

Table F.3
SUMMARY OF RECEIPTS AND EXPENDITURES OF LOCAL GOVERNMENT UNITS, FYs 2021-2023
(In Million Pesos)

PARTICULARS	2021			
	MUNICIPALITIES	CITIES	PROVINCES	TOTAL
BEGINNING BALANCE	153,786.49	258,318.89	148,224.96	560,330.33
RECEIPTS	334,170.13	381,867.38	226,552.29	942,589.80
Local Sources	49,969.16	175,300.91	30,944.53	256,214.59
Tax Revenue	28,878.90	146,994.75	15,482.06	191,355.71
Basic Real Property Tax	5,613.19	27,873.24	4,929.14	38,415.57
Special Education Fund	6,920.10	25,946.10	6,913.73	39,779.94
Business Tax	15,352.00	83,763.81	2,076.44	101,192.25
Other Local Taxes	993.61	9,411.60	1,562.74	11,967.95
Non-Tax Revenue	21,090.26	28,306.16	15,462.47	64,858.88
Regulatory Fees	5,270.16	9,780.91	777.18	15,828.25
Service/User Charges	5,167.43	7,823.85	7,538.87	20,530.15
Receipts from Economic Enterprises	8,724.63	7,698.91	5,640.75	22,064.30
Other Receipts	1,928.04	3,002.48	1,505.67	6,436.19
External Sources	265,746.86	177,095.00	174,062.64	616,904.51
Share from National Tax Collection	236,467.53	159,963.33	159,409.25	555,840.12
Share from GOCCs (PAGCOR and PCSO)	277.46	265.23	114.58	657.26
Other Share from National Tax Collection	25,136.04	8,079.66	11,331.93	44,547.63
Share from ECOZONE	979.76	5,847.71	28.45	6,855.93
Share from EVAT	20.49	161.44	0.00	181.94
Share from National Wealth	561.98	142.95	364.84	1,069.77
Share from Tobacco Excise Tax	23,455.96	1,831.44	10,919.51	36,206.92
Others	117.84	96.11	19.13	233.08
Inter-Local Transfer	1,297.50	2,810.88	1,047.49	5,155.86
Extraordinary Receipts / Grants / Donations / Aids	2,568.34	5,975.90	2,159.39	10,703.63
Non-Income Receipts	18,454.11	29,471.46	21,545.12	69,470.70
Capital Investment Receipts	82.57	4,131.69	166.25	4,380.50
Proceeds from Sale of Assets	35.59	4,113.55	92.00	4,241.14
Proceeds from Sale of Debt Securities of Other Entities	0.00	0.00	0.00	0.00
Collections of Loan Receivables	46.98	18.14	74.25	139.37
Receipts from Loans and Borrowings	10,517.60	14,215.68	8,805.91	33,539.20
Acquisition of Loans	10,517.55	14,215.68	8,805.91	33,539.14
Issuance of Bonds	0.05	0.00	0.00	0.05
Other Non-Income Receipts	7,853.94	11,124.09	12,572.97	31,551.00
EXPENDITURES	270,646.81	323,114.90	167,232.35	760,994.06
General Services	134,363.03	131,505.14	53,273.93	319,142.10
Economic Services	30,290.54	34,764.94	22,424.72	87,480.20
Social Services	43,179.72	87,378.48	44,265.46	174,823.66
Debt Services	1,999.93	1,762.02	1,481.51	5,243.46
Non-Operating Expenditures	60,813.60	67,704.32	45,786.73	174,304.65
Capital Investment Expenditures	44,370.90	43,594.69	22,594.08	110,559.66
Purchase/ Construct of Property Plant and Equipment (Assets/ Capital Outlay)	44,338.13	43,594.69	22,573.41	110,506.24
Purchase of Debt Securities of Other Entities (Investment Outlay)	0.00	0.00	0.00	0.00
Grant/ Make Loan to Other Entities (Investment Outlay)	32.76	0.00	20.67	53.43
Debt Service (Principal Cost)	5,288.03	5,943.17	4,648.32	15,879.53
Payment of Loan Amortization	5,288.03	5,943.17	4,648.32	15,879.53
Retirement/ Redemption of Bonds/ Debt Securities	0.00	0.00	0.00	0.00
Other Non-Operating Expenditures	11,154.67	18,166.46	18,544.33	47,865.46
FUND/ CASH AVAILABLE	217,309.81	317,071.37	207,544.89	741,926.07
Payment of Prior Year/s Accounts Payable	11,726.34	44,702.99	22,367.82	78,797.15
CONTINUING APPROPRIATION	21,591.35	24,512.30	17,881.14	63,984.79
ENDING CASH BALANCE	183,992.12	247,856.08	167,295.93	599,144.13

