provide, respectively, that:

“...the Department of Finance has the authority to monitor and regulate the financial performance of LGUs.”

and

“...the Department of Finance is responsible in the fiscal and financial management of the Government including the Local Government Units. The Bureau of Local Government Finance being the arm of DOF is responsible in the administration and technical supervision of LGUs. The BLGF is specifically directed to supervise the revenue operations of all local government units, with the objective of making these entities less dependent on funding from the national government.”

Chapter 2
STATEMENT OF RECEIPTS AND EXPENDITURES
FEATURES AND POLICIES

Section 5. Basic Features. The SRE shall have the following basic features:

- A. **Harmony with NGAS Reports.** The figures and classification of accounts in the SRE report are designed to be in harmony with NGAS financial reports, especially the classification of accounts and ending fund balance.
- B. **Local Government Financial Performance Management Indicators (LGFPMS).** The SRE report contains additional financial information needed for economic forecasts and to evaluate the LGUs' operating performance. These financial indicators were expanded to include the various needs of internal and external users such as the:
- National Economic Development Authority (NEDA), National Tax Research Center (NTRC), and Bangko Sentral ng Pilipinas (BSP) for statistics and policy formulation;
 - Department of Finance (DOF) and Department of Budget and Management (DBM) for planning, forecasting, and public sector financial position;
 - Senate and Congress in aid of legislation;
 - Private banking institutions and potential donors interested to know the creditworthiness rating of the LGUs.

In addition, the SRE also serves as an input to other BLGF systems such as the LGFPMS which is a component of the Local Governance Performance Management System (LGPMS), debt monitoring system, debt certification system, creditworthiness rating system, economic and financial capacity model to determine LGU's fiscal capacity, and the LGU income classification system. (Separate manuals of instruction have likewise been prepared and will be issued for these BLGF systems).

- C. **Conformity with IFRS.** The modified accrual basis of the SRE report partially conforms to the principles of the International Financial Reporting Standards which are generally accepted by the international financial institutions (e.g. International Monetary Fund – Government Financial Statistic Manual [IMF-GFSM] and International Public Sector Accounting Standards [IPSAS]).

Section 6. Policies. The following accounting policies shall apply in the preparation of SRE:

- A. **Cash Basis.** A quarterly and year-end SRE report based on ***cash basis*** accounting shall be prepared. For quarterly reports, a ***cumulative year-to-date basis*** shall be used for the first three quarters. Under this method, all revenues shall be recognized when received while expenses shall be recognized when paid.
- B. **Modified Accrual Basis.** Another year-end SRE report shall also be prepared based on modified accrual basis of accounting. Under this method, all expenses shall be recognized when incurred while revenues shall be recognized when earned except for transactions when accrual basis is impractical (e.g., market fees) or when other methods may be required by law. The data for the year-end accrual of revenues and expenses shall emanate from the Office of the Accountant.
- C. **Fund Balance.** As part of the harmonization process, the ***ending fund balance*** of the SRE report based on ***cash basis*** shall be reconciled with the ending balance of the NGAS ***Cash Flow Statement***. On the other hand, the current operating income and expenditures portion of the year-end SRE report based on ***modified accrual basis*** shall be reconciled with the NGAS ***Statement of Income and Expenses***, while the ***ending fund balance*** shall represent the ***calculated ending fund balance***.
- D. **Chart of Accounts and Account Codes.** New account titles and account codes were added and these shall be adopted in the preparation of SRE report in order to conform to the NGAS account classifications.

Chapter 3
PREPARATION AND SUBMISSION OF REPORTS

Section 7. Preparation of Reports. The treasurer of the LGU is responsible for the preparation of the following reports and records, to wit:

A. Cash Basis (Quarterly Basis)

1. Supplemental Statements:
 - a. Statement of Receipt Sources;
 - b. Statement of Expenditures;
 - c. Statement of Financial Operations of Economic Enterprises; and
 - d. Statement of Indebtedness, Payments and Balances.
2. Other Reports:
 - a. Quarterly Report on Real Property Tax Collections; and
 - b. Quarterly Report on Collection of Business Taxes, Fees and Charges, and Economic Enterprises.
3. Records:
 - a. Record of Real Property Tax Collections;
 - b. Record of General Collections;
 - c. Record of Expenditures;
 - d. Record of Prior Year Accounts Payable Payments; and
 - e. Record of Debt Service.

B. Modified Accrual Basis (Year-end Report)

1. Supplemental Statements:
 - a. Statement of Receipt Sources;
 - b. Statement of Expenditures;
 - a. Statement of Financial Operations of Economic Enterprises; and
 - b. Statement of Indebtedness, Payments and Balances.

The above-mentioned supplemental statements and quarterly reports shall be reviewed, analyzed and approved by the BLGF Regional Offices (ROs) and submitted to the BLGF Central Office (CO) for the generation of electronic copies of the basic financial statement, the SRE report. However, if the BLGF CO notices some discrepancies in the reports, it will be sent back to the RO for review and correction before resending to the CO. The electronic copy of the approved SRE report can be accessed and downloaded by the BLGF ROs and LGUs through the BLGF webpage.

C. Basic Financial Statement

The SRE report is the basic financial statement for each LGU and the consolidated SRE report shall be systems-generated. A brief overview of the SRE system is discussed under *Section 5*.

D. Quarterly Report on Real Property Assessments

Provincial/City/Municipal Quarterly Report on Real Property Assessments (Annex E-BLGF Form 3) to be prepared by the Provincial /City/Municipal Assessors for submission to:

- a. The Provincial Assessor's Office by the Municipal Assessor on or before the 10th day of the month immediately following the quarter.
- b. The BLGF Regional Office by the Provincial/City/Municipal Assessors on or before the 20th day of the month immediately following the quarter reported on.
- c. The BLGF Central Office by the Regional Office, Provincial/City/Municipal Assessors of Metro Manila on or before the 30th day of the month immediately following the quarter reported on.

Section 8. Submission of the Reports. All treasurers shall submit a hard copy (*or E-copy of the reports upon launching of the SRE Web-based System*) of the quarterly reports to the BLGF Regional Office (municipalities are required to submit their reports to the province before submitting the reports to the regional office) for review, verification, analysis and consolidation on or before the following dates:

A. Submission of Cash Basis Report:

1. For the first three quarterly reports – On or before the 20th day of the month following the end of the quarter.
2. For the year-end report – On or before February 28 after the end of the calendar year.

B. Submission of Modified Accrual Basis Report:

1. For the first three quarterly reports – No reports to be submitted
2. For the year-end report – On or before March 31 after the end of the calendar year.

The BLGF Regional Office, after review, verification, and analysis shall submit the consolidated report to the BLGF Central Office 30 days after the deadline dates set for the LGUs.

Section 9. Review Process. All records maintained at the treasury office shall be reviewed by the LGU treasurer or a designated SRE staff to determine the accuracy of the records prepared. The record of RPT collections and record of general collections shall be checked from the daily records of collections while the record of expenditures, debt service and

accounts payable payment shall be compared with the report of check issued prepared also at the treasury office. As much as possible, the person preparing these records should not be the same person who prepares the records of collection and report of check issued.

Except for the Quarterly Report on Real Property Assessment which is the responsibility of the LGU Assessor, the Statement of Receipt Sources, Statement of Expenditures, Statement of Financial Operations for Economic Enterprises, Statement of Indebtedness Payment and Balances, Quarterly Report of RPT Collections, and Quarterly Report of Collections on Business Tax, Fees and Charges and Economic Enterprises shall be reviewed and approved by the Treasurer based on the above-mentioned records. It will be the Treasurer's responsibility to ensure the completeness and accuracy of these reports before submitting to the BLGF.

Section 10. Maintenance of SRE Reports. The Municipal/City/Provincial Treasurers shall maintain hard copies of the SRE reports and its Supplemental Statements.

Section 11. Role of the Provincial Treasurer's Office. The Provincial Treasurer's Office shall render technical assistance in the preparation of the SRE to the Municipal Treasurers under their respective jurisdiction.

Section 12. Role of the BLGF Regional Office. The BLGF Regional Office is tasked to do the following:

- Review the SRE reports submitted by the Treasurers as to the accuracy of the reported information;
- Provide copy of the approved SRE report to LGUs without access to internet;
- Ensure that the data are reported with reasonable consistency;
- Make sure that the reports are duly accomplished;
- Provide financial advice and render technical assistance when necessary;
- Ascertain the timely submission of reports by the Treasurers.
- Review and consolidate the QRRPA.

Section 13. The Role of the BLGF Central Office. The BLGF Central Office is in-charge of national consolidation of the SRE. Specifically, the BLGF Central Office, shall:

- a. Validate the propriety and accuracy of the LGU reports and make the final approval;
- b. Monitor the LGU financial performance and provide the necessary financial advices;
- c. Prepare the national consolidated SRE reports and other reports required by various oversight agencies and stakeholders;
- d. Conduct financial analysis on a macro level;
- e. Maintain the SRE system and database and other BLGF systems linked to the SRE database such as the Local Government Financial Performance Management System (LGFPMs), Debt Monitoring, Debt Certification, Creditworthiness Rating System, Economic and Financial Capacity Model, and LGU Income Classification System;

- f. Initiate improvement in the SRE system; and
- g. Impose sanctions on LGUs which failed to submit reports on time or those which made misrepresentation on the reports.

Section 14. The SRE System. This section presents an overview of the SRE system. A separate user's manual is provided for the details of its operation. The SRE system was primarily established to provide the BLGF with sufficient detailed financial information in order to monitor LGUs' financial performance in terms of receipts and expenditures and to cater to the various needs of the users of the report. The system was developed using JAVA server pages and was incorporated with the BLGF web site for easy accessibility. The built-in portability, scalability and other powerful features were the primary consideration in the selection of this software. The SRE system was developed as an online operation with the following functions:

- a. Provide user friendly interface for entering data into the SRE database;
- b. Generate derived values and calculate automatically from different entry forms so that the user only needs to input raw SRE data;
- c. Users can readily search, view and compare historical (yearly or quarterly) SRE information;
- d. Allow users to access and generate key information and statistics for reporting purposes;
- e. Able to export information via automation to other application such as MS Excel and Flat File/PDF;
- f. Able to handle large transactions efficiently;
- g. Provide fully-documented income and expenditures coding system that is easy to modify;
- h. Provide real-time database read access on the BLGF client-server network;
- i. Have a built-in security with read, edit and administration access; and
- j. Have an ad-hoc reporting capabilities.

Section 15. Responsibilities and Sanctions. Failure to submit the identified SRE reports on time and / or submission of incorrect and misleading reports shall constitute sufficient ground for administrative disciplinary action.

Consequently, a **Record of Real Property Assessment by Property Classification (RRPA)** shall be maintained by the LGU Assessor's Office as the source document in the preparation of the quarterly report of real property assessment. (See Annex 1 for the format and Annex 1-a for the guidelines on the preparation of RRPA.)

The following are some guidelines to check and/or test the accuracy of the information contained in the SRE Report submitted by the LGUs:

Compare the Real Property Tax reported in the Statement of Receipt Sources with the Quarterly Report of RPT collections. The amount of income from RPT collection reported in the SRS should tally with the ***net share*** of the LGUs under the disposition section in the quarterly report of RPT collections. Some LGUs report the gross RPT collections, thus making the reported income overstated.

Analyze the targeted income and the actual income/receipt collected and compare the current quarterly report with the previous quarterly report. Determine any material increase/decrease in figures and verify the reason(s) for any extraordinary increase or decrease in the reported income. Extraordinary increase or decrease may be due to erroneous entry or misclassification of accounts made by the treasury office that needs to be corrected or adjusted immediately. The same analysis should be made between the budget and the actual expenditures.

Determine the source of inter-local transfer account to ensure the validity of income reported under this category to avoid error or misclassification of accounts. Inter-local transfer ***should not*** include transfer from one bank account to another bank account within the same fund. (i.e., transfer from ***regular*** general fund bank account to an ***economic enterprise*** bank account that is another account included in the General Fund).

Chapter 4

THE STATEMENT OF RECEIPTS AND EXPENDITURES, SUPPLEMENTAL AND QUARTERLY REPORTS AND RECORDS

Section 16. SRE Reporting Framework. The SRE reporting framework is presented in Figure 1 on the next page. The framework shows the graphical relationships of the various reports prescribed in this Manual.

Section 17. Basic Financial Statement. The Statement of Receipts and Expenditures (SRE) is the basic financial report prescribed by the BLGF to monitor the LGUs financial performance. It captures the fiscal capacity, level of borrowings, and creditworthiness of the LGUs. The report could also be a source of financial information to the Local Chief Executive (LCE) for decision-making purposes. The accuracy and propriety of the report cannot be overemphasized.

The SRE presents the income and expenditures for the General Fund (GF), the Special Education Fund (SEF), and Trust Fund (TF) and the sum of all funds. The data presented in the SRE are sub-totals of the major caption of various account classifications from its main source documents, namely: (a) Statement of Receipt Sources; and (b) Statement of Expenditures. As explained in the previous chapter, the SRE report is system generated. The flowchart in the preparation of the Statement of Receipts and Expenditures is presented in Figure 2.

The SRE is divided into three major segments. The first is the current operating segment which is identical to the Statement of Income and Expenses of the Commission on Audit (COA). It shows the operating income from local and external sources and the operating expenses that include Personal Services (PS), Maintenance and Other Operating Expenses (MOOE), and Financial Expenses (FE).

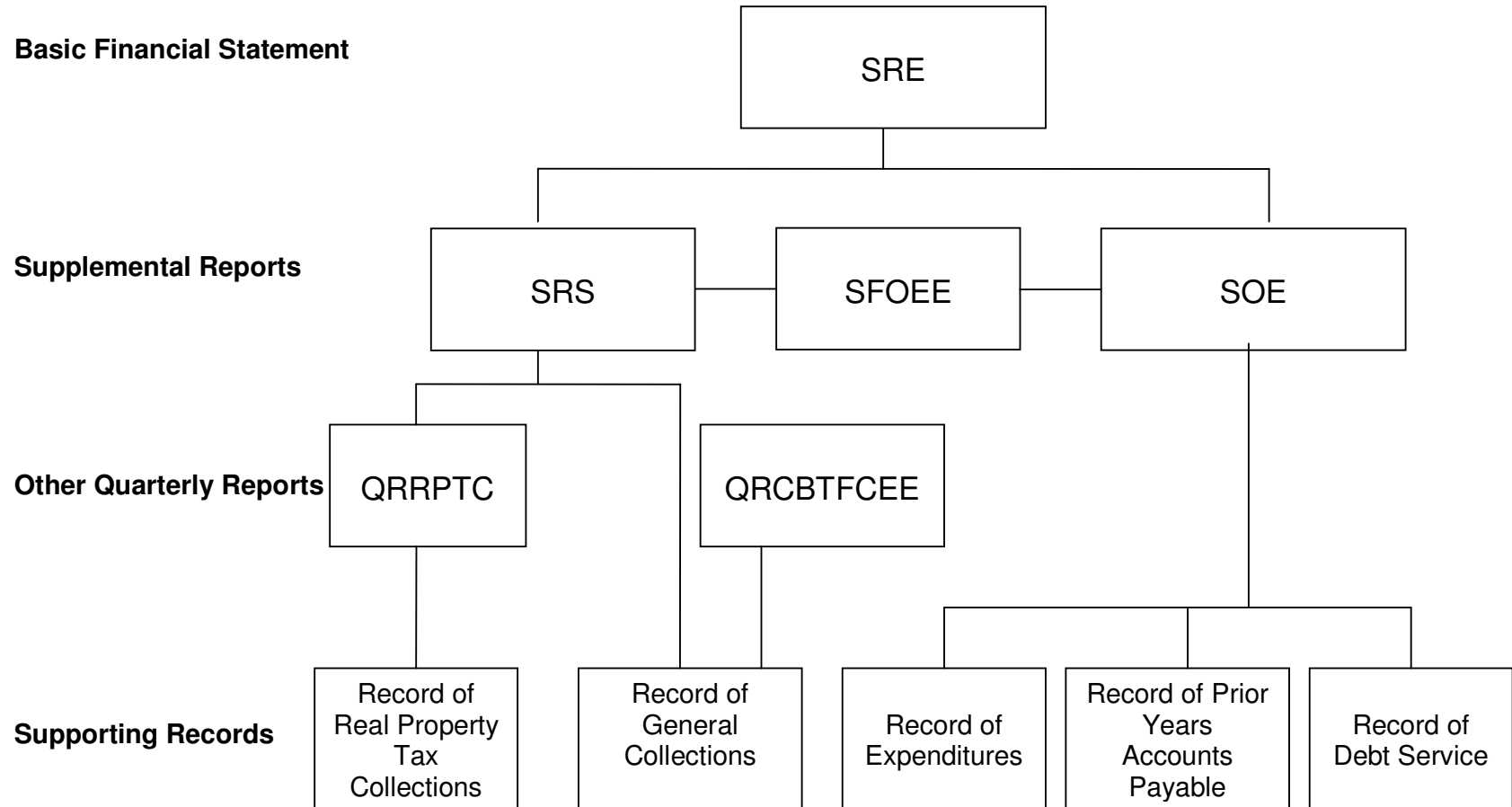
The second segment is the non-operating receipts and expenditures equivalent to investing and financing activities in the COA's cash flow statement that includes receipts from sale of assets, investment, loan proceeds and expenditure such as purchase of assets, investment and payment of loans.

The third segment is the fund balance segment which show the details of cash balances as shown in the table below. The ending fund balance for the cash basis SRE is the same with the ending cash balance of the COA's cash flow statement, while the ending fund balance for the modified accrual basis SRE is considered as the calculated ending fund balance.

Table 1. Breakdown of Fund Balance

Item	GF	SEF	TF	TOTAL
Amount set aside to finance project with appropriations provided in previous years (Continuing Appropriations)				
Amount set aside for payment of prior year Accounts Payable				
Amount set aside for obligations not yet due and demandable				
Amount available for appropriations/operations. (Free cash/funds)				
Total				

**Figure 1.
SRE Reporting Framework**



The SRE format is shown in Exhibit 1 and the guidelines to accomplish the report is shown in Exhibit 1-a.

Section 18. Supplemental Statements. The following supplemental statements shall serve as the supporting documents in the preparation of SRE report: (a) Statement of Receipt Sources (SRS); (b) Statement of Expenditures (SOE); (c) Statement of Financial Operations of Economic Enterprises (SFOEE); and (d) Statement of Indebtedness, Payments, and Balances (SIPB).

A. Statement of Receipt Sources. This statement reports the detailed income items reported in the SRE prepared in both *cash* basis and *modified accrual* accounting basis. For SRE report prepared on *cash* basis, the source of data for SRS shall be the record of general collections and the record of real property tax collections. On the other hand, for SRE report prepared on *modified accrual* basis, the source of data for SRS shall be taken from the pre-closing trial balance from the Accounting Office. The flowchart in the preparation of the Statement of Receipt Sources is presented in Figures 3 and 3-A.

The SRS format is shown in Exhibit 2 and the guidelines to accomplish the SRS report is shown in Exhibit 2-a

B. Statement of Expenditures. The Statement of Expenditures prepared on *cash basis* presents the various expenses paid during the period, which are grouped into: (1) Personal Services (PS); (2) Maintenance and Other Operating Expenses (MOOE); (3) Financial Expenses (FE); and (4) Capital Outlay (CO). Further, the SOE classifies expenditures by sector and by function where reference is made to the nature of expenditures as it relates to the purpose for which such expenditures were made.

Expenditures classified by **function** are grouped as to the purpose for which such expenses were incurred, irrespective of the agency of the government through which they were made. Expenditures by function are categorized into: General Public Services; Department of Education; Health, Nutrition and Population Control; Labor and Employment; Housing and Community Development; Social Security/Social Services and Welfare; Economic Services; Debt Service; and Other Purposes.¹

The treasurer therefore shall maintain the record of expenditures for all cash disbursement as the source documents of preparing the cash basis SOE. The *unliquidated cash advances* should be included in the computation of expenditures in the preparation of said report.

¹ A Manual on the Statement of Income and Expenditures for LGUs, Bureau of Local Government Finance, 2003

On the other hand, the Statement of Expenses prepared on *modified accrual accounting* shall have its details of expenditures taken from the Summary of Expenditures per Responsibility Center (office/function) (see Annex 8) for PS, MOOE, FE, and CO from the Accounting Office. However, expenditures exclude depreciation expense and other non-cash expense (i.e., adjustment of Office Supplies Expense as deduction from Office Supplies Inventory previously recorded under capital outlay expenditures). Alternatively, the SOE based on modified accrual can be prepared by adding the Current Year Accounts Payable (see Annex 7 for format) to the SOE on cash basis. The Current Year Accounts Payable reflects the amount accrued during the year, and this report is available from the Accounting Office. The flowchart in the preparation of the Statement of Expenditures is presented in Figure 4.

The SOE format is shown in Exhibit 3 and the guidelines to accomplish the SOE report is shown in Exhibit 3-a.

- C. *Statement of Financial Operations of Economic Enterprises.*** The Statement of Financial Operations of Economic Enterprises measures the performance of the economic enterprise of the LGU.² The data for the SFOEE can be obtained from the record of general collection and expenditures and the total should tally with the SRS and the SOE. Alternatively, the SFOEE may be prepared by the officer-in-charge of the said economic enterprise. The flowchart in the preparation of the Statement of Financial Operations of Economic Enterprises is presented in Figure 5.

The SFOEE format is shown in Exhibit 4 and the guidelines to accomplish the SFOEE report are shown in Exhibit 4-a.

- D. *Statement of Indebtedness, Payments, and Balances.*** The Statement of Indebtedness, Payments, and Balances shows information at a glance of the LGU's outstanding indebtedness from various sources, including the terms and conditions of the borrowings, loan repayments, and the unpaid balances. It provides valuable information to determine the fiscal monitoring indicators necessary to establish the credit worthiness rating and borrowing capacity of the LGUs. The flowchart in the preparation of the Statement of Indebtedness, Payments, and Balances is presented in Figure 6.

The SIPB format is shown in Exhibit 5 and the guidelines to accomplish the SIPB report are shown in Exhibit 5-a.

Section 19. *Other Reports.* In addition to the SRE report and supplemental statements, the treasurer is also required to submit the following quarterly reports:

- a. Quarterly Report on Real Property Tax Collections
- b. Quarterly Report on Collection of Business Taxes, Fees and Charges, and Economic Enterprise.

² Ibid.

- A. **Quarterly Report on Real Property Tax Collections** summarizes the cumulative total of RPT collected during the period. The report shows the RPT collection per real property classification and the disposition of the real property tax collected. The report is used in the RPT target setting and evaluation of efficiency of collections. The following table shows the persons responsible for the preparation and certification of the different levels of report:

Title of the Report	Prepared by	Certified by
Quarterly Report on RPT Collections	Treasury Staff	City/ Municipal Treasurer
Consolidated Provincial Quarterly Report on RPT Collections	Provincial Staff	Provincial Treasurer
Consolidated Regional Quarterly Report on RPT Collections	BLGF Regional Office	BLGF Regional Director

The consolidated provincial and regional report on RPT collections is automatically generated in the SRE system.

The Quarterly Report on Real Property Tax Collections format is shown in Exhibit 6 and the guidelines to accomplish the said report are shown in Exhibit 6-a.

- B. **Quarterly Report on Collection of Business Taxes, Fees and Charges, and Economic Enterprise** summarizes the cumulative quarterly total of collections from business taxes, fees and charges and receipts from economic enterprise for the purpose of income target settings and evaluation of collection efficiency. The next table shows the persons responsible for the preparation and certification of the different levels of report:

Title of the Report	Prepared by	Certified by
Quarterly Report on Collection of Business Tax, Fees and Charges, & Economic Enterprises	Treasury Staff	Provincial/City/ Municipal Treasurer
Consolidated Provincial Quarterly Report on Collection of Business Tax, Fees and Charges, and Economic Enterprises	Treasury Staff	Provincial Treasurer
Consolidated Regional Quarterly Report on Collection of Business Tax, Fees and Charges, and Economic Enterprises	BLGF Regional Office	BLGF Regional Director

Consolidated provincial and regional quarterly report is automatically generated in the SRE system.

The Quarterly Report on Collection of Business Taxes, Fees and Charges, and Economic Enterprises format is shown in Exhibit 7 and the guidelines to accomplish the said report appear in Exhibit 7-a.

Section 20. Other Records to be Maintained. Aside from the regular quarterly and year-end reports, the treasurer shall maintain the records of the following reports to serve as supporting documents:

- a. Record of Real Property Tax Collections;
- b. Record of General Collections;

- c. Record of Expenditures;
- d. Record of Prior Year Accounts Payable Payments;
- e. Record of Debt Service;
- f. Record of Trust Fund Collections; and
- g. Record of Trust Fund Expenditures.

A. Record of Real Property Tax Collections. The Record of RPT Collections shall be maintained to record all real property tax collections received based on Official Receipts issued. This record should be maintained for each property classification and should be updated daily. The entries shall be based on the Official Receipts issued by the Treasury Office and the duly approved Journal Entry Vouchers (JEVs) from the Accounting Office for un-receipted receipts directly deposited to the bank. ***The Record of RPT Collections format is shown in Annex 2 and the guidelines to accomplish the said form are in Annex 2-a.***

B. Record of General Collections. The Record of General Collections shall record all collections received, except Real Property Taxes based on Official Receipts issued on a daily basis. It includes income/revenues and receipts collected by the LGUs, net of share of barangay or municipal in case of province, or barangay or province share in case of municipalities. Entries entered into the Record shall be based on the Official Receipts issued and duly approved Journal Entry Vouchers for un-receipted receipts directly deposited to the bank (i.e., interest income, loan proceeds, others). The Record should be updated daily. ***The Record of General Collections format is shown in Annex 3 and the guidelines to accomplish the said form is shown in Annex 3-A.***

C. Record of Expenditures. This record lists the details of cash expenditures of the LGU per office/function. The Record of Expenditures format and the guidelines to accomplish the form is shown in Annexes 4 and 4-a.

