

Table F.3
CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURES OF LOCAL GOVERNMENT UNITS (PROVINCES, CITIES, MUNICIPALITIES), 2013-2015
(In Million Pesos)

PARTICULARS	2013		2014		2015	
	AMOUNT	PERCENTAGE DISTRIBUTION	AMOUNT	PERCENTAGE DISTRIBUTION	AMOUNT	PERCENTAGE DISTRIBUTION
BEGINNING BALANCE	115,276.45		192,025.60		214,589.77	
RECEIPTS	400,180.64	100.00	446,886.86	100.00	494,186.06	100.00
Local Sources	130,727.40	32.66	150,999.23	33.79	162,874.28	32.96
Tax Revenue	92,517.21	23.11	106,712.75	23.88	114,576.79	23.19
Basic Real Property Tax	19,930.91	4.98	31,355.81	7.02	33,043.81	6.69
Special Education Tax	20,178.36	5.04	13,314.24	2.98	14,330.65	2.90
Business Tax	46,972.07	11.73	42,732.95	9.56	45,424.04	9.19
Other Local Taxes	5,435.87	1.36	19,309.75	4.32	21,778.29	4.41
Non-Tax Revenue	38,210.19	9.55	44,286.48	9.91	48,297.49	9.77
Regulatory Fees	7,795.23	1.95	13,175.69	2.95	14,289.84	2.89
Service/User Charges	7,597.28	1.90	10,561.76	2.36	11,347.71	2.30
Receipts from Economic Enterprises	16,079.88	4.02	11,021.54	2.47	11,823.32	2.39
Other Receipts	6,737.80	1.68	9,527.49	2.13	10,836.62	2.19
External Sources	256,489.31	64.09	283,007.98	63.33	322,315.90	65.22
Share from National Tax Collection (IRA)	243,930.19	60.95	275,029.06	61.54	313,681.62	63.47
Share from GOCCs (PAGCOR and PCSO)	707.63	0.18	928.81	0.21	981.29	0.20
Other Share from National Tax Collection	8,139.80	2.03	4,023.96	0.90	4,428.70	0.90
Share from ECOZONE	2,496.00	0.62	1,751.50	0.39	2,186.11	0.44
Share from EVAT	20.18	0.00	251.70	0.06	263.80	0.05
Share from National Wealth	1,791.48	0.45	1,344.90	0.30	1,216.68	0.25
Share from Tobacco Excise Tax	3,832.14	0.96	675.86	0.15	762.11	0.16
Inter-Local Transfers	1,609.79	0.40	1,779.03	0.40	1,749.75	0.35
Extraordinary Receipts / Grants / Donations /Aids	2,101.90	0.53	1,247.12	0.28	1,474.54	0.30
Non-Income Receipts	12,963.93	3.25	12,879.65	2.88	8,995.88	1.82
Capital/Investment Receipts	2,700.75	0.68	7,245.64	1.62	7,369.05	1.49
Proceeds from Sale of Assets	2,349.36	0.59	6,237.43	1.40	6,361.79	1.29
Proceeds from Sale of Debt Securities of Other Entities	194.49	0.05	1,000.57	0.22	1,000.57	0.20
Collections of Loan Receivables	156.90	0.04	7.64	0.00	6.69	0.00
Receipts from Loans and Borrowings	10,263.18	2.57	5,634.01	1.26	1,626.83	0.33
Acquisition of Loans	9,881.63	2.47	5,579.71	1.25	1,626.53	0.33
Issuance of Bonds	381.55	0.10	54.30	0.01	0.30	0.00
EXPENDITURES	323,431.49	100.00	424,322.69	100.00	444,206.24	100.00
General Services	149,203.02	46.13	201,194.25	47.41	211,689.49	47.65
Economic Services	87,705.40	27.12	89,270.73	21.04	93,451.21	21.04
Social Services	71,598.30	22.14	108,240.09	25.51	112,543.51	25.34
Debt Services	14,924.77	4.61	25,617.62	6.04	26,522.03	5.97
ENDING CASH BALANCE	192,025.60		214,589.77		264,569.59	