

Table F.3
SUMMARY OF RECEIPTS AND EXPENDITURES OF LOCAL GOVERNMENT UNITS, FYs 2022-2024
(In Million Pesos)

PARTICULARS	2022				2023				2024			
	MUNICIPALITIES	CITIES	PROVINCES	TOTAL	MUNICIPALITIES	CITIES	PROVINCES	TOTAL	MUNICIPALITIES	CITIES	PROVINCES	TOTAL
BEGINNING BALANCE	181,274.61	263,358.22	164,432.14	609,064.96	232,365.03	295,508.18	212,490.81	740,364.02	203,738.41	276,346.01	211,053.07	691,137.49
RECEIPTS	431,138.86	452,518.18	295,640.97	1,179,298.01	385,896.13	435,562.92	266,442.75	1,087,901.80	407,312.95	461,362.06	280,942.00	1,149,617.02
Local Sources	54,871.88	186,588.62	37,180.63	278,641.13	57,724.15	200,638.58	39,783.28	298,146.01	61,764.84	214,683.29	42,568.11	319,016.23
Tax Revenue	32,329.95	155,109.27	17,135.39	204,574.62	33,821.99	166,737.98	18,334.87	218,894.84	36,189.53	178,409.64	19,618.31	234,217.48
Basic Real Property Tax	5,973.16	29,123.42	5,367.56	40,464.14	6,208.18	31,345.16	5,743.29	43,296.63	6,642.76	33,539.32	6,145.32	46,327.39
Special Education Fund	7,386.52	27,310.11	7,673.06	42,369.69	7,674.50	29,450.89	8,210.18	45,335.57	8,211.72	31,512.45	8,784.89	48,509.06
Business Tax	17,900.53	87,894.80	2,080.38	107,875.72	18,801.71	94,399.30	2,226.01	115,427.02	20,117.83	101,007.26	2,381.83	123,506.91
Other Local Taxes	1,069.73	10,780.94	2,014.39	13,865.06	1,137.60	11,542.62	2,155.40	14,835.62	1,217.23	12,350.60	2,306.28	15,874.11
Non-Tax Revenue	22,541.93	31,479.34	20,045.24	74,066.52	23,902.16	33,900.61	21,448.41	79,251.17	25,575.31	36,273.65	22,949.80	84,798.75
Regulatory Fees	5,990.18	10,351.58	806.29	17,148.05	6,315.44	11,170.24	862.73	18,348.41	6,757.52	11,952.16	923.12	19,632.80
Service/User Charges	6,091.80	9,376.26	10,015.90	25,483.96	6,483.77	10,067.06	10,717.01	27,267.84	6,937.63	10,771.75	11,467.20	29,176.59
Receipts from Economic Enterprises	9,074.53	9,194.25	7,212.37	25,481.15	9,623.30	9,924.30	7,717.23	27,264.83	10,296.93	10,619.00	8,257.44	29,173.37
Other Receipts	1,385.41	2,557.26	2,010.69	5,953.36	1,479.65	2,739.01	2,151.44	6,370.09	1,583.22	2,930.74	2,302.04	6,816.00
External Sources	354,781.28	235,643.35	234,648.57	825,073.20	306,764.75	204,559.65	202,847.70	714,172.11	324,140.89	216,314.09	214,562.13	755,017.11
Share from National Tax Collection (NTA)	326,074.03	220,579.49	219,820.39	766,473.90	278,090.97	189,462.32	188,019.53	655,572.82	295,467.10	201,216.76	199,733.95	696,417.81
Share from GOCCs (PAGCOR and PCSO)	265.14	496.20	155.12	916.47	262.21	499.14	155.12	916.47	262.21	499.14	155.12	916.47
Other Share from National Tax Collection	24,521.16	9,334.71	10,676.38	44,532.26	24,490.63	9,365.25	10,676.38	44,532.26	24,490.63	9,365.25	10,676.38	44,532.26
Share from ECOZONE	1,276.39	6,912.23	25.53	8,214.15	1,276.39	6,912.23	25.53	8,214.15	1,276.39	6,912.23	25.53	8,214.15
Share from EVAT	50.80	18.94	0.00	69.74	50.80	18.94	0.00	69.74	50.80	18.94	0.00	69.74
Share from National Wealth	2,931.72	665.18	1,436.79	5,033.69	2,901.19	695.71	1,436.79	5,033.69	2,901.19	695.71	1,436.79	5,033.69
Share from Tobacco Excise Tax	20,123.35	1,731.90	9,193.64	31,048.90	20,123.35	1,731.90	9,193.64	31,048.90	20,123.35	1,731.90	9,193.64	31,048.90
Others	138.89	6.47	20.43	165.79	138.89	6.47	20.43	165.79	138.89	6.47	20.43	165.79
Inter-Local Transfer	1,403.35	3,501.79	2,388.34	7,293.48	1,403.35	3,501.79	2,388.34	7,293.48	1,403.35	3,501.79	2,388.34	7,293.48
Extraordinary Receipts / Grants / Donations / Aids	2,517.59	1,731.16	1,608.33	5,857.09	2,517.59	1,731.16	1,608.33	5,857.09	2,517.59	1,731.16	1,608.33	5,857.09
Non-Income Receipts	21,485.70	30,286.21	23,811.77	75,583.68	21,407.23	30,364.69	23,811.77	75,583.68	21,407.23	30,364.69	23,811.77	75,583.68
Capital Investment Receipts	32.60	882.56	1,701.06	2,616.22	32.60	882.56	1,701.06	2,616.22	32.60	882.56	1,701.06	2,616.22
Proceeds from Sale of Assets	21.64	859.37	1,648.86	2,529.86	21.64	859.37	1,648.86	2,529.86	21.64	859.37	1,648.86	2,529.86
Proceeds from Sale of Debt Securities of Other Entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Collections of Loan Receivables	10.96	23.19	52.21	86.36	10.96	23.19	52.21	86.36	10.96	23.19	52.21	86.36
Receipts from Loans and Borrowings	11,676.38	21,460.83	11,406.42	44,543.63	11,676.38	21,460.83	11,406.42	44,543.63	11,676.38	21,460.83	11,406.42	44,543.63
Acquisition of Loans	11,652.77	21,460.83	11,404.57	44,518.17	11,652.77	21,460.83	11,404.57	44,518.17	11,652.77	21,460.83	11,404.57	44,518.17
Issuance of Bonds	23.61	0.00	1.85	25.46	23.61	0.00	1.85	25.46	23.61	0.00	1.85	25.46
Other Non-Income Receipts	9,776.72	7,942.82	10,704.29	28,423.83	9,698.25	8,021.29	10,704.29	28,423.83	9,698.25	8,021.29	10,704.29	28,423.83
EXPENDITURES	339,457.94	352,938.36	198,210.68	890,606.98	374,607.07	386,671.70	218,508.88	979,787.65	418,412.12	422,668.50	240,174.40	1,081,255.02
General Services	163,737.43	135,163.83	65,233.14	364,134.40	188,489.44	157,575.66	75,518.51	421,583.62	217,660.78	181,217.23	87,460.90	486,338.91

