

Region
Province
City
Municipality
Class
Consolidated Pre-Closing Trial Balance
As of December 31, 2006

Account Title	Account Code	Total		General Fund		Special Education Fund		Trust Fund	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash in Vault	101	-							
Cash - Collecting Officers	102	-							
Cash - Disbursing Officers	103	-							
Petty Cash Fund	104	-							
Payroll Fund	106	-							
Cash - Bangko Sentral ng Pilipinas	110	-							
Cash in Bank - Local Currency, Current Account	111	-							
Cash in Bank - Local Currency, Savings Account	112	-							
Cash in Bank - Local Currency, Time Deposits	113	-							
Cash - Bangko Sentral ng Pilipinas	114	-							
Cash in Bank - Foreign Currency, Current Account	115	-							
Cash in Bank - Foreign Currency, Savings Account	116	-							
Cash in Bank - Foreign Currency, Time Deposits	117	-							
Accounts Receivable	121	-							
Allowance for Doubtful Accounts	301		-						
Notes Receivable	122	-							
Due from Officers and Employees	123	-							
Loans Receivable - GOCCs	124	-							
Loans Receivable - LGUs	125	-							
Loans Receivable - Others	126	-							
Real Property Tax Receivable	127	-							
Special Education Tax Receivable	128	-							
Interests Receivable	129	-							
Due from NGAs	136	-							
Due from GOCCs	137	-							
Due from LGUs	138	-							
Due from NGOs/POs	139	-							
Due from Other Funds	144	-							
Receivables - Disallowances/Charges	146	-							
Advances to Officers and Employees	148	-							
Other Receivables	149	-							
Raw Materials Inventory	151	-							
Work-In-Process Inventory	152	-							
Finished Goods Inventory	153	-							
Merchandise Inventory	154	-							
Office Supplies Inventory	155	-							
Accountable Forms Inventory	156	-							
Animal/Zoological Supplies Inventory	157	-							
Food Supplies Inventory	158	-							
Drugs and Medicines Inventory	159	-							
Medical, Dental and Laboratory Supplies Inventory	160	-							
Gasoline, Oil and Lubricants Inventory	161	-							
Agricultural Supplies Inventory	162	-							
Textbooks and Instructional Materials Inventory	163	-							
Military and Police Supplies Inventory	164	-							
Other Supplies Inventory	165	-							
Confiscated/Abandoned/Seized Goods Inventory	166	-							
Spare Parts Inventory	167	-							

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Account Title	Account Code	Total		General Fund		Special Education Fund		Trust Fund	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Construction Materials Inventory	168	-							
Livestock Inventory	169	-							
Crops and Fruits Inventory	170	-							
Other Agricultural, Fishery and Forestry Products Inventory	176	-							
Prepaid Rent	177	-							
Prepaid Insurance	178	-							
Prepaid Interest	179	-							
Deposit on Letters of Credit	180	-							
Advances to Contractors	181	-							
Deferred Charges	182	-							
Other Prepaid Expenses	185	-							
Guaranty Deposits	186	-							
Other Current Assets	189	-							
Investments in Treasury Bills	191	-							
Investments in Stocks	192	-							
Investments in Bonds	193	-							
Other Investments and Marketable Securities	197	-							
Sinking Fund	198	-							
Land	201	-							
Land Improvements	202	-							
Accumulated Depreciation – Land Improvements	302		-						
Runways/Taxiways	203	-							
Accumulated Depreciation - Runways/Taxiways	303		-						
Railways	204	-							
Accumulated Depreciation - Railways	304		-						
Electrification, Power and Energy Structures	205	-							
Accumulated Depreciation - Electrification, Power and Energy	305		-						
Office Buildings	211	-							
Accumulated Depreciation - Office Buildings	311		-						
School Buildings	212	-							
Accumulated Depreciation - School Buildings	312		-						
Hospitals and Health Centers	213	-							
Accumulated Depreciation - Hospitals and Health Centers	313		-						
Markets and Slaughterhouses	214	-							
Accumulated Depreciation - Markets and Slaughterhouses	314		-						
Other Structures	215	-							
Accumulated Depreciation - Other Structures	315		-						
Leasehold Improvements, Land	218	-							
Accumulated Depreciation - Leasehold Improvements, Land	318		-						
Leasehold Improvements, Buildings	219	-							
Accumulated Depreciation - Leasehold Improvements, Buildings	319		-						
Other Leasehold Improvements	220	-							
Accumulated Depreciation - Other Leasehold Improvements	320		-						
Office Equipment	221	-							
Accumulated Depreciation - Office Equipment	321		-						

