

Table F.2
CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURES OF LOCAL GOVERNMENT UNITS (PROVINCES, CITIES, MUNICIPALITIES), Fys 2023-2025
(In Million Pesos)

PARTICULARS	2023		2024		2025	
	AMOUNT	PERCENTAGE DISTRIBUTION	AMOUNT	PERCENTAGE DISTRIBUTION	AMOUNT	PERCENTAGE DISTRIBUTION
BEGINNING BALANCE	737,280.60		727,490.29		742,218.48	
RECEIPTS	1,087,297.11	100.00%	1,174,808.87	100.00%	1,344,159.60	100.00%
Local Sources	331,254.85	30.47%	356,482.00	30.34%	388,130.32	28.88%
Tax Revenue	242,191.67	22.27%	260,883.19	22.21%	283,839.76	21.12%
Basic Real Property Tax	46,852.80	4.31%	50,704.44	4.32%	55,034.58	4.09%
Special Education Fund	48,357.06	4.45%	52,072.81	4.43%	56,521.97	4.21%
Business Tax	132,249.71	12.16%	141,477.67	12.04%	154,038.54	11.46%
Other Local Taxes	14,732.09	1.35%	16,628.27	1.42%	18,244.67	1.36%
Non-Tax Revenue	89,063.19	8.19%	95,598.81	8.14%	104,290.56	7.76%
Regulatory Fees	20,596.67	1.89%	21,932.16	1.87%	23,774.00	1.77%
Service/User Charges	36,041.61	3.31%	38,199.37	3.25%	42,466.50	3.16%
Receipts from Economic Enterprises	25,283.97	2.33%	27,566.19	2.35%	29,337.01	2.18%
Other Receipts	7,140.94	0.66%	7,901.09	0.67%	8,713.05	0.65%
External Sources	692,497.67	63.69%	754,614.45	64.23%	892,316.87	66.38%
Share from National Tax Collection (NTA)	655,572.82	60.29%	696,417.81	59.28%	826,873.73	61.52%
Share from GOCCs (PAGCOR and PCSO)	736.50	0.07%	760.64	0.06%	797.60	0.06%
Other Share from National Tax Collection	25,755.18	2.37%	41,269.02	3.51%	45,729.16	3.40%
Share from ECOZONE	9,288.08	0.85%	10,117.62	0.86%	11,118.63	0.83%
Share from EVAT	83.47	0.01%	128.60	0.01%	140.43	0.01%
Share from National Wealth	5,458.81	0.50%	6,544.87	0.56%	7,485.38	0.56%
Share from Tobacco Excise Tax	10,276.30	0.95%	23,646.68	2.01%	26,005.40	1.93%
Others	648.52	0.06%	831.25	0.07%	979.33	0.07%
Inter-Local Transfers	7,181.74	0.66%	9,856.34	0.84%	11,556.86	0.86%
Extraordinary Receipts / Grants / Donations / Aids	3,251.43	0.30%	6,310.64	0.54%	7,359.52	0.55%
Non-Income Receipts	63,544.58	5.84%	63,712.42	5.42%	63,712.42	4.74%
Capital/Investment Receipts	968.25	0.09%	968.25	0.08%	968.25	0.07%
Proceeds from Sale of Assets	144.86	0.01%	144.86	0.01%	144.86	0.01%
Proceeds from Sale of Debt Securities of Other Entities	0.00	0.00%	0.00	0.00%	0.00	0.00%
Collections of Loan Receivables	823.39	0.08%	823.39	0.07%	823.39	0.06%
Receipts from Loans and Borrowings	36,782.84	3.38%	36,930.23	3.14%	36,930.23	2.75%
Acquisition of Loans	36,782.84	3.38%	36,930.23	3.14%	36,930.23	2.75%
Issuance of Bonds	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other Non-Income Receipts	25,793.49	7.79%	25,813.94	7.24%	25,813.94	6.65%
EXPENDITURES	896,482.11	100.00%	926,738.98	100.00%	1,045,524.12	100.00%
General Services	370,744.05	41.36%	389,672.84	42.05%	449,913.04	43.03%
Economic Services	104,278.83	11.63%	117,108.46	12.64%	135,087.16	12.92%
Social Services	214,405.06	23.92%	199,010.30	21.47%	227,877.28	21.80%
Debt Services	9,171.23	1.02%	7,574.30	0.82%	8,744.95	0.84%
Non-Operating Expenditures	197,882.95	22.07%	213,373.08	23.02%	223,901.69	21.42%
Capital Investment Expenditures	130,912.89	14.60%	130,514.83	14.08%	130,239.16	12.46%
Purchase/ Construct of Property Plant and Equipment (Assets/ Capital Outlay)	130,466.63	14.55%	130,068.57	14.04%	129,795.02	12.41%
Purchase of Debt Securities of Other Entities (Investment Outlay)	0.00	0.00%	0.00	0.00%	0.00	0.00%
Grant/ Make Loan to Other Entities (Investment Outlay)	446.26	0.05%	446.26	0.05%	444.14	0.04%
Debt Service (Principal Cost)	19,370.84	2.16%	22,125.45	2.39%	24,544.65	2.35%
Payment of Loan Amortization	19,370.84	2.16%	22,125.45	2.39%	24,544.65	2.35%
Retirement/ Redemption of Bonds/ Debt Securities	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other Non-Operating Expenditures	47,599.22	5.31%	60,732.80	6.55%	69,117.88	6.61%
FUND/ CASH AVAILABLE	928,095.60		975,560.19		1,040,853.96	
Payment of Prior Year/s Accounts Payable	88,590.02		106,014.97		116,606.31	
CONTINUING APPROPRIATION	112,916.53		127,326.74		143,003.09	
ENDING CASH BALANCE	726,589.05		742,218.48		781,244.57	

Notes:

1. National Tax Allotment is based on the actual shares of local government units.
2. Other data were provided by the Department of Finance-Bureau of Local Government Finance (DOF-BLGF).
3. Beginning and Cash Balances may not be balanced due to the conversion of municipalities to cities.