D. Record of Prior Year Accounts Payable Payments. The Record of Prior Year Accounts Payable Payments lists all payments of prior year's payable made during the period which includes accounts payable; due to BIR, GSIS, PAG-Ibig, PhilHealth; and other payables (account code 401 to 439 in NGAS). The format and the guidelines to accomplish the form is shown in Annexes 5 and 5-a.

E. Record of Debt Service. The Record of Debt Service lists all loan amortization made during the period. The format and guidelines in the accomplishment of the form is shown in Annexes 6 and 6-a.

Section 21. Additional Account/Sector Classification. In cases when an income or receipt collected by LGU becomes material in nature but not included in the SRS, and there is a need to classify it as a separate item in the SRS, the LGU needs to notify the BLGF CO to effect the addition of the item for control purposes

The LGU also needs to notify the BLGF CO for any additional category of office/sector in the SOE report.

Chapter 5

TRUST FUND

Section 22. Trust Fund. Receipts from the trust fund is another source of LGU funds; however, these are different from the General and Special Education Fund for reason that these could not be appropriated since these are given/transferred by donors/funders for specific purposes. An example source of trust fund is the Priority Development Assistance Fund (PDAF) of Senators and Congressman or a National Government agency for varied purposes such as financial, medical and educational assistance to the local constituents or to implement/support a project being undertaken by the LGU.

Section 23. SRE including Trust Fund. The SRE, being the source of financial information, needs to be a complete presentation of the overall LGU financial performance including receipts and expenditures on trust fund accounts. The report could also be used by the Local Chief Executive as a means of monitoring the flow of funds. For this reason, another format of SRE report that includes the Trust Fund receipts and expenditures will be prepared (system generated). The SRE format that includes Trust Fund receipts and expenditures is shown in Exhibit 1-b and the guidelines to accomplish this report is shown in Exhibit 1-c.

Moreover, a separate SRS and SOE will be prepared for the trust fund. Individual record of receipts and expenses for each kind of trust fund shall be maintained by the treasury office. The SRS Report for Trust Fund appears as Exhibit 2-b; guidelines in accomplishing this are shown in Exhibit 2-c. Finally, the SOE Report for Trust Fund and the guidelines to accomplish this appear as Exhibits 3-b and 3-c, respectively.

Chapter 6

FINANCIAL INDICATORS

Section 24. Users and Uses of SRE. Financial indicators shall be integrated in the SRE system and shall be automatically generated. The SRE report is designed not only to keep and maintain the financial information and monitor the financial performance of the LGU but also to serve the needs of various government agencies, financial institutions, and the international financial community. Among the users and uses of SRE reports are:

<u>Users</u>	<u>Uses</u>
a. BLGF	Monitors the LGU's financial performance; determine collection efficiency; set income targets; use in forecasting revenues and expenditures, financial analysis, credit worthiness rating, fiscal capacity, and LGU income classification
b. DILG	Evaluates the LGU's operating performance
c. MDFO	Serves as source of data for application of loans/grants
d. NEDA/NTRC/DBM/BSP	Serves as source of data for statistics, forecasting and planning
e. DOF	Serves as source of data for revenue collections and borrowings, consolidated public sector surplus or deficits and drafting of national policies
f. Senate/Congress	Serves as interim financial reports in aid of legislations
g. Financial Institutions	Serve as source of data for evaluation of LGU's credit application
h. Potential Donors	Serve as basis for extending grants/donations/aids/loans to LGUs
i. Public	Serves as reference

Section 25. Indicators, Formulas and Benchmark. Table 2 summarizes the various LGU Financial Performance Indicators (LGFPMs) that can be derived from the SRE report, together with their formulas and benchmarks.

Section 26. Total Assets. For the purpose of computing the debt-to-net assets ratio (DAR), total assets shall be picked up from the year-end balance sheet of the accounting office. Based on the provision of the Local Government Code, the accounting office shall give a copy of the financial report to the office of the treasurer every quarter. Total assets shall be **net of accumulated depreciation** and shall be shown in the lower portion of the SRE.

BUREAU OF LOCAL GOVERNMENT FINANCE

Table 2
LGU Financial Performance Indicators³

No	Indicator	Formula	Definition	Benchmark	Concern Addressed:
A. Revenue Indicators - reflect LGU revenue generation capacity.					
A.1 Revenue Potential					
1	Revenue Level	Total Revenues	Total Revenues as compared to the average value for the LGU income class to which the LGU belongs.	LGU revenue \geq LGU income class average.	Also a creditworthiness ranking indicator. Used as evidence for the <i>availability</i> of an appropriate revenue level.
2	Revenue Growth	$\frac{(\text{Total Revenues}_{Yr1} - \text{Total Revenues}_{Yr0})}{\text{Total Revenue}_{Yr0}} \times 100$	Revenue Growth or the trend in revenue across time.	The average annual % increase in LGU revenues \geq Annual inflation rate 4 + Annual population growth rate. ⁵	Also a creditworthiness ranking indicator. Used as evidence of the sustainability of an appropriate revenue level.

³ Technical Report on Analytical Framework Linking, Income Classification, Creditworthiness Rating , Debt Capacity Certification, and Integration with the Local Governance Performance Management System prepared by Norman R. Ramos, Team Leader TA 4556.

⁴ Calculated as the average annual increase in the Gross Regional Domestic Product (GRDP) Implicit Price Index (1985=100) for the region to which the LGU belongs as published by the National Statistical Coordination Board (NSCB).

⁵ Annual compound growth rate of the LGU population calculated from the formula $P_n = P_o (1+r)^t$ where P_t = population at year n, P_o = base year population, t = number of years elapsed between the base year and year n, and r is the annual growth rate. The appropriate population levels may be taken from the National Statistical Office (NSO).

BUREAU OF LOCAL GOVERNMENT FINANCE

No	Indicator	Formula	Definition	Benchmark	Concern Addressed:
A.2 Revenue Stability and Reliability					
3	Locally-Sourced Revenue per Capita	$\frac{\text{Locally Sourced Revenue}}{\text{Population}}$	Amount of revenues under LGU control on a per capita basis.	Per capita locally sourced revenue \geq average for the LGU income class to which the LGU belongs.	This is used as evidence of the degree of tax effort exerted by the LGU.
4	Growth in Locally Sourced Revenue per Capita	$\frac{(\text{Locally-Sourced Rev per Capita}_{Yr1} - \text{Locally Sourced Rev per Capita}_{Yr0})}{\text{Locally Sourced Revenue per Capita}_{Yr0}} \times 100$	Growth in the amount of revenues under LGU control on a per capita basis.	Growth in locally sourced revenue per capita \geq average for the LGU income class to which the LGU belongs.	Used as evidence of the degree of improvement of the tax effort exerted by the LGU.
5	% Locally Sourced to Total LGU Revenue ⁶	$\frac{\text{Locally Sourced Revenues}}{\text{Total Revenues}} \times 100$	The share of revenues that are under LGU control and results from local economic activity.	% Share of locally sourced revenue to total LGU revenue \geq average share for the LGU income class to which the LGU belongs.	Also a <i>creditworthiness</i> ranking indicator and is used as evidence of the <i>reliability</i> of an appropriate revenue level.
6	% Regular Revenues to Total Revenue ⁷	$\frac{\text{Regular Revenues}}{\text{Total Revenues}} \times 100$	% Regular Revenues to Total Revenue	% Share of recurring revenue to total LGU revenue \geq average share for the LGU	Also a <i>creditworthiness</i> ranking indicator and is used as evidence of the <i>predictability</i> of an

⁶ Locally Sourced Revenues include income from business and other local taxes, real property taxes, economic enterprises, fees and charges. This does not include IRA, LGU share in national wealth, loans, credits, bond proceeds, tobacco excise taxes, etc.

⁷ Regular Revenues = Locally Sourced Revenues + IRA

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No	Indicator	Formula	Definition	Benchmark	Concern Addressed:
				income class to which the LGU belongs.	appropriate revenue level.
A.3 Revenue Mobilization Efficiency					
7	Total Revenue Collection Cost to Total Revenues Collected (TRCC)	$\frac{\text{Total Local Revenue Collection Cost}}{\text{Total Local Revenues}} \times 100$	The cost of collecting a peso of revenues.	$TCC \geq$ average for the LGU income class to which the LGU belongs.	This reflects the cost effectiveness of the local revenue generation efforts of an LGU. The cost of collecting taxes can be considered highly indicative of the cost effectiveness of the local revenue efforts of a LGU.
8	Real Property Tax Accomplishment Rate (RPTAR)	$\frac{\text{Actual RPT Collections}}{\text{Targeted RPT Collections}} \times 100$	% of current RPT collected within the year to the total RPT due for the year as estimated from the assessed value of taxable real properties. ⁸	$RPTAR \geq 100\%$	Also a <i>creditworthiness</i> ranking indicator and is used as evidence of the <i>collection efficiency</i> of the LGU
B. Expenditure Indicators - define the degree of flexibility that an LGU has to allocate resources for different purposes. The expenditure indicators distinguish between rigid or <i>compulsory</i> expenditures that cannot be avoided by the LGU and <i>discretionary</i> expenditures.					
9	Total Expenditures per	$\frac{\text{Total Expenditures}}{\text{Population}}$	Average amount spent by the LGU per	Per capita total LGU expenditures \geq average	This is indicative of the amount of services

⁸ The real property tax is the major source of local revenues for most Philippine LGUs and also mirrors the local economy as the real property tax base (the value of existing properties) reflects the status of the local economy, especially in urban areas. As such, the collection efficiency for the real property tax largely mirrors the overall collection efficiency of the LGU. Many LGUs require a certificate of full payment of RPT before the issuance of a new or renewed business permit.

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No	Indicator	Formula	Definition	Benchmark	Concern Addressed:
	Capita		constituent.	for the LGU income class to which the LGU belongs.	extended by the LGU to its constituent on a per capita basis.
10	Personnel Services Expenditure Ratio (PSER)	$\frac{\text{Personnel Services Expenditures} \times 100}{\text{Total Expenditures}}$	The ratio of LGU expenditures for personal services to total LGU expenditures.	PSER \leq 45% for 1 st to 3 rd class LGUs and 55% to 4 th or lower class LGUs ⁹ and should exhibit a decreasing trend.	Also a <i>creditworthiness</i> ranking indicator and is regarded as the most rigid expenditure category for an LGU.
11	Debt Service Expenditure Ratio (DSER)	$\frac{\text{Debt Service Payments} \times 100}{\text{Total Expenditures}}$	The ratio of LGU expenditures for debt service ¹⁰ to total LGU expenditures	DSER \leq average for the LGU income class to which the LGU belongs and should be decreasing.	Debt service is regarded as an equally rigid expenditure category for an LGU. Also a recommended <i>creditworthiness</i> ranking indicator.
12	Social Expenditure Ratio (SER)	$\frac{\text{Social Services Expenditures} \times 100}{\text{Total Expenditures}}$	The ratio of LGU social expenditures to total LGU expenditures	SER \geq average for the LGU income class to which the LGU belongs and should be increasing.	The level of LGU social expenditures has a high degree of relationship with poverty alleviation and improvement in the human development index.
13	Economic Expenditure Ratio (EER)	$\frac{\text{Economic Services Expenditures} \times 100}{\text{Total Expenditures}}$	The ratio of LGU economic expenditures to total LGU expenditures	EER \geq average for the LGU income class to which the LGU belongs and should be increasing.	The level of LGU economic expenditures also has a high degree of relationship with poverty alleviation and

⁹ These are legal ceilings imposed under Section 325 (a) of the 1992 Local Government Code (LGC).

¹⁰ Debt Service = Interest + Loan Amortization.

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No	Indicator	Formula	Definition	Benchmark	Concern Addressed:
					improvement in the human development index.
C. Debt and Investment Capacity Indicators - define the extent to which the LGU considers the importance of capital expenditures and local government capacity to attract long term financing for investments.					
14	Debt Service Ratio (DSR)	$\frac{\text{Debt Service Payments}}{\text{Regular Revenues}} \times 100$	The ratio of LGU expenditures for debt service to total LGU annual regular income. ¹¹	$DSR \leq 20\%$ of annual regular income and ratio should at least be stable if not decreasing across time	The debt service cap is a statutory limitation imposed under Section 324 of the 192 LGC. Also a recommended <i>creditworthiness</i> ranking indicator. This indicator defines the extent to which a local government could engage additional debt, taking into account the debt limits provided by the law. These limits give decision autonomy to the local government as long as the expenditures related with the debt service remain within the prudent acceptable limits.

¹¹ Regular Income = Locally Sourced Income + IRA.

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No	Indicator	Formula	Definition	Benchmark	Concern Addressed:
15	Gross Operating Surplus to Debt Service Ratio (GOSDSR)	$\frac{\text{Gross Operating Surplus(Deficit)}}{\text{Debt Service Payments}}$	The ratio of LGU operating surplus ¹² to debt service.	GOSDSR \geq average for the LGU income class to which the LGU belongs and should be increasing.	The gross operating result represents the main and essential source that could be mobilized by the LGU in order to finance the public service infrastructure investments or the servicing of loans contracted for these purposes. This is also a creditworthiness ranking indicator.
16	Debt to Net Asset Ratio (DAR)	$\frac{\text{Total Debts}}{\text{Total Assets} - \text{Accumulated Depreciation}} \times 100$ ¹³	The ratio of an LGU's debt to its depreciated asset base.	DAR should be ≤ 1 indicating that an LGU has a sufficient asset base to back up its debt.	This reflects the value at risk of lenders to a LGU in case of a default.
17	Capital Investments to Total LGU Revenue Ratio (CITRR)	$\frac{\text{Capital Investments}}{\text{Total Revenues}} \times 100$	The % share of capital investments to total LGU revenues	CITRR \geq average for the LGU income class to which the LGU belongs and should be stable if not increasing.	Measures the extent to which the LGU considers the importance of capital expenditures. Also a creditworthiness ranking indicator.

¹² Operating Surplus = Operating Revenues - Operating Expenditures.

¹³ The formula for Net Assets is Total Asset less Accumulated Depreciation. However, in the SRE, the Total Assets data that will be picked up by the system will already be Net of Accumulated Depreciation.

BUREAU OF LOCAL GOVERNMENT FINANCE

No	Indicator	Formula	Definition	Benchmark	Concern Addressed:
D. Financial Management Capacity Indicators - compare LGU revenues with LGU expenditures and define the extent to which the LGU implements an efficient financial resources management.					
18	Net Operating Surplus to Total LGU Revenue Ratio ¹⁴ (NOSTRR)	$\frac{\text{Net Operating Surplus(Deficit)}}{\text{Total Revenues}} \times 100$	The ratio of LGU net operating surplus to total LGU revenues.	$\text{NOSTRR} \geq \text{average}$ for the LGU income class to which the LGU belongs and should be increasing in case of operating surpluses and decreasing in case of operating deficits.	This indicator shows the ability of the local governments to be sure their budget will be balanced. The NOSTRR is also a recommended <i>creditworthiness</i> ranking indicator.
19	Uncommitted Cash Balance to Total LGU Expenditure Ratio (UCBTER)	$\frac{\text{Uncommitted Cash Balance}}{\text{Total Expenditures}} \times 100$	The calculated figure reflects the uncommitted cash portion of government equity in the LGAS. This is roughly equivalent to a sort of an annual financial reserve.	$\text{UCBTER} \geq \text{average}$ for the LGU income class to which the LGU belongs and should be increasing.	Few LGUs explicitly provide for a financial reserve, and the nearest equivalent will be the uncommitted or free cash balance of LGUs. This indicator shows the ability of the LGU to ensure their budget will be balanced even in the face of financial uncertainties. Also a <i>creditworthiness</i> ranking indicator.

¹⁴ Net Operating Surplus = Gross Operating Revenues – Debt Service.

¹⁵ Uncommitted Cash Balance = Total Ending Cash Balance – Financial Commitments.

Section 27. Inputs to Other BLGF Systems. Aside from LGFPMS, the SRE also serves as an input to other BLGF systems such as:

- **Debt Monitoring System** – captures the aggregate debt of the LGUs and provides early warning if LGUs are nearing the statutory 20% debt ceiling.
- **Debt Certification System** – provides BLGF information on the maximum statutory level of borrowing of an LGU.
- **Creditworthiness Rating System** – shows the capacity of an LGU to incur and repay debt responsibly.
- **Economic and Fiscal Capacity Model** – is used to project the income levels of all provinces, cities and municipalities which will be useful in the setting of income targets.

Chapter 7

DEFINITION OF TERMS

The definitions used in the manual are the harmonized definitions taken from the Manual of SIE for LGUs (Local Government Code and Treasury Manual) and COA definitions of accounts. This manual has also included the source/section trail for the definitions found in the LGC. The following terms shall be used in the preparation of the SRE report in order to standardize the definition and classification of accounts in harmony with the NGAS accounts:

General Terms

General Fund – consists of monies and resources of the local government which are available for payment of expenditures, obligation or purposes not specifically declared by law as accruing and chargeable to, or payable from, any other fund.

Special Education Fund – consists of monies and resources of the local government specifically for purpose of special education.

Trust Fund – consists of properties, especially money and securities, held or settled in trust

Receipts – refer to all revenues and income realized from operations and activities of the local government or is received by it in the exercise of its corporate functions, consisting of fees and charges for services rendered, conveniences furnished, or the price of a commodity sold, as well as loans, contributions or aids from other entities, except provisional advances for budgetary purposes, forming the gross accretions of funds of the local government. Other definition: LGC Section 306 - L

Income – refers to amount of money or its equivalent received during the period in exchange of services, sale of goods, or as profit from financial operations (net income).

Expenses – include cash outlays related to current operating cost during the period and treated as outright expense.

Expenditures – include all cash outlays during the period which are capital in nature and expected to benefit future periods.

Expenditures by Function – expenditures grouped as to purpose for which such expenses were incurred, irrespective of the agency of the government through which they were made. Categories include: General Public Services; Department of Education; Health, Nutrition and Population Control; Labor and Employment; Housing and Community Development; Social Security/Social Services and Welfare; Economic Services; Debt Service; and Other Purposes.

Expenditures by Sector – expenditures that consider into account the government agency through which the expenses were made. Categories limited to five namely: a) *General Public Services*; b) *Social Services* [include Department of Education, Health, Nutrition and Population Control, Labor and Employment, Housing and Community

Development, and Social Security/Social Services and Welfare]; c) *Economic Services*; d) *Debt Service*; and e) *Other Purposes*.

Market Value –price agreed upon by the buyer and seller in the open market in the usual and ordinary course of legal trade and competition; the price and value of the article established or shown by sale, public or private, in the ordinary way of business; the fair value of property between one who desires to purchase and one who desires to sell; the current price; the general or ordinary price for which property may be sold in the locality.¹⁶

Assessed Value – It is the market value of the property multiplied by the assessment level. It is synonymous to taxable value. Other definition: LGC Section 199 – h.

Receipts/Income

Tax Revenue (Local Sources) – refers to local taxes that accrue to the local government units in accordance with the provision of the Constitution and R.A. No. 7160.

Real Property Taxes – encompass basic tax on real property, real property tax on idle lands, special assessment tax and special education tax.

Real Property Tax - Basic tax imposed on real properties and their improvements. Real property includes land, building, machinery and other improvements affixed or attached to the real property.

Current Year – refers to the share of the LGU on current year tax.

Discounts – refers to the discount granted for advance and prompt payments.

Prior Year – refers to the share of LGU from the total collections on real property tax delinquencies.

Penalties - refers to the share of LGU on penalties for late payment of taxes.

Special Levy on Idle Lands - Tax imposed on idle lands in addition to the basic real property tax. Other definition: LGC Section 273.

Special Levy on Land Benefited by Public Works Project – tax imposed on lands benefited by public works projects or improvements funded by the local government. Other definition: LGC Section 274.

Special Education Tax – Tax imposed on real property in addition to the basic real property tax which accrues to the Special Education Fund.

Tax on Business

Amusement Tax - Taxes on gross receipts from admission fees collected by operators of cinemas /concert hall/stadium and other places of amusement (Imposed by the province

¹⁶ Real Property Assessment Manual, BLGF, 2005

but shares with the municipality where the amusement place is located). Other definition: LGC Section 131 – b.

Business Tax - this account is used to record taxes on businesses enumerated under Article 232 of IRR of RA 7160. Other definition: LGC Section 131 – d.

Manufacturers, Assemblers, etc. - Taxes on gross sales or receipts of manufacturers, assemblers, re-packers, processors, brewers, distillers, rectifiers, and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce in whatever kind of nature. Other definition: LGC Section 131 – o.

Wholesalers, Distributors, etc. - Taxes on gross sales or receipts on wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature. Other definition: LGC Section 131 – z.

Exporters, Manufacturer, Dealers, etc. - Taxes on gross receipts of exporters, manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities.

Retailers - Taxes imposed on gross sales or receipts of retailers. Other definition: LGC Section 131 – w.

Contractors and Other Independent Contractors - Taxes on gross sales or receipts on contractors and other independent contractors. Other definition: LGC Section 131 – h.

Banks and Other Financial Institutions - Tax on gross receipts on banks and other financial institutions, including non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers and dealers in securities and foreign exchange. Other definition: LGC Section 131- h.

Peddlers - Taxes imposed by cities and municipalities on sales of a person who either for himself or on commission, travels from place to place and sells his goods or offers to sell and delivers the same. Other definition: LGC Section 131 – t.

Printing and Publication Tax - Taxes imposed on the business of a person engaged in the printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and other printed materials of similar nature. Other definition: LGC Section 136.

Tax on Amusement Places - Taxes imposed on gross sales or receipts of amusement places imposable by cities and municipalities under Section 143 (h) of RA 7160. Other definition: LGC Section 131 – b.

Other Business Taxes - Taxes imposed by cities and municipalities on gross receipts/sales including, but not limited to, the following:

- a. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carenderias or food caterers;
- b. Commission agents;
- c. Lessors, dealers, brokers of real estate;

- d. On travel agencies and travel agents;
- e. On boarding houses, pension houses, motels, apartments, apartelles, and condominiums;
- f. Subdivision owners/private cemeteries and memorial parks;
- g. Privately-owned markets;
- h. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories;
- i. Cockpit operations (to include placida and cockpit rentals);
- j. Operators of computer establishment;
- k. General consultancy services; and
- l. All other similar activities consisting essentially of the sales of services for a fee.

Franchise Tax - Taxes imposed by the province/city on franchise granted to business operating within the locality. Other definition: LGC Section 131 – m.

Tax on Delivery Trucks and Vans - Taxes imposed by the province on delivery trucks and vans or other type of vehicles used in the delivery or distribution of products. Other definition: LGC Section 141.

Tax on Sand, Gravel and Other Quarry Resources - Taxes on stones, sand, gravel, earth and other quarry resources extracted from public land and water. (Imposed by the province but shares with the municipality and barangay where the resources are extracted). Other definition: LGC Section 138.

Other Taxes

Community Tax – Individual - community tax levied upon every inhabitant of the Philippines eighteen (18) years old and above who has been regularly employed on a wage or salary basis for at least 30 consecutive working days during any calendar year, or who is engaged in business or occupation, or who owns real property with an aggregate assessed value of P1,000 or more or who is required by law to file an annual income tax return imposed by City and Municipality. Other definition: LGC Section 157.

Community Tax – Corporation - Annual community tax levied upon partnership/corporation engaged in or doing business in the Philippines required by law to file an annual income tax imposed by city and municipality. Other definition: LGC Section 158.

Professional Tax - Tax imposed on all persons by the province/city on all persons engaged in the practice/exercise of their profession requiring government examination. Other definition: LGC Section 139.

Real Property Transfer Tax - Tax imposed by the province/city on the sale, donation, barter, or any other mode of transferring ownership or title of real property. Other definition: LGC Section 135

Other Taxes – Local taxes imposed by LGU that do not fall under any of the above categories.

Fines and Penalties - Tax Revenue – Fines and penalty charged to local taxes.

Non-Tax Revenues – Local Sources

Regulatory Fees (Permit and Licenses) - Fees derived from the exercise of the regulatory powers of local governments.

Fees on Weights and Measures - Fees for the sealing and licensing of weights and measures. Other definition: LGC Section 148.

Fishery Rental Fees - Fees on the fishery privileges granted in the use of municipal waters and licenses for the operation of fishing vessels weighing three (3) tons or less. Other definition: LGC Section 149

Franchising and Licensing Fees - Fees on franchises/licenses issued.

Business Permit Fees - Fees derived from the regulation of business.

Building Permit Fees - Fees derived from the issuance of permits under the Building Code, e.g. building permits, mechanical permits, certificate of use or occupancy, sanitary/plumbing inspection fees, electrical permit fees, etc.

Zonal/Location Permit Fees - Fees collected for the issuance of zonal/location clearances.

Tricycle Operators Permit Fees - Fees from the regulation of the operation of tricycle/pedicab and the granting of franchise.

Occupational Fees - Fees collected for the issuance of occupational permit. (i.e., plumber, massage attendant, artists, actors, etc.).