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Account Title	Account Code	Total		General Fund		Special Education Fund		Trust Fund	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Furniture and Fixtures	222	-							
Accumulated Depreciation - Furniture and Fixtures	322		-						
IT Equipment and Software	223	-							
Accumulated Depreciation - IT Equipment	323		-						
Library Books	224	-							
Accumulated Depreciation - Library Books	324		-						
Machineries	226	-							
Accumulated Depreciation - Machineries	326		-						
Agricultural, Fishery and Forestry Equipment	227	-							
Accumulated Depreciation - Agricultural, Fishery and Forestry	327		-						
Airport Equipment	228	-							
Accumulated Depreciation - Airport Equipment	328		-						
Communication Equipment	229	-							
Accumulated Depreciation - Communication Equipment	329		-						
Construction and Heavy Equipment	230	-							
Accumulated Depreciation - Construction and Heavy Equipment	330		-						
Firefighting Equipment and Accessories	231	-							
Accumulated Depreciation - Firefighting Equipment and Accessories	331		-						
Hospital Equipment	232	-							
Accumulated Depreciation - Hospital Equipment	332		-						
Medical, Dental and Laboratory Equipment	233	-							
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		-						
Military and Police Equipment	234	-							
Accumulated Depreciation - Military and Police Equipment	334		-						
Sports Equipment	235	-							
Accumulated Depreciation - Sports Equipment	335		-						
Technical and Scientific Equipment	236	-							
Accumulated Depreciation - Technical and Scientific Equipment	336		-						
Other Machineries and Equipment	240	-							
Accumulated Depreciation - Other Machineries and Equipment	340		-						
Motor Vehicles	241	-							
Accumulated Depreciation - Motor Vehicles	341		-						
Trains	242	-							
Accumulated Depreciation - Trains	342		-						
Aircraft and Aircraft Ground Equipment	243	-							
Accumulated Depreciation - Aircraft and Aircraft Ground Equipment	343		-						
Watercrafts	244	-							
Accumulated Depreciation - Watercrafts	344		-						
Other Transportation Equipment	248	-							
Accumulated Depreciation - Other Transportation Equipment	348		-						
Other Property, Plant and Equipment	250	-							
Accumulated Depreciation - Other Property, Plant and Equipment	350		-						
Roads, Highways and Bridges	251	-							
Parks, Plazas and Monuments	252	-							
Ports, Lighthouses and Harbors	253	-							
Artesian Wells, Reservoirs, Pumping Stations and Conduits	254	-							

