

Table F.3
CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURES OF LOCAL GOVERNMENT UNITS (PROVINCES, CITIES, MUNICIPALITIES), 2014-2016
(In Million Pesos)

| PARTICULARS | 2014 | | 2015 | | 2016 | |
|---|------------|-------------------------|------------|-------------------------|------------|-------------------------|
| | AMOUNT | PERCENTAGE DISTRIBUTION | AMOUNT | PERCENTAGE DISTRIBUTION | AMOUNT | PERCENTAGE DISTRIBUTION |
| BEGINNING BALANCE | 138,457.63 | - | 270,162.40 | - | 306,239.46 | - |
| RECEIPTS | 444,463.12 | 100.00% | 497,589.24 | 100.00% | 517,364.77 | 99.91% |
| Local Sources | 150,246.63 | 33.78% | 153,622.84 | 30.85% | 157,689.37 | 30.39% |
| Tax Revenue | 107,737.62 | 24.22% | 109,681.52 | 22.03% | 112,442.61 | 21.67% |
| Basic Real Property Tax | 22,354.39 | 5.03% | 30,767.72 | 6.18% | 32,142.10 | 6.20% |
| Special Education Tax | 22,781.34 | 5.12% | 14,174.62 | 2.85% | 14,100.71 | 2.72% |
| Business Tax | 55,784.87 | 12.54% | 46,815.78 | 9.40% | 47,911.19 | 9.23% |
| Other Local Taxes | 6,817.02 | 1.53% | 17,923.40 | 3.60% | 18,288.61 | 3.52% |
| Non-Tax Revenue | 42,509.01 | 9.56% | 43,941.32 | 8.82% | 45,246.76 | 8.72% |
| Regulatory Fees | 9,634.77 | 2.17% | 11,593.95 | 2.33% | 12,052.66 | 2.32% |
| Service/User Charges | 10,187.42 | 2.29% | 13,004.59 | 2.61% | 13,113.58 | 2.53% |
| Receipts from Economic Enterprises | 17,533.91 | 3.94% | 12,805.61 | 2.57% | 13,347.17 | 2.57% |
| Other Receipts | 5,152.91 | 1.16% | 6,537.17 | 1.31% | 6,733.35 | 1.30% |
| External Sources | 284,593.75 | 64.06% | 321,383.34 | 64.61% | 350,730.52 | 67.79% |
| Share from National Tax Collection (IRA) | 274,750.73 | 61.84% | 313,363.94 | 63.00% | 342,760.93 | 66.34% |
| Share from GOCCs (PAGCOR and PCSO) | 1,219.56 | 0.28% | 908.20 | 0.18% | 931.19 | 0.18% |
| Other Share from National Tax Collection | 5,129.27 | 1.15% | 4,838.12 | 0.98% | 4,912.38 | 0.95% |
| Share from ECOZONE | 3,253.22 | 0.73% | 2,519.65 | 0.51% | 2,742.59 | 0.53% |
| Share from EVAT | 186.05 | 0.04% | 145.39 | 0.03% | 156.55 | 0.03% |
| Share from National Wealth | 1,498.80 | 0.34% | 1,491.47 | 0.30% | 1,364.29 | 0.26% |
| Share from Tobacco Excise Tax | 191.20 | 0.04% | 681.61 | 0.14% | 648.95 | 0.13% |
| Inter-Local Transfers | 1,554.22 | 0.35% | 835.09 | 0.17% | 743.16 | 0.14% |
| Extraordinary Receipts / Grants / Donations /Aids | 1,939.97 | 0.44% | 1,437.99 | 0.29% | 1,382.86 | 0.26% |
| Non-Income Receipts | 9,622.74 | 2.16% | 22,583.06 | 4.54% | 8,944.88 | 0.02 |
| Capital/Investment Receipts | 1,109.83 | 0.25% | 6,461.94 | 1.30% | 5,769.93 | 1.12% |
| Proceeds from Sale of Assets | 913.17 | 0.21% | 6,377.34 | 1.28% | 5,732.93 | 1.11% |
| Proceeds from Sale of Debt Securities of Other Entities | - | 0.00% | 2.93 | 0.00% | 2.93 | 0.00% |
| Collections of Loan Receivables | 196.66 | 0.04% | 81.67 | 0.02% | 34.07 | 0.01% |
| Receipts from Loans and Borrowings | 8,512.91 | 1.91% | 16,121.12 | 3.24% | 3,174.95 | 0.61% |
| Acquisition of Loans | 8,187.90 | 1.84% | 16,121.12 | 3.24% | 3,044.28 | 0.59% |
| Issuance of Bonds | 325.01 | 0.07% | - | 0.00% | 130.67 | 0.02% |
| EXPENDITURES | 312,758.35 | 100.00% | 461,512.19 | 100.00% | 463,874.35 | 100.00% |
| General Services | 160,780.28 | 51.41% | 221,712.71 | 48.04% | 227,337.26 | 49.01% |
| Economic Services | 55,774.27 | 17.83% | 101,839.24 | 22.07% | 98,817.51 | 21.30% |
| Social Services | 79,584.81 | 25.45% | 111,042.41 | 24.06% | 112,938.78 | 24.35% |
| Debt Services | 16,618.99 | 5.31% | 26,917.83 | 5.83% | 24,780.80 | 5.34% |
| ENDING CASH BALANCE | 270,162.40 | | 306,239.46 | | 359,729.88 | |