

Table F.2  
CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURES OF LOCAL GOVERNMENT UNITS (PROVINCES, CITIES, MUNICIPALITIES), 2017-2019  
(In Million Pesos)

PARTICULARS	2017		2018		2019	
	AMOUNT	PERCENTAGE DISTRIBUTION	AMOUNT	PERCENTAGE DISTRIBUTION	AMOUNT	PERCENTAGE DISTRIBUTION
<b>BEGINNING BALANCE</b>	296,910.81	-	519,068.31	-	450,377.79	-
<b>RECEIPTS</b>	622,226.62	100.00%	657,909.96	100.00%	705,848.52	100.00%
Local Sources	203,651.17	32.73%	210,844.13	32.05%	224,445.16	31.80%
Tax Revenue	145,871.05	23.44%	145,872.53	22.17%	154,276.60	21.86%
Basic Real Property Tax	29,596.54	4.76%	42,551.46	6.47%	45,113.31	20.10%
Special Education Tax	30,799.40	4.95%	11,140.36	1.69%	10,493.22	4.68%
Business Tax	77,189.36	12.41%	75,917.01	11.54%	81,120.35	36.14%
Other Local Taxes	8,285.76	1.33%	16,263.70	2.47%	17,549.71	7.82%
Non-Tax Revenue	57,780.12	9.29%	64,971.60	9.88%	70,168.56	9.94%
Regulatory Fees	12,585.83	2.02%	15,327.41	2.33%	16,927.94	2.40%
Service/User Charges	16,862.61	2.71%	20,383.22	3.10%	20,500.42	2.90%
Receipts from Economic Enterprises	22,937.21	3.69%	20,272.14	3.08%	20,479.71	2.90%
Other Receipts	5,394.48	0.87%	8,988.82	1.37%	12,260.50	1.74%
External Sources	407,764.03	65.53%	432,272.95	65.70%	472,870.04	66.99%
Share from National Tax Collection (IRA)	390,420.55	62.75%	419,082.52	63.70%	461,258.40	65.35%
Share from GOCCs (PAGCOR and PCSO)	965.55	0.16%	882.83	0.13%	909.72	
Other Share from National Tax Collection	9,456.39	1.52%	10,178.76	1.55%	8,748.58	1.24%
Share from ECOZONE	5,347.98	0.86%	3,011.32	0.46%	3,213.64	0.46%
Share from EVAT	327.53	0.05%	234.86	0.04%	224.51	0.03%
Share from National Wealth	1,313.81	0.21%	2,025.45	0.31%	1,575.70	0.22%
Share from Tobacco Excise Tax	2,467.07	0.40%	4,907.12	0.75%	3,734.73	0.53%
Inter-Local Transfers	2,960.24	0.48%	878.44	0.13%	721.71	0.10%
Extraordinary Receipts / Grants / Donations /Aids	3,961.30		1,250.40		1,231.64	
		0.64%		0.19%		0.17%
Non-Income Receipts	10,811.41	1.74%	14,792.89	2.25%	8,533.32	1.21%
Capital/Investment Receipts	592.22	0.10%	3,118.35	0.47%	2,419.10	0.34%
Proceeds from Sale of Assets	270.49	0.04%	2,159.83	0.33%	2,401.21	0.34%
Proceeds from Sale of Debt Securities of Other Entities	0.02	0.00%	303.60	0.05%	1.25	0.00%
Collections of Loan Receivables	321.72	0.05%	654.92	0.10%	16.63	0.00%
Receipts from Loans and Borrowings	10,219.19	1.64%	11,674.54	1.77%	6,114.23	0.87%
Acquisition of Loans	10,219.15	1.64%	11,674.54	1.77%	6,114.23	0.87%
Issuance of Bonds	0.04	0.00%	-		-	
<b>EXPENDITURES</b>	400,069.12	100.00%	726,600.48	100.00%	751,131.57	100.00%
General Services	209,556.23	52.38%	355,897.45	48.98%	364,477.39	48.52%
Economic Services	67,383.89	16.84%	163,951.46	22.56%	167,969.29	22.36%
Social Services	105,299.16	26.32%	182,449.38	25.11%	194,535.10	25.90%
Debt Services	17,829.85	4.46%	24,302.18	3.34%	24,149.79	3.22%
<b>ENDING CASH BALANCE</b>	519,068.31	129.74%	450,377.79	61.98%	405,094.75	53.93%