

Table F.2  
**CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURES OF LOCAL GOVERNMENT UNITS (PROVINCES, CITIES, MUNICIPALITIES), FYs 2020-2022**  
(In Million Pesos)

PARTICULARS	2020		2021		2022	
	AMOUNT	PERCENTAGE DISTRIBUTION	AMOUNT	PERCENTAGE DISTRIBUTION	AMOUNT	PERCENTAGE DISTRIBUTION
<b>BEGINNING BALANCE</b>	<b>499,442.83</b>		<b>638,271.23</b>		<b>761,469.62</b>	
<b>RECEIPTS</b>	<b>855,720.80</b>	<b>100.00%</b>	<b>854,479.07</b>	<b>100.00%</b>	<b>1,309,503.76</b>	<b>100.00%</b>
<b>Local Sources</b>	<b>252,138.07</b>	<b>29.46%</b>	<b>263,133.74</b>	<b>30.79%</b>	<b>434,173.92</b>	<b>33.16%</b>
<b>Tax Revenue</b>	<b>190,118.84</b>	<b>22.22%</b>	<b>207,730.11</b>	<b>24.31%</b>	<b>346,422.25</b>	<b>26.45%</b>
Basic Real Property Tax	35,117.16	4.10%	50,869.70	5.95%	116,157.39	8.87%
Special Education Tax	35,248.18	4.12%	52,282.65	6.12%	125,713.70	9.60%
Business Tax	110,777.72	12.95%	94,351.05	11.04%	87,932.77	6.71%
Other Local Taxes	8,975.79	1.05%	10,226.71	1.20%	16,618.38	1.27%
<b>Non-Tax Revenue</b>	<b>62,019.23</b>	<b>7.25%</b>	<b>55,403.63</b>	<b>6.48%</b>	<b>87,751.67</b>	<b>6.70%</b>
Regulatory Fees	14,335.18	1.68%	14,518.82	1.70%	17,122.23	1.31%
Service/User Charges	19,124.36	2.23%	17,458.62	2.04%	22,922.54	1.75%
Receipts from Economic Enterprises	21,069.39	2.46%	18,271.17	2.14%	30,689.75	2.34%
Other Receipts	7,490.29	0.88%	5,155.02	0.60%	17,017.15	1.30%
<b>External Sources</b>	<b>582,656.67</b>	<b>68.09%</b>	<b>569,636.12</b>	<b>66.66%</b>	<b>809,166.28</b>	<b>61.79%</b>
Share from National Tax Collection (IRA)	518,620.02	60.61%	555,840.12	65.05%	766,468.95	58.53%
Share from GOCCs (PAGCOR and PCSO)	244.07	0.03%	293.15	0.03%	1,485.92	0.11%
Other Share from National Tax Collection	16,842.44	1.97%	9,030.95	1.06%	12,368.71	0.94%
Share from ECOZONE	5,964.54	0.70%	4,443.37	0.52%	4,486.39	0.34%
Share from EVAT	400.02	0.05%	-	0.00%	-	0.00%
Share from National Wealth	3,044.95	0.36%	356.26	0.04%	471.85	0.04%
Share from Tobacco Excise Tax	7,432.94	0.87%	4,231.33	0.50%	7,410.47	0.57%
<b>Inter-Local Transfers</b>	<b>4,666.32</b>	<b>0.55%</b>	<b>2,638.34</b>	<b>0.31%</b>	<b>18,329.54</b>	<b>1.40%</b>
<b>Extraordinary Receipts / Grants / Donations</b>	<b>42,283.83</b>	<b>4.94%</b>	<b>1,833.57</b>	<b>0.21%</b>	<b>10,513.15</b>	<b>0.80%</b>
<b>Non-Income Receipts</b>	<b>20,926.06</b>	<b>2.45%</b>	<b>21,709.20</b>	<b>2.54%</b>	<b>66,163.57</b>	<b>5.05%</b>
<b>Capital/Investment Receipts</b>	<b>6,041.11</b>	<b>0.71%</b>	<b>15,606.46</b>	<b>1.83%</b>	<b>49,916.54</b>	<b>3.81%</b>
Proceeds from Sale of Assets	5,081.89	0.59%	15,463.70	1.81%	48,709.26	3.72%
Proceeds from Sale of Debt Securities of Other Entities	892.00	0.10%	-	0.00%	-	0.00%
Collections of Loan Receivables	67.22	0.01%	142.76	0.02%	1,207.28	0.09%
<b>Receipts from Loans and Borrowings</b>	<b>14,884.95</b>	<b>1.74%</b>	<b>6,102.74</b>	<b>0.71%</b>	<b>16,247.03</b>	<b>1.24%</b>
Acquisition of Loans	14,884.91	1.74%	6,102.66	0.71%	16,246.86	1.24%
Issuance of Bonds	0.04	0.00%	0.09	0.00%	0.17	0.00%
<b>EXPENDITURES</b>	<b>723,218.88</b>	<b>100.00%</b>	<b>773,954.17</b>	<b>100.00%</b>	<b>1,155,015.86</b>	<b>100.00%</b>
General Services	427,181.95	59.07%	459,915.35	59.42%	665,375.46	57.61%
Economic Services	112,823.42	15.60%	110,032.75	14.22%	157,655.26	13.65%
Social Services	163,888.65	22.66%	185,740.58	24.00%	298,388.73	25.83%
Debt Services	19,324.86	2.67%	18,265.50	2.36%	33,596.42	2.91%
<b>ENDING CASH BALANCE 1/</b>	<b>638,271.23</b>		<b>761,469.62</b>		<b>1,202,825.94</b>	

Notes:

1/ It is to be noted that there are negative subtotal amounts for some of the provinces, cities and municipalities which were converted to zero (0) by the Department of Finance-Bureau of Local Government Finance (DOF-BLGF). Thus, Ending Cash Balance may not add-up.

Source: DOF-BLGF