Other Permits and Licenses – refers to other permits and license fees that do not fall under any of the above categories.

Registration Fees - Collection of local government units for registration fees.

Civil Registration Fees - Fees for transaction requiring entry in the civil registry (i.e. birth, marriage, death).

Inspection Fees - Fees collected for the conduct of inspection by authorized government officials.

Cattle/Animal Registration Fees – refers to fees for the issuance of certificate of ownership/transfer of large cattle/animal.

Fines and Penalties – Permit and License – Fines and penalty charged to permit and licenses.

Service Income

Service Income/User Charges – Reasonable charges imposed by LGU for services rendered.

Clearance and Certification Fees - Fees collected for the issuance of clearances/certificates to individuals/organizations/groups/agencies/corporations by local government units.

Police Clearance - Fees collected for the issuance of police clearance.

Secretary's Fees - Fees collected for certifying/issuing copies of official documents.

Health Certificate - Fees collected for the issuance of health certificate.

Other Clearance and Certification - Fees on other clearance and certification that do not fall under the above category.

Other Fees - Fees derived from the exercise of regulatory/police powers of local governments not falling under any of the above categories.

Garbage Fees - Fees collected for the collection and disposal of waste/garbage.

Wharfage Fees - Toll fees for the use of pier/wharf/waterways. Other definition: LGC Section 131 – y.

Toll Fees - Toll fees for the use of public roads, bridges or telecommunication system. Other definition: LGC Section 155.

Others - Receipts from other services rendered that do not fall under the above categories.

Fines and Penalties-Service Income - Fines and penalties imposed on service income.

Landing and Aeronautical Fees – Fees collected from foreign/domestic airlines for the use of runways and airports such as aircraft parking, apron lighting, tacking fees and other fees.

Parking and Terminal Fees - Fees collected for the use of parking area and terminal facilities.

Hospital Fees – Fees collected for hospital services rendered other than medical, dental and laboratory services. (*This type of fees is recognized if the LGUs hospital is not considered as economic enterprise*).

Medical, Dental and Laboratory Fees - Fees received for medical, dental and laboratory examination from clinic/center or rural health unit (*excluding medical, dental and laboratory fees from hospital operated by LGUs as economic enterprise*).

Market and Slaughterhouse Permit Fees - Fees for the issuance of market and slaughterhouse permit.

Printing and Publication Fees - Fees imposed to operate printing and publication business such as printing and/or publication of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and other printed materials of similar nature.

Income from Economic Enterprises (Business Income)

Income from Economic Enterprises – represents impositions for the operations of economic exercise of its propriety functions.

Income from School – Income realized from school operated as economic enterprise by the Local Government Unit.

Income from Power Generations, Transmission and Distribution - Income realized from LGUs operation of power/fuel generations/transmission and distribution.

Income from Hospital Operations – Income realized from LGUs operation of hospitals.

Income from Canteen/Restaurant Operations - Income from canteen/cafeteria/eatery operated by the LGUs.

Income from Cemetery Operations - Income realized from the operation of public cemetery.

Income from Communication Facilities - Income realized from communication facilities owned/operated by the LGUs.

Income from Dormitory Operations – Income realized from dormitory operations.

Income from Markets - Income realized from the operation of market including rental of market stalls.

Income from Slaughterhouses - Income realized from the operation of slaughterhouse.

Income from Transportation System - Income realized from operation of transportation system.

Income from Waterworks System - Income realized from operation of waterworks system.

Printing and Publication Income - Income realized from operation of transportation system.

Lease/Rental of Facilities - Income from lease/rental of LGU properties with lease/rental agreement and consider as economic enterprise.

Income from Trading Business – Income earned from LGUs trading business.

Income from Other Economic Enterprise - Receipt from LGU's other economic enterprises not elsewhere classified.

Fines and Penalties-Economic Enterprise - Fines and penalties on economic enterprises operated by LGU.

Other Income/Receipts

Interest Income - Interest earned on deposits with banks, loans and investments on bonds, treasury notes, treasury bills and promissory notes.

Dividend Income - Income derived from investment on stocks of government corporations and private enterprises

Rebates on MMDA Contribution Metro Manila LGUs - Rebates on the Metro Manila Development Authority (MMDA) contribution applicable to LGU under the National Capital Region (NCR).

Sale of Confiscated/Abandoned/Seized Goods and Properties - Proceeds from the sale of confiscated/abandoned/seized goods and properties in favor of the government.

Others - Other receipts not otherwise classified.

EXTERNAL SOURCES

Share from National Tax Collections – Shares of LGU from specific national tax collection in accordance with the provision of laws.

Internal Revenue Allotment - Share of the province/city/municipality from the national taxes collected. Other definition: LGC Section 284.

Internal Revenue Allotment – Current Year - Share of the province/city/municipality from the national taxes collected and received during the year from the national government.

Internal Revenue Allotment – Prior Year - Share of the province/city/municipality from the national taxes collected from prior year allotment received during the year (i.e., monetization of IRA from financial institutions).

Other Shares from Other National Tax Collection

Share from Economic Zone (RA 7227) - Share of LGU from the gross income paid by businesses and enterprises in special economic zones.

Share from EVAT - Share of LGU from national taxes collected from Expanded Value Added Tax in excess of the increase in collection for the immediate preceding calendar year.

Share from National Wealth - Share of LGU from the utilization/development of national wealth. Other definition: LGC Section 289

Share from PAGCOR/PCSO (Lotto) - Share of LGU from Philippine Amusement and Gaming Corporation (PAGCOR), Philippine Charity Sweepstakes Office (PCSO) and LOTTO.

Share in Tobacco Excise Tax (RA 7171) - Share of LGU's on local tobacco excise taxes provided under RA 7171.

Extraordinary Income/Receipts

Grants and Donations

Grants and Donations – Amount of income from grants/donation received in cash or in kind from domestic or foreign sources.

Grants and Donation – Foreign - Amount of grants/donation received in cash or in kind from foreign sources.

Income from Grants and Donations – Domestic - Amount of grants/donation received in cash or in kind from domestic donors that may include donations from PDAF, LAAF and others.

PDAF - Priority Development Assistance Fund.

LAAF - Grants from Local Affirmative Action Fund.

Others - Receipts from other sources.

Subsidy Income

Other Subsidy Income – Amount of subsidy received which cannot be classified under any of the specific subsidy income accounts.

Subsidy from GOCC - Amount of subsidy received from Government Owned and Controlled Corporations.

Gains and Premiums

Gain on FOREX - Gain in the conversion of foreign currencies to Philippine peso. In case of revaluation of outstanding foreign loan, it is the resulting difference when the prevailing exchange rate is higher/lower than the exchange rate at the time of the transaction or last adjustment.

Gain on Sale of Assets – Gain on the sale of assets over their book values (Cost - Accumulated Depreciation).

Premium on Bonds – Amount earned on sale/redemption of bonds.

Gain on Sale of Investment – Gain on the sale of securities such as stocks, treasury notes, etc.

Subsidy Income (Inter-Local Transfer)

Subsidy from LGUs - Amount of subsidy received from other LGUs.

Subsidy from Other Funds – refers to the transfers between different funds (i.e. General fund to SEF) and transfers between LGUs.

Capital/Investment Receipts

Proceeds from Sale of Assets – represent the total amount received from sale of assets (i.e. Property, Plant and Equipment, Inventory, etc.)

Proceeds from Sale of Debt Securities of other Entities – represent the total amount received from sale of securities such as stocks, treasury notes, etc.

Collection of Loans Receivables – Amount of principal collected from loans, accounts, and notes receivables.

Loans and Borrowings

Loans and Borrowings - Amount of long-term or short-term indebtedness received by LGU from foreign or domestic creditors that is covered by a contract.

Loans and Borrowings – Foreign - Amount of Liabilities received from foreign creditors.

Loans and Borrowings – Domestic - Amount of indebtedness received from domestic creditors.

Bond Flotation - Amount received from bond issuance.

Expenditures Classification by Function

General Public Services – covers sector expenditures for services that are indispensable to the existence of an organized LGU. These include executive and legislative services; overall financial and fiscal services; the civil service; planning; conduct of foreign affairs; general research; public order and safety; and centralized services. These exclude general administration, regulation, research and other services of departments that can be identified directly under each specific sector.

Department of Education – covers sector expenditures for services in support of schools and education facilities; planning and manpower development; sports; and cultural preservation and enrichment.

Health, Nutrition and Population Control – covers sector expenditures for health program including medical, dental and health services; planning and administration of nutrition programs; population and family planning programs; and administration of these programs.

Labor and Employment - covers sector expenditures for the formulation, implementation and regulation of labor policies; promotion, placement, and regulation of domestic and overseas employment; and maintenance of industrial peace.

Housing and Community Development - covers sector expenditures for the provision of housing and sanitary services, promotion of community development, slum clearance, zoning and control of population.

Social Security/Social Services and Social Welfare – covers sector expenditures for the upliftment of disadvantaged families and children; the rehabilitation of the physically and socially handicapped; assistance to distressed and displaced individuals and families; care of the aged and other welfare services and payment of retirement pension and other social security benefits. Also included are expenditures for the provision of services and facilities for recreational, religious and other social activities not elsewhere classified.

Economic Services – covers sector expenditures for activities directed in promotion, enhancement and the attainment of desired economic growth.

Debt Service – covers expenditures for payment of loan principal, interest and other service charges for debts of LGU.

Other Purpose – covers expenditures for all other services not falling under any of the other sectors.

Personal Services (PS) – all current operating expenses for payment of services that include salaries and wages, employee benefits and other compensation. (For detail of PS classification, refer to the COA NGAS Manual).

Maintenance and Other Operating Expenses (MOOE) - all current expenses incurred for the purchase of goods and services used for maintenance and operational expenses i.e., traveling, communication, supplies, repair and maintenance, etc. (For details of MOOE account classification refer to COA NGAS Manual).

Financial Expenses (FE) – include interest expense, commitment charges, and all other fees and charges related to loans payable.

Capital Outlay (CO) – Purchase of goods and services, the benefits of which extend beyond the fiscal year and which add to the assets of the government, including investment in the capital of government-owned or controlled corporations and their subsidiaries as well as investment in public utilities such as public markets and slaughterhouses. Other definition: LGC Section 306 – d.

Figure 2
FLOW CHART IN THE PREPARATION OF
STATEMENT OF RECEIPTS AND EXPENDITURES

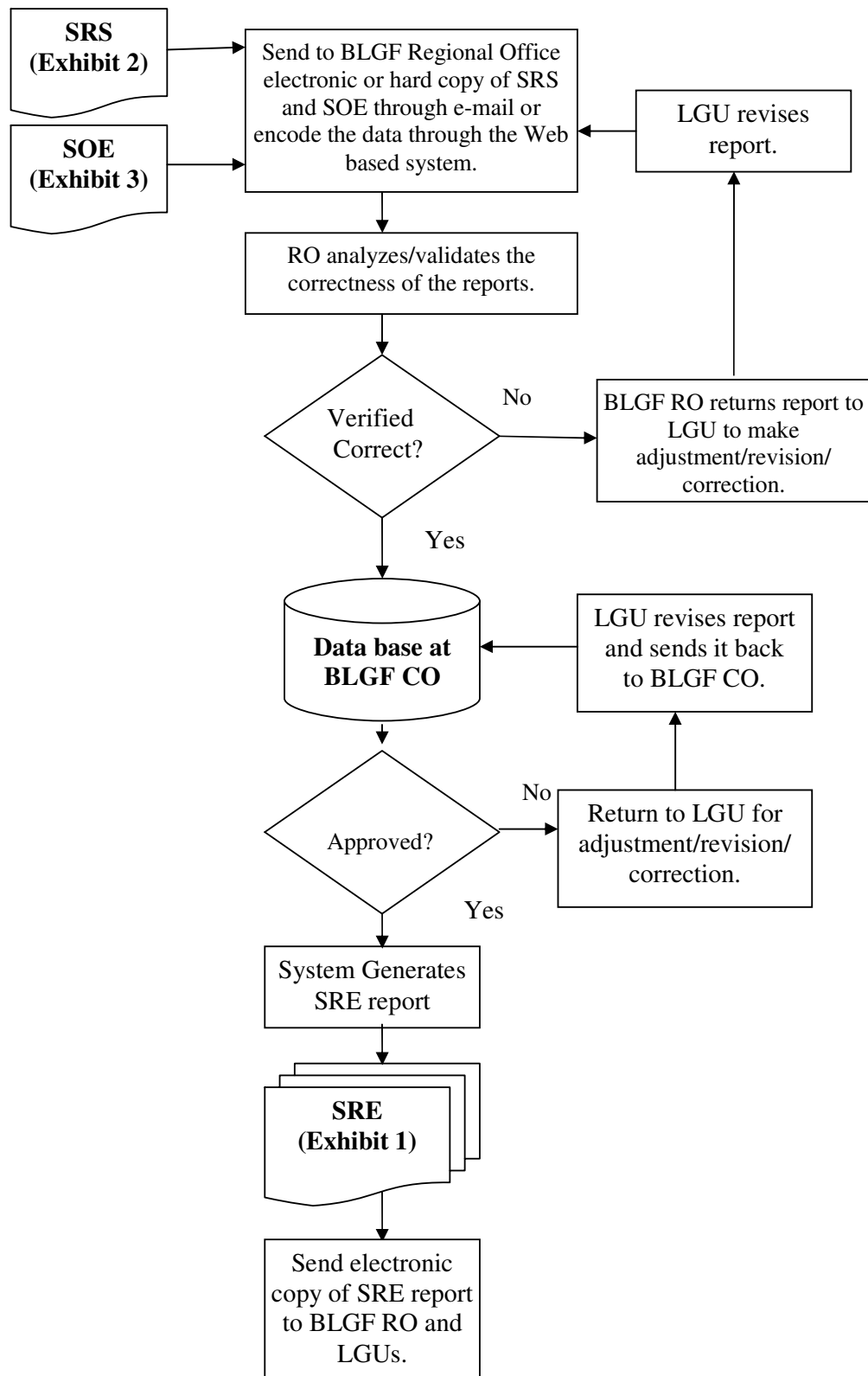
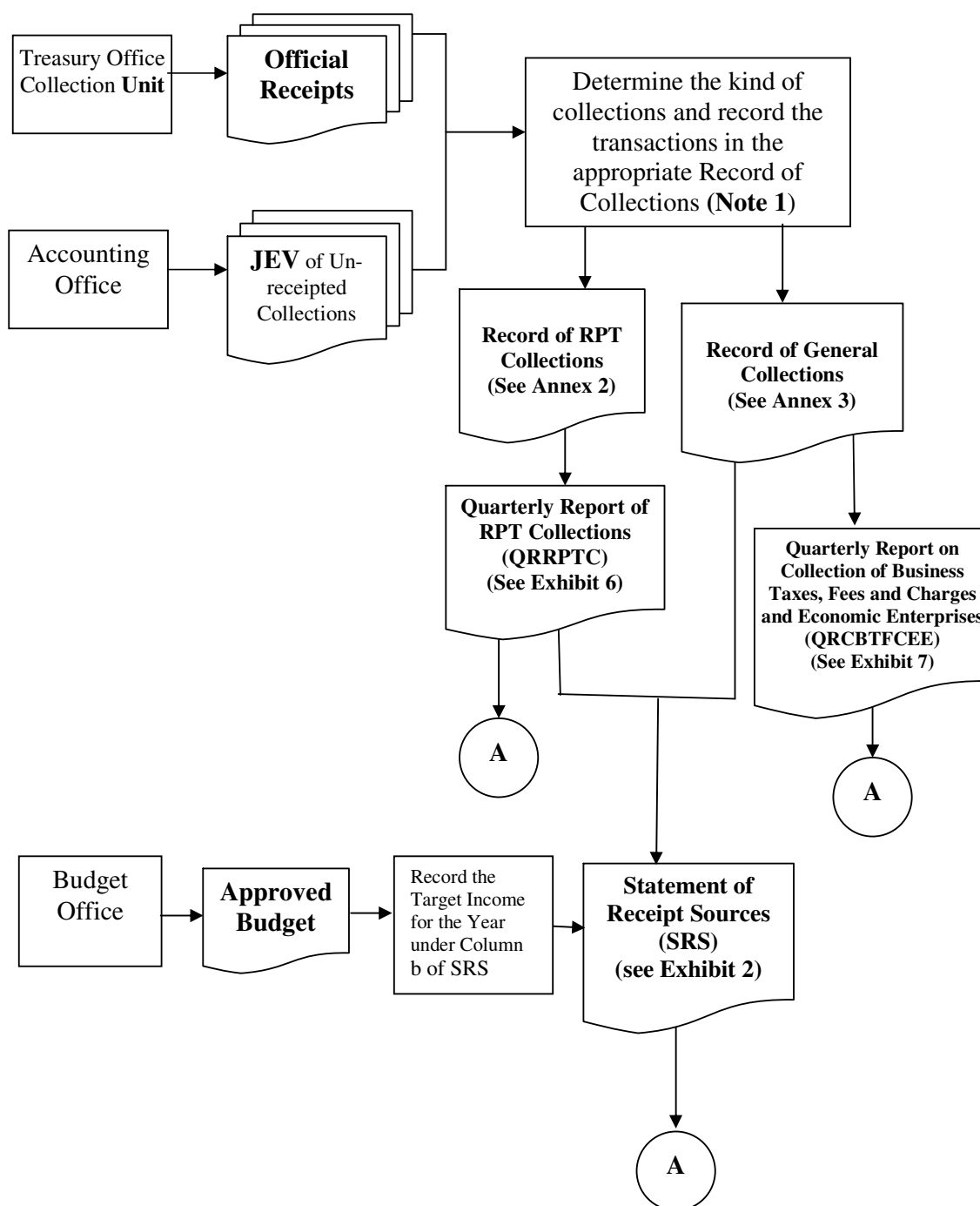


Figure 3
FLOWCHART IN THE PREPARATION OF
STATEMENT OF RECEIPT SOURCES



Note 1: There are two major classifications of LGU collection. One is from the Real Property Tax (RPT) Collections and the other one from General Collections that include all other collection not classified as RPT. These collections shall be posted in two kinds of records: (1) Record of RPT Collections, and (2) Record of General Collections for all other collections aside from RPT collections.

Figure 3-A
FLOWCHART IN THE PREPARATION OF
STATEMENT OF RECEIPT SOURCES

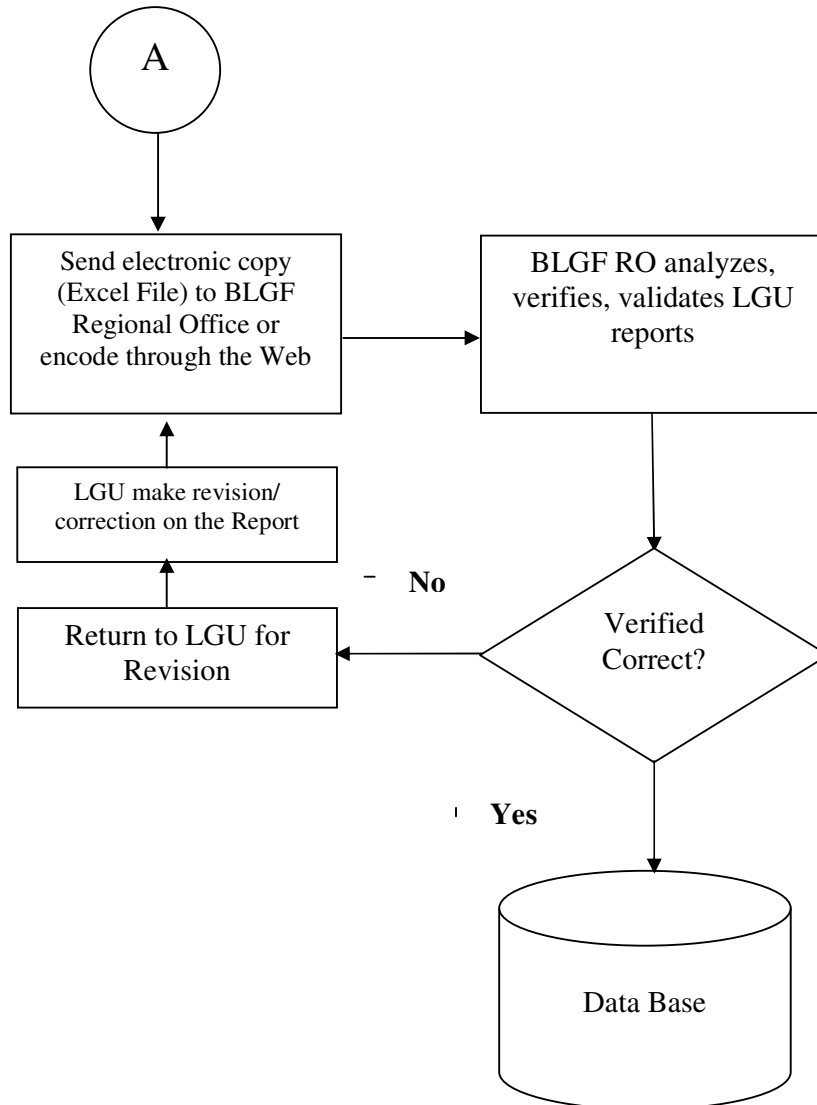
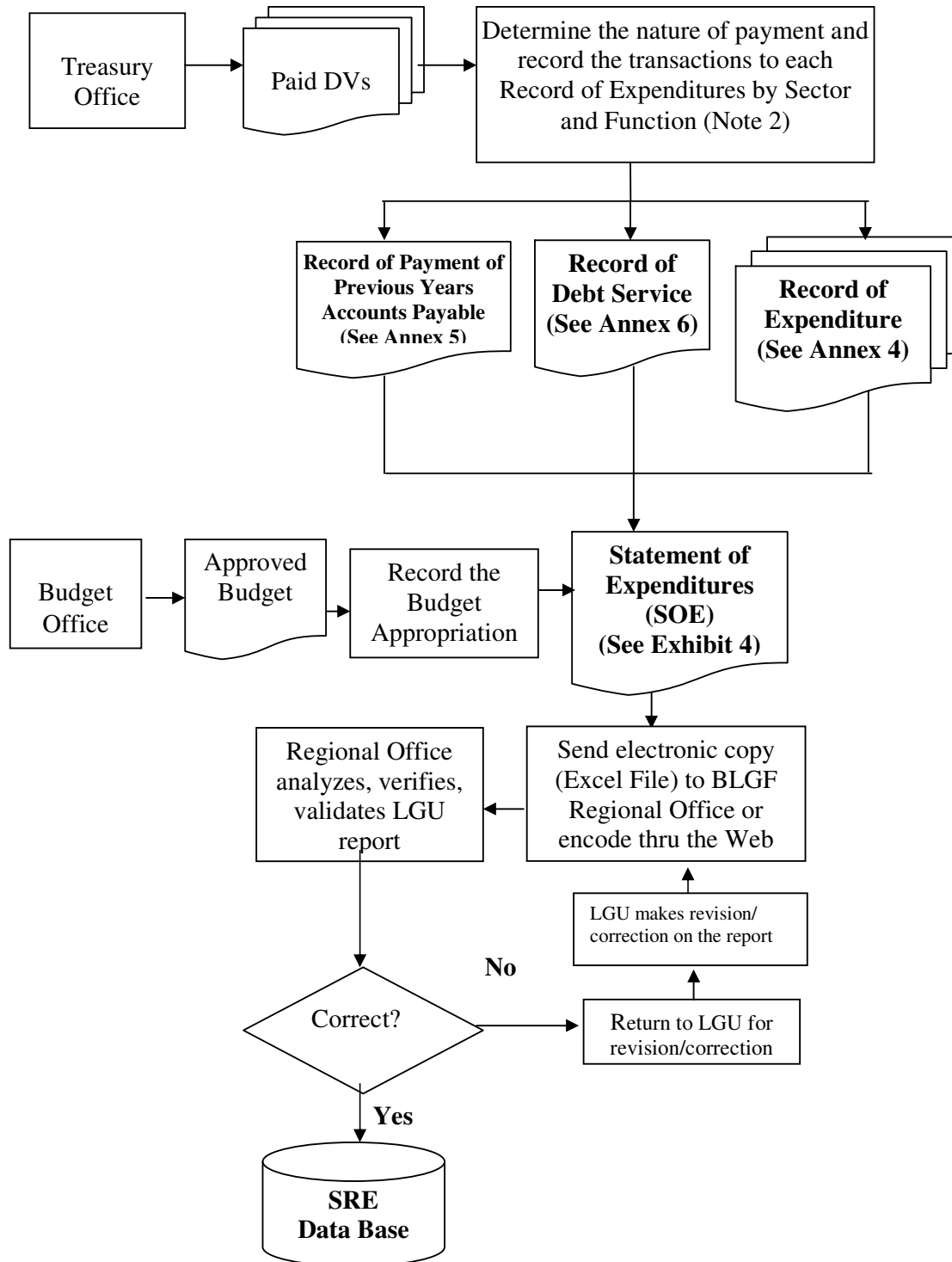


Figure 4
FLOWCHART IN THE PREPARATION OF
STATEMENT OF EXPENDITURES



Note 2: There are three types of records to be maintained for expenditure: (1) Record of Expenditures per sector and per function; (2) Record of Debt Service; and (3) Record of Prior Year Accounts Payable Payment.

