

Table F.2
CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURES OF LOCAL GOVERNMENT UNITS (PROVINCES, CITIES, MUNICIPALITIES), Fys 2022-2024
(In Million Pesos)

PARTICULARS	2022		2023		2024	
	AMOUNT	PERCENTAGE DISTRIBUTION	AMOUNT	PERCENTAGE DISTRIBUTION	AMOUNT	PERCENTAGE DISTRIBUTION
BEGINNING BALANCE	609,064.96		740,364.02		691,137.49	
RECEIPTS	1,179,298.01	100.00%	1,087,901.80	100.00%	1,149,617.02	100.00%
Local Sources	278,641.13	23.63%	298,146.01	27.41%	319,016.23	27.75%
Tax Revenue	204,574.62	17.35%	218,894.84	20.12%	234,217.48	20.37%
Basic Real Property Tax	40,464.14	3.43%	43,296.63	3.98%	46,327.39	4.03%
Special Education Fund	42,369.69	3.59%	45,335.57	4.17%	48,509.06	4.22%
Business Tax	107,875.72	9.15%	115,427.02	10.61%	123,506.91	10.74%
Other Local Taxes	13,865.06	1.18%	14,835.62	1.36%	15,874.11	1.38%
Non-Tax Revenue	74,066.52	6.28%	79,251.17	7.28%	84,798.75	7.38%
Regulatory Fees	17,148.05	1.45%	18,348.41	1.69%	19,632.80	1.71%
Service/User Charges	25,483.96	2.16%	27,267.84	2.51%	29,176.59	2.54%
Receipts from Economic Enterprises	25,481.15	2.16%	27,264.83	2.51%	29,173.37	2.54%
Other Receipts	5,953.36	0.50%	6,370.09	0.59%	6,816.00	0.59%
External Sources	825,073.20	69.96%	714,172.11	65.65%	755,017.11	65.68%
Share from National Tax Collection (NTA)	766,473.90	64.99%	655,572.82	60.26%	696,417.81	60.58%
Share from GOCCs (PAGCOR and PCSO)	916.47	0.08%	916.47	0.08%	916.47	0.08%
Other Share from National Tax Collection	44,532.26	3.78%	44,532.26	4.09%	44,532.26	3.87%
Share from ECOZONE	8,214.15	0.70%	8,214.15	0.76%	8,214.15	0.71%
Share from EVAT	69.74	0.01%	69.74	0.01%	69.74	0.01%
Share from National Wealth	5,033.69	0.43%	5,033.69	0.46%	5,033.69	0.44%
Share from Tobacco Excise Tax	31,048.90	2.63%	31,048.90	2.85%	31,048.90	2.70%
Others	165.79	0.01%	165.79	0.02%	165.79	0.01%
Inter-Local Transfers	7,293.48	0.62%	7,293.48	0.67%	7,293.48	0.63%
Extraordinary Receipts / Grants / Donations / Aids	5,857.09	0.50%	5,857.09	0.54%	5,857.09	0.51%
Non-Income Receipts	75,583.68	6.41%	75,583.68	6.95%	75,583.68	6.57%
Capital/Investment Receipts	2,616.22	0.22%	2,616.22	0.24%	2,616.22	0.23%
Proceeds from Sale of Assets	2,529.86	0.21%	2,529.86	0.23%	2,529.86	0.22%
Proceeds from Sale of Debt Securities of Other Entities	0.00	0.00%	0.00	0.00%	0.00	0.00%
Collections of Loan Receivables	86.36	0.01%	86.36	0.01%	86.36	0.01%
Receipts from Loans and Borrowings	44,543.63	3.78%	44,543.63	4.09%	44,543.63	3.87%
Acquisition of Loans	44,518.17	3.77%	44,518.17	4.09%	44,518.17	3.87%
Issuance of Bonds	25.46	0.00%	25.46	0.00%	25.46	0.00%
Other Non-Income Receipts	28,423.83	10.20%	28,423.83	9.53%	28,423.83	8.91%
EXPENDITURES	890,606.98	100.00%	979,787.65	100.00%	1,081,255.02	100.00%
General Services	364,134.40	40.89%	421,583.62	43.03%	486,338.91	44.98%
Economic Services	105,663.76	11.86%	122,284.66	12.48%	141,265.37	13.06%
Social Services	197,244.17	22.15%	228,517.72	23.32%	263,883.86	24.41%
Debt Services	6,409.19	0.72%	7,422.21	0.76%	8,549.88	0.79%
Non-Operating Expenditures	217,155.47	24.38%	199,979.44	20.41%	181,217.00	16.76%
Capital Investment Expenditures	148,635.50	16.69%	131,459.48	13.42%	113,422.16	10.49%
Purchase/ Construct of Property Plant and Equipment (Assets/ Capital Outlay)	148,491.48	16.67%	131,315.46	13.40%	113,278.14	10.48%
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)	144.02	0.02%	144.02	0.01%	144.02	0.01%
Debt Service (Principal Cost)	19,478.10	2.19%	19,478.10	1.99%	19,478.10	1.80%
Payment of Loan Amortization	19,478.10	2.19%	19,478.10	1.99%	19,478.10	1.80%
Retirement/ Redemption of Bonds/ Debt Securities	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other Non-Operating Expenditures	49,041.87	5.51%	49,041.87	5.01%	48,316.74	4.47%
FUND/ CASH AVAILABLE	897,755.99		848,478.17		759,499.49	
Payment of Prior Year/s Accounts Payable	84,721.17		84,721.17		82,250.64	
CONTINUING APPROPRIATION	72,670.80		72,619.52		72,012.23	
ENDING CASH BALANCE	740,364.02		691,137.49		605,236.61	

Notes:

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