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		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Irrigation, Canals and Laterals	255	-							
Flood Controls	256	-							
Waterways, Aqueducts, Seawalls, River Walls and Others	257	-							
Other Public Infrastructures	260	-							
Reforestation - Upland	261	-							
Reforestation - Marshland/Swampland	262	-							
Construction in Progress - Agency Assets	264	-							
Construction in Progress - Roads, Highways and Bridges	266	-							
Construction in Progress - Parks, Plazas and Monuments	267	-							
Construction in Progress - Ports, Lighthouses and Harbors	268	-							
Construction in Progress - Artesian Wells, Reservoirs, Pumping Stations and C	269	-							
Construction in Progress - Irrigation, Canals and Laterals	270	-							
Construction in Progress - Flood Controls	271	-							
Construction in Progress - Waterways, Aqueducts, Seawalls, River Walls and C	272	-							
Construction in Progress - Other Public Infrastructures	273	-							
Construction in Progress - Reforestation - Upland	274	-							
Construction in Progress - Reforestation - Marshland/Swampland	275	-							
Work/Other Animals	281	-							
Breeding Stocks	282	-							
Arts, Archeological Specimen and Other Exhibits	283	-							
Items in Transit	284	-							
Other Assets	290	-							
Accounts Payable	401		-						
Notes Payable	402		-						
Due to Officers and Employees	403		-						
Interest Payable	409		-						
Due to BIR	412		-						
Due to GSIS	413		-						
Due to PAG-IBIG	414		-						
Due to PHILHEALTH	415		-						
Due to Other NGAs	416		-						
Due to Other GOCCs	417		-						
Due to LGUs	418		-						
Due to Other Funds	424		-						
Guaranty Deposits Payable	426		-						
Performance/Bidders/Bail Bonds Payable	427		-						
Currency Swap Payable	428		-						
Tax Refunds Payable	429		-						
Other Payables	439		-						
Mortgage Payable	441		-						
Bonds Payable - Domestic	442		-						
Bonds Payable - Foreign	443		-						
Loans Payable - Domestic	444		-						
Loans Payable - Foreign	445		-						
Other Long - Term Liabilities	450		-						
Deferred Real Property Tax Income	451		-						

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		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Deferred Special Education Tax Income	452		-						
Other Deferred Credits	455		-						
Government Equity	501		-						
Cost of Goods Sold	511		-						
Retained Operating Surplus (Year 1)	513		-						
Retained Operating Surplus (Year 2)	514		-						
Retained Operating Surplus (Year 3)	515		-						
Amusement Tax	581		-						
Business Tax	582		-						
Community Tax	583		-						
Franchise Tax	584		-						
Occupation Tax	585		-						
Printing and Publication Tax	586		-						
Property Transfer Tax	587		-						
Real Property Tax	588		-						
Real Property Tax on Idle Lands	589		-						
Special Assessment Tax	590		-						
Special Education Tax	591		-						
Tax on Delivery Trucks and Vans	592		-						
Tax on Sand, Gravel and Other Quarry Products	593		-						
Other Local Taxes	598		-						
Fines and Penalties - Local Taxes	599		-						
Fees on Weights and Measures	601		-						
Fishery Rental Fees	602		-						
Franchising and Licensing Fees	603		-						
Motor Vehicles Users Charge	604		-						
Permit Fees	605		-						
Registration Fees	606		-						
Other Permits and Licenses	608		-						
Fines and Penalties - Permits and Licenses	609		-						
Affiliation Fees	611		-						
Athletic and Cultural Fees	612		-						
Clearance and Certification Fees	613		-						
Comprehensive Examination Fees	614		-						
Diploma and Graduation Fees	615		-						
Garbage Fees	616		-						
Inspection Fees	617		-						
Library Fees	618		-						
Medical, Dental and Laboratory Fees	619		-						
Passport and Visa Fees	620		-						
Processing Fees	621		-						
Seminar Fees	622		-						
Toll and Terminal Fees	623		-						
Transcript of Records Fees	624		-						
Other Service Income	628		-						
Fines and Penalties - Service Income	629		-						
Hospital Fees	631		-						

