

Table F.15
STATEMENT OF RECEIPTS AND EXPENDITURES, By Cities, 2026
(In Million Pesos)

PARTICULARS	BEGINNING CASH BALANCE	LOCAL SOURCES																	EXTERNAL SOURCES										Capital Investment Receivables		
		Tax Revenue					Non-Tax Revenue					TOTAL LOCAL SOURCES	National Tax Allotment (NTA)	Share from GOCC (PAGCOR and PCSD)	Other Shares from National Tax Collection					Inter-Local Transfer	Extraordinary Receipts / Grants / Donations / Aids	TOTAL EXTERNAL SOURCES	Proceeds from Sale of Assets	Proceeds from Sale of Securities of Other Entities	Collections from Loan Receivables						
		Real Property Tax (RPT)		Business Tax	Other Taxes	Total Tax Revenue	Regulatory Fees	Service/ User Charges	Receipts from Economic Enterprise	Other Receipts	Total Non-Tax Revenue				Share from E-Share	Share from EVAT	Share from National Wealth	Share from Excise Tax	Others												
		Basic RPT	Special Education Fund																												
NATIONAL CAPITAL REGION																															
Caloocan	2,806.45	732.23	651.49	2,666.19	237.90	4,287.80	373.23	223.41	180.36	114.37	891.37	5,179.18	5,621.24	18.95	2.14	0.00	0.00	0.00	0.00	0.00	0.00	0.69	5,643.02	0.21	0.00	0.00					
Las Piñas	5,497.50	424.49	901.36	5,033.35	243.83	2,673.63	306.26	145.44	8.18	32.35	484.23	3,157.86	2,364.65	11.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.68	2,416.63	0.00	0.00	0.00					
Makati	21,025.10	4,783.00	3,862.76	13,358.13	993.33	22,947.22	602.49	409.80	429.00	649.81	2,091.20	25,038.42	1,358.65	10.83	448.91	0.00	0.00	0.00	0.00	0.00	0.00	5.83	1,834.23	2.37	0.00	0.00					
Malabon	897.52	211.21	578.54	64.52	1,135.57	125.75	115.77	0.00	2.89	244.42	1,379.99	1,647.01	4.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.74	1,661.30	0.00	0.00	0.00					
Mandaluyong	2,957.06	1,173.36	913.69	4,205.99	412.24	6,705.28	249.17	85.41	272.51	20.88	627.97	7,333.25	1,773.72	10.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.75	1,800.67	3.21	0.00	0.00					
Manila	730.96	9,751.59	7,835.98	6,499.19	625.04	24,711.80	908.32	1,064.11	0.00	129.01	2,101.44	26,813.24	6,131.32	142.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,279.71	568.28	0.00	0.00				
Mariña	1,384.79	624.55	812.21	1,226.36	84.69	2,747.72	85.01	196.86	133.82	72.94	488.63	3,236.35	1,887.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.77	1,908.11	0.00	0.00	0.49					
Muntinlupa	1,871.97	681.37	501.01	2,668.61	206.15	4,057.15	499.16	170.04	467.73	68.21	1,205.13	5,262.28	2,185.36	2.87	863.67	0.00	2.47	0.00	0.00	0.00	0.00	26.02	3,080.39	0.00	0.00	0.00					
Navotas	673.58	176.04	119.08	386.30	20.91	702.32	42.73	443.41	0.00	18.24	504.38	1,229.93	1,229.93	3.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	243.64	1,477.31	0.04	0.00	0.00					
Parañaque	6,994.90	2,555.74	1,484.86	5,581.35	521.34	10,143.28	576.29	574.20	0.00	157.84	1,308.33	11,451.61	2,643.88	0.00	94.17	0.00	0.00	0.00	465.37	193.97	114.45	3,511.83	0.00	0.00	0.00	0.00					