Figure 5
FLOWCHART IN THE PREPARATION OF
STATEMENT OF FINANCIAL OPERATIONS OF ECONOMIC
ENTERPRISE

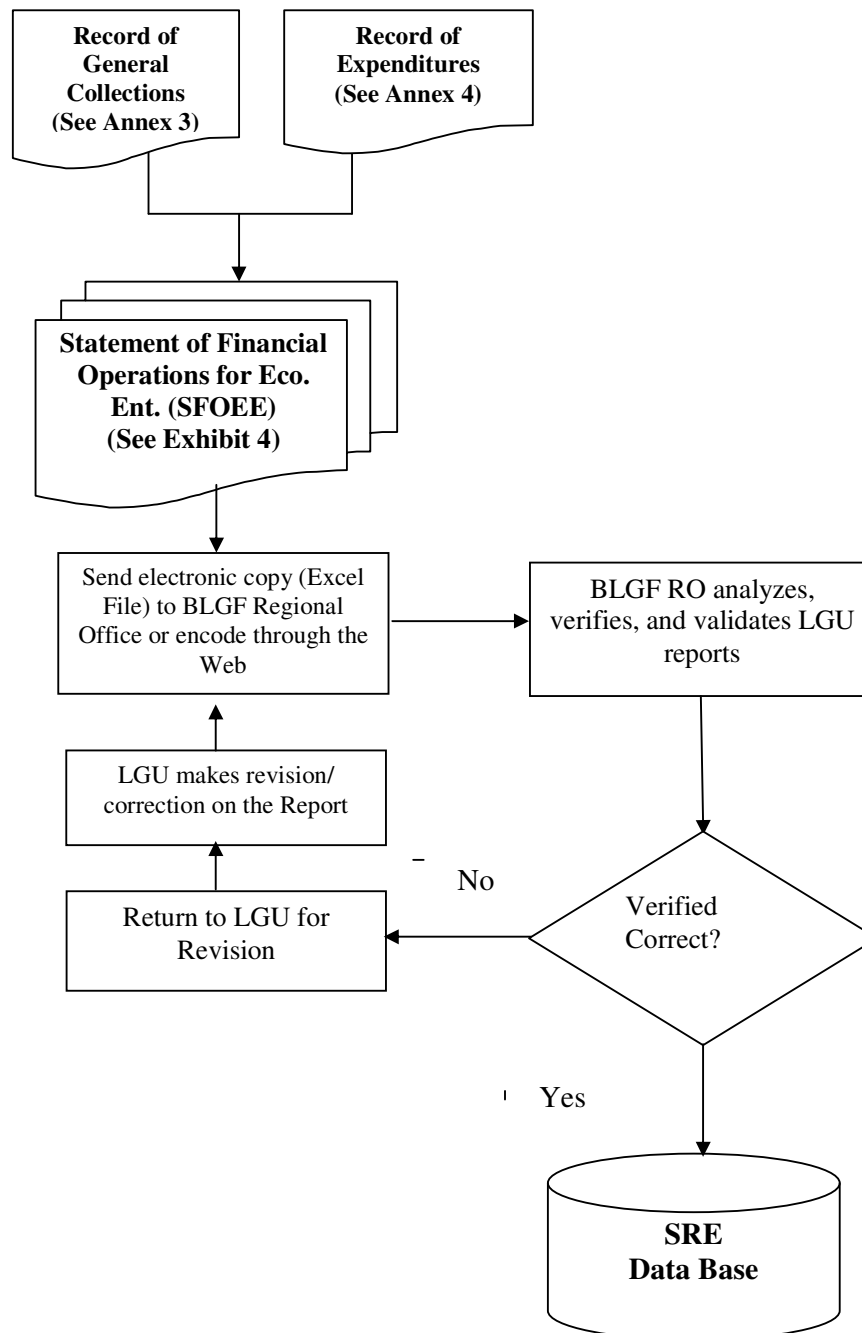
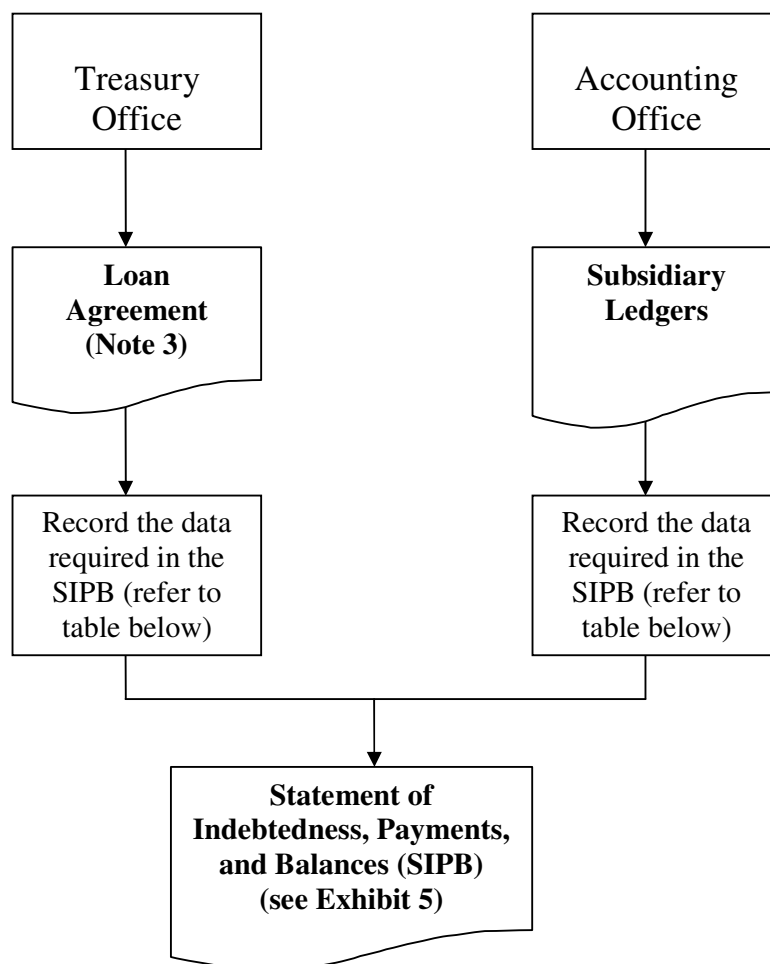
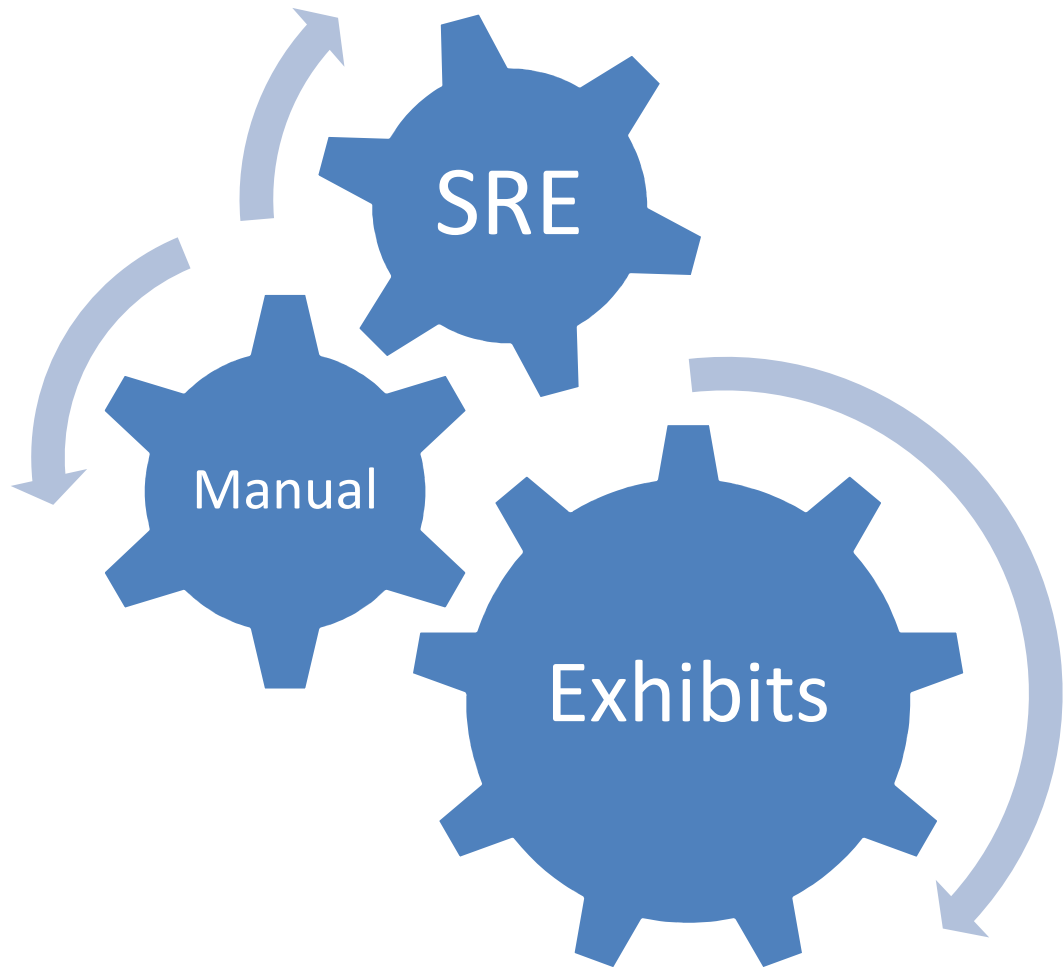


Figure 6
FLOWCHART IN THE PREPARATION OF
STATEMENT OF INDEBTEDNESS, PAYMENTS AND BALANCES



<p>Data Required from the Treasurer to be taken from the <i>Loan Agreement</i>:</p> <p>Kind and purpose of indebtedness, principal amount of loan, name of creditor, approval and maturity date, terms and conditions of the loan, interest rate, frequency of payments, annual amortization (principal and interest), major debt covenants, collateral/security.</p>	<p>Data Required from Accounting Office <i>Subsidiary Ledgers</i>:</p> <p>Remaining Loan Balance (principal and ;interest)</p> <p>Deposit to Bond Sinking Fund</p> <p>Sinking Fund Balance to Date</p>
--	---

Note 3: Possible sources of loan agreement are: (1) *Treasury Office*; (2) *Office of the Local Chief Executive*; (3) *Province/City/Municipal Planning and Development Office*; and (4) *Accounting Office*.



BUREAU OF LOCAL GOVERNMENT FINANCE

BLGF SRE Form No. 1 (Revised 2007)

Exhibit 1

Statement of Receipts and Expenditures

1	Province/City/Municipality					
2	Period Covered					
3	Particulars	Income Target/ Budget Appropriation	General Fund	SEF	Population: Total (C + D)	% of General + SEF to Total Income(GF+SEF)
4	A	B	C	D	E	F
5	LOCAL SOURCES (6+10)					
6	TAX REVENUE (7+8+9)					
7	Real Property Tax					
8	Tax on Business					
9	Other Taxes					
10	NON-TAX REVENUE (11+12+13+14)					
11	Regulatory Fees (Permit and Licenses)					
12	Service/User Charges (Service Income)					
13	Income from Economic Enterprises (Business Income)					
14	Other Receipts (Other General Income)					
15	EXTERNAL SOURCES (16+17+18+19)					
16	Internal Revenue Allotment					
17	Other Shares from National Tax Collections					
18	Inter-Local Transfer					
19	Extraordinary Receipts/Grants/Donations/Aids					
20	TOTAL CURRENT OPERATING INCOME (5+15)					
21	LESS: CURRENT OPERATING EXPENDITURES (PS + MOOE+FE)					
22	General Public Services					
23	Department of Education					
24	Health, Nutrition & Population Control					
25	Labor & Employment					
26	Housing & Community Development					
27	Social Services & Social Welfare					
28	Economic Services					
29	Debt Service (FE) (Interest Expenses & Other Charges)					
30	Other Purposes					
31	TOTAL CURRENT OPERATING EXPENDITURES (22 to 30)					
32	NET OPERATING INCOME/(LOSS) FROM CURRENT OPERATIONS(20-31)					
33	ADD: NON INCOME RECEIPTS					
34	CAPITAL/INVESTMENT RECEIPTS (35+36+37)					
35	Proceeds from Sale of Assets					
36	Proceeds from Sale of Debt Securities of Other Entities					
37	Collection of Loans Receivables					
38	RECEIPTS FROM LOANS AND BORROWINGS (39+40)					
39	Acquisition of Loans					
40	Issuance of Bonds					
41	TOTAL NON-INCOME RECEIPTS (34+38)					
42	LESS: NON OPERATING EXPENDITURES					
43	CAPITAL/INVESTMENT EXPENDITURES (44+45+46)					
44	Purchase/Construct of Property Plant & Equip't(Capital Outlay)					
45	Purchase of Debt Securities of Other Entities (Investment Outlay)					
46	Grant/Make Loan to Other Entities (Investment Outlay)					
47	DEBT SERVICE (48+49) (Principal Cost)					
48	Payment of Loan Amortization					
49	Retirement/Redemption of Bonds/Debt Securities					
50	TOTAL NON-OPERATING EXPENDITURES (43+47)					
51	NET INCREASE/(DECREASE) IN FUNDS (32+41-50)					
52	ADD: CASH BALANCE, BEGINNING					
53	FUNDS AVAILABLE (51+52)					
54	Less: Payment of Prior Year Accounts Payable					
55	FUND BALANCE, END (53-54)					
	Total Assets					

Fund Balance Composition:

Amount set aside to finance projects with appropriations provided in the previous years (Continuing appropriations)
 Amount set aside for payment of **Prior Year** Accounts Payable
 Amount set aside for Obligation not yet Due and Demandable
Amount Available for appropriations/operations
Fund Balance, End (should be reconciled w/cash flow statement)

GF	SEF	Total

Certified Correct:

 Provincial/City/Municipal
 Treasurer

Exhibit 1-a

Guidelines on the Preparation of the Statement of Receipts and Expenditures

Item No.	Field	Instructions	Source
1	Province/City/Municipality	Indicate the name of Local Government Unit	LGU
2	Period	Indicate the period covered by the report (i.e., January 1 to March 31 for the First Quarter Report, January 1 to June 30 for the Second Quarter Report; etc.)	LGU
3	Population	The LGU population based on the official record of the National Statistic Office (NSO) is provided by the system	BLGF - CO
4-B	Income Target (Budget Appropriation Column)	The amount is based on the annual budget approved by the <i>Sanggunian</i> . This column can be used to determine the projected cash flow based on the approved budget	Budget Office Approved Budget
4-C	General Fund Column	These are actual receipts and expenditures lifted from the Statement of Receipt Sources (SRS) and Statement of Expenditures (SOE) for the General Fund	SRS Actual Column and SOE Actual Expenditures Column
4-D	SEF Column	These are receipts and expenditures lifted from the Statement of Receipt Sources and Statement of Expenditures (SOE) appropriate to the Special Education Fund (SEF)	
4-E	Total	Sum of General Fund and SEF	
4-F	% of General + SEF to Total Column	Sum of General Fund and SEF divided by Total. Determine the % of each income or expenditure category in relation to the total	
5	Local Sources	Sum of Tax Revenue and Non-Tax Revenue	
6	Tax Revenue	Sub-total of Real Property Tax, Tax on Business and Other Taxes	
7	Real Property	The amount should be lifted from the SRS	SRS
8	Tax on Business	The amount should be lifted from SRS	SRS
9	Other Taxes	The amount should be lifted from SRS	SRS
10	Non-Tax Revenue	Sum of Regulatory fees, Service/User Charges, Income from Economic Enterprise and Other Receipts	
11	Regulatory Fees	The amount should be lifted from SRS	SRS
12	Service/User Charges	The amount should be lifted from SRS	SRS
13	Income from Economic Enterprises	The amount should be lifted from SRS	SRS
14	Other Receipts	The amount should be lifted from SRS	SRS

BUREAU OF LOCAL GOVERNMENT FINANCE

Item No.	Field	Instructions	Source
15	External Sources	Sum of Internal Revenue, Shares from Other National Tax Collections, Inter-Local Transfer and Extraordinary Receipts/Grants/ Aids/Donations	
16	Internal Revenue Allotment	The amount should be lifted from SRS	SRS
17	Other Shares from National Tax Collections	The amount should be lifted from SRS	SRS
18	Inter-Local Transfer	The amount should be lifted from SRS	SRS
19	Extraordinary Receipts/Grants/ Aids/Donations	The amount should be lifted from SRS	SRS
20	Total Current Operating Income	Sum of Local Sources and External Sources	
22	General Public Services	The amount should be lifted from the General Public Services subtotal of the Statement of Expenditures (SOE)	SOE
23	Department of Education	The amount should be lifted from the Department of Education sub-total of the SOE	SOE
24	Health, Nutrition & Population Control	The amount should be lifted from Health, Nutrition and Population Control sub-total of the SOE	SOE
25	Labor and Employment	The amount should be lifted from the Labor and Employment sub-total of the SOE	SOE
26	Housing and Community Development	The amount should be lifted from the Housing and Community Development sub-total of the SOE	SOE
27	Social Services & Social Welfare	The amount should be lifted from the Social Services & Social Welfare subtotal of the SOE	SOE
28	Economic Services	The amount should be lifted from Economic Services sub-total of the SOE	SOE
29	Debt Service	The amount should be lifted from Debt Service sub-total of the SOE	SOE
30	Other Purposes	The amount should be lifted from Other Services SOE	SOE
31	Total Current Operating Expenditures	Sum of General Public Services, Department of Education, Health, Nutrition & Population Control, Labor and Employment, Housing and Community Development, Social Services and Social Welfare, Economic Services, Debt Service and Other Purposes	
32	Net Operating	The difference between Total Current	

BUREAU OF LOCAL GOVERNMENT FINANCE

Item No.	Field	Instructions	Source
	Income (Loss) from Current Operation	Operating Income and Total Current Operating Expenditures	
34	Capital/ Investment Receipts	Sub-total of Receipts from Sale of Property, Plant and Equipment, Receipt from Sale of Debt Securities of Other Entities, and Collection of Principal on Loans to Other Entities	
35	Proceeds from Sale of Assets	The amount should be lifted from SRS	SRS
36	Proceeds from Sale of Debt Securities of Other Entities	The amount should be lifted from SRS	SRS
37	Collection of Loans Receivables	The amount should be lifted from SRS	SRS
38	Receipts from Loans and Borrowings	Sub-total of Acquisition of Loans and Issuance of Bonds	
39	Acquisition of Loans	The amount should be lifted from SRS	SRS
40	Issuance of Bonds	The amount should be lifted from SRS	SRS
41	Total Non-Income Receipts	Sum of Capital/Investment Receipts and Receipts from Loans and Borrowings	
43	Capital/ Investment Expenditures	Sub-total of Purchase/Construct of Property, Plant and Equipment (Capital Outlay expenditures), Purchase of Debt Securities of Other Entities, and Grant/Make Loan to Other Entities	
44	Purchase/ Construct of Property, Plant and Equipment	Capital Outlay Expenditures – The amount should be lifted from SOE	SOE
45	Purchase of Debt Securities of Other Entities	The amount should be lifted from SOE	SOE
46	Grant/Make Loan to Other Entities	The amount should be lifted from SOE	SOE
47	Debt Service	Sub-total of Payment of Loan Amortization and Retirement/Redemption of Bond/Debt Securities	
48	Payment of Loan Amortization (Principal)	The amount should be lifted from SOE	SOE
49	Retirement/ Redemption of	The amount should be lifted from SOE	SOE

BUREAU OF LOCAL GOVERNMENT FINANCE

Item No.	Field	Instructions	Source
	Bond/Debt Securities		
50	Total Non-Operating Expenditures	Sum of Capital/Investment Expenditures and Debt Service	
51	Net Increase (Decrease) in Funds	Sum of Net Operating Income, Total Non-Income Receipts <i>less</i> Total Non-Operating Expenditures	
52	Cash Balance, Beginning	The amount is the ending cash balance per Balance Sheet of last year (Dec. 31,) or Cash Flow Statement. The ending cash balance per cash flow is assumed to be reconciled with the Cash Book maintained by the Treasurer	Treasurer Cash Book reconciled with Accounting Cash Flow/Balance Sheet
53	Funds Available	Sum of Net Increase (Decrease) in Funds and Cash Balance Beginning	
54	Payment of Prior Year Accounts Payable	The amount should be lifted from SOE	SOE
55	Fund Balance, End	Sum of Fund Balance Available less Payment of Prior Year Accounts Payable	
Total Assets		Amount of assets is net of accumulated depreciation	Accounting Office Balance Sheet
Fund Balance Composition		Reported at year end. The breakdown of funds/cash should be sourced from the Accounting office since this information is included in the annual report submitted to COA specifically in the Notes to Financial Statements. Fund balance breakdown is not limited to the format shown in Exhibit 1 but the important information required is <i>how much fund/cash is available or free for appropriations</i> as of the reporting date	Accounting Office Notes to Financial Statement at year-end
<i>Other important information that needs to be disclosed should be made as Notes to SRE</i>			

BUREAU OF LOCAL GOVERNMENT FINANCE

BLGF SRE Form No. 1 (Revised 2007)

Exhibit 1-b

Statement of Receipts and Expenditures

1	Province/City/Municipality						
2	Period Covered						
3	Particulars	Income Target/ Budget Appropriation	General Fund	SEF	Trust Fund	Population: Total (C + D+ E)	% of General + SEF to Total Income(GF+SEF)
4	A	B	C	D	E	F	G
5	LOCAL SOURCES (6+10)						
6	TAX REVENUE (7+8+9)						
7	Real Property Tax						
8	Tax on Business						
9	Other Taxes						
10	NON-TAX REVENUE (11+12+13+14)						
11	Regulatory Fees (Permit and Licenses)						
12	Service/User Charges (Service Income)						
13	Income from Economic Enterprises (Business Income)						
14	Other Receipts (Other General Income)						
15	EXTERNAL SOURCES (16+17+18+19)						
16	Internal Revenue Allotment						
17	Other Shares from National Tax Collections						
18	Inter-Local Transfer						
19	Extraordinary Receipts/Grants/Donation/Aids						
20	TOTAL CURRENT OPERATING INCOME (5+15)						
21	LESS: CURRENT OPERATING EXPENDITURES (PS + MOOE+FE)						
22	General Public Services						
23	Department of Education						
24	Health, Nutrition & Population Control						
25	Labor & Employment						
26	Housing & Community Development						
27	Social Services & Social Welfare						
28	Economic Services						
29	Debt Service (FE) (interest Expenses & Other Charges)						
30	Other Purposes						
31	TOTAL CURRENT OPERATING EXPENDITURES (22 to 30)						
32	NET OPERATING INCOME/(LOSS) FROM CURRENT OPERATIONS(20-31)						
33	ADD: NON INCOME RECEIPTS						
34	CAPITAL/INVESTMENT RECEIPTS (35+36+37)						
35	Proceeds from Sale of Assets						
36	Proceeds from Sale of Debt Securities of Other Entities						
37	Collection of Loans Receivables						
38	RECEIPTS FROM LOANS AND BORROWINGS (39+40)						
39	Acquisition of Loans						
40	Issuance of Bonds						
41	TOTAL NON-INCOME RECEIPTS (34+38)						
42	LESS: NON OPERATING EXPENDITURES						
43	CAPITAL/INVESTMENT EXPENDITURES (44+45+46)						
44	Purchase/Construct of Property Plant and Equipment (Capital Outlay)						
45	Purchase of Debt Securities of Other Entities (Investment Outlay)						
46	Grant/Make Loan to Other Entities (Investment Outlay)						
47	DEBT SERVICE (48+49) (Principal Cost)						
48	Payment of Loan Amortization						
49	Retirement/Redemption of Bonds/Debt Securities						
50	TOTAL NON-OPERATING EXPENDITURES (43+47)						
51	NET INCREASE/(DECREASE) IN FUNDS (32+41-50)						
52	ADD: CASH BALANCE, BEGINNING						
53	FUNDS AVAILABLE (51+52)						
54	Less: Payment of Prior Year Accounts Payable						
55	FUND BALANCE, END (53-54)						
	Total Assets						

Fund Balance Composition:

Amount set aside to finance projects with appropriations provided in the previous years (Continuing appropriations)
 Amount set aside for payment of **Prior Year** Accounts Payable
 Amount set aside for Obligation not yet Due and Demandable
Amount Available for appropriations/operations
Fund Balance, End (should be reconciled w/cash flow statement)

GF	SEF	TF	Total

Certified Correct:

