

Table F.4
SUMMARY OF RECEIPTS AND EXPENDITURES OF LOCAL GOVERNMENT UNITS, FY 2014-2016
(In Million Pesos)

PARTICULARS	2014				2015				2016			
	MUNICIPALITIES	CITIES	PROVINCES	TOTAL	MUNICIPALITIES	CITIES	PROVINCES	TOTAL	MUNICIPALITIES	CITIES	PROVINCES	TOTAL
BEGINNING BALANCE	35,842.15	69,550.96	33,064.52	138,457.63	73,663.80	133,067.82	63,430.78	270,162.40	90,228.55	145,672.47	70,338.44	306,239.46
RECEIPTS	149,081.76	191,860.97	103,520.39	444,463.12	164,266.44	216,596.49	116,726.31	497,589.24	176,597.46	220,815.38	119,951.93	517,364.77
Local Sources	26,994.46	104,421.05	18,831.12	150,246.63	26,534.00	109,150.18	17,938.66	153,622.84	27,411.88	112,087.45	18,190.04	157,689.37
Tax Revenue	15,016.13	84,689.91	8,031.58	107,737.62	14,577.34	87,566.11	7,538.07	109,681.52	14,974.79	89,815.87	7,651.95	112,442.61
Basic Real Property Tax	2,930.28	16,887.64	2,536.47	22,354.39	4,236.38	23,353.29	3,178.05	30,767.72	4,317.01	24,609.26	3,215.83	32,142.10
Special Education Tax	3,603.89	15,523.61	3,653.84	22,781.34	2,081.45	9,707.60	2,385.57	14,174.62	2,117.57	9,511.34	2,471.80	14,100.71
Business Tax	7,655.33	47,021.78	1,107.76	55,784.87	4,731.13	41,579.71	504.94	46,815.78	4,835.98	42,624.36	450.85	47,911.19
Other Local Taxes	826.63	5,256.88	733.51	6,817.02	3,528.38	12,925.51	1,469.51	17,923.40	3,704.23	13,070.91	1,513.47	18,288.61
Non-Tax Revenue	11,978.33	19,731.14	10,799.54	42,509.01	11,956.66	21,584.07	10,400.59	43,941.32	12,437.09	22,271.58	10,538.09	45,246.76
Regulatory Fees	2,790.99	6,594.52	249.26	9,634.77	3,746.22	6,488.97	1,358.76	11,593.95	3,842.75	6,896.57	1,313.34	12,052.66
Service/User Charges	2,213.55	3,803.68	4,170.19	10,187.42	2,841.21	6,465.03	3,698.35	13,004.59	2,957.24	6,387.92	3,768.42	13,113.58
Receipts from Economic Enterprises	5,795.04	7,296.74	4,442.13	17,533.91	3,892.36	5,550.19	3,363.06	12,805.61	4,008.94	5,861.49	3,476.74	13,347.17
Other Receipts	1,178.75	2,036.20	1,937.96	5,152.91	1,476.87	3,079.88	1,980.42	6,537.17	1,628.16	3,125.60	1,979.59	6,733.35
External Sources	120,187.40	82,995.36	81,410.99	284,593.75	136,235.24	92,807.12	92,340.98	321,383.34	148,345.88	101,610.35	100,774.29	350,730.52
Share from National Tax Collection (IRA)	116,659.78	78,291.43	79,799.52	274,750.73	133,087.13	89,404.03	90,872.78	313,363.94	145,367.02	98,121.67	99,272.24	342,760.93
Share from GOCCs (PAGCOR and PCSO)	237.15	734.09	248.32	1,219.56	209.03	541.52	157.65	908.20	230.08	544.65	156.46	931.19
Other Share from National Tax Collection	1,976.07	2,517.57	635.63	5,129.27	1,884.11	2,321.91	632.10	4,838.12	1,824.57	2,418.36	669.45	4,912.38
Share from ECOZONE	850.98	2,371.27	30.97	3,253.22	342.37	2,086.88	90.40	2,519.65	348.68	2,294.81	99.10	2,742.59
Share from EVAT	92.32	30.71	63.02	186.05	54.34	7.42	83.63	145.39	57.06	5.46	94.03	156.55
Share from National Wealth	932.74	104.71	461.35	1,498.80	850.63	227.60	413.24	1,491.47	828.69	104.18	431.42	1,364.29
Share from Tobacco Excise Tax	100.03	10.88	80.29	191.20	636.77	0.01	44.83	681.61	590.14	13.91	44.90	648.95
Inter-Local Transfer	428.81	660.70	464.71	1,554.22	345.74	246.14	243.21	835.09	239.05	244.90	259.21	743.16
Extraordinary Receipts / Grants / Donations /Aids	885.59	791.57	262.81	1,939.97	709.23	293.52	435.24	1,437.99	685.16	280.77	416.93	1,382.86
Non-Income Receipts	1,899.90	4,444.56	3,278.28	9,622.74	1,497.20	14,639.19	6,446.67	22,583.06	839.70	7,117.58	987.60	8,944.88
Capital Investment Receipts	162.72	910.98	36.13	1,109.83	101.23	5,875.09	485.62	6,461.94	35.57	5,375.31	359.05	5,769.93
Proceeds from Sale of Assets	82.73	828.97	1.47	913.17	33.13	5,871.79	472.42	6,377.34	30.51	5,371.93	330.49	5,732.93
Proceeds from Sale of Debt Securities of Other Entities	-	-	-	-	0.20	0.13	2.60	2.93	0.20	0.13	2.60	2.93
Collections of Loan Receivables	79.99	82.01	34.66	196.66	67.90	3.17	10.60	81.67	4.86	3.25	25.96	34.07
Receipts from Loans and Borrowings	1,737.18	3,533.58	3,242.15	8,512.91	1,395.97	8,764.10	5,961.05	16,121.12	804.13	1,742.27	628.55	3,174.95
Acquisition of Loans	1,690.74	3,533.58	2,963.58	8,187.90	1,395.97	8,764.10	5,961.05	16,121.12	673.46	1,742.27	628.55	3,044.28
Issuance of Bonds	46.44	-	278.57	325.01	-	-	-	-	130.67	-	-	130.67
EXPENDITURES	111,260.11	128,344.11	73,154.13	312,758.35	147,701.69	203,991.84	109,818.66	461,512.19	152,214.14	204,156.29	107,503.92	463,874.35
General Services	67,917.14	60,776.12	32,087.02	160,780.28	83,719.96	92,848.97	45,143.78	221,712.71	86,602.61	95,263.56	45,471.09	227,337.26
Economic Services	18,235.28	21,052.66	16,486.33	55,774.27	29,926.43	44,675.90	27,236.91	101,839.24	30,789.50	43,938.33	24,089.68	98,817.51
Social Services	21,014.25	38,970.79	19,599.77	79,584.81	27,937.47	51,136.20	31,968.74	111,042.41	28,602.33	52,121.92	32,214.53	112,938.78
Debt Services	4,093.44	7,544.54	4,981.01	16,618.99	6,117.83	15,330.77	5,469.23	26,917.83	6,219.70	12,832.48	5,728.62	24,780.80
ENDING CASH BALANCE	73,663.80	133,067.82	63,430.78	270,162.40	90,228.55	145,672.47	70,338.44	306,239.46	114,611.87	162,331.56	82,786.45	359,729.88