

Table F.3
CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURES OF LOCAL GOVERNMENT UNITS (PROVINCES, CITIES, MUNICIPALITIES), 2016-2018
(In Million Pesos)

PARTICULARS	2016		2017		2018	
	AMOUNT	PERCENTAGE DISTRIBUTION	AMOUNT	PERCENTAGE DISTRIBUTION	AMOUNT	PERCENTAGE DISTRIBUTION
BEGINNING BALANCE	239,698.76	-	362,189.00	-	201,698.70	-
RECEIPTS	564,292.85	100.00%	536,803.36	100.00%	552,970.38	100.00%
Local Sources	180,207.45	31.94%	131,464.90	24.49%	134,722.72	24.36%
Tax Revenue	127,720.27	22.63%	87,488.68	16.30%	88,844.73	16.07%
Basic Real Property Tax	25,180.25	4.46%	25,139.08	4.68%	24,962.80	4.51%
Special Education Tax	26,670.73	4.73%	11,833.65	2.20%	12,285.19	2.22%
Business Tax	68,338.62	12.11%	35,718.80	6.65%	37,208.55	6.73%
Other Local Taxes	7,530.67	1.33%	14,797.16	2.76%	14,388.19	2.60%
Non-Tax Revenue	52,487.18	9.30%	43,976.22	8.19%	45,877.99	8.30%
Regulatory Fees	11,203.45	1.99%	9,136.53	1.70%	9,924.22	1.79%
Service/User Charges	14,245.36	2.52%	13,634.52	2.54%	13,888.03	2.51%
Receipts from Economic Enterprises	21,499.53	3.81%	15,066.92	2.81%	15,668.28	2.83%
Other Receipts	5,538.84	0.98%	6,138.25	1.14%	6,397.46	1.16%
External Sources	368,520.59	65.31%	399,848.69	74.49%	414,872.17	75.03%
Share from National Tax Collection (IRA)	343,848.85	60.93%	390,420.55	72.73%	400,933.71	72.51%
Share from GOCCs (PAGCOR and PCSO)	913.98	0.16%	1,304.75	0.24%	1,430.30	0.26%
Other Share from National Tax Collection	15,945.23	2.83%	6,011.93	1.12%	7,103.75	1.28%
Share from ECOZONE	4,090.70	0.72%	3,530.59	0.66%	3,828.62	0.69%
Share from EVAT	186.28	0.03%	317.96	0.06%	287.73	0.05%
Share from National Wealth	2,103.78	0.37%	1,307.23	0.24%	1,366.43	0.25%
Share from Tobacco Excise Tax	9,564.47	1.69%	856.15	0.16%	1,620.97	0.29%
Inter-Local Transfers	1,885.38	0.33%	1,150.91	0.21%	1,160.76	0.21%
Extraordinary Receipts / Grants / Donations /Aids	5,927.15	1.05%	960.55	0.18%	4,243.67	0.77%
Non-Income Receipts	15,564.80	2.76%	5,489.78	1.02%	3,375.48	0.61%
Capital/Investment Receipts	873.17	0.15%	1,327.11	0.25%	836.27	0.15%
Proceeds from Sale of Assets	691.66	0.12%	603.01	0.11%	751.48	0.14%
Proceeds from Sale of Debt Securities of Other Entities	1.68	0.00%	63.71	0.01%	22.20	0.00%
Collections of Loan Receivables	179.82	0.03%	660.38	0.12%	62.58	0.01%
Receipts from Loans and Borrowings	14,691.63	2.60%	4,162.67	0.78%	2,539.21	0.46%
Acquisition of Loans	14,691.49	2.60%	4,162.67	0.78%	2,539.21	0.46%
Issuance of Bonds	0.14	0.00%	-	0.00%	-	0.00%
EXPENDITURES	368,750.12	100.00%	665,851.10	100.00%	714,961.06	100.00%
General Services	194,217.82	52.67%	334,597.50	50.25%	365,728.17	51.15%
Economic Services	63,877.23	17.32%	160,399.51	24.09%	170,513.02	23.85%
Social Services	94,312.90	25.58%	145,458.85	21.85%	154,821.52	21.65%
Debt Services	16,342.18	4.43%	25,395.24	3.81%	23,898.35	3.34%
ENDING CASH BALANCE	435,241.48		233,141.26		39,708.02	