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Economic Services	39,187.42	38,943.78	27,532.56	105,663.76	45,055.10	45,344.42	31,885.13	122,284.66	52,010.82	52,313.80	36,940.75	141,265.37
Social Services	52,893.73	92,731.46	51,618.97	197,244.17	60,572.06	108,179.24	59,766.42	228,517.72	69,999.71	124,664.41	69,219.75	263,883.86
Debt Services	2,368.87	2,185.59	1,854.73	6,409.19	2,727.49	2,546.25	2,148.48	7,422.21	3,147.94	2,913.05	2,488.89	8,549.88
Non-Operating Expenditures	81,270.49	83,913.71	51,971.27	217,155.47	77,762.97	73,026.13	49,190.34	199,979.44	75,592.87	61,560.02	44,064.12	181,217.00
Capital Investment Expenditures	60,188.97	58,164.38	30,282.15	148,635.50	56,705.69	47,252.56	27,501.22	131,459.48	54,745.00	36,302.17	22,375.00	113,422.16
Purchase/ Construct of Property Plant and Equipment (Assets/ Capital Outlay)	60,088.90	58,164.38	30,238.20	148,491.48	56,605.62	47,252.56	27,457.28	131,315.46	54,644.92	36,302.17	22,331.05	113,278.14
Purchase of Debt Securities of Other Entities (Investment Outlay)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grant/ Make Loan to Other Entities (Investment Outlay)	100.08	0.00	43.94	144.02	100.08	0.00	43.94	144.02	100.08	0.00	43.94	144.02
Debt Service (Principal Cost)	6,499.26	7,287.40	5,691.43	19,478.10	6,475.12	7,311.55	5,691.43	19,478.10	6,475.12	7,311.55	5,691.43	19,478.10
Payment of Loan Amortization	6,499.26	7,287.40	5,691.43	19,478.10	6,475.12	7,311.55	5,691.43	19,478.10	6,475.12	7,311.55	5,691.43	19,478.10
Retirement/ Redemption of Bonds/ Debt Securities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Non-Operating Expenditures	14,582.25	18,461.93	15,997.69	49,041.87	14,582.16	18,462.02	15,997.69	49,041.87	14,372.75	17,946.30	15,997.69	48,316.74
FUND/ CASH AVAILABLE	272,955.53	362,938.03	261,862.43	897,755.99	243,654.09	344,399.40	260,424.69	848,478.17	192,639.24	315,039.57	251,820.68	759,499.49
Payment of Prior Year/s Accounts Payable	14,334.17	44,817.00	25,569.99	84,721.17	14,221.22	44,929.95	25,569.99	84,721.17	14,116.81	42,563.84	25,569.99	82,250.64
CONTINUING APPROPRIATION	25,704.09	23,165.09	23,801.62	72,670.80	25,694.46	23,123.43	23,801.62	72,619.52	25,518.32	22,692.29	23,801.62	72,012.23
ENDING CASH BALANCE	232,917.26	294,955.95	212,490.81	740,364.02	203,738.41	276,346.01	211,053.07	691,137.49	153,004.11	249,783.44	202,449.06	605,236.61

Notes:
1. Data were provided by the Department of Finance-Bureau of Local Government Finance (DOF-BLGF)
2. Beginning and Cash Balances may not be balanced due to the conversion of municipalities to cities.