

Table F.3  
SUMMARY OF RECEIPTS AND EXPENDITURES OF LOCAL GOVERNMENT UNITS, FyS 2023-2025  
(In Million Pesos)

PARTICULARS	2023				2024				2025			
	MUNICIPALITIES	CITIES	PROVINCES	TOTAL	MUNICIPALITIES	CITIES	PROVINCES	TOTAL	MUNICIPALITIES	CITIES	PROVINCES	TOTAL
BEGINNING BALANCE	226,328.04	304,238.10	206,714.47	737,280.60	208,166.66	316,509.18	202,814.45	727,490.29	197,936.07	341,470.08	202,812.32	742,218.48
RECEIPTS	378,384.49	452,049.82	256,862.79	1,087,297.11	410,970.38	485,902.50	277,936.00	1,174,808.87	476,655.45	545,680.43	321,823.72	1,344,159.60
Local Sources	64,756.32	222,128.43	44,370.11	331,254.85	69,498.47	239,023.77	47,959.76	356,482.00	76,652.29	258,821.52	52,656.50	388,130.32
Tax Revenue	38,234.23	184,290.30	19,667.13	242,191.67	40,773.98	198,683.46	21,425.74	260,883.19	44,979.80	215,314.91	23,545.05	283,839.76
Basic Real Property Tax	6,650.74	34,428.70	5,773.35	46,852.80	7,136.29	37,222.90	6,345.24	50,704.44	7,825.17	40,294.58	6,914.83	55,034.58
Special Education Fund	8,252.60	31,889.51	8,214.95	48,357.06	8,837.16	34,240.88	8,994.77	52,072.81	9,694.75	37,027.62	9,799.60	56,521.97
Business Tax	22,229.07	107,155.05	2,865.60	132,249.71	23,618.64	114,800.72	3,058.30	141,477.67	26,206.44	124,460.40	3,371.70	154,038.54
Other Local Taxes	1,101.82	10,817.04	2,813.24	14,732.09	1,181.89	12,418.96	3,027.43	16,628.27	1,253.45	13,532.31	3,458.92	18,244.67
Non-Tax Revenue	26,522.09	37,838.12	24,702.97	89,063.19	28,724.49	40,340.30	26,534.02	95,598.81	31,672.49	43,506.61	29,111.45	104,290.56
Regulatory Fees	7,072.54	12,386.62	1,137.50	20,596.67	7,646.19	13,017.86	1,268.11	21,932.16	8,415.18	13,911.95	1,446.86	23,774.00
Service/User Charges	8,700.38	12,685.89	14,655.34	36,041.61	9,193.53	13,898.79	15,107.05	38,199.37	10,372.22	15,476.77	16,617.51	42,466.50
Receipts from Economic Enterprises	9,441.70	8,631.80	7,210.47	25,283.97	10,271.76	9,282.46	8,011.97	27,566.19	11,100.57	9,618.49	8,617.95	29,337.01
Other Receipts	1,307.47	4,133.81	1,699.65	7,140.94	1,613.01	4,141.19	2,146.89	7,901.09	1,784.52	4,499.40	2,429.13	8,713.05
External Sources	293,008.30	203,527.61	195,961.76	692,497.67	320,852.03	220,317.08	213,445.34	754,614.45	379,383.29	260,297.26	252,636.32	892,316.87
Share from National Tax Collection (NTA)	278,090.97	189,462.32	188,019.53	655,572.82	295,180.73	201,503.14	199,733.95	696,417.81	350,678.81	239,045.96	237,148.96	826,873.73
Share from GOCCs (PAGCOR and PCSO)	111.24	565.81	59.45	736.50	147.86	528.54	84.24	760.64	161.18	553.33	83.10	797.60
Other Share from National Tax Collection	11,625.16	9,282.27	4,847.75	25,755.18	20,789.59	11,238.54	9,240.89	41,269.02	23,056.57	12,442.62	10,229.96	45,729.16
Share from ECOZONE	1,177.49	8,067.56	43.03	9,288.08	1,253.81	8,815.03	48.79	10,117.62	1,340.47	9,725.15	53.01	11,118.63
Share from EVAT	33.59	10.00	39.88	83.47	68.18	20.53	39.88	128.60	77.88	22.67	39.88	140.43
Share from National Wealth	3,701.21	97.85	1,659.75	5,458.81	4,299.94	340.89	1,904.05	6,544.87	4,925.60	374.66	2,185.11	7,485.38
Share from Tobacco Excise Tax	6,609.30	657.52	3,009.48	10,276.30	14,957.57	1,524.73	7,164.38	23,646.68	16,464.49	1,687.91	7,853.00	26,005.40
Others	103.57	449.35	95.60	648.52	210.10	537.36	83.80	831.25	248.14	632.24	98.95	979.33
Inter-Local Transfer	1,766.04	2,977.87	2,437.83	7,181.74	2,175.67	4,486.40	3,194.27	9,856.34	2,519.87	5,249.75	3,787.24	11,556.86
Extraordinary Receipts / Grants / Donations / Aids	1,414.89	1,239.33	597.20	3,251.43	2,558.19	2,560.46	1,191.98	6,310.64	2,966.85	3,005.60	1,387.07	7,359.52
Non-Income Receipts	20,619.87	26,393.78	16,530.93	63,544.58	20,619.87	26,561.65	16,530.90	63,712.42	20,619.87	26,561.65	16,530.90	63,712.42
