

Table F.3  
SUMMARY OF RECEIPTS AND EXPENDITURES OF LOCAL GOVERNMENT UNITS, FYs 2019-2021  
(In Million Pesos)

PARTICULARS	2019				2020	
	MUNICIPALITIES	CITIES	PROVINCES	TOTAL	MUNICIPALITIES	CITIES
<b>BEGINNING BALANCE</b>	135,903.11	221,148.53	115,973.88	473,025.52	146,854.32	239,304.45
<b>RECEIPTS</b>	262,670.51	330,429.75	178,246.92	771,347.17	301,821.89	311,847.77
Local Sources	46,854.17	176,128.90	30,732.68	253,715.75	41,625.68	126,375.14
Tax Revenue	26,545.53	143,417.56	13,492.04	183,455.14	24,126.21	102,354.60
Basic Real Property Tax	4,880.71	25,243.02	4,414.09	34,537.82	4,868.06	20,280.65
Special Education Tax	5,987.77	23,455.50	6,162.12	35,605.40	5,964.05	18,831.50
Business Tax	14,618.28	85,745.31	1,767.19	102,130.78	12,354.48	57,036.11
Other Local Taxes	1,058.77	8,973.73	1,148.65	11,181.14	939.62	6,206.34
Non-Tax Revenue	20,308.63	32,711.34	17,240.64	70,260.62	17,499.47	24,020.55
Regulatory Fees	4,888.87	10,624.74	448.83	15,962.44	4,515.62	7,946.44
Service/User Charges	4,495.12	8,495.64	9,304.83	22,295.60	3,705.52	5,691.82
Receipts from Economic Enterprises	9,289.17	9,532.47	5,959.57	24,781.21	7,608.72	6,187.12
Other Receipts	1,635.47	4,058.49	1,527.41	7,221.37	1,669.62	4,195.17
External Sources	208,636.05	141,631.35	137,798.78	488,066.18	250,252.85	170,590.77
Share from National Tax Collection (IRA)	195,677.00	132,369.73	131,911.22	459,957.95	220,633.22	149,251.89
Share from GOCCs (PAGCOR and PCSO)	137.18	490.83	117.39	745.41	136.55	491.47
Other Share from National Tax Collection	9,801.63	6,880.31	3,435.69	20,117.63	9,690.07	6,991.87
Share from ECOZONE	1,092.40	5,773.57	44.79	6,910.76	986.11	5,879.86
Share from EVAT	264.72	54.60	111.56	430.88	264.72	54.60
Share from National Wealth	1,566.25	162.19	653.82	2,382.26	1,560.98	167.46
Share from Tobacco Excise Tax	6,878.25	889.95	2,625.52	10,393.72	6,878.25	889.95
Inter-Local Transfer	1,406.91	1,417.89	1,573.14	4,397.94	1,406.91	1,417.89
Extraordinary Receipts / Grants / Donations /Aids	1,613.32	472.60	761.34	2,847.26	18,386.10	12,437.66
Non-Income Receipts	7,180.29	12,669.49	9,715.45	29,565.23	9,943.36	14,881.86
Capital Investment Receipts	272.63	7,138.56	831.95	8,243.13	272.63	7,138.56
Proceeds from Sale of Assets	55.14	3,148.98	12.97	3,217.09	55.14	3,148.98
Proceeds from Sale of Debt Securities of Other Entities	0.11	-	800.00	800.11	0.11	-
Collections of Loan Receivables	217.37	3,989.58	18.97	4,225.93	217.37	3,989.58
Receipts from Loans and Borrowings	6,907.67	5,530.93	8,883.51	21,322.11	9,670.74	7,743.30
Acquisition of Loans	6,907.67	5,530.93	8,883.51	21,322.11	9,670.74	7,743.30
Issuance of Bonds	-	-	-	-	-	-
<b>EXPENDITURES</b>	181,682.06	200,996.41	109,500.79	492,179.25	321,089.44	458,091.09
General Services	115,050.98	99,601.67	47,450.46	262,103.12	126,209.03	109,908.89
Economic Services	26,748.33	28,761.76	22,120.69	77,630.79	28,210.26	30,630.44
Social Services	33,777.25	64,744.32	34,516.80	133,038.37	160,452.76	309,495.11
Debt Services	6,105.50	7,888.66	5,412.83	19,406.98	6,217.39	8,056.64
<b>ENDING CASH BALANCE</b>	<b>149,851.35</b>	<b>244,188.21</b>	<b>129,119.80</b>	<b>523,159.37</b>	<b>127,586.78</b>	<b>93,061.14</b>