Pasig	7,734.57	1,664.37	1,884.00	4,324.05	352.80	6,425.22	199.99	228.21	105.69	172.24	706.12	9,131.34	1,827.26	69.55	222.37	0.00	0.00	0.00	1.65	129.36	40.41	2,295.59	0.00	0.00	0.00	0.00					
Pasig	3,853.40	1,425.78	1,109.44	6,651.12	1,112.50	13,298.85	863.49	1,998.51	0.00	632.79	3,494.78	17,993.63	2,992.08	12.42	485.67	0.00	0.00	0.00	0.00	0.00	0.00	19.92	3,510.10	0.00	0.00	1.30					
Quezon	5,567.13	2,676.72	2,144.21	20,642.55	1,765.60	27,229.07	3,990.43	505.64	0.00	610.41	5,106.48	32,335.56	9,780.29	28.45	816.08	0.00	0.00	0.00	0.00	0.00	0.00	391.68	11,016.50	0.00	0.00	0.00					
San Juan	2,819.40	576.12	531.31	1,298.07	77.27	2,482.76	120.93	231.68	0.00	151.83	504.44	2,987.20	855.34	0.00	2.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	857.92	0.00	0.00					
Taguig	14,152.94	1,603.71	1,982.51	12,617.60	845.28	17,040.11	479.40	1,197.30	0.00	742.55	2,154.24	19,468.70	4,283.21	0.00	1,847.32	0.00	0.00	0.00	0.00	221.72	0.00	6,332.25	0.00	0.00	0.00	0.00					
Valenzuela	546.17	652.92	568.07	1,894.72	137.37	3,253.08	903.92	584.13	0.00	31.91	1,119.96	4,373.04	2,720.81	5.25	0.00	0.00	0.34	0.00	0.00	0.00	5.48	2,731.88	0.00	0.00	0.00	31.25					
Total, NCR	79,516.45	30,033.29	25,113.20	89,102.61	7,600.76	151,849.87	9,926.56	8,173.92	1,589.29	3,608.36	23,298.13	175,148.00	49,312.10	326.50	4,787.92	0.00	2.81	0.00	467.01	545.05	936.05	56,377.44	574.11	0.00	33.14						
CAR																															
Baguio	4,613.60	326.33	240.59	529.87	164.35	1,261.14	59.95	429.64	0.00	130.34	619.94	1,881.08	1,676.48	4.61	213.49	0.00	0.04	0.00	0.00	0.00	0.00	0.00	1,894.63	21.63	0.00	0.00					
Tabuk	1,352.30	9.53	13.61	49.60	2.86	75.61	15.15	36.39	0.00	9.00	60.54	136.15	2,045.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,045.83	0.00	0.00	0.00					
Total, CAR	5,965.90	335.85	254.20	579.48	167.21	1,336.75	75.10	466.04	0.00	139.34	680.48	2,017.23	3,722.31	4.61	213.49	0.00	0.04	0.00	0.00	0.00	0.00	0.00	3,940.46	21.63	0.00	0.00					
REGION I																															
Alaminos	230.68	29.49	42.12	111.74	13.12	196.47	22.35	14.40	63.13	4.17	104.06	300.53	1,048.34	0.51	0.00	0.00	0.00	0.00	0.00	1.53	5.37	1,055.76	0.00	0.00	0.00						
Batac	1,848.06	20.53	15.31	69.24	4.52	109.61	23.16	16.06	38.16	3.92	81.29	190.90	908.94	0.13	0.00	0.00	0.00	586.80	0.00	15.27	12.06	1,523.20	0.00	0.00	0.00						
Candon	2,685.38	12.81	14.10	92.46	7.39	126.76	22.92	10.48	41.68	30.25	105.33	232.09	826.64	0.00	0.00	0.00	0.00	2,082.55	0.00	0.00	0.00	0.00	2,090.20	0.00	0.00	0.03					
Dagupan	1,520.08	80.96	57.84	361.16	42.00	541.97	72.27	28.00	108.32	10.08	220.67	762.64	1,055.87	1.21	0.00	0.00	0.00	3.59	0.00	0.00	0.00	0.00	1,060.60	0.00	0.00	0.00					
Luzon	1,415.63	38.90	170.67	38.79	301.97	46.58	47.56	128.46	1.76	225.47	528.34	625.37	625.37	0.25	0.00	0.00	0.00	61.56	0.00	0.00	0.00	0.00	1,038.57	0.00	0.00	0.00					
San Carlos	1,046.15	36.11	35.53	117.24	17.53	206.41	23.18	19.80	84.48	0.89	128.35	334.76	1,379.79	0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,385.80	1.57	0.00	0.00					