Capital Investment Receipts	171.71	715.74	80.79	968.25	171.71	715.74	80.79	968.25	171.71	715.74	80.79	968.25
Proceeds from Sale of Assets	29.25	75.99	39.62	144.86	29.25	75.99	39.62	144.86	29.25	75.99	39.62	144.86
Proceeds from Sale of Debt Securities of Other Entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Collections of Loan Receivables	142.46	639.75	41.17	823.39	142.46	639.75	41.17	823.39	142.46	639.75	41.17	823.39
Receipts from Loans and Borrowings	10,784.54	17,933.74	8,064.56	36,782.84	10,784.54	18,081.13	8,064.56	36,930.23	10,784.54	18,081.13	8,064.56	36,930.23
Acquisition of Loans	10,784.54	17,933.74	8,064.56	36,782.84	10,784.54	18,081.13	8,064.56	36,930.23	10,784.54	18,081.13	8,064.56	36,930.23
Issuance of Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Non-Income Receipts	9,663.61	7,744.30	8,385.58	25,793.49	9,663.61	7,764.78	8,385.55	25,813.94	9,663.61	7,764.78	8,385.55	25,813.94
EXPENDITURES	335,028.53	358,927.00	202,526.58	896,482.11	351,824.60	361,863.26	213,051.11	926,738.98	400,051.83	402,388.71	243,083.58	1,045,524.12
General Services	161,398.01	143,919.09	65,426.95	370,744.05	171,738.25	146,197.47	71,737.12	389,672.84	200,197.30	165,930.63	83,785.11	449,913.04
Economic Services	38,036.98	37,849.97	28,391.87	104,278.83	42,425.98	42,271.71	32,410.78	117,108.46	49,456.82	47,854.03	37,776.31	135,087.16
Social Services	56,632.55	102,335.91	55,436.59	214,405.06	55,539.38	92,099.81	51,371.11	199,010.30	64,653.01	103,238.85	59,985.42	227,877.28
Debt Services	3,333.46	3,613.07	2,224.71	9,171.23	2,657.86	2,950.80	1,965.64	7,574.30	3,089.36	3,361.03	2,294.55	8,744.95
Non-Operating Expenditures	75,627.53	71,208.96	51,046.46	197,882.95	79,463.13	78,343.48	55,566.47	213,373.08	82,655.34	82,004.17	59,242.19	223,901.69
Capital Investment Expenditures	53,245.34	48,861.54	28,806.01	130,912.89	53,155.13	49,140.09	28,219.62	130,514.83	52,952.72	49,049.59	28,236.85	130,239.16
Purchase/ Construct of Property Plant and Equipment (Assets/ Capital Outlay)	53,158.41	48,561.54	28,746.68	130,466.63	53,068.20	48,840.09	28,160.28	130,068.57	52,867.91	48,749.59	28,177.52	129,795.02
Purchase of Debt Securities of Other Entities (Investment Outlay)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grant/ Make Loan to Other Entities (Investment Outlay)	86.93	300.00	59.33	446.26	86.93	300.00	59.33	446.26	84.81	300.00	59.33	444.14
Debt Service (Principal Cost)	7,228.40	6,577.16	5,565.28	19,370.84	8,269.67	7,326.98	6,528.81	22,125.45	9,350.22	7,933.48	7,260.95	24,544.65
Payment of Loan Amortization	7,228.40	6,577.16	5,565.28	19,370.84	8,269.67	7,326.98	6,528.81	22,125.45	9,350.22	7,933.48	7,260.95	24,544.65
Retirement/ Redemption of Bonds/ Debt Securities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Non-Operating Expenditures	15,153.80	15,770.26	16,675.16	47,599.22	18,038.33	21,876.42	20,818.04	60,732.80	20,352.40	25,021.10	23,744.39	69,117.88
FUND/ CASH AVAILABLE	269,684.00	397,360.92	261,050.68	928,095.60	267,312.44	440,548.42	267,699.33	975,560.19	274,539.68	484,761.81	281,552.47	1,040,853.96
Payment of Prior Year/s Accounts Payable	20,496.15	42,896.29	25,197.58	88,590.02	23,247.24	51,472.16	31,295.57	106,014.97	26,549.12	55,108.70	34,948.48	116,606.31
CONTINUING APPROPRIATION	40,574.11	39,303.76	33,038.65	112,916.53	46,129.13	47,606.18	33,591.44	127,326.74	53,359.96	51,784.02	37,859.11	143,003.09
ENDING CASH BALANCE	208,613.74	315,160.87	202,814.45	726,589.05	197,936.07	341,470.08	202,812.32	742,218.48	194,630.61	377,869.08	208,744.88	781,244.57

Notes:

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