

**Table F.3**  
**SUMMARY OF RECEIPTS AND EXPENDITURES OF LOCAL GOVERNMENT UNITS, FYs 2020-2022**  
(In Million Pesos)

PARTICULARS	2020				MUNICIPALITIES
	MUNICIPALITIES	CITIES	PROVINCES	TOTAL	
<b>BEGINNING BALANCE</b>	<b>138,106.62</b>	<b>233,233.50</b>	<b>128,102.72</b>	<b>499,442.83</b>	<b>174,043.75</b>
<b>RECEIPTS</b>	<b>302,665.35</b>	<b>358,103.71</b>	<b>194,951.74</b>	<b>855,720.80</b>	<b>298,903.82</b>
<b>Local Sources</b>	<b>46,556.81</b>	<b>176,562.96</b>	<b>29,018.30</b>	<b>252,138.07</b>	<b>54,495.25</b>
<b>Tax Revenue</b>	<b>28,018.16</b>	<b>149,098.16</b>	<b>13,002.52</b>	<b>190,118.84</b>	<b>34,467.90</b>
Basic Real Property Tax	4,901.28	25,983.85	4,232.03	35,117.16	8,130.47
Special Education Tax	6,211.84	23,088.83	5,947.51	35,248.18	10,425.36
Business Tax	15,883.71	93,076.00	1,818.01	110,777.72	14,845.55
Other Local Taxes	1,021.33	6,949.49	1,004.97	8,975.79	1,066.52
<b>Non-Tax Revenue</b>	<b>18,538.65</b>	<b>27,464.80</b>	<b>16,015.78</b>	<b>62,019.23</b>	<b>20,027.35</b>
Regulatory Fees	4,857.92	9,025.89	451.37	14,335.18	5,225.04
Service/User Charges	4,154.33	6,794.46	8,175.57	19,124.36	4,657.40
Receipts from Economic Enterprises	7,554.11	7,573.41	5,941.88	21,069.39	8,420.96
Other Receipts	1,972.29	4,071.05	1,446.96	7,490.29	1,723.95
<b>External Sources</b>	<b>251,883.98</b>	<b>170,946.91</b>	<b>159,825.77</b>	<b>582,656.67</b>	<b>242,835.79</b>
Share from National Tax Collection (IRA)	220,633.22	149,251.89	148,734.91	518,620.02	236,467.53
Share from GOCCs (PAGCOR and PCSO)	41.27	179.00	23.79	244.07	66.31
Other Share from National Tax Collection	8,292.68	5,712.25	2,837.51	16,842.44	5,108.60
Share from ECOZONE	1,014.92	4,937.11	12.51	5,964.54	635.82
Share from EVAT	36.56	363.46	-	400.02	-
Share from National Wealth	1,934.10	276.16	834.68	3,044.95	297.19
Share from Tobacco Excise Tax	5,307.10	135.52	1,990.31	7,432.94	4,175.59
Inter-Local Transfer	1,751.14	1,529.17	1,386.00	4,666.32	533.16
Extraordinary Receipts / Grants / Donations / Aids	21,165.66	14,274.60	6,843.56	42,283.83	660.19
<b>Non-Income Receipts</b>	<b>4,224.56</b>	<b>10,593.84</b>	<b>6,107.67</b>	<b>20,926.06</b>	<b>1,572.79</b>
<b>Capital Investment Receipts</b>	<b>51.71</b>	<b>5,063.04</b>	<b>926.36</b>	<b>6,041.11</b>	<b>54.23</b>
Proceeds from Sale of Assets	26.68	5,047.11	8.10	5,081.89	41.46
Proceeds from Sale of Debt Securities of Other Entities	-	-	892.00	892.00	-
Collections of Loan Receivables	25.03	15.93	26.26	67.22	12.77
Receipts from Loans and Borrowings	4,172.85	5,530.80	5,181.30	14,884.95	1,518.56
Acquisition of Loans	4,172.81	5,530.80	5,181.30	14,884.91	1,518.47
Issuance of Bonds	0.04	-	-	0.04	0.09
<b>EXPENDITURES</b>	<b>269,001.67</b>	<b>290,184.57</b>	<b>164,032.64</b>	<b>723,218.88</b>	<b>265,973.85</b>
General Services	174,657.22	165,335.49	87,189.24	427,181.95	173,128.00
Economic Services	41,290.26	43,456.34	28,076.82	112,823.42	41,478.99
Social Services	46,809.49	74,033.43	43,045.73	163,888.65	45,644.65
Debt Services	6,244.70	7,359.31	5,720.85	19,324.86	5,722.21
<b>ENDING CASH BALANCE 1/</b>	<b>174,043.75</b>	<b>301,152.64</b>	<b>163,074.84</b>	<b>638,271.23</b>	<b>222,732.94</b>

