

Table F.2
CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURES OF LOCAL GOVERNMENT UNITS (PROVINCES, CITIES, MUNICIPALITIES), FYs 2019-2021
(In Million Pesos)

PARTICULARS	2019		2020		2021	
	AMOUNT	PERCENTAGE DISTRIBUTION	AMOUNT	PERCENTAGE DISTRIBUTION	AMOUNT	PERCENTAGE DISTRIBUTION
BEGINNING BALANCE	473,025.52		512,696.18		381,069.36	
RECEIPTS	771,347.17	100.00%	809,105.42	100.00%	789,437.13	100.00%
Local Sources	253,715.75	32.89%	190,109.31	23.50%	152,524.19	19.32%
Tax Revenue	183,455.14	23.78%	138,618.90	17.13%	106,608.99	13.50%
Basic Real Property Tax	34,537.82	4.48%	29,688.37	3.67%	21,468.71	2.72%
Special Education Tax	35,605.40	4.62%	31,074.65	3.84%	22,132.32	14.51%
Business Tax	102,130.78	13.24%	70,178.95	8.67%	56,621.30	37.12%
Other Local Taxes	11,181.14	1.45%	7,676.94	0.95%	6,386.67	4.19%
Non-Tax Revenue	70,260.62	9.11%	51,490.41	6.36%	45,915.20	5.82%
Regulatory Fees	15,962.44	2.07%	12,720.32	1.57%	9,385.92	1.19%
Service/User Charges	22,295.60	2.89%	14,264.94	1.76%	11,798.83	1.49%
Receipts from Economic Enterprises	24,781.21	3.21%	17,067.14	2.11%	17,069.29	2.16%
Other Receipts	7,221.37	0.94%	7,438.01	0.92%	7,661.16	0.97%
External Sources	488,066.18	63.27%	580,902.03	71.80%	583,893.39	73.96%
Share from National Tax Collection (IRA)	459,957.95	59.63%	518,620.02	64.10%	555,840.12	70.41%
Share from GOCCs (PAGCOR and PCSO)	745.41	0.10%	745.41	0.09%	745.41	0.09%
Other Share from National Tax Collection	20,117.63	2.61%	20,117.63	2.49%	20,117.63	2.55%
Share from ECOZONE	6,910.76	0.90%	6,910.76	0.85%	6,910.76	0.88%
Share from EVAT	430.88	0.06%	430.88	0.05%	430.88	0.05%
Share from National Wealth	2,382.26	0.31%	2,382.26	0.29%	2,382.26	0.30%
Share from Tobacco Excise Tax	10,393.72	1.35%	10,393.72	1.28%	10,393.72	1.32%
Inter-Local Transfers	4,397.94	0.57%	4,397.94	0.54%	4,397.94	0.56%
Extraordinary Receipts / Grants / Donations /Aids	2,847.26	0.37%	37,021.05	4.58%	2,792.31	0.35%
Non-Income Receipts	29,565.23	3.83%	38,094.08	4.71%	53,019.55	6.72%
Capital/Investment Receipts	8,243.13	1.07%	8,243.13	1.02%	8,243.13	1.04%
Proceeds from Sale of Assets	3,217.09	0.42%	3,217.09	0.40%	3,217.09	0.41%
Proceeds from Sale of Debt Securities of Other Entities	800.11	0.10%	800.11	0.10%	800.11	0.10%
Collections of Loan Receivables	4,225.93	0.55%	4,225.93	0.52%	4,225.93	0.54%
Receipts from Loans and Borrowings	21,322.11	2.76%	29,850.95	3.69%	44,776.42	5.67%
Acquisition of Loans	21,322.11	2.76%	29,850.95	3.69%	44,776.42	5.67%
Issuance of Bonds	-	0.00%	-	0.00%	-	0.00%
EXPENDITURES	492,179.25	100.00%	1,024,990.21	100.00%	1,109,922.22	100.00%
General Services	262,103.12	53.25%	288,313.43	28.13%	317,144.77	28.57%
Economic Services	77,630.79	15.77%	82,288.63	8.03%	87,225.95	7.86%
Social Services	133,038.37	27.03%	634,593.03	61.91%	685,360.47	61.75%
Debt Services	19,406.98	3.94%	19,795.12	1.93%	20,191.02	1.82%
ENDING CASH BALANCE	523,159.37		296,811.39		60,584.28	