

Table F.2
CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURES OF LOCAL GOVERNMENT UNITS (PROVINCES, CITIES, MUNICIPALITIES), FYs 2018-2020
(In Million Pesos)

PARTICULARS	2018		2019		2020	
	AMOUNT	PERCENTAGE DISTRIBUTION	AMOUNT	PERCENTAGE DISTRIBUTION	AMOUNT	PERCENTAGE DISTRIBUTION
BEGINNING BALANCE	381,586.02	-	427,951.80	-	561,917.61	-
RECEIPTS	702,603.72	100.00%	777,964.35	100.00%	908,495.25	100.00%
Local Sources	226,365.22	32.22%	253,425.79	32.58%	299,262.41	32.94%
Tax Revenue	162,801.17	23.17%	181,885.53	23.38%	212,356.28	23.37%
Basic Real Property Tax	31,185.19	4.44%	34,833.56	4.48%	40,690.07	13.60%
Special Education Tax	32,725.47	4.66%	36,784.40	4.73%	43,428.97	14.51%
Business Tax	88,833.84	12.64%	98,956.88	12.72%	114,998.20	38.43%
Other Local Taxes	10,056.68	1.43%	11,310.69	1.45%	13,239.04	4.42%
Non-Tax Revenue	63,564.05	9.05%	71,540.26	9.20%	86,906.13	9.57%
Regulatory Fees	14,562.25	2.07%	16,293.75	2.09%	19,725.87	2.17%
Service/User Charges	20,080.36	2.86%	22,892.40	2.94%	28,113.23	3.09%
Receipts from Economic Enterprises	23,605.79	3.36%	26,424.01	3.40%	31,849.69	3.51%
Other Receipts	5,315.65	0.76%	5,930.09	0.76%	7,217.33	0.79%
External Sources	459,045.35	65.33%	505,087.00	64.92%	585,070.70	64.40%
Share from National Tax Collection (IRA)	419,493.80	59.71%	460,416.46	59.18%	519,136.99	57.14%
Share from GOCCs (PAGCOR and PCSO)	1,189.27	0.17%	1,315.03	0.17%	1,551.13	0.17%
Other Share from National Tax Collection	30,100.10	4.28%	33,989.68	4.37%	52,895.50	5.82%
Share from ECOZONE	6,513.98	0.93%	7,391.43	0.95%	8,480.78	0.93%
Share from EVAT	381.18	0.05%	539.82	0.07%	853.54	0.09%
Share from National Wealth	2,145.27	0.31%	2,404.67	0.31%	2,657.77	0.29%
Share from Tobacco Excise Tax	21,059.67	3.00%	23,653.76	3.04%	40,903.41	4.50%
Inter-Local Transfers	4,984.08	0.71%	5,623.43	0.72%	6,658.00	0.73%
Extraordinary Receipts / Grants / Donations /Aids	3,278.09		3,742.39		4,829.08	
		0.47%		0.48%		0.53%
Non-Income Receipts	17,193.15	2.45%	19,451.57	2.50%	24,162.14	2.66%
Capital/Investment Receipts	806.32	0.11%	902.80	0.12%	1,055.52	0.12%
Proceeds from Sale of Assets	656.33	0.09%	728.00	0.09%	837.39	0.09%
Proceeds from Sale of Debt Securities of Other Entities	67.66		81.30		93.46	
Collections of Loan Receivables	82.33	0.01%	93.51	0.01%	124.68	0.01%
Receipts from Loans and Borrowings	16,386.83	2.33%	18,548.76	2.38%	23,106.62	2.54%
Acquisition of Loans	16,386.33	2.33%	18,548.16	2.38%	23,105.93	2.54%
Issuance of Bonds	0.50	0.00%	0.60		0.69	
EXPENDITURES	437,364.47	100.00%	493,139.04	100.00%	619,074.34	100.00%
General Services	230,146.52	52.62%	259,436.23	52.61%	329,951.55	53.30%
Economic Services	72,544.79	16.59%	82,240.35	16.68%	102,784.13	16.60%
Social Services	116,927.80	26.73%	131,203.76	26.61%	161,579.14	26.10%
Debt Services	17,745.37	4.06%	20,258.69	4.11%	24,759.52	4.00%
ENDING CASH BALANCE	646,825.26	147.89%	712,777.11	144.54%	851,338.52	137.52%