

Table F.4
SUMMARY OF RECEIPTS AND EXPENDITURES OF LOCAL GOVERNMENT UNITS, FY 2016-2018
(In Million Pesos)

PARTICULARS	2016				2017				2018			
	MUNICIPALITIES	CITIES	PROVINCES	TOTAL	MUNICIPALITIES	CITIES	PROVINCES	TOTAL	MUNICIPALITIES	CITIES	PROVINCES	TOTAL
BEGINNING BALANCE	65,277.81	115,781.55	58,639.40	239,698.76	120,865.80	145,100.12	96,223.08	362,189.00	(45,018.57)	149,785.08	96,932.19	201,698.70
RECEIPTS	194,380.77	236,828.92	133,083.16	564,292.85	201,057.93	198,115.46	137,629.97	536,803.36	197,858.39	209,380.52	145,731.47	552,970.38
Local Sources	32,707.46	123,807.28	23,692.71	180,207.45	30,441.87	80,274.30	20,748.73	131,464.90	32,348.21	81,010.56	21,363.96	134,722.72
Tax Revenue	18,025.31	100,411.66	9,283.30	127,720.27	17,328.80	62,020.73	8,139.16	87,488.68	18,413.37	62,174.19	8,257.17	88,844.73
Basic Real Property Tax	3,271.06	18,943.89	2,965.30	25,180.25	4,874.83	16,787.17	3,477.08	25,139.08	5,118.91	16,283.72	3,560.17	24,962.80
Special Education Tax	4,498.54	17,852.84	4,319.35	26,670.73	2,483.80	7,114.00	2,235.84	11,833.65	2,546.42	7,503.01	2,235.76	12,285.19
Business Tax	9,473.40	57,573.13	1,292.10	68,338.62	7,172.66	27,617.95	928.19	35,718.80	7,574.45	28,679.77	954.34	37,208.55
Other Local Taxes	782.31	6,041.80	706.56	7,530.67	2,797.50	10,501.60	1,498.05	14,797.16	3,173.60	9,707.69	1,506.90	14,388.19
Non-Tax Revenue	14,682.16	23,395.62	14,409.41	52,487.18	13,113.08	18,253.58	12,609.56	43,976.22	13,934.83	18,836.37	13,106.79	45,877.99
Regulatory Fees	3,357.22	7,534.47	311.77	11,203.45	3,385.03	4,999.59	751.91	9,136.53	3,891.52	5,242.25	790.45	9,924.22
Service/User Charges	2,671.58	4,955.12	6,618.66	14,245.36	2,763.33	4,800.43	6,070.76	13,634.52	3,001.79	4,592.08	6,294.16	13,888.03
Receipts from Economic Enterprises	7,306.18	8,348.52	5,844.82	21,499.53	4,963.89	5,835.96	4,267.07	15,066.92	5,228.02	6,209.58	4,230.69	15,668.28
Other Receipts	1,347.18	2,557.50	1,634.15	5,538.84	2,000.82	2,617.60	1,519.82	6,138.25	1,813.51	2,792.46	1,791.49	6,397.46
External Sources	157,407.99	106,837.27	104,275.33	368,520.59	169,321.07	115,775.02	114,752.60	399,848.69	164,304.39	127,523.83	123,043.95	414,872.17
Share from National Tax Collection (IRA)	146,128.02	98,124.47	99,596.36	343,848.85	165,938.28	111,525.53	112,956.74	390,420.55	159,982.94	119,774.06	121,176.71	400,933.71
Share from GOCCs (PAGCOR and PCSO)	241.98	558.33	113.67	913.98	677.59	424.62	202.53	1,304.75	803.56	416.90	209.84	1,430.30
Other Share from National Tax Collection	8,496.41	4,044.31	3,404.51	15,945.23	1,995.74	3,445.32	570.87	6,011.93	2,827.43	3,666.83	609.48	7,103.75
Share from ECOZONE	867.57	3,198.83	24.29	4,090.70	449.37	3,057.22	24.00	3,530.59	529.11	3,273.04	26.47	3,828.62
Share from EVAT	69.99	22.16	94.13	186.28	71.96	183.50	62.50	317.96	40.39	184.64	62.70	287.73
Share from National Wealth	1,318.56	205.65	579.58	2,103.78	656.94	166.78	483.52	1,307.23	675.77	171.20	519.46	1,366.43
Share from Tobacco Excise Tax	6,240.29	617.68	2,706.50	9,564.47	817.48	37.82	0.85	856.15	1,582.16	37.96	0.85	1,620.97
Inter-Local Transfer	547.33	539.01	799.05	1,885.38	216.22	287.77	646.92	1,150.91	219.30	284.33	657.12	1,160.76
Extraordinary Receipts / Grants / Donations /Aids	1,994.26	3,571.15	361.75	5,927.15	493.23	91.78	375.54	960.55	471.16	3,381.71	390.80	4,243.67
Non-Income Receipts	4,265.31	6,184.37	5,115.12	15,564.80	1,294.99	2,066.14	2,128.64	5,489.78	1,205.79	846.13	1,323.56	3,375.48
Capital Investment Receipts	177.34	656.29	39.54	873.17	274.46	142.72	909.92	1,327.11	220.52	255.28	360.46	836.27
Proceeds from Sale of Assets	45.37	630.98	15.32	691.66	213.76	79.03	310.22	603.01	208.48	232.24	310.76	751.48
Proceeds from Sale of Debt Securities of Other Entities	-	-	1.68	1.68	0.02	63.69	-	63.71	0.20	22.00	-	22.20
Collections of Loan Receivables	131.97	25.31	22.54	179.82	60.68	-	599.70	660.38	11.84	1.04	49.70	62.58
Receipts from Loans and Borrowings	4,087.97	5,528.08	5,075.58	14,691.63	1,020.53	1,923.42	1,218.72	4,162.67	985.26	590.85	963.10	2,539.21
Acquisition of Loans	4,087.83	5,528.08	5,075.58	14,691.49	1,020.53	1,923.42	1,218.72	4,162.67	985.26	590.85	963.10	2,539.21
Issuance of Bonds	0.14	-	-	0.14	-	-	-	-	-	-	-	-
EXPENDITURES	136,011.14	146,961.78	85,777.20	368,750.12	363,171.22	175,254.84	127,425.05	665,851.10	393,456.64	191,180.15	130,324.27	714,961.06
General Services	85,009.75	70,477.30	38,730.76	194,217.82	201,524.83	83,307.53	49,765.14	334,597.50	218,755.88	95,281.07	51,691.21	365,728.17
Economic Services	21,282.79	23,879.59	18,714.84	63,877.23	86,483.44	41,659.55	32,256.52	160,399.51	93,388.00	44,260.21	32,864.82	170,513.02
Social Services	25,358.87	44,785.50	24,168.53	94,312.90	68,066.37	38,318.61	39,073.86	145,458.85	73,812.48	41,452.72	39,556.32	154,821.52
Debt Services	4,359.72	7,819.38	4,163.07	16,342.18	7,096.58	11,969.14	6,329.52	25,395.24	7,500.28	10,186.15	6,211.92	23,898.35
ENDING CASH BALANCE	123,647.44	205,648.69	105,945.35	435,241.48	(41,247.49)	167,960.75	106,428.00	233,141.26	(240,616.81)	167,985.45	112,339.38	39,708.02