Notes:

1/ It is to be noted that there are negative subtotal amounts for some of the provinces, cities and municipalities which were converted to zero (0) by the Department of Finance-Bureau of Local Government Finance (DOF-BLGF). Thus, Ending Cash Balance may not add-up.

Source: DOF-BLGF

2021			2022			
CITIES	PROVINCES	TOTAL	MUNICIPALITIES	CITIES	PROVINCES	TOTAL
301,152.64	163,074.84	638,271.23	222,732.94	328,047.64	210,689.04	761,469.62
363,871.18	191,704.07	854,479.07	471,888.82	548,697.98	288,916.96	1,309,503.76
179,302.13	29,336.37	263,133.74	128,344.94	245,738.12	60,090.85	434,173.92
155,011.72	18,250.49	207,730.11	81,715.95	219,308.21	45,398.09	346,422.25
36,471.76	6,267.47	50,869.70	26,446.73	72,625.53	17,085.13	116,157.39
33,047.01	8,810.28	52,282.65	34,088.89	67,679.10	23,945.71	125,713.70
77,640.01	1,865.49	94,351.05	18,775.63	66,822.34	2,334.80	87,932.77
7,852.94	1,307.24	10,226.71	2,404.70	12,181.23	2,032.45	16,618.38
24,290.40	11,085.87	55,403.63	46,628.99	26,429.92	14,692.76	87,751.67
8,724.26	569.52	14,518.82	7,490.79	8,781.97	849.46	17,122.23
6,283.50	6,517.72	17,458.62	7,699.87	6,616.64	8,606.03	22,922.54
6,811.40	3,038.81	18,271.17	19,470.21	7,579.64	3,639.90	30,689.75
2,471.25	959.82	5,155.02	11,968.12	3,451.66	1,597.37	17,017.15
166,470.33	160,330.00	569,636.12	338,708.79	246,078.24	224,379.24	809,166.28
159,963.33	159,409.25	555,840.12	326,074.03	220,579.49	219,815.44	766,468.95
167.38	59.46	293.15	329.51	882.24	274.17	1,485.92
3,807.75	114.60	9,030.95	8,694.10	3,558.59	116.03	12,368.71
3,792.14	15.40	4,443.37	929.02	3,542.29	15.08	4,486.39
-	-	-	-	-	-	-
15.61	43.47	356.26	410.34	16.30	45.22	471.85
-	55.73	4,231.33	7,354.73	-	55.73	7,410.47
1,494.44	610.73	2,638.34	2,039.71	12,152.76	4,137.06	18,329.54
1,037.42	135.96	1,833.57	1,571.45	8,905.17	36.54	10,513.15
18,098.72	2,037.70	21,709.20	4,835.09	56,881.62	4,446.87	66,163.57
15,422.80	129.44	15,606.46	148.26	48,538.26	1,230.02	49,916.54
15,406.14	16.11	15,463.70	132.38	48,517.28	59.60	48,709.26
-	-	-	-	-	-	-
16.65	113.33	142.76	15.88	20.98	1,170.42	1,207.28
2,675.93	1,908.26	6,102.74	4,686.83	8,343.36	3,216.84	16,247.03
2,675.93	1,908.26	6,102.66	4,686.65	8,343.36	3,216.84	16,246.86
-	-	0.09	0.17	-	-	0.17
356,959.52	151,020.81	773,954.17	348,108.16	616,748.56	190,159.14	1,155,015.86
208,986.02	77,801.32	459,915.35	205,378.56	365,446.92	94,549.99	665,375.46
42,591.93	25,961.83	110,032.75	71,999.02	55,795.79	29,860.44	157,655.26
97,970.03	42,125.90	185,740.58	55,959.27	184,120.63	58,308.83	298,388.73
7,411.53	5,131.75	18,265.50	14,771.32	11,385.22	7,439.88	33,596.42
328,047.64	210,689.04	761,469.62	427,171.65	437,463.45	338,190.84	1,202,825.94