

Table F.3
SUMMARY OF RECEIPTS AND EXPENDITURES OF LOCAL GOVERNMENT UNITS, FY 2017-2019
(In Million Pesos)

PARTICULARS	2017				MUNICIPALITIES
	MUNICIPALITIES	CITIES	PROVINCES	TOTAL	
BEGINNING BALANCE	86,626.78	137,789.44	72,494.58	296,910.81	150,547.17
RECEIPTS	214,285.90	260,485.84	147,454.88	622,226.62	232,328.80
Local Sources	37,924.02	138,791.96	26,935.19	203,651.17	44,156.94
Tax Revenue	21,207.81	113,242.92	11,420.33	145,871.05	24,483.14
Basic Real Property Tax	4,228.18	21,626.15	3,742.20	29,596.54	6,148.05
Special Education Tax	5,203.61	20,324.07	5,271.72	30,799.40	3,617.82
Business Tax	10,905.54	64,892.84	1,390.98	77,189.36	11,152.10
Other Local Taxes	870.48	6,399.86	1,015.42	8,285.76	3,565.16
Non-Tax Revenue	16,716.21	25,549.04	15,514.87	57,780.12	19,673.80
Regulatory Fees	3,976.31	8,295.60	313.93	12,585.83	4,422.69
Service/User Charges	3,137.44	5,950.86	7,774.30	16,862.61	4,247.44
Receipts from Economic Enterprises	8,095.98	8,990.34	5,850.88	22,937.21	8,366.65
Other Receipts	1,506.48	2,312.24	1,575.76	5,394.48	2,637.02
External Sources	173,183.24	117,161.06	117,419.74	407,764.03	186,271.51
Share from National Tax Collection (IRA)	165,938.28	111,525.53	112,956.74	390,420.55	178,131.77
Share from GOCCs (PAGCOR and PCSO)	255.18	569.84	140.53	965.55	301.35
Other Share from National Tax Collection	4,415.38	4,473.51	567.50	9,456.39	6,874.86
Share from ECOZONE	1,101.51	4,230.64	15.83	5,347.98	647.54
Share from EVAT	102.94	111.44	113.14	327.53	39.96
Share from National Wealth	814.56	60.92	438.34	1,313.81	1,630.39
Share from Tobacco Excise Tax	2,396.37	70.51	0.18	2,467.07	4,556.97
Inter-Local Transfer	839.34	384.74	1,736.16	2,960.24	356.56
Extraordinary Receipts / Grants / Donations /Aids	1,735.05	207.44	2,018.81	3,961.30	606.98
Non-Income Receipts	3,178.65	4,532.82	3,099.95	10,811.41	1,900.36
Capital Investment Receipts	32.16	336.26	223.80	592.22	80.36
Proceeds from Sale of Assets	11.76	62.78	195.95	270.49	35.24
Proceeds from Sale of Debt Securities of Other Entities	0.02	-	-	0.02	2.50
Collections of Loan Receivables	20.39	273.48	27.85	321.72	42.62
Receipts from Loans and Borrowings	3,146.48	4,196.56	2,876.15	10,219.19	1,820.00
Acquisition of Loans	3,146.44	4,196.56	2,876.15	10,219.15	1,820.00
Issuance of Bonds	0.04	-	-	0.04	-
EXPENDITURES	150,365.51	158,896.44	90,807.17	400,069.12	294,831.20
General Services	93,456.23	76,329.07	39,770.92	209,556.23	163,305.20
Economic Services	23,146.79	24,645.98	19,591.11	67,383.89	68,500.83
Social Services	29,038.21	49,649.67	26,611.27	105,299.16	56,854.96
Debt Services	4,724.27	8,271.72	4,833.86	17,829.85	6,170.20
ENDING CASH BALANCE	150,547.17	239,378.84	129,142.30	519,068.31	88,044.77

2018			2019			
CITIES	PROVINCES	TOTAL	MUNICIPALITIES	CITIES	PROVINCES	TOTAL
239,378.84	129,142.30	519,068.31	88,044.77	227,429.02	134,904.00	450,377.79
272,934.11	152,647.05	657,909.96	250,064.10	291,631.04	164,153.38	705,848.52
142,080.96	24,606.23	210,844.13	47,007.63	153,161.27	24,276.26	224,445.16
111,888.54	9,500.86	145,872.53	26,207.45	119,241.39	8,827.75	154,276.60
32,364.30	4,039.11	42,551.46	6,475.49	34,441.26	4,196.57	45,113.31
4,697.93	2,824.60	11,140.36	3,834.31	4,734.27	1,924.64	10,493.22
63,880.72	884.19	75,917.01	11,980.96	68,216.70	922.70	81,120.35
10,945.59	1,752.95	16,263.70	3,916.70	11,849.16	1,783.85	17,549.71
30,192.42	15,105.37	64,971.60	20,800.18	33,919.88	15,448.50	70,168.56
9,915.39	989.34	15,327.41	4,992.13	10,678.20	1,257.61	16,927.94
9,655.60	6,480.17	20,383.22	4,378.68	10,118.41	6,003.33	20,500.42
6,732.45	5,173.05	20,272.14	8,585.43	7,068.03	4,826.25	20,479.71
3,888.98	2,462.82	8,988.82	2,843.94	6,055.25	3,361.31	12,260.50
123,203.27	122,798.17	432,272.95	202,438.79	135,532.71	134,898.55	472,870.04
119,774.06	121,176.70	419,082.52	196,074.38	131,911.71	133,272.31	461,258.40
494.40	87.08	882.83	315.77	504.23	89.72	909.72
2,508.72	795.18	10,178.76	5,267.17	2,706.52	774.89	8,748.58
2,329.78	34.00	3,011.32	699.69	2,478.55	35.40	3,213.64
76.70	118.20	234.86	33.15	78.04	113.32	224.51
102.23	292.83	2,025.45	1,206.88	110.31	258.52	1,575.70
0.01	350.15	4,907.12	3,327.45	39.62	367.65	3,734.73
262.56	259.31	878.44	245.70	210.88	265.13	721.71
163.53	479.89	1,250.40	535.77	199.37	496.50	1,231.64
7,649.88	5,242.65	14,792.89	617.69	2,937.06	4,978.58	8,533.32
2,117.72	920.27	3,118.35	35.72	1,662.20	721.18	2,419.10
1,514.06	610.53	2,159.83	31.24	1,658.10	711.88	2,401.21
0.10	301.00	303.60	1.15	0.10	-	1.25
603.56	8.74	654.92	3.33	4.00	9.30	16.63
5,532.16	4,322.38	11,674.54	581.97	1,274.86	4,257.40	6,114.23
5,532.16	4,322.38	11,674.54	581.97	1,274.86	4,257.40	6,114.23
-	-	-	-	-	-	-
284,883.94	146,885.34	726,600.48	318,693.20	280,494.71	151,943.66	751,131.57
137,107.52	55,484.73	355,897.45	172,988.79	131,790.91	59,697.69	364,477.39
55,157.87	40,292.76	163,951.46	75,152.99	52,895.42	39,920.88	167,969.29
80,536.15	45,058.27	182,449.38	62,160.10	85,862.23	46,512.76	194,535.10
12,082.40	6,049.58	24,302.18	8,391.31	9,946.15	5,812.34	24,149.79
227,429.02	134,904.00	450,377.79	19,415.67	238,565.35	147,113.73	405,094.75