 Provincial/City/Municipal Treasurer

Exhibit 1-c

**Guidelines on the Preparation of the Statement of Receipts and Expenditures
(with Trust Fund)**

Item No.	Field	Instructions	Source
1	Province/City/Municipality	Indicate the name of Local Government Unit	LGU
2	Period	Indicate the period covered by the report (i.e., January 1 to March 31 for the First Quarter Report, January 1 to June 30 for the Second Quarter Report; etc.)	LGU
3	Population	The LGU population based on the official record of the National Statistic Office (NSO) is provided by the system	BLGF - CO
4-B	Income Target/Budget Appropriation Column	The amount is based on the annual budget approved by the <i>Sanggunian</i> . This column can be used to determine the projected cash flow based on the approved budget	Budget Office Approved Budget
4-C	General Fund Column	These are actual receipts and expenditures lifted from the Statement of Receipt Sources (SRS) and Statement of Expenditures (SOE) for the General Fund	SRS Actual Column & SOE Actual Expenditures Column
4-D	SEF Column	These are receipts and expenditures lifted from the Statement of Receipt Sources and Statement of Expenditures (SOE) appropriate to the Special Education Fund (SEF)	SRS and SOE
4-E	Trust Fund (TF) Column	These are actual receipts and expenditures lifted from SRS-Trust Fund and SOE – Trust Fund	SRS-TF and SOE -TF
4-F	Total	Sum of General Fund, SEF and Trust Fund	
4-G	% of General + SEF + TF to Total Column	Sum of General Fund, SEF and TF divided by Total. Determine the % of each income or expenditure category in relation to the total	
5	Local Sources	Sum of Tax Revenue and Non-Tax Revenue	
6	Tax Revenue	Sub-total of Real Property Tax, Tax on Business and Other Taxes	
7	Real Property	The amount should be lifted from the SRS	SRS
8	Tax on Business	The amount should be lifted from SRS	SRS
9	Other Taxes	The amount should be lifted from SRS	SRS
10	Non-Tax Revenue	Sum of Regulatory fees, Service/User Charges, Income from Economic Enterprise & Other Receipts	
11	Regulatory Fees	The amount should be lifted from SRS	SRS
12	Service/User Charges	The amount should be lifted from SRS	SRS
13	Income from Economic Enterprises	The amount should be lifted from SRS	SRS
14	Other Receipts	The amount should be lifted from SRS	SRS
15	External Sources	Sum of Internal Revenue, Shares from Other National Tax Collections, Inter-Local Transfer and Extraordinary Receipts/Grants/ Aids/Donations	
16	Internal Revenue	The amount should be lifted from SRS	SRS

BUREAU OF LOCAL GOVERNMENT FINANCE

Item No.	Field	Instructions	Source
	Allotment		
17	Other Shares from National Tax Collections	The amount should be lifted from SRS	SRS
18	Inter-Local Transfer	The amount should be lifted from SRS	SRS
19	Extraordinary Receipts/Grants/Aids/Donations	The amount should be lifted from SRS	SRS
20	Total Current Operating Income	Sum of Local Sources and External Sources	
22	General Public Services	The amount should be lifted from the General Public Services subtotal of the Statement of Expenditures (SOE)	SOE
23	Department of Education	The amount should be lifted from the Department of Education sub-total of the SOE	SOE
24	Health, Nutrition & Population Control	The amount should be lifted from Health, Nutrition and Population Control sub-total of the SOE	SOE
25	Labor and Employment	The amount should be lifted from the Labor and Employment sub-total of the SOE	SOE
26	Housing and Community Development	The amount should be lifted from the Housing and Community Development sub-total of the SOE	SOE
27	Social Services and Social Welfare	The amount should be lifted from the Social Services & Social Welfare sub-total of the SOE	SOE
28	Economic Services	The amount should be lifted from Economic Services sub-total of the SOE	SOE
29	Debt Service	The amount should be lifted from Debt Service sub-total of the SOE	SOE
30	Other Purposes	The amount should be lifted from Other Purposes SOE	SOE
31	Total Current Operating Expenditures	Sum of General Public Services, Department of Education, Health, Nutrition & Population Control, Labor and Employment, Housing and Community Development, Social Services and Social Welfare, Economic Services, Debt Service & Other Purposes	
32	Net Operating Income (Loss) from Current Operation	The difference between Total Current Operating Income and Total Current Operating Expenditures	
34	Capital/ Investment Receipts	Sub-total of Receipts from Sale of Property, Plant and Equipment, Receipt from Sale of Debt Securities of Other Entities, and Collection of Principal on Loans to Other Entities	
35	Proceeds from Sale of Assets	The amount should be lifted from SRS	SRS
36	Proceeds from Sale of Debt Securities of Other Entities	The amount should be lifted from SRS	SRS
37	Collection of Loans Receivables	The amount should be lifted from SRS	SRS
38	Receipts from	Sub-total of Acquisition of Loans and Issuance	

BUREAU OF LOCAL GOVERNMENT FINANCE

Item No.	Field	Instructions	Source
	Loans and Borrowings	of Bonds	
39	Acquisition of Loans	The amount should be lifted from SRS	SRS
40	Issuance of Bonds	The amount should be lifted from SRS	SRS
41	Total Non-Income Receipts	Sum of Capital/Investment Receipts and Receipts from Loans and Borrowings	
43	Capital/ Investment Expenditures	Sub-total of Purchase/Construct of Property, Plant & Equipment (Capital Outlay Expenditures), Purchase of Debt Securities of Other Entities, and Grant/Make Loan to Other Entities	
44	Purchase/ Construct of Property, Plant and Equipment	Capital Outlay Expenditures – The amount should be lifted from SOE	SOE
45	Purchase of Debt Securities of Other Entities	The amount should be lifted from SOE	SOE
46	Grant/Make Loan to Other Entities	The amount should be lifted from SOE	SOE
47	Debt Service	Sub-total of Payment of Loan Amortization and Retirement / Redemption of Bond / Debt Securities	
48	Payment of Loan Amortization (Principal)	The amount should be lifted from SOE	SOE
49	Retirement/ Redemption of Bond / Debt Securities	The amount should be lifted from SOE	SOE
50	Total Non-Operating Expenditures	Sum of Capital/Investment Expenditures and Debt Service	
51	Net Increase (Decrease) in Funds	Sum of Net Operating Income, Total Non-Income Receipts <i>less</i> Total Non-Operating Expenditures	
52	Cash Balance, Beginning	The amount is the ending cash balance per Balance Sheet of last year (Dec. 31.) or Cash Flow Statement. The ending cash balance per cash flow is assumed to be reconciled with the Cash Book maintained by the Treasurer	Treasurer Cash Book reconciled w/ Accounting Cash Flow/ Balance Sheet
53	Funds Available	Sum of Net Increase (Decrease) in Funds and Cash Balance Beginning	
54	Payment of Prior Year Accounts Payable	The amount should be lifted from SOE	SOE
55	Fund Balance, End	Sum of Fund Balance Available less Payment of Prior Year Accounts Payable	
Total Assets		Amount of assets is net of accumulated depreciation	Accounting Office Balance Sheet
Fund Balance Composition		Reported at year end. The breakdown of funds/cash should be sourced from the Accounting office since this information is included in the annual report submitted to COA	Accounting Office Notes to Financial Statement at

BUREAU OF LOCAL GOVERNMENT FINANCE

Item No.	Field	Instructions	Source
		specifically in the Notes to Financial Statements. Fund balance breakdown is not limited to the format shown in Exhibit 1 but the important information required is <i>how much fund/cash is available or free for appropriations</i> as of the reporting date	year-end
<i>Other important information that needs to be disclosed should be made as Notes to SRE</i>			

LGU: _____

Summary of Fund Balance

December 31, 20__

	Particulars	GF	SEF	Trust Fund	Total
1	Fund Balance Composition:				
2	Amount set aside to finance projects w ith appropriations provided in the previous years (Continuing appropriations)				-
3	Amount set aside for payment of Prior Year Accounts Payable				-
4	Amount set aside for Obligation not yet Due and Demandable				-
5	Amount Available for appropriations/operations				-
6	Fund Balance, End (should be reconciled w /cash flow statement)	-	-	-	-
7	Total Assets				
8	Cash Balance, Beginning				-

Data on fund balance composition will come from LGU Accounting Office and will be fill-up at year-end.

★ Total assets is net of depreciation and will come from the year end Balance Sheet prepare and submitted by the Accounting office to COA. This data will be used for the computation of the Debt Asset Ratio (DAR).

BUREAU OF LOCAL GOVERNMENT FINANCE

Exhibit 2

BLGF SRE Form No. 1-a (Revised 2007)

Page 1 of 3

Statement of Receipts Sources

1	Province/City/Municipality					
2	Period Covered					
3	Particulars	Acct. Code	Income Target (Approved Budget)	Actual Receipts	Excess of Actual VS Target	% of Over/ (Under) to Target
4	LOCAL SOURCES					
5	TAX REVENUES (6+22+39)					
6	REAL PROPERTY TAX (7+12+17)					
7	Real Property Tax - Basic (8+9+10+11)					
8	<input type="checkbox"/>	Current Year				
9	<input type="checkbox"/>	Fines and Penalties-Current Year				
10	<input type="checkbox"/>	Prior Year/s				
11	<input type="checkbox"/>	Fines and Penalties-Prior Year/s				
12	Special Levy on Idle Lands (13+14+15+16)					
13	<input type="checkbox"/>	Current Year				
14	<input type="checkbox"/>	Fines and Penalties-Current Year				
15	<input type="checkbox"/>	Prior Year/s				
16	<input type="checkbox"/>	Fines and Penalties-Prior Year/s				
17	Special Levy on Land Benefited by Public Works Projects (18+19+20+21)					
18	<input type="checkbox"/>	Current Year				
19	<input type="checkbox"/>	Fines and Penalties-Current Year				
20	<input type="checkbox"/>	Prior Year/s				
21	<input type="checkbox"/>	Fines and Penalties-Prior Year/s				
22	TAX ON BUSINESS (total of line 23+24+35 to 38)					
23	<input type="checkbox"/>	Amusement Tax				
24	<input type="checkbox"/>	Business Tax (25 to 33)				
25	<input type="checkbox"/>	Manufacturers, Assemblers, etc.				
26	<input type="checkbox"/>	Wholesalers, Distributors, etc.				
27	<input type="checkbox"/>	Exporters, Manufacturers, Dealers, etc.				
28	<input type="checkbox"/>	Retailers				
29	<input type="checkbox"/>	Contractors and other Independent contractors				
30	<input type="checkbox"/>	Banks & Other Financial Institutions				
31	<input type="checkbox"/>	Peddlers				
32	<input type="checkbox"/>	Printing & Publication Tax				
33	<input type="checkbox"/>	Tax on Amusement Place				
34	<input type="checkbox"/>	Other Business Taxes				
35	<input type="checkbox"/>	Franchise Tax				
36	<input type="checkbox"/>	Tax on Delivery Trucks and Vans				
37	<input type="checkbox"/>	Tax on Sand, Gravel & Other Quarry Resources				
38	<input type="checkbox"/>	Fines and Penalties-Business Taxes				
39	OTHER TAXES (total of line 40 to 45)					
40	<input type="checkbox"/>	Community Tax-Corporation				
41	<input type="checkbox"/>	Community Tax-Individual				
42	<input type="checkbox"/>	Professional Tax				
43	<input type="checkbox"/>	Real Property Transfer Tax				
44	<input type="checkbox"/>	Other Taxes				
45	<input type="checkbox"/>	Fines and Penalties-Other Taxes				
46	NON-TAX REVENUES (47+63+81+99)					
47	Regulatory Fees (Permit and Licenses) (48+58+61+62)					
48	<input type="checkbox"/>	Permit and Licenses (49 to 57)				
49	<input type="checkbox"/>	Fees on Weights and Measures				
50	<input type="checkbox"/>	Fishery Rental Fees and Privilege Fees				
51	<input type="checkbox"/>	Franchising and Licensing Fees				
52	<input type="checkbox"/>	Business Permit Fees				
53	<input type="checkbox"/>	Building Permit Fees				
54	<input type="checkbox"/>	Zonal/Location Permit Fees				
55	<input type="checkbox"/>	Tricycle Operators Permit Fees				
56	<input type="checkbox"/>	Occupational Fees	558			
57	<input type="checkbox"/>	Other Permit & Licenses	568			

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Statement of Receipts Sources

Province/City/Municipality								
Period Covered								
			Particulars	Acct. Code	Income Target (Approved Budget)	Actual Receipts	Excess of Actual VS Target	% of Over/ (Under) to Target
58			Registration Fees (59+60)					
59			Cattle/Animal Registration Fees					
60			Civil Registration Fees					
61			Inspection Fees					
62			Fines and Penalties-Permits and Licenses					
63			Service/User Charges (Service Income) (64+69+74 to80)					
64			Clearance and Certification Fees (65 to 68)					
65			Police Clearance					
66			Secretary's Fees					
67			Health Certificate					
68			Other Clearance and Certification					
69			Other Fees (70 to 73)					
70			Garbage Fees					
71			Wharfage Fees					
72			Toll Fees					
73			Other Service Income					
74			Fines and Penalties-Service Income					
75			Landing and Aeronautical Fees					
76			Parking and Terminal Fees					
77			Hospital Fees					
78			Medical, Dental and Laboratory Fees					
79			Market & Slaughterhouse Fees					
80			Printing and Publication Fees					
81			Income from Economic Enterprises (Business Income) (82)					
82			Income from Economic Enterprises (83 to 98)					
83			School Operations					
84			Power Generation/Distribution					
85			Hospital Operations					
86			Canteen/Restaurant Operations					
87			Cemetery Operations					
88			Communication Facilities & Equipment Operations					
89			Dormitory Operations					
90			Market Operations					
91			Slaughterhouse Operations					
92			Transportation System Operations					
93			Waterworks System Operations					
94			Printing & Publication Operations					
95			Income from Lease/Rental of Facilities					
96			Income from Trading Business					
97			Other Economic Enterprises					
98			Fines and Penalties-Economic Enterprises					
99			Other Receipts (Other General Income) (100 to 102)					
100			Interest Income					
101			Dividend Income					
102			Other General Income (Miscellaneous) (103 to 105)					
103			Rebates on MMDA Contribution					
104			Sales of Confiscated/Abandoned/Seized Goods & Properties					
105			Others					
106			TOTAL INCOME-LOCAL SOURCES (5+46)					
107			EXTERNAL SOURCES					
108			Share from National Tax Collection (109+112)					
109			Internal Revenue Allotment (110+111)					
110			Current Year					
111			Prior Year					
112			Other Shares from National Tax Collection (113 to 117)					
113			Share from Economic Zone (RA 7227)					
114			Share from EVAT					
115			Share from National Wealth					
116			Share from PAGCOR/PCSO/Lotto					
117			Share from Tobacco Excise Tax (RA 7171)					

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Statement of Receipts Sources

Province/City/Municipality						
Period Covered						
		Particulars	Acct. Code	Income Target (Approved Budget)	Actual Receipts	Excess of Actual VS Target
						% of Over/ (Under) to Target
118		EXTRAORDINARY RECEIPTS/GRANTS/DONATIONS/AIDS (119+122+125)				
119		Grants and Donations (120+121)				
120		Foreign				
121		Domestic				
122		Subsidy Income (123+124)				
123		Other Subsidy Income				
124		Subsidy from GOCCs				
125		Extraordinary Gains and Premiums (126 to 129)				
126		Gain on FOREX				
127		Gain on Sale of Assets				
128		Premium on Bonds Payable				
129		Gain on Sale of Investments				
130		INTER-LOCAL TRANSFERS (131+132)				
131		Subsidy from LGUs				
132		Subsidy from Other Funds				
133		CAPITAL/INVESTMENT RECEIPTS (134 to 136)				
134		Proceeds from Sale of Assets				
135		Proceeds from Sale of Debt Securities of Other Entities				
136		Collection of Loans Receivables (Principal)				
137		RECEIPTS FROM LOANS AND BORROWINGS (Payable) (138 to 140)				
138		Loans - Foreign				
139		Loans - Domestic				
140		Bonds Flotation				
141		TOTAL INCOME/RECEIPTS FROM EXTERNAL SOURCES (108+118+130+133+137)				
142		TOTAL GENERAL FUND (106+141)				
143		SPECIAL EDUCATION FUND				
144		Special Education Tax (145 to 148)				
145		Current Year				
146		Fines and Penalties-Current Year				
147		Prior Year/s				
148		Fines and Penalties-Prior Year/s				
149		Donation/Grants/Aid (150)				
150		Grants and Donations (151+152)				
151		Foreign				
152		Domestic				
153		Other Receipts (154+155)				
154		Interest Income				
155		Other Business Income (Miscellaneous)				
156		Other Subsidy Income				
157		INTER-LOCAL TRANSFERS (158+159)				
158		Subsidy from LGUs				
159		Subsidy from Other Funds				
160		RECEIPTS FROM LOANS AND BORROWINGS (Payable) (161+162)				
161		Loans - Foreign				
162		Loans - Domestic				
163		TOTAL SPECIAL EDUCATION FUND (144+149+153+156+157+160)				
164		GRAND TOTAL (GF + SEF) (142+163)				

Certified correct:

Note 1 : Income Targets figures based on the annual approved income targets.
 2: Actual Receipts = Net share of the LGU.

 Provincial/City/Municipal Treasurer

Exhibit 2-a

Guidelines on the Preparation of the Statement of Receipts Sources

Item No.	Field	Instructions	Source
1	Province/City/Municipality	Indicate the name of Local Government Unit	
2	Period Covered	Indicate the period covered by the report	
3-C	Income Target Column	This refers to the amount of annual income target based on the annual budget approved by the <i>Sanggunian</i>	
3-D	Actual Receipts Column	This is the cumulative quarterly total from the Record of General Collections and net share of LGU in the Disposition Proceeds of the Quarterly Report on Real Property Tax Collections	RGC and QRRPTC
3-E	Excess of Actual VS Target	This represents the difference between Target Incomes versus Actual Receipts	
3-F	% of Over (Under) to Target	The difference between Actual vs. Target divided by Income Target	
5	Tax Revenue	Sum of Real Property Tax, Tax on Business and Other Taxes	
6	Real Property Tax	Sum of Basic Tax, Real Property Tax on Idle Lands and Special Levy (Special Assessment Tax)	
7	Real Property Tax-Basic	Sub-total of Current Year, Fines and Penalties-Current Year, Prior Year, and Fines and Penalties-Prior Year under Basic Tax taken from the Disposition Proceeds representing the net share of the LGU under the General Fund. This represents net share of the LGU (Province/City/Municipality) which is recorded net of discount	QRRPTC
8	Current Year	LGU net share on Basic Tax from the Disposition Proceeds in the QRRPTC	QRRPTC
9	Fines & Penalty-Current Year	LGU net share on Basic Tax Fines and Penalty-Current year from the Disposition Proceeds in the QRRPTC	QRRPTC
10	Prior Year	LGU net share on Prior Year Basic Tax from the Disposition Proceeds in the QRRPTC	QRRPTC
11	Fines & Penalty-Prior Year	LGU net share on Basic Tax Fines	QRRPTC

BUREAU OF LOCAL GOVERNMENT FINANCE

Item No.	Field	Instructions	Source
		and Penalty-Prior Year from the Disposition Proceeds in the QRRPTC	
12	Special Levy on Idle Lands	Sub-total of Current Year, Fines and Penalties-Current Year, Prior Year, and Fines and Penalties-Prior Year under Real Property Tax on Idle Lands	QRRPTC
13	Current Year	LGU net share on Real Property Tax on Idle Land– Current Year from the Disposition Proceeds in the QRRPTC	QRRPTC
13	Fines & Penalty-Current Year	LGU net share on Real Property Tax on Idle Land -Fines and Penalty-Current year from the Disposition Proceeds in the QRRPTC	QRRPTC
15	Prior Year	LGU net share on Real Property Tax on Idle Land-Prior Year from the Disposition Proceeds in the QRRPTC	QRRPTC
16	Fines & Penalty-Prior Year	LGU net share on Real Property Tax on Idle Land Fines and Penalty-Prior Year from the Disposition Proceeds in the QRRPTC	QRRPTC
17	Special Levy on Land Benefited by Public Works Project	Sub-total of Current Year, Fines and Penalties-Current Year, Prior Year, and Fines and Penalties-Prior Year under Special Levy	QRRPTC
18	Current Year	LGU net share on Special Levy on Land Benefited by Public Works Project – Current Year from the Disposition Proceeds in the QRRPTC	QRRPTC
19	Fines and Penalty-Current Year	LGU net share on Special Levy on Land Benefited by Public Works Project -Fines and Penalty-Current Year from the Disposition Proceeds in the QRRPTC	QRRPTC
20	Prior Year	LGU net share on Special Levy on Land Benefited by Public Works Project - Prior Year from the Disposition Proceeds in the QRRPTC	QRRPTC
21	Fines & Penalty-Prior Year	LGU net share on Special Levy on Land Benefited by Public Works Project - Fines & Penalty-Prior Year from the Disposition Proceeds in the QRRPTC	QRRPTC

BUREAU OF LOCAL GOVERNMENT FINANCE

Item No.	Field	Instructions	Source
22	Tax on Business	Sub-total of Amusement, Business Tax, Franchise Tax, Delivery Trucks and Vans, Sand, Gravel, and Other Quarry Resources taxes and Fines and Penalties – Business Taxes	
23	Amusement Tax	Cumulative total from Record of General Collections	
24	Business Tax	Sub-total of taxes on Manufacturer's, Assembler, etc; Wholesalers, Distributors, etc.; Exporters, Manufacturers, Dealers, etc.; Retailers; Contractors and Other Independent Contractors; Bank and Other Financial Institutions; Peddlers; Printing & Publication Tax, Tax on Amusement Place; Other Business Taxes	
25	Manufacturers, Assemblers, etc	Cumulative total from Record of General Collections	RGC
26	Wholesalers, Distributors, etc.	Cumulative total from Record of General Collections	RGC
27	Exporters, Manufacturers, Dealers, etc.	Cumulative total from Record of General Collections	RGC
28	Retailers	Cumulative total from Record of General Collections	RGC
29	Contractors and Other Independent Contractors	Cumulative total from Record of General Collections	RGC
30	Banks and Other Financial Institutions	Cumulative total from Record of General Collections	RGC
31	Peddlers	Cumulative total from Record of General Collections	RGC
32	Printing and Publication Tax	Cumulative total from Record of General Collections	RGC
33	Tax on Amusement Place	Cumulative total from Record of General Collections	RGC
34	Other Business Taxes	Cumulative total from Record of General Collections	RGC
35	Franchise Tax	Cumulative total from Record of General Collections	RGC
36	Tax on Delivery Trucks and Vans	Cumulative total from Record of General Collections	RGC
37	Tax on Sand, Gravel & Other Quarry Resources	Cumulative total from Record of General Collections	RGC
38	Fines and Penalties-Business Taxes	Cumulative total from Record of General Collections	RGC
39	Other Taxes	Sub-total of Community Tax-Corporation, Community Tax-	

BUREAU OF LOCAL GOVERNMENT FINANCE

Item No.	Field	Instructions	Source
		Individual, Professional Tax, Real Property Transfer Tax, Other Taxes and Fines and Penalties-Other Taxes	
40	Community Tax-Corporation	Cumulative total from Record of General Collections	RGC
41	Community Tax-Individual	Cumulative total from Record of General Collections	RGC
42	Professional Tax	Cumulative total from Record of General Collections	RGC
43	Real Property Transfer Tax	Cumulative total from Record of General Collections	RGC
44	Other Taxes	Cumulative total from Record of General Collections	RGC
45	Fines and Penalties-Other Taxes	Cumulative total from Record of General Collections	RGC
46	Non-Tax Revenue	Sum of Regulatory Fees, Service/User Charges, Income from Economic Enterprises, and Other Receipts	
47	Regulatory Fees (Permit and Licenses)	Total of Permit and Licenses + Registration Fees + Registration + Inspection + Fines and Penalties-Permit and Licenses	
48	Permit and Licenses	Sub-total of Fees on Weights and Measures, Fishery Rental Fees, Franchising and Licensing Fees, Business Permit Fees, Building Permit Fees, Zonal/Location Permit Fees, Tricycle Operators Permit Fees, Occupation Fees, Other Permit and Licenses and Fines and Penalties – Permit and Licenses	
49	Fees on Weights and Measures	Cumulative total from Record of General Collections	RGC
50	Fishery Rental Fees	Cumulative total from Record of General Collections	RGC
51	Franchising and Licensing Fees	Cumulative total from Record of General Collections	RGC
52	Business Permit Fees	Cumulative total from Record of General Collections	RGC
53	Building Permit Fees	Cumulative total from Record of General Collections	RGC
54	Zonal/Location Permit Fees	Cumulative total from Record of General Collections	RGC
55	Tricycle Operators Permit Fees	Cumulative total from Record of General Collections	RGC
56	Occupational Fees	Cumulative total from Record of	RGC

BUREAU OF LOCAL GOVERNMENT FINANCE

Item No.	Field	Instructions	Source
		General Collections	
57	Other Permit and Licenses	Cumulative total from Record of General Collections	RGC
58	Registration Fees	Sum of cattle/Animal Registration and Civil Registration Fees	RGC
59	Cattle/Animal Registration Fees	Cumulative total from Record of General Collections	RGC
60	Civil Registration Fees	Cumulative total from Record of General Collections	RGC
61	Inspection Fees	Cumulative total from Record of General Collections	RGC
62	Fines and Penalties – Permit and Licenses	Cumulative total from Record of General Collections	RGC
63	Service/User Charges	Total of Clearance and Certification Fees, Other Fees, Fines and Penalties-Service Income, Landing and Aeronautical Fees, Parking and Terminal Fees, Hospital Fees, Medical, Dental and Laboratory Fees, and Printing and Publication Fees	
64	Clearance and Certification	Sum of Police Clearance, Secretary's Fees, Health Certificate and Other Clearance and Certification	
65	Police Clearance	Cumulative total from Record of General Collections	RGC
66	Secretary's Fees	Cumulative total from Record of General Collections	RGC
67	Health Certificate	Cumulative total from Record of General Collections	RGC
68	Other Clearance and Certification	Cumulative total from Record of General Collections	RGC
69	Other Fees	Sum of Garbage fees, Wharfage Fees, Toll fees and Others	
70	Garbage Fees	Cumulative total from Record of General Collections	RGC
71	Wharfage Fees	Cumulative total from Record of General Collections	RGC
72	Toll Fees	Cumulative total from Record of General Collections	RGC
73	Other Service Income	Cumulative total from Record of General Collections	RGC
74	Fines and Penalties – Service Income	Cumulative total from Record of General Collections	RGC
75	Landing and Aeronautical fees	Cumulative total from Record of General Collections	RGC
76	Parking and Terminal Fees	Cumulative total from Record of	RGC