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Account Title	Account Code	Total		General Fund		Special Education Fund		Trust Fund	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Income from Canteen Operations	632		-						
Income from Cemetery Operations	633		-						
Income from Communication Facilities	634		-						
Income from Dormitory Operations	635		-						
Income from Markets	636		-						
Income from Slaughterhouses	637		-						
Income from Transportation Systems	638		-						
Income from Waterworks Systems	639		-						
Landing and Parking Fees	640		-						
Printing and Publication Income	641		-						
Rent Income	642		-						
Sales Revenue	643		-						
Tuition Fees	644		-						
Other Business Income	648		-						
Fines and Penalties - Business Income	649		-						
Subsidy from other National Government Agencies	652		-						
Subsidy from Other LGUs	656		-						
Subsidy from Other Funds	657		-						
Dividend Income	661		-						
Income from Grants and Donations	662		-						
Insurance Income	663		-						
Interest Income	664		-						
Internal Revenue Allotment	665		-						
Sale of Confiscated/Abandoned/Seized Goods and Properties	666		-						
Share from Economic Zones	667		-						
Share from Expanded Value Added Tax (EVAT)	668		-						
Share from National Wealth	669		-						
Share from PAGCOR/PCSO	670		-						
Share from Tobacco Excise Tax	671		-						
Miscellaneous Income	678		-						
Other Fines and Penalties	679		-						
Gain/Loss on Foreign Exchange (FOREX)	681		-						
Gain/Loss on Sale of Disposed Assets	682		-						
Gain/Loss on Sale of Securities	683		-						
Prior Years' Adjustments	684		-						
Salaries and Wages - Regular	701		-						
Salaries and Wages - Military/Uniformed	702		-						
Salaries and Wages - Part-time	703		-						
Salaries and Wages - Substitute	704		-						
Salaries and Wages - Casual	705		-						
Salaries and Wages - Contractual	706		-						
Salaries and Wages - Emergency	707		-						
Personnel Economic Relief Allowance (PERA)	711		-						
Additional Compensation (ADCOM)	712		-						
Representation Allowance (RA)	713		-						
Transportation Allowance (TA)	714		-						

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Account Title	Account Code	Total		General Fund		Special Education Fund		Trust Fund	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Clothing/Uniform Allowance	715	-							
Subsistence, Laundry and Quarter Allowance	716	-							
Productivity Incentive Allowance	717	-							
Overseas Allowance	718	-							
Other Bonuses and Allowances	719	-							
Honoraria	720	-							
Hazard Pay	721	-							
Longevity Pay	722	-							
Overtime and Night Pay	723	-							
Cash Gift	724	-							
Year End Bonus	725	-							
Life and Retirement Insurance Contributions	731	-							
PAG-IBIG Contributions	732	-							
PHILHEALTH Contributions	733	-							
ECC Contributions	734	-							
Pension Benefits - Civilian	738	-							
Pension Benefits - Military/Uniformed	739	-							
Retirement Benefits - Civilian	740	-							
Retirement Benefits - Military/Uniformed	741	-							
Terminal Leave Benefits	742	-							
Health Workers Benefits	743	-							
Other Personnel Benefits	749	-							
Traveling Expenses - Local	751	-							
Traveling Expenses - Foreign	752	-							
Training Expenses	753	-							
Scholarship Expenses	754	-							
Office Supplies Expenses	755	-							
Accountable Forms Expenses	756	-							
Animal/Zoological Supplies Expenses	757	-							
Food Supplies Expenses	758	-							
Drugs and Medicines Expenses	759	-							
Medical, Dental and Laboratory Supplies Expenses	760	-							
Gasoline, Oil and Lubricants Expenses	761	-							
Agricultural Supplies Expenses	762	-							
Textbooks and Instructional Materials Expenses	763	-							
Military and Police Supplies Expenses	764	-							
Other Supplies Expenses	765	-							
Water Expenses	766	-							
Electricity Expenses	767	-							
Cooking Gas Expenses	768	-							
Postage and Deliveries	771	-							
Telephone Expenses - Landline	772	-							
Telephone Expenses - Mobile	773	-							
Internet Expenses	774	-							
Cable, Satellite, Telegraph, and Radio Expenses	775	-							
Membership Dues and Contributions to Organizations	778	-							

