Table F.4
SUMMARY OF RECEIPTS AND EXPENDITURES OF LOCAL GOVERNMENT UNITS, FY 2012-2014
(In Million Pesos)

PARTICULARS	2012			
	MUNICIPALITIES	CITIES	PROVINCES	TOTAL
BEGINNING BALANCE	26,516.81	58,422.51	31,643.18	116,582.50
RECEIPTS	117,759.52	162,158.83	88,979.74	368,898.09
Local Sources	19,393.73	87,066.16	16,597.54	123,057.43
Tax Revenue	10,315.91	64,530.96	7,428.21	82,275.08
Basic Real Property Tax	2,183.86	13,395.14	2,449.24	18,028.24
Special Education Tax	2,596.08	12,795.67	3,364.84	18,756.59
Business Tax	5,001.02	34,956.39	1,009.34	40,966.75
Other Local Taxes	534.95	3,383.76	604.79	4,523.50
Non-Tax Revenue	9,077.82	22,535.20	9,169.33	40,782.35
Regulatory Fees	2,138.19	5,005.89	353.28	7,497.36
Service/User Charges	1,428.99	3,277.44	2,258.34	6,964.77
Receipts from Economic Enterprises	4,039.30	6,994.03	4,065.09	15,098.42
Other Receipts	1,471.34	7,257.84	2,492.62	11,221.80
External Sources	96,844.18	70,116.88	70,132.92	237,093.98
Share from National Tax Collection (IRA)	92,295.40	63,978.38	64,460.92	220,734.70
Share from GOCCs (PAGCOR and PCSO)	190.06	308.12	194.21	692.39
Other Share from National Tax Collection	2,573.89	4,197.42	1,996.14	8,767.45
Share from ECOZONE	685.98	1,322.56	1.41	2,009.95
Share from EVAT	10.72	38.47	5.79	54.98
Share form National Wealth	670.05	2,625.90	390.37	3,686.32
Share from Tobacco Excise Tax	1,207.14	210.49	1,598.57	3,016.20
Inter-Local Transfer	432.25	864.56	1,981.95	3,278.76
Extraordinary Receipts / Grants / Donations /Aids	1,352.58	768.40	1,499.70	3,620.68
Non-Income Receipts	1,521.61	4,975.79	2,249.28	8,746.68
Capital Investment Receipts	49.43	959.27	34.87	1,043.57
Proceeds from Sale of Assets	10.26	916.61	5.42	932.29
Proceeds from Sale of Debt Securities of Other Entities	1.20	0.01	-	1.21
Collections of Loan Receivables	37.97	42.65	29.45	110.07
Receipts from Loans and Borrowings	1,472.18	4,016.52	2,214.41	7,703.11
Acquisition of Loans	1,472.18	4,016.52	2,214.41	7,703.11
Issuance of Bonds	-	-	-	-
EXPENDITURES	85,685.96	132,821.32	76,536.83	295,044.11
General Services	47,792.70	56,352.70	31,705.95	135,851.35
Economic Services	20,806.71	37,814.86	23,967.96	82,589.53
Social Services	14,352.50	31,991.02	17,319.02	63,662.54
Debt Services	2,734.05	6,662.74	3,543.90	12,940.69
ENDING CASH BALANCE	58,590.37	87,760.02	44,086.09	190,436.48

2013				2014			
MUNICIPALITIES	CITIES	PROVINCES	TOTAL	MUNICIPALITIES	CITIES	PROVINCES	TOTAL
58,590.37	87,760.02	44,086.09	190,436.48	63,367.30	95,955.31	44,934.01	204,256.62
132,509.91	179,286.45	91,729.65	403,526.01	146,242.69	184,601.67	100,378.89	431,223.25
23,799.24	97,680.33	16,476.78	137,956.35	24,875.18	97,876.07	17,127.41	139,878.66
12,864.57	75,081.79	7,232.46	95,178.82	13,527.44	76,935.09	7,426.25	97,888.78
3,444.91	22,675.80	3,449.52	29,570.23	3,559.15	22,987.03	3,492.65	30,038.83
1,665.75	8,169.29	1,917.65	11,752.69	1,742.46	8,030.78	1,897.13	11,670.37
3,423.93	30,360.16	593.19	34,377.28	3,509.21	31,943.03	739.82	36,192.06
4,329.98	13,876.54	1,272.10	19,478.62	4,716.62	13,974.25	1,296.65	19,987.52
10,934.67	22,598.54	9,244.32	42,777.53	11,347.74	20,940.98	9,701.16	41,989.88
2,936.56	7,337.25	544.55	10,818.36	3,044.50	7,396.49	575.20	11,016.19
1,668.87	4,643.01	3,141.48	9,453.36	1,998.72	4,380.01	3,259.03	9,637.76
3,560.46	6,516.90	4,052.27	14,129.63	3,666.61	5,472.09	3,943.51	13,082.21
2,768.78	4,101.38	1,506.02	8,376.18	2,637.91	3,692.39	1,923.43	8,253.73
107,443.99	71,354.41	74,056.15	252,854.55	120,543.06	80,305.96	82,425.55	283,274.57
103,367.97	69,432.69	71,129.55	243,930.21	116,662.92	78,288.31	80,077.85	275,029.08
112.62	178.96	118.62	410.20	254.76	221.76	114.85	591.37
2,620.57	814.58	617.84	4,052.99	2,076.33	830.16	437.97	3,344.46
825.10	694.62	0.80	1,520.52	863.96	724.47	4.58	1,593.01
805.70	66.29	8.70	880.69	64.81	51.32	8.70	124.83
445.33	53.61	540.45	1,039.39	540.06	54.31	367.13	961.50
544.44	0.06	67.89	612.39	607.50	0.06	57.56	665.12
439.17	407.64	982.62	1,829.43	503.78	420.53	723.62	1,647.93
903.67	520.54	1,207.52	2,631.73	1,045.27	545.20	1,071.26	2,661.73
1,266.68	10,251.71	1,196.72	12,715.11	824.45	6,419.64	825.93	8,070.02
305.90	3,875.24	470.15	4,651.29	364.91	3,541.17	103.45	4,009.53
130.80	3,720.24	466.06	4,317.10	239.64	3,273.17	97.06	3,609.87
0.75	-	-	0.75	0.73	-	2.30	3.03
174.35	155.00	4.09	333.44	124.54	268.00	4.09	396.63
960.78	6,376.47	726.57	8,063.82	459.54	2,878.47	722.48	4,060.49
930.48	6,376.47	726.57	8,033.52	429.24	2,878.47	722.48	4,030.19
30.30	-	-	30.30	30.30	-	-	30.30
127,732.98	171,091.16	90,881.73	389,705.87	131,898.73	175,560.96	90,712.10	398,171.79
73,767.01	82,051.77	35,285.80	191,104.58	75,703.74	85,168.33	34,565.78	195,437.85
25,749.20	37,326.01	21,378.50	84,453.71	26,637.27	35,730.21	23,397.31	85,764.79
22,469.70	42,324.61	26,487.66	91,281.97	23,309.72	44,996.10	25,259.58	93,565.40
5,747.07	9,388.77	7,729.77	22,865.61	6,248.00	9,666.32	7,489.43	23,403.75
63,367.30	95,955.31	44,934.01	204,256.62	77,711.26	104,996.02	54,600.80	237,308.08