2022				2023			
MUNICIPALITIES	CITIES	PROVINCES	TOTAL	MUNICIPALITIES	CITIES	PROVINCES	TOTAL
182,625.47	247,398.97	167,295.93	597,320.38	255,474.96	243,052.66	212,161.07	710,688.70
443,049.35	473,351.17	299,009.68	1,215,410.19	421,336.45	478,628.13	283,126.45	1,183,091.03
55,551.17	196,909.81	34,484.90	286,945.88	61,824.18	221,261.94	38,482.12	321,568.24
32,517.76	165,659.99	17,391.92	215,569.68	36,616.02	186,700.31	19,538.05	242,854.38
6,286.77	31,218.03	5,520.64	43,025.44	7,041.19	34,964.19	6,183.12	48,188.49
7,750.51	29,059.63	7,743.38	44,553.53	8,680.58	32,546.79	8,672.59	49,899.95
17,347.76	94,653.11	2,346.38	114,347.24	19,602.96	106,958.01	2,651.40	129,212.38
1,132.72	10,729.22	1,781.53	13,643.47	1,291.30	12,231.32	2,030.94	15,553.55
23,033.41	31,249.81	17,092.98	71,376.20	25,208.15	34,561.64	18,944.07	78,713.86
5,902.58	10,954.62	870.44	17,727.64	6,610.89	12,269.18	974.89	19,854.96
5,994.22	9,075.67	8,745.09	23,814.97	6,953.29	10,527.78	10,144.30	27,625.37
9,073.61	8,006.87	5,866.39	22,946.87	9,436.56	8,327.15	6,101.04	23,864.74
2,063.01	3,212.65	1,611.06	6,886.72	2,207.42	3,437.53	1,723.84	7,368.79
365,635.76	240,749.00	239,038.10	845,422.86	333,245.54	213,805.64	213,914.67	760,965.85
326,074.03	220,579.49	219,820.39	766,473.90	278,891.44	188,661.85	188,012.60	655,565.89
391.21	373.97	161.56	926.74	551.61	527.30	227.79	1,306.71
35,441.81	11,392.32	15,978.03	62,812.16	49,972.96	16,063.18	22,529.02	88,565.15
1,381.46	8,245.28	40.12	9,666.86	1,947.86	11,625.84	56.57	13,630.27
28.90	227.64	0.00	256.53	40.74	320.97	0.00	361.71
792.39	201.57	514.42	1,508.37	1,117.27	284.21	725.33	2,126.81
33,072.91	2,582.34	15,396.51	51,051.76	46,632.80	3,641.09	21,709.09	71,982.98
166.16	135.51	26.98	328.64	234.28	191.07	38.04	463.39
1,699.72	3,682.25	1,372.21	6,754.18	2,226.64	4,823.75	1,797.59	8,847.98
2,028.99	4,720.96	1,705.92	8,455.87	1,602.90	3,729.56	1,347.68	6,680.13
21,862.41	35,692.36	25,486.68	83,041.46	26,266.73	43,560.55	30,729.65	100,556.93
235.75	5,871.75	423.01	6,530.51	803.75	8,461.14	1,341.42	10,606.31
50.19	5,800.10	129.71	5,980.00	70.76	8,178.15	182.90	8,431.80
0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.01
185.56	71.64	293.30	550.50	732.98	282.99	1,158.52	2,174.49
12,516.09	16,916.67	10,479.03	39,911.79	14,894.72	20,130.83	12,470.05	47,495.60
12,515.88	16,916.67	10,479.03	39,911.58	14,893.90	20,130.83	12,470.05	47,494.78
0.21	0.00	0.00	0.21	0.82	0.00	0.00	0.82
9,110.57	12,903.95	14,584.64	36,599.16	10,568.26	14,968.58	16,918.19	42,455.02
326,918.50	392,462.06	203,745.58	923,126.14	395,873.13	477,870.70	249,063.26	1,122,807.09
159,892.01	156,491.12	63,395.98	379,779.10	190,271.49	186,224.44	75,441.21	451,937.13
33,622.50	38,589.08	24,891.44	97,103.02	37,320.97	42,833.88	27,629.50	107,784.35
53,974.65	109,223.10	55,331.82	218,529.57	67,468.31	136,528.87	69,164.78	273,161.96
2,219.92	1,955.84	1,644.48	5,820.24	2,464.11	2,170.98	1,825.37	6,460.46
77,209.43	86,202.92	58,481.86	221,894.21	98,348.25	110,112.53	75,002.40	283,463.18
56,821.28	55,801.20	28,937.16	141,559.65	72,786.70	71,425.54	37,074.56	181,286.80
56,752.81	55,801.20	28,893.97	141,447.98	72,643.60	71,425.54	36,984.28	181,053.42
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
68.47	0.00	43.19	111.66	143.10	0.00	90.27	233.38
5,552.43	6,240.33	4,880.73	16,673.50	5,830.06	6,552.35	5,124.77	17,507.18
5,552.43	6,240.33	4,880.73	16,673.50	5,830.06	6,552.35	5,124.77	17,507.18
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14,835.71	24,161.39	24,663.97	63,661.06	19,731.49	32,134.64	32,803.07	84,669.21
298,756.32	328,288.07	262,560.04	889,604.43	280,938.28	243,810.09	246,224.27	770,972.63
13,485.29	51,408.44	25,722.99	90,616.72	15,508.08	59,119.70	29,581.44	104,209.23
29,796.07	33,826.97	24,675.97	88,299.01	41,118.57	46,681.22	34,052.84	121,852.64
255,474.96	243,052.66	212,161.07	710,688.70	224,311.62	138,009.17	182,589.98	544,910.77