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Account Title	Account Code	Total		General Fund		Special Education Fund		Trust Fund	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Awards and Indemnities	779	-							
Advertising Expenses	780	-							
Printing and Binding Expenses	781	-							
Rent Expenses	782	-							
Representation Expenses	783	-							
Transportation and Delivery Expenses	784	-							
Storage Expenses	785	-							
Subscriptions Expenses	786	-							
Survey Expenses	787	-							
Rewards and Other Claims	788	-							
Legal Services	791	-							
Auditing Services	792	-							
Consultancy Services	793	-							
Environment/Sanitary Services	794	-							
General Services	795	-							
Janitorial Services	796	-							
Security Services	797	-							
Other Professional Services	799	-							
Repairs and Maintenance - Land Improvements	802	-							
Repairs and Maintenance - Runways/Taxiways	803	-							
Repairs and Maintenance - Railways	804	-							
Repairs and Maintenance - Electrification, Power and Energy Structures	805	-							
Repairs and Maintenance - Office Buildings	811	-							
Repairs and Maintenance - School Buildings	812	-							
Repairs and Maintenance - Hospitals and Health Centers	813	-							
Repairs and Maintenance - Markets and Slaughterhouses	814	-							
Repairs and Maintenance - Other Structures	815	-							
Repairs and Maintenance - Leasehold Improvements, Land	818	-							
Repairs and Maintenance - Leasehold Improvements, Buildings	819	-							
Repairs and Maintenance - Other Leasehold Improvements	820	-							
Repairs and Maintenance - Office Equipment	821	-							
Repairs and Maintenance - Furniture and Fixtures	822	-							
Repairs and Maintenance - IT Equipment and Software	823	-							
Repairs and Maintenance - Machineries	826	-							
Repairs and Maintenance - Agricultural, Fishery and Forestry Equipment	827	-							
Repairs and Maintenance - Airport Equipment	828	-							
Repairs and Maintenance - Communication Equipment	829	-							
Repairs and Maintenance - Construction and Heavy Equipment	830	-							
Repairs and Maintenance - Firefighting Equipment and Accessories	831	-							
Repairs and Maintenance - Hospital Equipment	832	-							
Repairs and Maintenance - Medical, Dental and Laboratory Equipment	833	-							
Repairs and Maintenance - Military and Police Equipment	834	-							
Repairs and Maintenance - Sports Equipment	835	-							
Repairs and Maintenance - Technical and Scientific Equipment	836	-							
Repairs and Maintenance - Other Machineries and Equipment	840	-							
Repairs and Maintenance - Motor Vehicles	841	-							

