

Table F.3
CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURES OF LOCAL GOVERNMENT UNITS (PROVINCES, CITIES, MUNICIPALITIES), 2012-2014
(In Million Pesos)

PARTICULARS	2012		2013		2014	
	AMOUNT	PERCENTAGE DISTRIBUTION	AMOUNT	PERCENTAGE DISTRIBUTION	AMOUNT	PERCENTAGE DISTRIBUTION
BEGINNING BALANCE	116,582.50		190,436.48		204,256.62	
RECEIPTS	368,898.09	100.00	403,526.01	100.00	431,223.25	100.00
Local Sources	123,057.43	33.36	137,956.35	34.19	139,878.66	32.44
Tax Revenue	82,275.08	22.30	95,178.82	23.59	97,888.78	22.70
Basic Real Property Tax	18,028.24	4.89	29,570.23	7.33	30,038.83	6.96
Special Education Tax	18,756.59	5.08	11,752.69	2.91	11,670.37	2.71
Business Tax	40,966.75	11.10	34,377.28	8.52	36,192.06	8.39
Other Local Taxes	4,523.50	1.23	19,478.62	4.83	19,987.52	4.64
Non-Tax Revenue	40,782.35	11.06	42,777.53	10.60	41,989.88	9.74
Regulatory Fees	7,497.36	2.03	10,818.36	2.68	11,016.19	2.68
Service/User Charges	6,964.77	1.89	9,453.36	2.34	9,637.76	2.34
Receipts from Economic Enterprises	15,098.42	4.10	14,129.63	3.50	13,082.21	3.50
Other Receipts	11,221.80	3.04	8,376.18	2.08	8,253.73	2.08
External Sources	237,093.98	64.27	252,854.55	62.66	283,274.57	65.69
Share from National Tax Collection (IRA)	220,734.70	59.84	243,930.21	60.45	275,029.08	63.78
Share from GOCCs (PAGCOR and PCSO)	692.39	0.19	410.20	0.10	591.37	0.14
Other Share from National Tax Collection	8,767.45	2.37	4,052.99	1.01	3,344.46	0.78
Share from ECOZONE	2,009.95	0.54	1,520.52	0.38	1,593.01	0.37
Share from EVAT	54.98	0.01	880.69	0.22	124.83	0.03
Share from National Wealth	3,686.32	1.00	1,039.39	0.26	961.50	0.22
Share from Tobacco Excise Tax	3,016.20	0.82	612.39	0.15	665.12	0.16
Inter-Local Transfers	3,278.76	0.89	1,829.43	0.45	1,647.93	0.38
Extraordinary Receipts / Grants / Donations /Aids	3,620.68	0.98	2,631.73	0.65	2,661.73	0.61
Non-Income Receipts	8,746.68	2.37	12,715.11	3.15	8,070.02	1.87
Capital/Investment Receipts	1,043.57	0.28	4,651.29	1.15	4,009.53	0.93
Proceeds from Sale of Assets	932.29	0.25	4,317.10	1.07	3,609.87	0.84
Proceeds from Sale of Debt Securities of Other Entities	1.21	0.00	0.75	0.00	3.03	0.00
Collections of Loan Receivables	110.07	0.03	333.44	0.08	396.63	0.09
Receipts from Loans and Borrowings	7,703.11	2.09	8,063.82	2.00	4,060.49	0.94
Acquisition of Loans	7,703.11	2.09	8,033.52	1.99	4,030.19	0.93
Issuance of Bonds	-	0.00	30.30	0.01	30.30	0.01
EXPENDITURES	295,044.11	100.00	389,705.87	100.00	398,171.79	100.00
General Services	135,851.35	46.04	191,104.58	49.04	195,437.85	49.08
Economic Services	82,589.53	27.99	84,453.71	21.67	85,764.79	21.54
Social Services	63,662.54	21.58	91,281.97	23.42	93,565.40	23.50
Debt Services	12,940.69	4.39	22,865.61	5.87	23,403.75	5.88
ENDING CASH BALANCE	190,436.48		204,256.62		237,308.08	