BUREAU OF LOCAL GOVERNMENT FINANCE

Item No.	Field	Instructions	Source
		General Collections	
77	Hospital Fees	Cumulative total from Record of General Collections	RGC
78	Medical, Dental and Laboratory Fees	Cumulative total from Record of General Collections	RGC
79	Market and Slaughterhouse Fees	Cumulative total from Record of General Collections	RGC
80	Printing and Publication Fees	Cumulative total from Record of General Collections	RGC
81	Income from Economic Enterprises	Total of Income from Economic Enterprises (Item No. 82)	
82	Income from Economic Enterprises	Sub-total of income from: School Operations, Power Generation/ Distribution, Hospital Operations, Canteen/Restaurant Operations, Cemetery Operations, Communication Facilities and Equipment Operations, Dormitory Operations, Market Operations, Slaughterhouse Operations, Transportation System Operations, Waterworks System Operations, Printing and Publication Operations, Income from Lease/Rental of Facilities, Trading Business, Other Economic Enterprises and Fines and Penalties- Economic Enterprises	
83	School Operations	Cumulative total from Record of General Collections	RGC
84	Power Generation / Distribution	Cumulative total from Record of General Collections	RGC
85	Hospital Operations	Cumulative total from Record of General Collections	RGC
86	Canteen/Restaurant Operations	Cumulative total from Record of General Collections	RGC
87	Cemetery Operations	Cumulative total from Record of General Collections	RGC
88	Communication Facilities and Equipment Operations	Cumulative total from Record of General Collections	RGC
89	Dormitory Operations	Cumulative total from Record of General Collections	RGC
90	Market Operations	Cumulative total from Record of General Collections	RGC
91	Slaughterhouse Operations	Cumulative total from Record of General Collections	RGC
92	Transportation System Operations	Cumulative total from Record of General Collections	RGC

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Item No.	Field	Instructions	Source
93	Waterworks System Operations	Cumulative total from Record of General Collections	RGC
94	Printing and Publication Operations	Cumulative total from Record of General Collections	RGC
95	Income from Lease/Rental of Facilities	Cumulative total from Record of General Collections	RGC
96	Income from Trading Business	Cumulative total from Record of General Collections	RGC
97	Other Economic Enterprises	Cumulative total from Record of General Collections	RGC
98	Fines and Penalties- Economic Enterprises	Cumulative total from Record of General Collections	RGC
99	Other Receipts	Total of Interest Income, Dividend Income, Other General Income	
100	Interest Income	Cumulative total from Record of General Collections	RGC
101	Dividend Income	Cumulative total from Record of General Collections	RGC
102	Others General Income	Sub-total of Rebates on MMDA Contributions, Sales of Confiscated/Abandoned/Seized Goods and Properties, and Others	
103	Rebates on MMDA Contributions	Cumulative total from Record of General Collections	RGC
104	Sales of Confiscated/Abandoned/Seized Goods and Properties	Cumulative total from Record of General Collections	RGC
105	Others	Cumulative total from Record of General Collections	RGC
107	Total Income – Local Sources	Sum of Tax Revenues and Non-Tax Revenues under Local Sources	
108	Share from National Tax Collections	Sum of IRA and Other Shares from National Tax Collection	
109	Internal Revenue Allotment (IRA)	Sub-total of IRA-Current Year and IRA-Prior Year	
110	IRA-Current Year	Cumulative total from Record of General Collections	RGC
111	IRA-Prior Year	Cumulative total from Record of General Collections	RGC
112	Other Share from National Tax Collections	Sub-total of Share from Economic Zone, EVAT, National Wealth, PAGCOR/PCSO/LOTTO and Tobacco Excise Tax	
113	Share from Economic Zone	Cumulative total from Record of General Collections	RGC
114	Share from EVAT	Cumulative total from Record of General Collections	RGC

BUREAU OF LOCAL GOVERNMENT FINANCE

Item No.	Field	Instructions	Source
115	Share from National Wealth	Cumulative total from Record of General Collections	RGC
116	Share from PAGCOR/PCSO/LOTTO	Cumulative total from Record of General Collections	RGC
117	Share from Tobacco Excise Tax	Cumulative total from Record of General Collections	RGC
118	Extraordinary Receipts/Grants/Aids/Donations	Sum of Grants, Donation, Subsidy Income and Extraordinary Gains and Premiums	
119	Grants and Donation	Sub-total of Foreign and Domestic grants	
120	Foreign	Cumulative total from Record of General Collections	RGC
121	Domestic	Cumulative total from Record of General Collections	RGC
122	Subsidy Income	Sub-total of Subsidy from Other Subsidy Income and Subsidy from GOCCs	
123	Other Subsidy Income	Cumulative total from Record of General Collections	RGC
124	Subsidy from GOCCs	Cumulative total from Record of General Collections	RGC
125	Extraordinary Gains and Premiums	Sub-total of Gain on FOREX, Gain on Sale of Assets, Premium on Bonds Payable, Gain on Sale of Investment	
126	Gain on FOREX	Cumulative total from Record of General Collections	RGC
127	Gain on Sale of Assets	Cumulative total from Record of General Collections	RGC
128	Premium on Bonds Payable	Cumulative total from Record of General Collections	RGC
129	Gain on Sale of Investments	Cumulative total from Record of General Collections	RGC
130	Inter-Local Transfers	Sub-total of Subsidy from LGUs and Subsidy from Other Funds	
131	Subsidy from LGUs	Cumulative total from Record of General Collections	RGC
132	Subsidy from Other Funds	Cumulative total from Record of General Collections	RGC
133	Capital/Investment Receipts	Sub-total of Proceeds from Sale of Assets, Proceeds from Sale of Debt Securities of Other Entities, and Collection of Loan Receivables	
134	Proceeds from Sale of Assets	Cumulative total from Record of General Collections	RGC
135	Proceeds from Sale of Debt	Cumulative total from Record of	RGC

BUREAU OF LOCAL GOVERNMENT FINANCE

Item No.	Field	Instructions	Source
	Securities of Other Entities	General Collections	
136	Collection of Loan Receivables	Cumulative total from Record of General Collections	RGC
137	Receipts from Loans and Borrowings	Sub-total of Loans-Foreign, Loan-Domestic and Bond Flotation	
138	Loans-Foreign	Cumulative total from Record of General Collections	RGC
139	Loan-Domestic	Cumulative total from Record of General Collections	RGC
140	Bond Flotation	Cumulative total from Record of General Collections	RGC
141	Total Income/Receipts from External Sources	Sum of Share from National Tax, Extraordinary Receipts/Grants/Aids/Donations, Inter-Local Transfer, Capital/Investment Receipts, and Receipts from Loans and Borrowings	
143	Total General Fund	Sum of Total Income – Local Sources and Total Income/Receipts from External Sources	
144	Special Education Tax	Sub-total of Current Year, Fines and Penalties-Current Year, Prior Year/s, and Fines and Penalties-Prior Years	
145	Current Year	LGU net share on SEF-Basic Tax from the Disposition Proceeds in the QRRPTC	QRRPTC
146	Fines & Penalty-Current Year	LGU net share on SEF- Basic Tax Fines & Penalty-Current year from the Disposition Proceeds in the QRRPTC	QRRPTC
147	Prior Year	LGU net share on SEF - Prior Year Basic Tax from the Disposition Proceeds in the QRRPTC	QRRPTC
149	Fines and Penalty-Prior Year	LGU net share on SEF - Basic Tax Fines & Penalty-Prior Year from the Disposition Proceeds in the QRRPTC	QRRPTC
150	Grants and Donation	Sub-total of Foreign and Domestic grants and donation	
151	Foreign	Cumulative total from Record of General Collections	RGC
152	Domestic	Cumulative total from Record of General Collections	RGC
153	Other Receipts	Sub-total of Interest Income and Miscellaneous Income	
154	Interest Income	Cumulative total from Record of General Collections	RGC

BUREAU OF LOCAL GOVERNMENT FINANCE

Item No.	Field	Instructions	Source
155	Other Business Income (Miscellaneous Income)	Cumulative total from Record of General Collections	RGC
156	Other Subsidy Income	Cumulative total from Record of General Collections	RGC
157	Inter-Local Transfer	Sub-total of Subsidy from Other LGUs and Subsidy from Other Funds	RGC
158	Subsidy from Other LGUs	Cumulative total from Record of General Collections	RGC
159	Subsidy from Other Funds	Cumulative total from Record of General Collections	RGC
160	Receipts from Loans and Borrowings	Sub-total of Loans-Foreign and Loans Domestic	
161	Foreign	Cumulative total from Record of General Collections	RGC
162	Domestic	Cumulative total from Record of General Collections	RGC
163	Total SEF	Sum of Special Education Tax, Donation/Grants/Aids, Other Receipts, Other Subsidy Income, Inter-Local Transfer, and Receipts from Loan and Borrowings	
164	Grand Total	Sum of General Fund and SEF	

Exhibit 2-b

**Statement of Receipts Sources
TRUST FUND**

1	Province/City/Municipality		
2	Period Covered		
3	Particulars	BLGF Acct. Code	Amount
4	TRUST FUND RECEIPTS (Extraordinary receipts/donation)		
5	General Public Services		
6	Department of Education		
7	Health, Nutrition & Population Control		
8	Labor & Employment		
9	Housing & Community Development		
10	Social Services & Social Welfare		
11	Economic Services		
12	TOTAL		-

Note: All trust fund collections shall be classified according to Function.

Exhibit 2-c

**Guidelines on the Preparation of the Statement of Receipts Sources
(with Trust Fund)**

Item No.	Field	Instructions	Source
1	Province/City/Municipality	Indicate the name of Local Government Unit	
2	Period Covered	Indicate the period covered by the report	
4	Actual Receipts Column	This is the cumulative total of trust fund receipts per kind of trust fund as of reporting date. (A separate record for each kind of trust fund receipts should be prepared if necessary).	Record of TF Receipts
5-11	Trust Fund	Identify the source/purpose (i.e. PDAF/medical assistance) of Trust Fund.	
12	TOTAL	Sum of all trust fund. (line 5 to 11)	

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By Function/By Sector

Statement of Expenditure

[illegible]

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Statement of Expenditure

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BUREAU OF LOCAL GOVERNMENT FINANCE

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By Function/By Sector

Statement of Expenditure

Province/City/Municipality :																			
Period Covered:																			
		Budget Appropriation (From the approved Budget)					Actual Expenditures					Variance (Balance)							
	Particulars	Acct. Code	PS	MOOE	FE	CO	Total	PS	MOOE	FE	CO	Total	PS	MOOE	FE	CO	Total	% of Balances to Budget Appropriation	
77	Social Services & Social Welfare (line 78 to 80)																		
78	Office of the Social Welfare and Development Officer																		
79	20% Local Development Fund																		
80	Other Social Services																		
81	Economic Services (line 82 to 95)																		
82	Office of the Provincial /City/Municipal Agriculturist																		
83	Extension & on-site Research Services (BAEX)																		
84	Demonstration/Farm Nurseries																		
85	Operation of Farm Equipment Pool																		
86	Quality Control of Agricultural Products																		
87	Irrigation System																		
88	Tourism Office																		
89	Office of the Veterinarian																		
90	Office of the Environment & Natural resources Officer																		
91	Office of the Provincial/City/Municipal Architect																		
92	Office of the Provincial/City/Municipal Engineer																		
93	Operation of Motor pool																		
94	Office of Cooperative officer																		
95	Operation of Economic Enterprise(96 to112)																		
96	Operation of Waterworks System(Water Resource Devt. Office)																		
97	Operation of Electric Light & Power Sys. (Distribution,etc)																		
98	Operation of Telephone System (Communication)																		
99	Operation of Hospital																		
100	Operation of Markets (Eco. Enterprise)																		
101	Operation of Slaughterhouse (Eco. Enterprise)																		
102	Operation of Transportation System (Roads & Other Transport)																		
103	Operation of School (Eco. Enterprise)																		
104	Operation of Cemeteries (Eco. Enterprise)																		
105	Economic Development Programs (Printing)																		
106	Agricultural Development Projects																		
107	Tourism Projects (Hotels, etc.)																		
108	Commercial Development Projects (Trading, trade fair, etc)																		
109	Industrial Development proj. (Cottage Industry, etc)																		
110	Other Eco. Devt. Proj.(Canteen & Restaurant)																		
111	20% Local Development Fund																		
112	Other Economic Services (rent/lease,dormitory,Canteen,etc.)																		

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By Function/By Sector

Statement of Expenditure

Province/City/Municipality :																			
Period Covered:																			
		Budget Appropriation (From the approved Budget)						Actual Expenditures					Variance (Balance)						
	Particulars	Acct. Code	PS	MOOE	FE	CO	Total	PS	MOOE	FE	CO	Total	PS	MOOE	FE	CO	Total	% of Balances to Budget Appropriation	
113	Other Purposes (114+131)																		
114	Debt Service (115+124)																		
115	Principal (116 to 123)																		
116	Local Development Projects-Public Debt (20% Development Fund)																		
117	Loan Amortization-Domestic(Debt Service-Principal)																		
118	Loan Amortization-Foreign(Debt Service-principal)																		
119	Public Debt																		
120	Loan Amortization-Domestic(Debt Service-Principal)																		
121	Loan Amortization-Foreign(Debt Service-principal)																		
122	Revolving Loan Fund																		
123	Outlays in Connection w/Disasters, & Other Calamities, Other Than Budgetary Reserves																		
124	Interest & Other Charges (125 to 130)																		
125	Interest Payment-Domestic(Debt Service-Interest)																		
126	<i>Other Charges-Domestic(Commitment charges, docs. Stamps)</i>																		
127	Interest Payment-Foreign(debt Service-Interest)																		
128	<i>Other Charges-Foreign(Commitment charges, docs. Stamps)</i>																		
129	Interest Payment-Domestic(Debt Service-Interest)																		
130	Interest Payment-Foreign(Debt Service-Interest)																		
131	Misc. Other Purposes (line 132 to 142)																		
132	Calamity Fund (5% calamity fund)																		
133	Interfund Transfers, Not Elsew here Classified																		
134	Aids to National Government Agencies																		
135	Aids to Barangays																		
136	Interlocal Govt. Transfer, Not Elsew here Classified																		
137	Interspecial Account Transfers																		
138	Aids to Non-Govt Entities, Not Elsew here Classified																		
139	Budgetary Reserve																		
140	Others																		
141	2% Extraordinary Exp																		
142	20% Development Fund																		
143	TOTAL GENERAL FUND (6+40 + 81+113)																		

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By Function/By Sector

Statement of Expenditure

	Province/ City/ Municipality :																		
	Period Covered:																		
		Budget Appropriation (From the approved Budget)						Actual Expenditures					Variance (Balance)						
	Particulars	Acct. Code	PS	MOOE	FE	CO	Total	PS	MOOE	FE	CO	Total	PS	MOOE	FE	CO	Total	%of Balances to Budget Appropriation	
144	Special Education Fund																		
145	Department of Education																		
146	General Administration																		
147	Elementary School																		
148	Secondary School																		
149	University/College Education School																		
150	Vocational/Technical School																		
151	Adult Education																		
152	Education Subsidiary Services																		
153	Manpow er Development Management Tool																		
154	Maint. Of Sports Ctr, Athletic Fields, Playground																		
155	Loan Amortization-Domestic(Debt Service-Principal)																		
156	Interest Payment-Domestic(Debt Service-Interest)																		
157	Others																		
158	TOTAL SEF (total line 146 to 157)																		
159	TOTAL EXPENDITURES (GF+SEF) (143+158)																		
160	Payment of Account Payables (Prior Year) -GF																		
161	Payment of Account Payables (Prior Year) -SEF																		

Certified correct:

Provincial/City/Municipal Treasurer

RECAPITULATION

Combined General Fund and SEF

Particulars	Budget Appropriation			Actual Expenditures			Balances		
	GF	SEF	TOTAL	GF	SEF	TOTAL	GF	SEF	TOTAL
Personal Services									
Maintenance & Other Operating Expenses									
Financial Expenses									
Debt Service									
Capital Outlay									
Prior Year Accounts Payable									

Exhibit 3-a

Guidelines on the Preparation of the Statement of Expenditures

A. Procedures to fill up the main report:

Item No.	Field	Instructions	Source
1	Province/City/Municipality	Indicate the name of Local Government Unit	LGU
2	Period Covered	Indicate the period covered by the report	LGU
3	Budget Appropriation	The amount should be taken from the annual budget approved by the <i>Sanggunian</i> for each function categorized as Personal Services (PS column), Maintenance and Other Operating Expenses (MOOE column), Financial Expenses (FE column), and Capital Outlay (CO column)	Budget Officer Approved Annual Budget including supplemental budget approved during the year.
3	Actual Expenditures	For <i>cash basis</i> , the amounts should be lifted from the cumulative quarterly total of Record of Expenditures, Record of Debt Service, and Record of Prior Year Accounts Payable Payment which are maintained by the Treasury Office. For <i>accrual basis</i> , the amounts should be taken from the Accounting Office. However, if no report of expenditures is available, the Summary of Current Year Accounts Payable per responsibility center should be used instead. The Summary of Current Year Accounts Payable should be added to the <i>cash basis</i> SOE to arrive at the accrual basis expenditures.	RE, RDS and RPYAPP
3	Variance (Balance) Column	This represents the difference between budget appropriation and actual expenditures column. Positive variance means favorable while negative results is unfavorable.	
3	Percentage of Balances to Budget Appropriation column – Variance (Balance)	Total Variance/Budget Appropriation Total. Additional column for PS, MOOE, FE and CO should be added to get percentage of balances to appropriation.	

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Item No.	Field	Instructions	Source
6	General Public Services	Sub-total of all offices under the general public services function	RE
40	Social Services	Sum of Department of Education, Health, Nutrition and Population Control, Labor and Employment, Housing and Community Development, and Social Services and Welfare	RE
41	Department of Education	Sub-total of all offices under the Department of Education function	RE
52	Health, Nutrition and Population Control	Sub-total of all offices under Health, Nutrition, and Population Control	RE
62	Labor and Employment	Sub-total of all offices under Labor and Employment	RE
65	Housing and Community Development	Sub-total of all offices under Housing and Community Development	RE
77	Social Services and Social Welfare	Sub-total of all offices under Social Services and Social Welfare	RE
81	Economic Services	Sub-total of all offices under Economic Services	RE
114	Debt Service	Sub-total of all principal, interest, and other charges payment applicable to the loan/borrowings under Debt Service	RE
131	Miscellaneous Other Purposes	Sub-total of all other functions not classified above specified under Miscellaneous Other Purposes	RE
143	Total General Fund	Sum of General Public Services, Social Services, Economic Services Debt Service, and Miscellaneous Other Purposes	
145	Department of Education	Sub-total of all offices under the Department of Education function of Special Education Fund (SEF)	RE
158	Total SEF	Sum of Department of Education of SEF	
159	Total Expenditures	Sum of Total General Fund and Total SEF	
160	Payment of Accounts Payable (Prior Year) GF	Cumulative total as of the quarter lifted from the Record of Prior Year Accounts Payable Payment - General Fund	RPYAPP
161	Payment of Accounts Payable (Prior Year) SEF	Cumulative total as of the quarter lifted from the Record of Prior Year Accounts Payable Payment - Special Education Fund	RPYAPP

BUREAU OF LOCAL GOVERNMENT FINANCE

Recapitulation of cumulative total as of the quarter should be made for General Fund and SEF, as follows:

Particular	Budget Appropriation			Actual Expenditures			Variance (Balance)			% of Balance to Appropriation
	GF	SEF	Total	GF	SEF	Total	GF	SEF	Total	
PS										
MOOE										
FE										
Debt Service										
Capital Outlay										
Prior Year Accounts Payable										
Total Expenditures										

- B. For control purposes, the BLGF Central Office should be notified for any additional and/or changes in the classification of office/function included in the report.

BUREAU OF LOCAL GOVERNMENT FINANCE

Exhibit 3-b

Statement of Expenditures

Trust Fund

1	Province/City/Municipality :					
2	Period Covered:					
3			Actual Expenditures			
4	Particulars	Acct. Code	PS	MOOE	CO	Total
5	General Public Services					
6	Trust Fund 1					-
7	SOCIAL SERVICES					
8	Department of Education					
9	Trust Fund 2					-
10	Health, Nutrition & Population Control					
11	Trust Fund 3					-
12	Labor & Employment					
13	Trust Fund 4					-
14	Housing & Community Development					
15	Trust Fund 5					-
16	Social Services & Social Welfare					
17	Trust Fund 6					-
18	Economic Services					
19	Trust Fund 7					-
20	TOTAL		-	-	-	-

Exhibit 3-c

Guidelines on the Preparation of the Statement of Expenditures (with Trust Fund)

Item No.	Field	Instructions	Source
1	Province/City/Municipality	Indicate the name of Local Government Unit	LGU
2	Period Covered	Indicate the period covered by the report	LGU
3	Actual Expenditures	The amounts should be lifted from the cumulative quarterly total of Record of Expenditures-Trust Fund per sector and function classification maintained by the Treasury Office. Expenditures are classified according to PS, MOOE and CO.	RE - TF
5-19	Sector and Function classification	Each TF should be categorized as to sector/function classification.	RE - TF
20	TOTAL	Sum of trust fund (line 6 to 19)	

BUREAU OF LOCAL GOVERNMENT FINANCE

Exhibit 4

Economic Enterprise Statement of Financial Operations

1 Province/City/Municipality																	
2 Period Covered																	
3	School	Power Generation Distribution	Hospital	Canteen/ Restaurant	Cemetery	Communi- cation	Dormitory Hotel	Market	Slaughter house	Transpor- tation	Water- works System	Printing & Publication	Lease/ Rental	Trading Buss.	Other Eco. Enterp.	TOTAL	
4 RECEPPTS																	
5 OPERATING RECEIPTS																	
6 a. Sales of Goods and Services																	
7 b. Current Subsidies																	
8 b.1 Tax subsidies																	
9 b.2 Foreign Grants																	
10 b.3 Domestic Grants																	
11 b.4 Fund Subsidies (GF)																	
12 c. Other Receipts																	
13 c.1 Interest Income																	
14 c.2 Gain/Loss on Sale of Assets																	
15 c.3 Rent																	
16 c.4 Others (specify)																	
17 TOTAL RECEIPTS (Actual Gross Income)																	
18 EXPENDITURES																	
19 Current Expenditures																	
20 1. Operating Expenditures																	
21 a. Personnel Cost																	
22 b. Others																	
23 b.1 Cost of sales																	
24 b.2 Maintenance & Operating Exp																	
25 2. Other Current Expenditures																	
26 a. Interest Payments																	
27 b. Others (specify)																	
28 TOTAL EXPENDITURES																	
29 Income/(Loss) from Operations (Actual Income/(Loss))																	
30 FINANCIAL STRUCTURES																	
31 a. Equity Contributions																	
32 b. Borrowings																	
33 b.1 Banks																	
34 b.2 Other Sources (specify)																	

Check: Total Receipts with Statement of Income/Receipt Sources

Total Expenditures with Statement of Expenditures

Certified correct:

Provincial/City/Municipal Treasurer

Exhibit 4-a

**Guidelines on the Preparation of the Statement of Financial Operations
on Economic Enterprises**

Item No.	Field	Instructions	Source
1	Province/City/Municipality	Indicate the name of Local Government Unit	LGU
2	Period Covered	Indicate the period covered by the report	LGU
3	Columns 1 to 5	Indicate the LGU type of economic enterprise/business. Additional column may be added depending on the number of economic enterprise operated by the LGU	LGU
3	Total Column	The horizontal total of each item under of income and expenditures	
6	Sale of Goods and Services	This refers to the cumulative total of income from sales of goods and services earned by each economic enterprise	RGC/SRS
7	Current Subsidies	Sub-total of Tax Subsidies, Foreign Grants, Domestic Grants, and Fund Subsidies	
8	Tax Subsidies	This refers to the amount of current subsidies from tax collections	RGC/SRS
9	Foreign Grants	The amount of grants from foreign donors	RGC/SRS
10	Domestic Grants	The amount of grants from domestic donors	RGC/SRS
11	Fund Subsidies	The amount of current subsidies from other fund within the LGU (i.e. General Fund, Trust Fund)	RGC/SRS
12	Other Receipts	Sub-total of Interest Income, Gain on Sale of Assets, Rent, and Others	
13	Interest Income	The amount of interest earned from cash deposit	RGC/SRS
14	Gain on Sale of Assets	This amount refers to the difference between the selling price and book value of the asset/s sold	RGC/SRS
15	Rent	This refers to rental income from real property, facilities, etc., operated by the economic enterprise	RGC/SRS
16	Others	This refers to the amount of income by the economic enterprise from other sources not elsewhere classified	RGC/SRS
17	Total Receipts	The sum of Sales of Goods and Services, Current Subsidies, and Other	