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Account Title	Account Code	Total		General Fund		Special Education Fund		Trust Fund	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Repairs and Maintenance - Trains	842	-							
Repairs and Maintenance - Aircraft and Aircraft Ground Equipment	843	-							
Repairs and Maintenance - Watercrafts	844	-							
Repairs and Maintenance - Other Transportation Equipment	848	-							
Repairs and Maintenance - Other Property, Plant and Equipment	850	-							
Repairs and Maintenance - Roads, Highways and Bridges	851	-							
Repairs and Maintenance - Parks, Plazas and Monuments	852	-							
Repairs and Maintenance - Ports, Lighthouses and Harbors	853	-							
Repairs and Maintenance - Artesian Wells, Reservoirs, Pumping Stations and C	854	-							
Repairs and Maintenance - Irrigation, Canals and Laterals	855	-							
Repairs and Maintenance - Flood Controls	856	-							
Repairs and Maintenance - Waterways, Aqueducts, Seawalls, Riverwalls and C	857	-							
Repairs and Maintenance - Other Public Infrastructures	860	-							
Repairs and Maintenance - Reforestation - Upland	861	-							
Repairs and Maintenance - Reforestation - Marshland/Swampland	862	-							
Subsidy to National Government Agencies	871	-							
Subsidy to Local Government Units	874	-							
Subsidy to Government Owned and Controlled Corporations	875	-							
Subsidy to NGOs/POs	876	-							
Subsidy to Other Funds	877	-							
Donations	878	-							
Confidential Expenses	881	-							
Intelligence Expenses	882	-							
Extraordinary Expenses	883	-							
Miscellaneous Expenses	884	-							
Taxes, Duties and Licenses	891	-							
Fidelity Bond Premiums	892	-							
Insurance Expenses	893	-							
Bad Debts Expense	901	-							
Depreciation - Land Improvements	902	-							
Depreciation - Runways/Taxiways	903	-							
Depreciation - Railways	904	-							
Depreciation - Electrification, Power and Energy Structures	905	-							
Depreciation - Office Buildings	911	-							
Depreciation - School Buildings	912	-							
Depreciation - Hospitals and Health Centers	913	-							
Depreciation - Markets and Slaughterhouses	914	-							
Depreciation - Other Structures	915	-							
Depreciation - Leasehold Improvements, Land	918	-							
Depreciation - Leasehold Improvements, Buildings	919	-							
Depreciation - Other Leasehold Improvements	920	-							
Depreciation - Office Equipment	921	-							
Depreciation - Furniture and Fixtures	922	-							
Depreciation - IT Equipment	923	-							
Depreciation - Library Books	924	-							
Depreciation -Machineries	926	-							

Annex B

Local Government of _____
Statement of Changes in Government Equity
 As of December 31, 2006

Government Equity, Beginning Balance (<i>per BS, as of December 31, 2005</i>)		xxx
Add/Deduct: Retained Operating Surplus		
Current Operations (<i>Net Income/Loss per SIE</i>)	xxx	
Prior Years' Adjustments (<i>Balance per Pre-Closing Trial Balance</i>)	<u>xxx</u>	<u>xxx</u>
Total		xxx
Add/Deduct: Transfer from (to)		
Transfer of PPE/completed projects from Trust Fund/General Fund/Other Fund	xxx	
Transfer of PPE/completed projects to General Fund/Other Fund	(xxx)	
Transfer of completed Projects to Registry:		
Public Infrastructures	(xxx)	
Reforestation Projects	(xxx)	
Transfer of PPE/completed projects from Other LGU	xxx	
Transfer of PPE/completed projects to Other LGUs	(xxx)	
Other Adjustments @	<u>xxx</u>	<u>xxx</u>
Government Equity, Ending Balance (<i>per BS as of December 31, 2006</i>)		<u>xxx</u>

@ These adjustments pertain to journal entries directly debiting or crediting the Government Equity account except for the transfer of completed Public Infrastructures and Reforestation Projects to their respective registry. Appropriate additional information on these adjustments shall be made in the Notes to Financial Statements to facilitate analysis and consolidation.

Annex C

Name of Agency
Statement of Cash Flows
For the Year Ended December 31, 200__

Cash Flows from Operating Activities:

Cash Inflows:

Receipt of Internal Revenue Allotment	X
Collection of Local Taxes	X
Collection of Real Property Tax	X
Collection of Special Education Tax	X
Collection of Permits and Licenses	X
Collection of Service Income	X
Collection of Business Income	X
Collection/Receipt of Subsidy Income	X
Collection of Other Income	X
Collection of Receivables	X
Collection of Inter-agency Receivables	X
Collection of Intra-agency Receivables	X
Collection from Sale of Inventory Items	X
Receipt of Refund of Cash Advance for Travel	X
Receipt of Retention Fees From Contractors	X
Collection of Performance/Bidders/Bail Bonds	X
Collection of Overpayment of Salaries, Wages, Benefits and Other Compensation	X
Collection of Overpayment of Maintenance and Other Operating Expenses	X
Receipt of Funds for the Implementation of Project	X
Advance Collection of RPT/SET and Other Deferred Credits	X
Collection from Audit Disallowances	X
Cash Overage Uncovered during Cash Count	X
Refund/Restitution of Cash Shortages of Collecting and Disbursing Officers	X
Receipt of Payment for Lost Property when Request for Relief was Denied	X
Collection from Closing of Petty Cash Fund	X
Restoration of Cash for Lost/Cancelled Checks	<u>X</u>

