

Table F.2
CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURES OF LOCAL GOVERNMENT UNITS (PROVINCES, CITIES, MUNICIPALITIES), FYs 2021-2023
(In Million Pesos)

PARTICULARS	2021		2022		2023	
	AMOUNT	PERCENTAGE DISTRIBUTION	AMOUNT	PERCENTAGE DISTRIBUTION	AMOUNT	PERCENTAGE DISTRIBUTION
BEGINNING BALANCE	560,330.33		597,320.38		710,688.70	
RECEIPTS	942,589.80	100.00%	1,215,410.19	100.00%	1,183,091.03	100.00%
Local Sources	256,214.59	27.18%	286,945.88	23.61%	321,568.24	27.18%
Tax Revenue	191,355.71	20.30%	215,569.68	17.74%	242,854.38	20.53%
Basic Real Property Tax	38,415.57	4.08%	43,025.44	3.54%	48,188.49	4.07%
Special Education Fund	39,779.94	4.22%	44,553.53	3.67%	49,899.95	4.22%
Business Tax	101,192.25	10.74%	114,347.24	9.41%	129,212.38	10.92%
Other Local Taxes	11,967.95	1.27%	13,643.47	1.12%	15,553.55	1.31%
Non-Tax Revenue	64,858.88	6.88%	71,376.20	5.87%	78,713.86	6.65%
Regulatory Fees	15,828.25	1.68%	17,727.64	1.46%	19,854.96	1.68%
Service/User Charges	20,530.15	2.18%	23,814.97	1.96%	27,625.37	2.34%
Receipts from Economic Enterprises	22,064.30	2.34%	22,946.87	1.89%	23,864.74	2.02%
Other Receipts	6,436.19	0.68%	6,886.72	0.57%	7,368.79	0.62%
External Sources	616,904.51	65.45%	845,422.86	69.56%	760,965.85	64.32%
Share from National Tax Collection (IRA)	555,840.12	58.97%	766,473.90	63.06%	655,565.89	55.41%
Share from GOCCs (PAGCOR and PCSO)	657.26	0.07%	926.74	0.08%	1,306.71	0.11%
Other Share from National Tax Collection	44,547.63	4.73%	62,812.16	5.17%	88,565.15	7.49%
Share from ECOZONE	6,855.93	0.73%	9,666.86	0.80%	13,630.27	1.15%
Share from EVAT	181.94	0.02%	256.53	0.02%	361.71	0.03%
Share from National Wealth	1,069.77	0.11%	1,508.37	0.12%	2,126.81	0.18%
Share from Tobacco Excise Tax	36,206.92	3.84%	51,051.76	4.20%	71,982.98	6.08%
Others	233.08	0.02%	328.64	0.03%	463.39	0.04%
Inter-Local Transfers	5,155.86	0.55%	6,754.18	0.56%	8,847.98	0.75%
Extraordinary Receipts / Grants / Donations / Aids	10,703.63	1.14%	8,455.87	0.70%	6,680.13	0.56%
Non-Income Receipts	69,470.70	7.37%	83,041.46	6.83%	100,556.93	8.50%
Capital/Investment Receipts	4,380.50	0.46%	6,530.51	0.54%	10,606.31	0.90%
Proceeds from Sale of Assets	4,241.14	0.45%	5,980.00	0.49%	8,431.80	0.71%
Proceeds from Sale of Debt Securities of Other Entities	0.00	0.00%	0.00	0.00%	0.01	0.00%
Collections of Loan Receivables	139.37	0.01%	550.50	0.05%	2,174.49	0.18%
Receipts from Loans and Borrowings	33,539.20	3.56%	39,911.79	3.28%	47,495.60	4.01%
Acquisition of Loans	33,539.14	3.56%	39,911.58	3.28%	47,494.78	4.01%
Issuance of Bonds	0.05	0.00%	0.21	0.00%	0.82	0.00%
Other Non-Income Receipts	31,551.00	12.31%	36,599.16	12.75%	42,455.02	13.20%
EXPENDITURES	760,994.06	100.00%	923,126.14	100.00%	1,122,807.09	100.00%
General Services	319,142.10	41.94%	379,779.10	41.14%	451,937.13	40.25%
Economic Services	87,480.20	11.50%	97,103.02	10.52%	107,784.35	9.60%
Social Services	174,823.66	22.97%	218,529.57	23.67%	273,161.96	24.33%
Debt Services	5,243.46	0.69%	5,820.24	0.63%	6,460.46	0.58%
Non-Operating Expenditures	174,304.65	22.90%	221,894.21	24.04%	283,463.18	25.25%
Capital Investment Expenditures	110,559.66	14.53%	141,559.65	15.33%	181,286.80	16.15%
Purchase/ Construct of Property Plant and Equipment (Assets/ Capital Outlay)	110,506.24	14.52%	141,447.98	15.32%	181,053.42	16.13%
Purchase of Debt Securities of Other Entities (Investment Outlay)	0.00	0.00%	0.00	0.00%	0.00	0.00%
Grant/ Make Loan to Other Entities (Investment Outlay)	53.43	0.01%	111.66	0.01%	233.38	0.02%
Debt Service (Principal Cost)	15,879.53	2.09%	16,673.50	1.81%	17,507.18	1.56%
Payment of Loan Amortization	15,879.53	2.09%	16,673.50	1.81%	17,507.18	1.56%
Retirement/ Redemption of Bonds/ Debt Securities	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other Non-Operating Expenditures	47,865.46	6.29%	63,661.06	6.90%	84,669.21	7.54%
FUND/ CASH AVAILABLE	741,926.07		889,604.43		770,972.63	
Payment of Prior Year/s Accounts Payable	78,797.15		90,616.72		104,209.23	
CONTINUING APPROPRIATION	63,984.79		88,299.01		121,852.64	
ENDING CASH BALANCE	599,144.13		710,688.70		544,910.77	

Notes:

Data were provided by the Department of Finance-Bureau of Local Government Finance (DOF-BLGF)