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Item No.	Field	Instructions	Source
		Receipts	
20	Operating Expenditures	Sum of Personnel Cost and Others	
21	Personnel Cost	The amount of current operating expenditures representing salaries, wages, and other benefits under personnel services	RE
22	Others	Sub-total of Cost of Sales and Maintenance and Operating Expenses	
23	Cost of Sales	The amount of materials, labor, and overhead directly applicable to sales	RE
24	Maintenance and Operating Expenses	The amount of administrative and operating cost indirectly applicable to sales	RE
25	Other Current Expenditures	Sub-total of Interest Payments and Others	
26	Interest Payments	The amount of interest expense paid for loan	RDS
27	Others	Other expenses not elsewhere classified	RE
28	Total Expenditures	The sum of Operating Expenditures and Other Current Expenditures	
29	Income (Loss) from Operations	The difference between total receipts (gross income) and total expenditures	
31	Equity Contributions	Equity Contributions – This represents the capital contribution of the government plus the accumulated earnings	
32	Borrowings	Sub-total of Banks and Other Sources	
33	Banks	This refers to existing amount of loans/borrowing by the economic enterprise from the bank	
34	Other Sources	This refers to existing amount of loans/borrowing by the economic enterprise from other sources. The specific source of loans/borrowings shall be indicated	
<i>Note: The data on the SFOEE should come from the record of general collections and record of expenditures or prepared by the officer-in-charge of the economic enterprise/s; however, the total should be reconciled with the amount of income reflected in the SRS and amount of expenditures in the SOE.</i>			

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Exhibit 5**Statement of Indebtedness, Payment and Balances**

1	Province/City/Municipality: _____	Bank: _____
2	As of: _____	Loan No.: _____
3		
4	Particular	Amount
5		
6	Kind of Indebtedness	
7	Principal Amount of Loan	
8	Purpose of Indebtedness	
9	Creditor	
10	Date of Approval	
11	Maturity Date	
12	Terms of Indebtedness	
13	Terms and Conditions	
14	No. of Years of Indebtedness	
15	Interest Rate	
16	Frequency of Payment	
17	Annual Amortization	
18	Principal	
19	Interest	
20	Cumulative Quarterly Payment During the Year	
21	Principal	
22	Interest	
23	Remaining Balance to Date	
24	Arrears (if any)	
25	Principal	
26	Interest	
27	Major Debt Covenants	
28	Collateral/Security	
29	Deposit to Bond Sinking Fund for the Year	
30	Sinking Fund Balance to date, if any	

Prepared by:

Treasury Staff**One statement for each kind of loan shall be prepared****Data in this report required for the creditworthiness rating/assessment.**

Exhibit 5-a

Guidelines on the Statement of Indebtedness, Payments and Balances

Item No.	Field	Instructions	Source
1	Province/City/Municipality	Indicate the name of Local Government Unit	LGU
1	Bank	Indicate the name of Bank/Financial Institution	<i>Loan Agreement (LA)</i>
2	As of	Indicate the period covered by the report	LGU
2	Loan	Indicate the type of loan	LA
6	Kind of Indebtedness	Specify the kind of indebtedness	LA
7	Principal Amount of Loan	Indicate the principal amount of loan	LA
8	Purpose of Indebtedness	Indicate the purpose of the loan	LA
9	Creditor	Indicate the name of creditor	LA
10	Date of Approval	Indicate the date the loan was approved	LA
11	Maturity Date	Specify the date of maturity of the loan	LA
12	Terms of Indebtedness	Indicate the major terms of Indebtedness	LA
14	No. of Years of Indebtedness	Period covered to pay the loan/s	LA
15	Interest Rate	Indicate the rate of interest of the loan	LA
16	Frequency of Payment	Indicate the regular interval of payments (i.e., monthly, quarterly, semi-annually, yearly)	LA
18	Annual Amortization–Principal	Indicate the amount of principal to be paid based on amortization schedule	LA
19	Annual Amortization – Interest	Indicate the amount of interest to be paid based on amortization schedule	LA
21	Cumulative Quarterly Payment During the Year-Principal	Indicate the amount of cumulative principal payment made during the year	<i>Record of Debt Service (RDS)</i>
22	Cumulative Quarterly Payment During the Year-Interest	Indicate the amount of cumulative interest payment during the year	<i>RDS</i>
23	Remaining Balance to Date	Indicate the remaining loan balance as of the reporting date	<i>Accounting Office Subsidiary Ledger (SL)</i>
25	Arrears-Principal	Indicate the amount of principal in	<i>Accounting</i>

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		arrears as of the reporting date	<i>SL</i>
26	Arrears-Interest	Indicate the amount of interest in arrears as of the reporting date	<i>Accounting SL</i>
27	Major Debt Covenants	Indicate any restrictions/covenants, if any, of the loan/s in favor of the lender. (i.e., Prepayment of loan is not allowed, Debt equity ratio should not reach a certain level specify by the lender, etc.)	LA
28	Collateral/Security	Indicate the collateral, if any, attached to the loan/s	LA
29	Deposit to Bond Sinking Fund	Indicate the amount set aside for the installment payment of maturing loans/bonds	<i>Accounting SL</i>
30	Sinking Fund Balance to Date	Indicate the cumulative balance of sinking fund, if any, as of reporting date	<i>Accounting SL</i>

Note: One statement should be prepared for each kind of loan. (System requirement)

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BLGF SRE Form No. 2 (Revised 2007)

Exhibit 6

Quarterly Report on Real Property Tax Collections

1	Region/Province/City/Municipality																Rate of Levy																					
2	Period Covered																Number of Cities & Municipalities/Barangays included in Report																					
3	Real Property Classification	Basic Tax								SEF						Special Levy on Idle Lands						Special Levy on Land Benefited by Public Works Project						Grand Total		Grand Total								
4		Current		Penalties		Sub-Total		Sub-Total		Current		Penalties		Sub-Total		Sub-Total		Current		Penalties		Sub-Total		Sub-Total		Current		Penalties		Sub-Total		Sub-Total		Gross		Net		
5		Year	Discount	Prior	Current	Prior	Gross Collections	Net Collections	Year	Discount	Prior	Current	Prior	Gross Collections	Net Collections	Year	Discount	Prior	Current	Prior	Gross Collections	Net Collections	Year	Discount	Prior	Current	Prior	Gross Collections	Net Collections	Year	Discount	Prior	Current	Prior	Gross Collections	Net Collections	Collections	Collections
6		Gross Amount		Years	Year	Years	2+4+5+6	7-3	Gross Amount		Years	Year	Years	9+11+12+13	14-10	Gross Amount		Years	Year	Years	16+18+19+20	21+17	Gross Amount		Years	Year	Years	23+25+26+27	28-24	7+14+21+28	8+15+22+29							
7	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31							
8	1 Residential																																					
9	2 Agricultural																																					
10	3 Commercial																																					
11	4 Industrial																																					
12	5 Mineral																																					
13	6 Timber																																					
14	7 Special																																					
15	a) Hospital																																					
16	b) Machineries																																					
17	c) Recreation																																					
18	d) Scientific																																					
19	e) Cultural																																					
20	f) Others																																					
21	TOTAL																																					
22	Disposition Proceeds																																					
23	Provincial/City Share																																					
24	Municipal Share																																					
25	Barangay Share																																					
26	TOTAL																																					

Certified Correct:

Provincial/City/Municipal Treasurer

**Guidelines on the Preparation of the Quarterly Report
On Real Property Tax Collections**

Item No.	Field	Instructions	Source																								
1	Region/Province/City/Municipality	Indicate the name of Regional Office or Local Government Unit	LGU																								
1	Rate of Levy	This refers to the percentage of tax levied on the specified real property classification (Latest approved rate)	LGU																								
2	Period Covered	Indicate the period covered by the report (i.e., January 1 to March 31 for the first quarter report; January 1 to June 30 for the second quarter report; and so on)	LGU																								
2	Number of Cities and Municipalities/Barangays Included in the Report	Indicate the number of cities or municipalities/barangays included in the report of each region, province and municipality	LGU																								
8-20	Columns 2 to 29	Indicate the cumulative total for each real property classification from the <i>Record of RPT Collections</i>	Record of RPT Collection																								
	Column 30	The sum of Sub-total gross collections of Basic Tax, SEF, Idle Lands and Special Levy on Lands Benefited by Public Works Project																									
	Column 31	The sum of Sub-total net collections of Basic Tax, SEF, Idle Lands and Special Levy on Lands Benefited by Public Works Project																									
21	TOTAL	The vertical total of each column																									
23-25	Disposition of Proceeds	Determine disposition proceeds to the respective provincial/city/municipal/barangays by multiplying the following rate to Total (Row 22): <table><tr><td></td><td><u>GF</u></td><td><u>SEF</u></td></tr><tr><td>Province –</td><td>35%</td><td>50%</td></tr><tr><td>Municipality -</td><td>40%</td><td>50%</td></tr><tr><td>Barangay -</td><td><u>25%</u></td><td><u> </u></td></tr><tr><td>Total</td><td><u>100%</u></td><td><u>100%</u></td></tr><tr><td>City -</td><td>70%</td><td>100%</td></tr><tr><td>Barangay -</td><td><u>30%</u></td><td><u> </u></td></tr><tr><td>Total</td><td><u>100%</u></td><td><u>100%</u></td></tr></table> Special Levy on Idle Lands - 100% to the LGU where the real property is located.		<u>GF</u>	<u>SEF</u>	Province –	35%	50%	Municipality -	40%	50%	Barangay -	<u>25%</u>	<u> </u>	Total	<u>100%</u>	<u>100%</u>	City -	70%	100%	Barangay -	<u>30%</u>	<u> </u>	Total	<u>100%</u>	<u>100%</u>	
	<u>GF</u>	<u>SEF</u>																									
Province –	35%	50%																									
Municipality -	40%	50%																									
Barangay -	<u>25%</u>	<u> </u>																									
Total	<u>100%</u>	<u>100%</u>																									
City -	70%	100%																									
Barangay -	<u>30%</u>	<u> </u>																									
Total	<u>100%</u>	<u>100%</u>																									

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		Special Levy on Lands benefited by Public Works Project - 100% to the LGU where the public works project is implemented	
26	TOTAL PROCEEDS	The sum of Provincial/City Share, Municipal and Barangay shares for GF, SEF, Special Levy on Idle Lands and Special Levy on Land Benefited by Public Works Project.	

Note: The share of Province, Municipality and Barangays in the disposition proceeds is net of Discount.

Exhibit 7-a

Guidelines on the Preparation of the Quarterly Report on Collections of Business Tax, Fees and Charges and Economic Enterprises

Field	Instructions	Source
Region/Province/City/Municipality	Indicate the name of Region or Local Government Unit	LGU
Period Covered	Indicate the period covered by the report	LGU
Province/City/Municipality Column	Indicate the name of province/city/municipality being reported	LGU
Annual Target Column	This refers to the annual target for each income category (Business Tax, Fees and Charges and Economic Enterprises) from the annual budget approved by the <i>Sanggunian</i>	Approved Annual Budget from Budget Office
Actual Collection Column	Obtain the actual collection by adding the cumulative total of all income classified under each category: Business Tax (Other Taxes not included); Fees and Charges (include Permit and Licenses and Service/User Charges); and Economic Enterprises from the Record of General Collection. (Actual collections include gross amount collected in case of amusement tax and tax on gravel and sand and other quarry products..	Record of General Collection
% of Collections	This should be computed by dividing the Actual Collection by the Annual Target. Results is use to monitor the % of collections based on income target	
Total	The vertical total of each column	

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Exhibit 8

Quarterly Report on Real Property Assessment

1	Region/Province/City/Municipality															Number of Cities & Municipalities/Barangays included in Report							
2	Period Covered																						
3	Summary of Real Property Assessment as of the Quarter																	TOTAL	Rate	Basic	SEF		
4	Real Property Classification	No of Real Property Units	Land Area Sq. Mtrs.	MARKET VALUE					ASSESSED VALUE					Property with Restrictions			Assessed	of	Tax	Tax			
5				Land	Building		Machinery	Other	TOTAL	Land	Building		Machinery	Other	TOTAL	Under	Under	Others	Value net of	Levy	Collectible	Collectible	
6					P 175,000	Over		Improvements			w/M V of P 175,000	w/M V of Over P 175,000		improvements		CARP	Litigations		Restrictions				
7					or less	P 175,000			4+5+6+7+8		or Less	P 175,000			10+11+12+13+14				15-16-17-18		19x20x50%	19x20x50%	
8				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
9	A. Taxable																						
10	1 Residential																						
11	2 Agricultural																						
12	3 Commercial																						
13	4 Industrial																						
14	5 Mineral																						
15	6 Timber																						
16	7 Special																						
17	a) Hospital																						
18	b) Scientific																						
19	c) Cultural																						
20	d) Others																						
21	Total Taxable Properties																						
22	B. Exempt																						
23	1 Government																						
24	2 religious																						
25	3 Charitable																						
26	4 Educational																						
27	5 Others																						
28	Total Non-Taxable Properties																						
29	Grand Totals																						

General Revision as of : _____
 Number of General Revision Since 1991: _____

Certified Correct:

 Regional Director/Provincial/City/Municipal Assessor

Exhibit 8-a

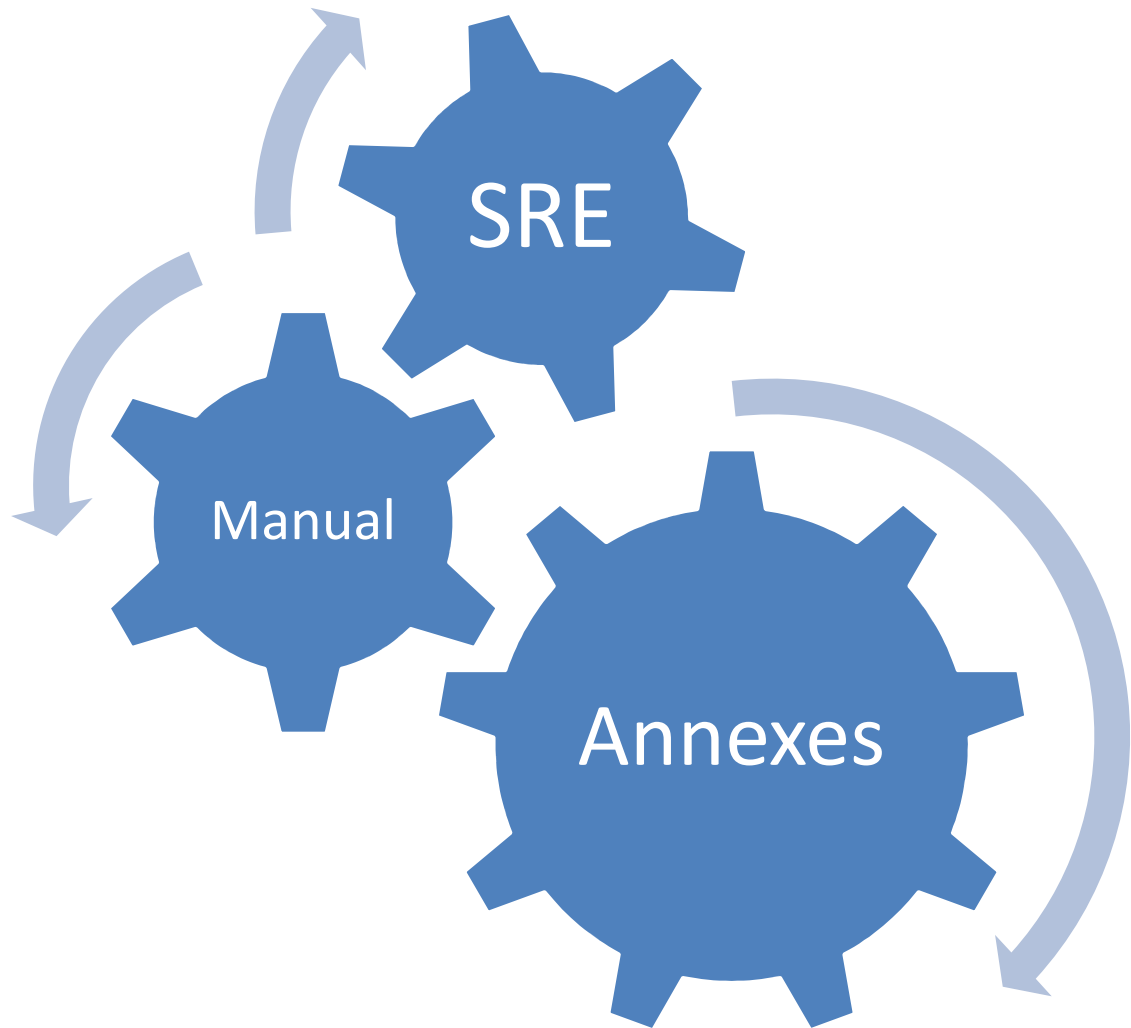
Guidelines on the Preparation of the Quarterly Report on Real Property Assessment

A. This form shall be accomplished as follows:

Item No.	Field	Instructions	Source
1	Region/Province/City / Municipality	Indicate the name of Regional Office or Local Government Unit	LGU
	Number of Cities and Municipalities/ Barangays Included in the Report	Indicate the number of cities or municipalities/barangays included in the report of the region (consolidated report), province (consolidated report) and municipality	LGU
2	Period Covered	Indicate the period covered by the report	LGU
9-20, 22-27	Column 2 to 22	Indicate the cumulative total lifted from the <i>Record of Real Property Assessment</i> for each real property classification	Record of Real Property Assessment
21	Total Taxable Properties	The sum of Residential, Agricultural, Commercial, Industrial, Mineral, Timber, and Special (Hospital, Scientific, Cultural, Others) real property classification	
28	Total Non-Taxable Properties	The sum of Government, Religious, Charitable, Education and Other real property classification	
29	Grand Total	The sum of total taxable properties and non-taxable properties	
31	General Revision as of:	Indicate the date of last revision on real property assessment made	LGU
32	Number of General Revision since 1991	Indicate the number of revision made in real property assessment since 1991	LGU

B. The Quarterly Report on Real Property Assessment should be prepared by the LGU Assessor based on the Record of Real Property Assessment.

C. Copy of the QRRPA should be submitted to the BLGF Regional Office and the LGU Treasurer for the basis of RPT target preparation.



Annex 1-a

Guidelines on the Preparation of the Record of Real Property Assessment

A. This form should be accomplished as follows:

Item/ Column Number	Field	Instructions	Source
	LGU	Indicate the name of Local Government Unit	LGU
	Period	Indicate the date covered by the report	LGU
	RPU Classification	Indicate the nature of real property unit classification (i.e. Agricultural, Commercial, Residential, etc.)	LGU
1	Date	Tax Declaration date of approval	Tax Declaration (TD)
2	Tax Payer	Indicate the name of tax payer	TD
3	Tax Declaration Number	Indicate the serial number of Tax Declaration	TD
4	Name of Barangay	Indicate name of Barangay	TD
5	No. of Real Property Units	Indicate the number of real property units	TD
6	Land Area	Indicate the land area of real property	TD
7	Land	Indicate the market value of the land	TD
8	Building-P175,000 or less	Indicate the market value of the building under the P175,000.00 or less bracket	TD
9	Building-over P175,000	Indicate the market value of the building over P175,000.00 brackets	TD
10	Machinery	Indicate the market value of machinery	TD
11	Other Improvements	Indicate the market value of other improvements	TD
12	Total	The sum of Land, Building-P175,000 or less, Building-over P175,000, Machinery and Other Improvements under Market Value column	TD
13	Land	Indicate the assessed value of the land	TD
14	Building-P175,000 or less	Indicate the assessed value of the building under the P175,000.00 or less bracket	TD
15	Building-over P175,000	Indicate the assessed value of the building over P175,000.00 brackets	TD
16	Machinery	Indicate the assessed value of machinery	TD
17	Other Improvements	Indicate the assessed value of other improvements	TD

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18	Total Assessed Value	The sum of Land. Building-P175,000 or less, Building-over P175,000, Machinery and Other Improvements under Assesses Value column	TD
19-21	Property With Restrictions	Indicate property with legal restriction under CARP, Under Litigations or Others (Specify)	TD
22	Total Assessed Value net of Restriction Column	The sum of Total under Market Value, Assessed Value minus Property with Restrictions	TD
23	Rate of Levy	The percentage of tax levy on the specified real property classification	TD
24	Basic Tax Collectible Gross	The sum of total assessed value net of restrictions multiply by rate of levy multiply by 50%	TD
25	SEF Tax Collectible	The sum of total assessed value net of restrictions multiply by rate of levy multiply by 50%	TD
	Total as of Last Quarter	Cumulative total of the previous quarter	
	Total for the Quarter	Quarterly Total (3 months within the quarter)	
	Cumulative Total to Date	Total as of last quarter + Quarterly Total	

- B. The Record of Real Property Assessment should be maintained by the Assessor to record all real property tax collectible based on the approved Tax Declaration.
- C. This record should be maintained for each property classification and should be updated regularly.
- D. Entries to the record should be made based on the approved Tax Declaration from the Assessor's office.

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BLGF SRE Form No. 2-a (Revised 2007)

Annex 2

RECORD OF REAL PROPERTY TAX COLLECTION

Income Target	Basic			SEF			
	Current	Prior	Penalties	Current	Prior	Penalties	
		Current	Prior			Current	Prior
RPT Annual Income e Target							

LGU:

PERIOD:

RPU CLASSIFICATION: Residential

[illegible]

Annex 2-a

Guidelines in the Preparation of the Record of Real Property Tax Collections

Item No.	Field	Instructions	Source
1	LGU	Indicate the name of Local Government Unit	LGU
2	Period Covered	Indicate the date covered by the report	LGU
3	RPU Classification	Indicate the nature of real property unit classification (i.e. Agricultural, Commercial, Residential, etc.)	LGU
4	Rate of Levy	Percentage of tax levy on the specified real property classification	LGU
6-1	Date	Official Receipt date	OR
6-2	Tax Payer Name	Indicate the name of tax payer	OR
6-3	Period Covered	Date covered by the payment made	OR
6-4	OR No.	Serial number of the Official Receipt issued	OR
6-5	TD/ARP No.	Tax Declaration Number or ARP Number	OR
6-6	Name of Barangay	Indicate name of Barangay	OR
6-7	Basic Tax–Current Year Gross Amount	Gross Amount received per OR for payment of basic RPT for the current year	OR
6-8	Basic Tax-Discount	Amount of discount granted from payment of current year basic tax as reflected in the OR. The amount is a deduction from basic tax collections.	OR
6-9	Basic Tax–Prior Years	Gross Amount received per OR for payment of basic RPT applicable to prior year	OR
6-10	Basic Tax–Penalties–Current Year	Gross Amount received per OR for payment of basic tax penalties for current year	OR
6-11	Basic Tax–Penalties–Prior Years	Gross Amount received per OR for payment of basic tax penalties applicable to prior year	OR
6-12	Sub-total Gross Collections	The sum of Basic Tax collection for the Current Year, Prior Year and Penalties for Current and Prior Year	OR
6-13	Sub-total Net Collections	The sum of Sub-Total Gross Collection minus Discount	OR
6-14	SEF–Current Year Gross Amount	Gross Amount received per OR for payment of special Education Fund RPT for the current year	OR
6-15	SEF-Discount	Amount of discount granted from payment of current year SEF tax as	OR

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Item No.	Field	Instructions	Source
		reflected in the OR. The amount is a deduction from SEF tax collections.	
6-16	SEF-Prior Years	Gross Amount received per OR for payment of SEF RPT applicable to prior year	OR
6-17	SEF-Penalties-Current Year	Gross Amount received per OR for payment of SEF penalties for current year	OR
6-18	SEF-Penalties-Prior Years	Gross Amount received per OR for payment of SEF tax penalties applicable to prior year	OR
6-19	Sub-total Gross Collections	The sum of SEF Tax collections for the Current Year, Prior Year and Penalties for Current and Prior Year	
6-20	Sub-total Net Collections	The sum of Sub-Total Gross Collection minus Discount	
6-21	Special Levy on Idle Land-Current Year Gross Amount	Gross Amount received per OR for payment idle land tax for the current year as defined under Section 236 and 237 of the Local Government Code	OR
6-22	Special Levy on Idle Land-Discount	Amount of discount granted from payment of Special Levy on Idle Land as reflected in the OR. The amount is a deduction from Special Levy on Idle Land collections.	OR
6-23	Special Levy on Idle Land-Prior Years	Gross Amount received per OR for payment idle land tax for prior year as defined under Section 236 and 237 of the Local Government Code	OR
6-24	Special Levy on Idle Land-Penalties-Current Year	Gross Amount received per OR for payment of Idle land tax penalties	OR
6-25	Special Levy on Idle Land-Penalties – Prior Years	Gross Amount received per OR for payment of Idle land tax penalties	OR
6-26	Sub-total Gross Collections	The sum of Special Levy on Idle Land collections for the Current Year, Prior Year and Penalties for Current and Prior Year	
6-27	Sub-total Net Collections	The sum of Sub-Total Gross Collection minus Discount	
6-28	Special Levy on Land Benefited by Public Works Project -Current Year Gross Amount	Gross Amount received per OR for payment of Special levy on lands benefited by public works projects or improvements funded by the local government (Sec. 240 to 245, Local Government Code)	OR
6-29	Special Levy on Land Benefited by Public Works	Amount of discount granted from payment of current year Special Levy on	OR