Total Cash Inflows **XX**

Cash Outflows:

Payment of Salaries, Wages, Benefits and Other Compensation	X
Remittance of Withholding Taxes to BIR	X
Remittance to GSIS for mandatory and authorized deductions	X
Remittance to PAGIBIG for mandatory and authorized deductions	
Remittance to PHILHEALTH for authorized deductions	
Remittance to government agencies and private entities for authorized deductions	
Payment/Reimbursement of Traveling Expenses	X
Payment for Training Expenses	X
Payment for Utility Expenses	X
Payment for Communications Expenses	X
Payment for Professional Services	X

Payment for Other Maintenance and Other Operating Expenses	X
Payment for the Repair and Maintenance of Property, Plant and Equipment	X
Payment for the Repair and Maintenance of Public Infrastructures	X
Payment for the Repair and Maintenance of Reforestation Projects	X
Payment for Grant of Subsidies and Donations	X
Payment/Reimbursement of Confidential, Intelligence, Extraordinary and Miscellaneous Expenses	X
Payment for Taxes, Premiums and Other Fees	X
Payment for Purchase of Inventories, Supplies and Materials for Stock	X
Payment for Purchase of Supplies, Materials and Other Inventory Items directly issued to end-users	X
Payment for Purchase of Agricultural, Fishery and Forestry Products	X
Payment for Prepaid Expenses	X
Payment for Other Current Assets	X
Payment of Accounts Payable for Supplies, Materials and Other MOOE	X
Payment of Inter-Agency Payables	X
Payment of Intra-Agency Payables	X
Payment of Other Liability Accounts	X
Refund of Performance/Bidders/Bail Bonds	X
Grant of Cash Advance for Travel and Special Purpose	X
Adjustment for Cancellation of Official Receipt	X
Advances to Procurement Service for Purchase of Supplies and Other Inventory Items	X
Payment of Expenses from Petty Cash Fund	X
Payment of expenses for unreplenished PCF	X
Transfer of Funds for Implementatiom of Project (MOOE)	X
Replacement of Stale Checks	X
Total Cash Outflows	<u>XX</u>
Net Cash From (Used) in Operating Activities	<u>XX</u>

Cash Flows From Investing Activities

Cash Inflows:

Proceeds from Sale of Investments	X
Proceeds from Matured Investments	X
Proceeds from Sale of Property, Plant and Equipment	X
Collection of Loans Receivables	X
Total Cash Inflows	<u>XX</u>

Cash Outflows:

Investments In Securities	X
Purchase/Fabrication/Construction of Property, Plant and Equipment, Public Infrastructure and Reforestation Projects	X
Payment for Purchase of Other Assets	X
Payment of Accounts Payable for Construction in Progress and Purchase of Property, Plant And Equipment	X
Payment of Progress Billing of Contactors for Agency Asset	X
Payment of Progress Billing of Contactors of Public Infrastructures/Reforestation Projects	X
Advances to Procurement Service for Purchase of PPE	X
Refund of Retention Fees to Contractors	X
Payment of Advances to Contractors	X
Payment for Right-of-Way	X
Transfer of Funds for Implementatiom of Capital/Infrastructure Project	X