2020		2021			
PROVINCES	TOTAL	MUNICIPALITIES	CITIES	PROVINCES	TOTAL
126,537.41	512,696.18	108,892.22	178,748.58	93,428.56	381,069.36
195,435.75	809,105.42	292,612.94	292,931.35	203,892.84	789,437.13
22,108.49	190,109.31	28,551.01	104,849.76	19,123.42	152,524.19
12,138.10	138,618.90	15,283.31	83,115.68	8,210.01	106,608.99
4,539.66	29,688.37	2,989.08	15,735.82	2,743.80	21,468.71
6,279.10	31,074.65	3,669.59	14,632.35	3,830.37	22,132.32
788.36	70,178.95	8,023.07	47,618.50	979.73	56,621.30
530.98	7,676.94	601.56	5,129.00	656.11	6,386.67
9,970.39	51,490.41	13,267.70	21,734.08	10,913.41	45,915.20
258.26	12,720.32	2,858.65	6,263.35	263.91	9,385.92
4,867.60	14,264.94	2,373.56	4,501.16	4,924.11	11,798.83
3,271.29	17,067.14	6,315.79	6,648.55	4,104.95	17,069.29
1,573.23	7,438.01	1,719.70	4,321.02	1,620.43	7,661.16
160,058.41	580,902.03	249,283.20	169,328.08	165,282.11	583,893.39
148,734.91	518,620.02	236,467.53	159,963.33	159,409.25	555,840.12
117.39	745.41	136.55	491.47	117.39	745.41
3,435.69	20,117.63	9,690.07	6,991.87	3,435.69	20,117.63
44.79	6,910.76	986.11	5,879.86	44.79	6,910.76
111.56	430.88	264.72	54.60	111.56	430.88
653.82	2,382.26	1,560.98	167.46	653.82	2,382.26
2,625.52	10,393.72	6,878.25	889.95	2,625.52	10,393.72
1,573.14	4,397.94	1,406.91	1,417.89	1,573.14	4,397.94
6,197.29	37,021.05	1,582.14	463.52	746.65	2,792.31
13,268.85	38,094.08	14,778.73	18,753.51	19,487.31	53,019.55
831.95	8,243.13	272.63	7,138.56	831.95	8,243.13
12.97	3,217.09	55.14	3,148.98	12.97	3,217.09
800.00	800.11	0.11	-	800.00	800.11
18.97	4,225.93	217.37	3,989.58	18.97	4,225.93
12,436.91	29,850.95	14,506.10	11,614.96	18,655.36	44,776.42
12,436.91	29,850.95	14,506.10	11,614.96	18,655.36	44,776.42
-	-	-	-	-	-
245,809.68	1,024,990.21	348,363.52	495,840.55	265,718.15	1,109,922.22
52,195.51	288,313.43	138,829.93	120,899.78	57,415.06	317,144.77
23,447.94	82,288.63	29,902.88	32,468.26	24,854.81	87,225.95
164,645.16	634,593.03	173,288.98	334,254.72	177,816.77	685,360.47
5,521.08	19,795.12	6,341.74	8,217.78	5,631.50	20,191.02
<b>76,163.48</b>	<b>296,811.39</b>	<b>53,141.64</b>	<b>(24,160.61)</b>	<b>31,603.25</b>	<b>60,584.28</b>