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Item No.	Field	Instructions	Source
	Project -Discount	Land Benefited by Public Works Project	
6-30	Special Levy on Land Benefited by Public Works Project –Prior Years	Gross Amount received per OR for prior year payment of Special Levy on Land Benefited by Public Works Project	OR
6-31	Special Levy on Land Benefited by Public Works Project–Penalty Current Year	Gross Amount received per OR for payment of Special Levy on Land Benefited by Public Works Project penalties for current year	OR
6-32	Special Levy on Land Benefited by Public Works Project -Penalty- Prior Years	Gross Amount received per OR for payment of Special Levy on Land Benefited by Public Works Project penalties applicable to prior year	OR
6-33	Sub-total Gross Collections	The sum of Special Levy on Land benefited by public works collections for the Current Year, Prior Year and Penalties for Current and Prior Year	
6-34	Sub-total Net Collections	The sum of Sub-Total Gross Collection minus Discount	
6-35	Grand Total Gross Collection	The sum of Basic Tax Sub-total gross collection, SEF Sub-total gross collection, Sub-total Gross Collections on Special Levy on Idle Lands and Sub-total Gross Collections on Special Levy on Lands Benefited by Public Works Projects	
6-36	Grant Total Net Collection	The sum of Basic Tax Sub-total net collection, SEF Sub-total net collection, Sub Total net Collection on Special Levy on Idle Lands and Sub-total net collection on Special Levy on Land Benefited by Public Works Project	
7	Cumulative Total as of last quarter	Cumulative total of the previous quarter	
23	Total for the Quarter	Total collections for 3 months within the quarter	
24	Cumulative Total to Date	Cumulative Total as of last quarter + Total for the Quarter	

BLGF SRE Form No. 4-a (Revised 2007)

LGU:

Period Covered:Page 98

[illegible]

[illegible]

[illegible]

[illegible]

Guidelines on the Preparation of the Record of General Collections

Field	Instructions	Source
Period Covered	Indicate the period covered by the report	LGU
Province/City/Municipality	Indicate the name of Local Government Unit	LGU
Date	Official Receipt or Journal Entry Voucher (JEV) date	OR
OR/JEV No.	Indicate serial number of the Official Receipt issued for receipted collections or JEV No. for collected amount directly deposited to the bank (i.e. Interest earned from bank account, loans proceeds directly deposited/credited to the bank through credit memo, others)	OR
Name of Taxpayer	Indicate the name of tax payer	OR
Business Tax	Record tax on business to the following accounts: Amusement Tax; Business Tax imposed on Manufacturers, Assemblers, etc., Wholesalers, Distributors, etc., Exporters, Manufacturers, Dealers, etc., Retailers, Contractors, Banks and Other Financial Institutions, Peddlers, Printing and Publication, Amusement Place and Other Business Taxes; Franchise Tax; Motor Vehicle Users Tax; Tax on Sand, Gravel & Other Quarry Resources; and Fines & Penalties-Business Taxes	OR
Other Taxes	Record other taxes to the following accounts: Community Tax-Corporation; Community Tax-Individual; Professional Tax; Property Transfer Tax; Other Taxes, and Fines and Penalties-Other Taxes	OR
Regulatory Fees (Permit and Licenses)	Record Regulatory Fees to the following accounts: Fees on Weight and Measures; Fishery Rental Fees; Franchising and Licensing; Business Permit; Building Permit; Zonal/Location Permit; Tricycle Operators Permit; Occupation Fees; Other Permit and Licenses; Cattle/Animal Registration; Civil Registration; Market & Slaughterhouse Fees; and Fines and Penalties – Permit and Licenses	OR
Service/User Charges	Record Service/User Charges to the following accounts: Police Clearance; Secretary Fees; Health	OR

	Certificate; Other Clearance and Certification; Garbage Fees; Wharfage Fees; Toll Fees; Others; Fines and Penalties-Service Income; Landing and Aeronautical Fees; Parking and Terminal Fees; Hospital Fees; Medical, Dental and Laboratory Fees; Inspection Fees; and Printing & Publication Fees	
Income from Economic Enterprises	Record Income from Economic Enterprises to the following accounts: Income from School Operations; Power Generation/Distributions; Hospital Operations; Canteen/Restaurant Operations; Cemetery Operations; Communication Facilities and Equipment Operations; Dormitory Operations; Market Operations; Slaughterhouse Operations; Transportation System Operations; Waterworks System Operations; Printing and Publication Operations; Lease/Rental of Facilities; Trading Business; Other Economic Enterprises; and Fines and Penalties-Economic Enterprises	OR
Other Receipts (Other General Income)	Record Other Income/Receipts to the following accounts: Interest Income; Dividend Income; Rebates on MMDA Contribution; Sale of Confiscated Goods; and Others	OR
Share from National Tax Collection	Record Share from National Tax Collection to the following accounts: Internal Revenue Allotment (IRA)-Current Year; IRA-Prior Year; Share from Economic Zone; Share from EVAT; Share from National Wealth; Share from PAGCOR/PCSO/Lotto; and Share from Tobacco Excise Tax	OR
Extraordinary Receipts/Grants/Donations/Aids	Record Extraordinary Receipts/Grants/Donations/Aids to the following accounts: Grants and Donations-Foreign; Grants and Donations-Domestic; Subsidy from GOCCs; Other Subsidy Income; Gain on FOREX; Gain on Sale of Assets; Gain on Sale of Investment; and Premium on Bonds Payable	OR
Subsidy (Inter-Local Transfer)	Record Subsidy (Inter-Local Transfer) to the following accounts: Subsidy from LGUs; and Subsidy from Other Funds	OR
Capital/Investment Receipts	Record Capital/Investment Receipts to the following category: Proceeds from Sale of Assets, Proceeds from	OR

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	Sale of Debt Securities; and Collection of Loans Receivables	
Receipts from Loans and Borrowings	Record Receipts from Loans and Borrowings to the following category: Loans - Foreign; Loans - Domestic; and Bonds Flotation	OR
Cumulative Total as of Last Quarter	Cumulative general collection total of previous quarter/s	
Total this Quarter	Total general collections for the quarter	
Cumulative Total to Date	Sum of Cumulative Total as of Last Quarter + Total this Quarter	

Note: Separate Record of General Collection for General Fund and Special Education Fund should be maintained for easier recording and monitoring.

BUREAU OF LOCAL GOVERNMENT FINANCE

BLGF SRE Form No. 5-a (Revised 2007)

Annex 4

RECORDS OF EXPENDITURES								
LGU:								
Sector		General Public Services				Function: General Public Services		
Office		Office of the Governor/Mayor				Month/Year: _		
DV NO.	ObR No.	Check No.	PARTICULARS	DATE	PS	MOOE	CO	TOTAL
Budget/Appropriation								-
<i>Last quarter total</i>								-
								-
								-
								-
								-
Total This Quarter					-	-	-	-
Cumulative Total to date					-	-	-	-

Annex 4-a

Guidelines on the Preparation of Record of Expenditures

Field	Instructions	Source
LGU	Indicate the name of Local Government Unit	LGU
Sector	Indicate the Sector	LGU
Office	Indicate the Office	LGU
Function	Indicate Function	LGU
Month/Year	Indicate the month and year	LGU
DV No.	Indicate the Disbursement Voucher number	DV
ObR No	Indicate Obligation Request Number	ObR
Check No.	Indicate the serial number of the check issued	Ck
Particular	Indicate the name of Payee	DV/ObR/ Check
Date	Indicate the date the check was issued	Check
PS, MOOE, FE and CO Columns	Identify the expenditures category of prior year accounts payable paid and record/post to the specified expense column (PS – Personal Services, MOOE – Maintenance and Other Operating Expenses, FE – Financial Expenses, CO – Capital Outlay)	DV/ObR
Total Column	The sum of PS, MOOE, FE and CO	
Cumulative Last Quarter Total	Cumulative total of previous quarters	
Total This Quarter	The total of each expenditure category within the quarter specified in the report	
Cumulative Total to Date	Sum of Cumulative Last Quarter Total + Total This Quarter	

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BLGF SRE Form No. 5-c (2007)

Annex 5

LGU: Period: RECORDS OF PRIOR YEAR ACCOUNTS PAYABLE PAYMENT General Fund								
DV NO.	ObR No.	Check No.	PARTICULARS	DATE	PS	MOOE	CO	TOTAL
								-
								-
								-
								-
								-
								-
								-
								-
Cumulative Total					-	-	-	-

LGU: Period: RECORDS OF PRIOR YEAR ACCOUNTS PAYABLE PAYMENT Special Education Fund								
DV NO.	ObR No.	Check No.	PARTICULARS	DATE	PS	MOOE	CO	TOTAL
								-
								-
								-
								-
								-
								-
								-
								-
Cumulative Total					-	-	-	-

Annex 5-a

Guidelines on the Preparation of the Record of Prior Year Accounts Payable Payments

Field	Instructions	Source
LGU	Name of Local Government Unit	
Period Covered	Indicate the period covered by the report	
Fund	Indicate the kind of Fund	
DV No.	Indicate the Disbursement Voucher number	DV
ObR No	Indicate Obligation Request number	ObR
Check No.	Indicate the serial number of the check issued	Check
Particular	Indicate the name of Payee	DV/ObR/ Check
Date	Indicate the date the check was issued	Check
PS, MOOE, FE and CO Columns	Identify the expenditures category of prior year accounts payable paid and record/post to the specified expense column (PS – Personal Services, MOOE – Maintenance and Other Operating Expenses, FE – Financial Expenses, CO – Capital Outlay)	DV/ObR
Total Column	The sum of PS, MOOE, FE and CO	
Cumulative Total as of Last Quarter	Carry over the cumulative last quarter total	
Total this Quarter	Total of three months for the quarter	
Cumulative Total to Date	Cumulative Last Quarter Total + Total this quarter	

BUREAU OF LOCAL GOVERNMENT FINANCE

BLGF SRE Form No. 5-b (Revised 2007)

Annex 6

LGU: Period: RECORDS OF DEBT SERVICE								
Sector <u>Debt Service</u>		Debt Service - General Fund						
Office <u>Domestic</u>		Period Covered:						
DV NO.	ObR No.	Check No. /Debit Memo	PARTICULARS	DATE	Principal Repayment	Interest	Other Charges	TOTAL
Budget/Appropriation/								
Cumulative Total								

LGU: Period: RECORDS OF DEBT SERVICE								
Sector <u>Debt Service</u>		Debt Service - SEF						
Office <u>Domestic</u>		Period Covered:						
DV NO.	ObR No.	Check No. /Debit Memo	PARTICULARS	DATE	Principal Repayment	Interest	Other Charges	TOTAL
Budget/Appropriation								-
Cumulative Total								

Annex 6-a

Guidelines on the Preparation of the Record of Debt Service

Field	Instructions	Source
Sector	Indicate the Sector	
Office	Indicate the Office	
Fund	Indicate the kind of Fund	
Function	Indicate Functional classification	
Month/Year	Indicate the month and year	
DV No.	Indicate the Disbursement Voucher number	DV
ObR No.	Indicate the Obligation Request Number	ObR
Check No./Debit Memo No.	Record the serial number of the check issued or debit memo issued	Check
Particular	Indicate the name of Creditor	Check
Date	Indicate the date of payment	Check
Principal Repayment	The amount of principal repayment made	DV/ObR
Interest	Amount of interest expenses applicable to the loan amortization	DV/ObR
Total	The sum of Principal and Interest payment	
Cumulative Total as of Last Quarter	Carry over the cumulative last quarter total	
Total this Quarter	Total of three months for the quarter	
Cumulative Total to Date	Cumulative Last Quarter Total + Total this quarter	

Annex 7

SUMMARY OF CURRENT YEAR ACCOUNTS PAYABLE

LGU;

Period Covered:

[illegible]

Certified Correct:

Municipal/City/Provincial Accountant

Annex 7-a

Instruction on how to accomplish the Summary of Current Year Accounts Payable

Field	Instructions	Source
LGU	Name of Local Government Unit	LGU
Period Covered	Indicate the period covered by the report	LGU
Date	Indicate the date of Journal Entry Voucher (JEV)	JEV
JEV No	Indicate the JEV number	Approved JEV
ObR No.	Indicate the Disbursement Voucher number or Obligation Request number	DV/ObR
Responsibility Center	Indicate the responsibility center (Office) where the request for payment was charged/originated	DV/ObR
Particular	Indicate the name of Payee	DV/ObR
PS, MOOE, FE, CO Column	Identify the expenditures category accrued (recorded as accounts payable) during the year and record/post to the specified expense column (PS – Personal Services, MOOE – Maintenance and Other Operating Expenses, FE – Financial Expenses, CO – Capital Outlay)	DV/ObR
TOTAL (last column)	The sum of PS, MOOE, FE and CO	
Total	The vertical sum of each column	
The Summary of Current Year Accounts Payable should be prepared and certified by the LGU Accountant. The amount to be reflected should correspond with the total accrued amount reflected in the Statement of Income and Expenses at year-end.		

BUREAU OF LOCAL GOVERNMENT FINANCE

Annex 8

LGU:

Summary of Expenditures

For the Year Ended: _____

	Particulars	Acct. Code	PS	MOOE	FE	CO	Total
4							
5	GENERAL FUND						
6	General Public Services (total of line 7 to 39)						
7	Office of the Governor/Mayor						
8	Office of the Warden/Maintenance of the Prisoner						
9	Civil Security						
10	Barangay Secretariat/Barangay Office						
11	Business Permit and Licensing Office						
12	Office of the Vice Governor/Mayor						
13	Sangguniang Panlalawigan/Panglunsod/Pangbayan						
14	Support Services(Secretary to the Sanggunian)						
15	Office of the Prov./City/Municipal Administrator						
16	Personnel Officer/Human Resource Management Office						
17	Office of the Planning and Development Coordinator						
18	Office of the Civil Registrar						
19	General Services Office						
20	Office of the Provincial/City/Municipal Budget Officer						
21	Office of the Provincial/City/Municipal Accountant						
22	Office of the Provincial/City/Municipal Treasurer						
23	Assessor's Office						
24	Office of the Provincial/City/Municipal Assessor						
26	Office of the Provincial/City/Municipal Auditor						
27	Information Services						
28	Office of the Information Officer						
29	Library Services						
30	Office of the Legal Officer						
31	Office of the Provincial/City/Municipal Prosecutor						
32	Regional Trial Court						
33	City/Municipal Trial Court						
34	Office of the Registry of Deeds						
35	Mining Claim Registrations						
36	Police Department						
37	Fire Protection Services						
38	Other Offices						
39	20% Local Development Fund						
40	SOCIAL SERVICES (41+52+62+65+77)						
41	Department of Education (line 42 to 51)						
42	General Administration						
43	Elementary School						
44	Secondary School						
45	University/College Education School						
46	Vocational/Technical School						
47	Adult Education						
48	Education Subsidiary Services						
49	Manpower Development Management Tool						
50	20% Local Development Fund						
51	Others						

BUREAU OF LOCAL GOVERNMENT FINANCE

4	Particulars	Acct. Code	PS	MOOE	FE	CO	Total
52	Health, Nutrition & Population Control (line 53+56 to 61)						
53	Office of the Health Officer (54+55)						
54	Field Projects (Immunization, Blood Donors, etc)						
55	Rural Health Unit (RHU)						
56	Day Care Clinic						
57	Office of the Provincial/City/Municipal Hospital						
58	Chest Clinic						
59	Office of the Population Officer						
60	20% Local Development Fund						
61	Other Health Services						
62	Labor & Employment (63+64)						
63	Labor & Employment						
64	Others						
65	Housing & Community Development (line 66 to 76)						
66	Housing Projects - General administration						
67	Street Cleaning						
68	Garbage Collections						
69	Sew erage and Drainage System						
70	Street Lighting - General Administration						
71	Community Development - General Administration						
72	Resettlement, Zonal Improvement, Urban Renew al, etc						
73	Beautification						
74	Maintenance of Plazas, Parks & Monuments						
75	20% Local Development Fund						
76	Other						
77	Social Services & Social Welfare (line 78 to 80)						
78	Office of the Social Welfare and Development Officer						
79	20% Local Development Fund						
80	Other Social Services						
81	Economic Services (line 82 to 95)						
82	Office of the Provincial/City/Municipal Agriculturist						
83	Extension & on-site Research Services (BAEX)						
84	Demonstration/Farm Nurseries						
85	Operation of Farm Equipment Pool						
86	Quality Control of Agricultural Products						
87	Irrigation System						
88	Tourism Office						
89	Office of the Veterinarian						
90	Office of the Environment & Natural resources Officer						
91	Office of the Provincial/City/Municipal Architect						
92	<i>Office of the Provincial/City/Municipal Engineer</i>						
93	<i>Operation of Motor pool</i>						
94	Office of Cooperative officer						
95	Operation of Economic Enterprise(96 to 112)						
96	Operation of Waterw orks System(Water Resource Devt. Office)						
97	Operation of Electric Light & Pow erSys. (Distribution, etc)						
98	Operation of Telephone System (Communication)						
99	Operation of Hospital						
100	Operation of Markets (Eco. Enterprise)						
101	Operation of Slaughterhouse (Eco. Enterprise)						
102	Operation of Transportation System (Roads & Other Transport)						
103	Operation of School (Eco. Enterprise)						
104	Operation of Cemeteries (Eco. Enterprise)						
105	Economic Development Programs (Printing)						
106	Agricultural Development Projects						
107	Tourism Projects (Hotels, etc.)						
108	Commercial Development Projects (Trading, trade fair, etc)						
109	Industrial Development proj. (Cottage Industry, etc)						
110	Other Eco. Devt. Proj.(Canteen & Restaurant)						
111	20% Local Development Fund						
112	Other Economic Services (rent/lease,dormitory,Canteen,etc.)						
113	Other Purposes (114+131)						

BUREAU OF LOCAL GOVERNMENT FINANCE

4	Particulars	Acct. Code	PS	MOOE	FE	CO	Total
114	Debt Service (115+124)						
115	Principal (116 to 123)						
116	Local Development Projects-Public Debt (20% Development Fund)						
117	Loan Amortization-Domestic(Debt Service-Principal)						
118	Loan Amortization-Foreign(Debt Service-principal)						
119	Public Debt						
120	Loan Amortization-Domestic(Debt Service-Principal)						
121	Loan Amortization-Foreign(Debt Service-principal)						
122	Revolving Loan Fund						
123	Outlays in Connection w/Disasters, & Other Calamities, Other Than Budgetary Reserves						
124	Interest & Other Charges (125 to 130)						
125	Interest Payment-Domestic(Debt Service-Interest)						
126	<i>Other Charges-Domestic(Commitment charges, docs. Stamps)</i>						
127	Interest Payment-Foreign(debt Service-Interest)						
128	<i>Other Charges-Foreign(Commitment charges, docs. Stamps)</i>						
129	Interest Payment-Domestic(Debt Service-Interest)						
130	Interest Payment-Foreign(Debt Service-Interest)						
131	Misc. Other Purposes (line 132 to 142)						
132	Calamity Fund (5% calamity fund)						
133	Interfund Transfers, Not Elsew here Classified						
134	Aids to National Government Agencies						
135	Aids to Barangays						
136	Interlocal Govt. Transfer, Not Elsew here Classified						
137	Interspecial Account Transfers						
138	Aids to Non-Govt Entities, Not Elsew here Classified						
139	Budgetary Reserve						
140	Others						
141	2% Extraordinary Exp						
142	20% Development Fund						
143	TOTAL GENERAL FUND (6+40 + 81+113)						
144	Special Education Fund						
145	Department of Education						
146	General Administration						
147	Elementary School						
148	Secondary School						
149	University/College Education School						
150	Vocational/Technical School						
151	Adult Education						
152	Education Subsidiary Services						
153	Manpow er Development Management Tool						
154	Maint. Of Sports Ctr, Athletic Fields, Playground						
155	Loan Amortization-Domestic(Debt Service-Principal)						
156	Interest Payment-Domestic(Debt Service-Interest)						
157	Others						
158	TOTAL SEF (total line 146 to 157)						
159	TOTAL EXPENDITURES (GF+SEF) (143+158)						
160	Payment of Account Payables (Prior Year) -GF						
161	Payment of Account Payables (Prior Year) -SEF						

Note: The accrual basis Summary of Expenditures should be filled out and certified by the LGU's Accountant

Expenditures represent the amount reflected in the Statement of Income and Expenses (PS,MOOE and FE) + Capital Outlay Expenditures during the year

Certified correct:

Provincial/City/Municipal Treasurer

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A Manual on the Statement of Income and Expenditures for Local Government Units, Bureau of Local Government Finance, CY 2003.

Republic Act No. 7160, Local Government Code (LGC), 1991.

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Updated Budget Operations Manual for Local Government Units, Department of Budget and Management, 2005.

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Various COA Circulars, 2001-2007.

RELATED BLGF MEMORANDUM CIRCULAR

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BLGF Memorandum Circular No. 40-2001, Submission of new Local Treasury and Assessment Reporting Formats as required under BLGF Memorandum Circular No. 01-2001 dated January 15, 2001, Issued on May 29, 2001

BLGF Memorandum Circular No.13-2002, Tracking System of the New Local Treasury and Assessment Reporting Formats as required under BLGF Memorandum No. 01-2001 dated January 15, 2001, Issued on June 13, 2002

BLGF Memorandum Circular No. 01-2003, Manual on the Statement of Income and Expenditures for Local Government units, Issued on January 2, 2003.

BLGF Memorandum Circular No. 04-2003, Revised Tracking System of the New Local Treasury and Assessment Reporting Formats as required under BLGF Memorandum No. 01-2001 dated January 15, 2001, Issued on January 3, 2003.

**THE STATEMENT OF RECEIPTS AND EXPENDITURES
TRAINORS**

BLGF REGIONAL OFFICE

Region I

SUSAN S. NISPEROS
Local Treasury Operations Officer III
ANABEL B. ABAT
Local Treasury Operations Officer III

Region II

MILAGROS B. GUMABAY
Senior Local Treasury Examiner
ESTEFANA F. CADELINA
Administrative Officer III

Region III

FLORIDA R. OCA
Local Treasury Operations Officer IV
PRECY P. MAGSINO
Local Treasury Operations Officer III

Region IV - A

REMIA N. MAGADIA
Supervising Local Treasury Examiner
LUVIMINDA M. REMO
Local Treasury Operations Officer III

Region IV - B

ALEJANDRO A. REMO
Local Assessment Operations Officer III
RICARDO A. DIMAYUGA
Senior Local Treasury Examiner

Region V

CYNTHIA G. FAURILLO
Local Treasury Operations Officer III
BEATRICE M. MANILA
Local Treasury Operations Officer III

Region VI

EMILIA C. GALACHE
Senior Local Treasury Examiner
CAROL L. TILOS
Administrative Officer II

Region VII

HERMINIGILDA G. GARSULA
Acting Assistant Regional Director
MA. BELINDA M. ORMEGA
Senior Local Treasury Examiner

Region VIII

MARILOU Q. CAÑETE
Supervising Local Treasury Examiner
LINA TERESITA M. GO
Senior Local Treasury Examiner

Region IX

MOHAYLA B. AMUD
Supervising Local Treasury Examiner
EDITHA V. ARAK
Local Treasury Operations Officer III

Region X

JEAN B. DAANG
Local Treasury Operations Officer III
MARLON S. PIMENTEL
Administrative Officer II

Region XI

ZENAIDA A. TIPON
OIC Assistant Regional Director
AIDA D. ABREGANA
Acting Local Treasury Operations Officer IV

Region XII

ROSALINDA C. BALIQUIG
Local Treasury Operations Officer IV
CELEDONIO R. CEDAÑA
Administrative Officer III

CARAGA

ALVIN G. ELORDE
Supervising Local Treasury Examiner
ELIZABETH W. CATURAN
Administrative Officer II

Cordillera Administrative Region

GERIEBETH G. DELA TORRE
Acting Assistant Regional Director
FREDDIE G. ALVARO
Administrative Aide IV

BLGF CENTRAL OFFICE

LIBERTY M. TOLEDO
City Treasurer

MA. PAMELA P. QUIZON
Acting Chief
Local Revenue Enforcement Division

DIVINA M. CORPUZ
Chief Administrative Officer
Financial and Management Division

REBECCA A. FERNANDEZ
Senior Local Treasury Examiner
Local Revenue Enforcement Division

FLORIZELDA A. ENRIQUEZ
Acting Chief
Management Information and Data System Division

ROSANNA E. SALVADOR
Statistician II
Local Revenue Enforcement Division

ERWINA GRACE P. MORALES
Development Management Officer III
Project Monitoring and Evaluation Division

FLORITA I. ORCAJADA
Local Treasury Examiner II
Local Revenue Enforcement Division

BEN S. SAN ESTEBAN
Administrative Officer IV
Plans and Programs Development Division

DEMETRIA T. ALAMANI
Fiscal Examiner III
Loans Review Division

JOSEPHINE A. ASEO
Local Treasury Operations Officer III
Local Treasury Operations Division

ROWENA M. PARIL
Planning Officer II
Plans and Programs Development Division

TOMAS R. CARILLO
Tax Specialist II
Local Tax Policy Research and Review Division

JOCELYN G. CARLOS
Property Appraiser II
Real Property Assessment & Examination Division

THELMA IMELDA L. DAMASCO
Tax Specialist II
Local Tax Policy Research and Review Division

AMOR G. DIÑO
Loan Examiner II
Financial and Management Division

**THE STATEMENT OF RECEIPTS AND EXPENDITURES
RESOURCE PERSONS / CONSULTANTS AND FACILITATORS**

RESOURCE PERSONS / CONSULTANTS

MA. LUISA R. PONCE
SRE - ADB Consultant

RODERICK A. DURMIENDO
Information Technology - ADB Consultant

ALEXANDER C. CALUAG
WEB Developer - ADB Consultant

ALEJANDRO R. PAGTALUNAN
Programmer – ADB Consultant

FACILITATORS

JONATHAN R. FONTANILLA
MIS Associate – LOGOFIND

GERRIE RODERIC A. PADILLA
MIS Associate – LOGOFIND

ERICK N. VILLAPANDO
MIS Associate – LOGOFIND

EDMOND M. YEE
Project Development Associate – LOGOFIND