

Table F.3  
SUMMARY OF RECEIPTS AND EXPENDITURES OF LOCAL GOVERNMENT UNITS, FYs 2018-2020  
(In Million Pesos)

PARTICULARS	2018				2019	
	MUNICIPALITIES	CITIES	PROVINCES	TOTAL	MUNICIPALITIES	CITIES
<b>BEGINNING BALANCE</b>	110,602.11	173,804.36	97,179.55	381,586.02	125,074.84	193,530.45
<b>RECEIPTS</b>	244,903.39	290,756.64	166,943.69	702,603.72	271,198.93	322,553.35
Local Sources	42,254.95	154,666.34	29,443.93	226,365.22	47,920.66	171,851.64
Tax Revenue	24,032.04	126,344.65	12,424.48	162,801.17	27,357.43	140,305.88
Basic Real Property Tax	4,594.55	22,555.44	4,035.20	31,185.19	5,271.75	24,949.72
Special Education Tax	5,630.48	21,371.91	5,723.08	32,725.47	6,465.18	23,768.27
Business Tax	12,857.57	74,313.70	1,662.57	88,833.84	14,548.17	82,484.02
Other Local Taxes	949.44	8,103.61	1,003.63	10,056.68	1,072.32	9,103.87
Non-Tax Revenue	18,222.91	28,321.69	17,019.45	63,564.05	20,563.24	31,545.76
Regulatory Fees	4,426.41	9,768.81	367.02	14,562.25	5,026.23	10,851.69
Service/User Charges	4,074.39	6,840.57	9,165.41	20,080.36	4,604.30	7,599.50
Receipts from Economic Enterprises	8,263.49	9,199.42	6,142.87	23,605.79	9,295.33	10,296.77
Other Receipts	1,458.62	2,512.89	1,344.15	5,315.65	1,637.37	2,797.79
External Sources	197,284.50	128,626.41	133,134.44	459,045.35	217,102.38	142,288.80
Share from National Tax Collection (IRA)	178,131.76	119,774.06	121,587.99	419,493.80	195,677.00	132,369.73
Share from GOCCs (PAGCOR and PCSO)	345.82	638.94	204.52	1,189.27	389.67	692.75
Other Share from National Tax Collection	16,401.72	6,401.76	7,296.61	30,100.10	18,314.43	7,145.82
Share from ECOZONE	1,326.78	5,156.08	31.13	6,513.98	1,565.76	5,789.32
Share from EVAT	68.59	189.81	122.78	381.18	75.25	210.98
Share from National Wealth	1,403.51	98.99	642.77	2,145.27	1,581.79	116.36
Share from Tobacco Excise Tax	13,602.85	956.88	6,499.94	21,059.67	15,091.63	1,029.16
Inter-Local Transfer	917.96	1,248.78	2,817.34	4,984.08	1,032.50	1,404.72
Extraordinary Receipts / Grants / Donations /Aids	1,487.24	562.88	1,227.98	3,278.09	1,688.80	675.78
Non-Income Receipts	5,363.94	7,463.88	4,365.33	17,193.15	6,175.89	8,412.91
Capital Investment Receipts	113.01	335.66	357.65	806.32	132.30	349.23
Proceeds from Sale of Assets	15.17	315.93	325.23	656.33	17.29	328.18
Proceeds from Sale of Debt Securities of Other Entities	67.66	-	-	67.66	81.30	-
Collections of Loan Receivables	30.18	19.73	32.42	82.33	33.71	21.05
Receipts from Loans and Borrowings	5,250.93	7,128.22	4,007.68	16,386.83	6,043.59	8,063.68
Acquisition of Loans	5,250.43	7,128.22	4,007.68	16,386.33	6,042.99	8,063.68
Issuance of Bonds	0.50	-	-	0.50	0.60	-
<b>EXPENDITURES</b>	162,728.14	177,201.58	97,434.75	437,364.47	183,829.00	197,917.19
General Services	101,797.26	85,911.72	42,437.53	230,146.52	115,061.71	96,045.61
Economic Services	24,568.57	26,850.93	21,125.29	72,544.79	27,699.72	30,099.43
Social Services	30,835.21	56,665.68	29,426.91	116,927.80	34,778.59	62,969.61
Debt Services	5,527.10	7,773.25	4,445.02	17,745.37	6,288.99	8,802.55
<b>ENDING CASH BALANCE</b>	192,777.36	287,359.42	166,688.49	646,825.26	212,444.77	318,166.61

2019		2020			
PROVINCES	TOTAL	MUNICIPALITIES	CITIES	PROVINCES	TOTAL
109,346.50	427,951.80	217,486.76	218,722.38	125,708.47	561,917.61
184,212.07	777,964.35	333,916.82	364,410.86	210,167.57	908,495.25
33,653.49	253,425.79	65,279.12	194,273.60	39,709.69	299,262.41
14,222.22	181,885.53	36,813.46	158,638.12	16,904.70	212,356.28
4,612.09	34,833.56	7,092.37	28,086.62	5,511.08	40,690.07
6,550.95	36,784.40	8,655.77	26,927.41	7,845.78	43,428.97
1,924.68	98,956.88	19,559.53	93,189.16	2,249.52	114,998.20
1,134.50	11,310.69	1,505.79	10,434.93	1,298.32	13,239.04
19,431.27	71,540.26	28,465.66	35,635.48	22,804.99	86,906.13
415.83	16,293.75	6,995.05	12,251.83	478.99	19,725.87
10,688.60	22,892.40	6,561.66	8,577.33	12,974.24	28,113.23
6,831.91	26,424.01	12,555.10	11,645.60	7,648.99	31,849.69
1,494.92	5,930.09	2,353.84	3,160.72	1,702.77	7,217.33
145,695.81	505,087.00	259,463.68	160,592.19	165,014.83	585,070.70
132,369.73	460,416.46	220,633.22	149,251.89	149,251.88	519,136.99
232.62	1,315.03	518.49	763.86	268.79	1,551.13
8,529.44	33,989.68	34,441.37	8,126.71	10,327.41	52,895.50
36.35	7,391.43	1,801.86	6,634.61	44.31	8,480.78
253.58	539.82	86.82	243.00	523.72	853.54
706.52	2,404.67	1,745.97	137.55	774.25	2,657.77
7,532.98	23,653.76	30,806.72	1,111.56	8,985.13	40,903.41
3,186.21	5,623.43	1,422.83	1,603.28	3,631.89	6,658.00
1,377.81	3,742.39	2,447.77	846.45	1,534.86	4,829.08
4,862.77	19,451.57	9,174.02	9,545.07	5,443.05	24,162.14
421.28	902.80	184.36	371.17	499.99	1,055.52
382.52	728.00	36.03	348.60	452.76	837.39
-	81.30	93.46	-	-	93.46
38.76	93.51	54.87	22.58	47.23	124.68
4,441.49	18,548.76	8,989.66	9,173.89	4,943.06	23,106.62
4,441.49	18,548.16	8,988.97	9,173.89	4,943.06	23,105.93
-	0.60	0.69	-	-	0.69
111,392.84	493,139.04	261,836.72	225,208.60	132,029.02	619,074.34
48,328.91	259,436.23	163,595.46	109,483.28	56,872.81	329,951.55
24,441.21	82,240.35	38,884.78	34,453.14	29,446.22	102,784.13
33,455.57	131,203.76	50,796.88	71,363.40	39,418.85	161,579.14
5,167.15	20,258.69	8,559.60	9,908.78	6,291.14	24,759.52
182,165.73	712,777.11	289,566.86	357,924.65	203,847.02	851,338.52