Grant of Loans to LGUs, NGOs/POs and Other Entities	<u>X</u>
Total Cash Outflows	<u>XX</u>
Net Cash From (Used) in Investing Activities	<u>XX</u>
Cash Flows From Financing Activities	
Cash Inflows:	
Proceeds from Loan	X
Proceeds from Bond Flotation	<u>X</u>
Total Cash Inflows	<u>XX</u>
Cash Outflows:	
Payment for Sinking Fund	X
Payment of Mortgage/Bonds/Loans Payable and Other Long Term Liabilities	X
Payment for Financial Expenses	<u>X</u>
Redemption of Bonds and Other Securities	
Total Cash Outflows	<u>XX</u>
Net Cash From (Used) in Financing Activities	<u>XX</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>XX</u>
Cash and Cash Equivalents, Jan. 1, 200__	X
Cash and Cash Equivalents, December 31, 200__	<u>XX</u>

Annex D

LOCAL GOVERNMENT OF _____
STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS AND BALANCES

Fund _____

Year _____

CODE	FUNCTION/PROGRAM/PROJECT	APPROPRIATIONS	ALLOTMENTS	OBLIGATIONS	BALANCES OF APPROPRIATIONS	BALANCES OF ALLOTMENTS
	GRAND TOTAL	-	-	-	-	-
A	CURRENT YEAR APPROPRIATIONS	-	-	-	-	-
	PS	-	-	-	-	-
	MOOE	-	-	-	-	-
	CO	-	-	-	-	-
	FE	-	-	-	-	-
1000	GENERAL PUBLIC SERVICES	-	-	-	-	-
	PS					
	MOOE					
	CO					
	FE					
3000	EDUC., CULT., SPORTS & MANPOWER DEV'T.	-	-	-	-	-
	PS					
	MOOE					
	CO					
	FE					
4000	HEALTH SERVICES	-	-	-	-	-
	PS					
	MOOE					
	CO					
	FE					
5000	LABOR AND EMPLOYMENT	-	-	-	-	-
	PS					
	MOOE					
	CO					
	FE					
6000	HOUSING AND COMMUNITY DEVELOPMENT	-	-	-	-	-
	PS					
	MOOE					
	CO					
	FE					
7000	SOCIAL WELFARE SERVICES	-	-	-	-	-
	PS					
	MOOE					
	CO					
	FE					
8000	ECONOMIC SERVICES	-	-	-	-	-
	PS					
	MOOE					
	CO					
	FE					
9000	OTHER PURPOSES	-	-	-	-	-
	PS					
	MOOE					
	CO					

LOCAL GOVERNMENT OF _____

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS AND BALANCES

Fund _____

Year _____

CODE	FUNCTION/PROGRAM/PROJECT	APPROPRIATIONS	ALLOTMENTS	OBLIGATIONS	BALANCES OF APPROPRIATIONS	BALANCES OF ALLOTMENTS
	FE					
B	CONTINUING APPROPRIATIONS	-	-	-	-	-
	MOOE	-	-	-	-	-
	CO	-	-	-	-	-
1000	GENERAL PUBLIC SERVICES	-	-	-	-	-
	MOOE					
	CO					
3000	EDUC., CULT., SPORTS & MANPOWER DEV'T.	-	-	-	-	-
	MOOE					
	CO					
4000	HEALTH SERVICES	-	-	-	-	-
	MOOE					
	CO					
5000	LABOR AND EMPLOYMENT	-	-	-	-	-
	MOOE					
	CO					
6000	HOUSING AND COMMUNITY DEVELOPMENT	-	-	-	-	-
	MOOE					
	CO					
7000	SOCIAL WELFARE SERVICES	-	-	-	-	-
	MOOE					
	CO					
8000	ECONOMIC SERVICES	-	-	-	-	-
	MOOE					
	CO					
9000	OTHER PURPOSES	-	-	-	-	-
	MOOE					
	CO					

 Agency Name
List of Budget Utilizations Not Yet Due and Demandable
Maintenance and Other Operating Expenses and Capital Outlay
As of December 31, _____

Name of Creditor	ObR No.	90 days & below	91 to 180 days	181 to 270 days	271 to 360 days	Beyond 360 days
Total						

Certified Correct:

 Budget Officer/Head of Budget Unit