San Fernando	1,215.82	53.63	37.82	192.52	16.80	300.78	42.76	29.82	42.75	3.22	118.55	419.33	1,021.37	0.81	24.04	0.00	0.00	164.37	0.00	0.00	0.00	14.00	1,224.59	0.00	0.00	0.00					
Urdaneta	847.94	29.02	41.46	216.56	20.36	307.40	34.56	26.46	397.64	1.25	459.91	767.31	1,074.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,074.81	0.00	0.00	0.00					
Vigan	570.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	667.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.91	668.79	0.00	0.00	0.06					
Total, Region I	11,383.21	317.18	283.08	1,331.61	160.51	2,092.37	289.79	192.57	905.63	55.54	1,443.54	3,535.90	8,960.92	3.20	24.04	0.00	0.00	2,898.36	0.00	16.80	38.06	11,941.39	1.57	0.00	0.09						
REGION II																															
Cauayan	364.08	117.44	116.50	245.96	8.17	488.08	35.95	28.64	10.75	0.29	75.64	563.71	1,481.64	0.00	0.00	0.00	0.00	33.23	0.00	0.00	1.79	1,516.66	0.00	0.00	0.00						
Iligan	240.98	27.08	26.81	90.39	5.54	149.81	29.46	402.63	85.62	0.04	517.74	667.55	2,969.08	64.45	0.00	0.00	0.00	56.91	0.00	0.00	0.00	171.72	3,262.16	0.00	0.00	0.00					
Santiago	1,934.63	67.87	64.79	238.79	14.72	386.17	29.49	17.85	59.96	3.40	110.70	496.87	3,036.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.92	3,043.45	0.00	0.00	0.00					
Tuguegarao	1,120.76	44.30	63.29	299.37	39.28	446.24	52.94	160.84	0.00	1.87	215.65	661.89	2,118.54	2.49	0.00	0.00	0.00	3.13	0.00	0.00	0.00	0.00	1,224.16	0.00	0.00	0.00					
Total, Region II	3,660.44	256.69	271.38	874.52	67.72	1,470.30	147.84	609.96	156.33	5.59	919.72	2,390.02	8,705.80	66.94	0.00	0.00	0.00	93.27	0.00	0.00	180.43	9,046.43	0.00	0.00	0.00						
REGION III																															
Angeles	1,092.57	577.50	411.22	1,098.86	96.67	2,184.25	131.89	339.10	0.00	4.92	475.91	2,660.16	1,975.62	64.47	101.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,144.44	17.76	0.00	0.00					
Balanga	428.78	58.09	83.23</																												

ON - INCOME RECEIPTS										EXPENDITURES										TOTAL		Less: Payment of Prior Year's Accounts Payable		CONTINUING APPROPRIATION		ENDING CASH BALANCE	
Receipts from Loans and Borrowings										NON - OPERATING EXPENDITURES										TOTAL EXPENDITURES		FUND/ CASH AVAILABLE					
Total Capital Investment Receipts	Acquisition of Loans	Issuance of Bonds	Total Receipts from Loans and Borrowings	Other Non Income Receipts	TOTAL NON-INCOME RECEIPTS	TOTAL RECEIPTS	GENERAL SERVICES	ECONOMIC SERVICES	SOCIAL SERVICES	DEBT SERVICES	Purchase of Property Plant and Equipment (Asset/ Capital Outlay)	Purchase of Debt Securities of Other Entities (Investment Outlay)	Grant/ Make Loan/ Other Entities (Investment Outlay)	Total Capital Investment Expenditures	Payment of Amortization	Redemption/ Retirement of Bonds/ Debts Securities	TOTAL DEBT SERVICE (Principal Cost)	Other Non-Operating Expenditures	TOTAL NON-OPERATING EXPENDITURES	TOTAL EXPENDITURES	FUND/ CASH AVAILABLE	Less: Payment of Prior Year's Accounts Payable	CONTINUING APPROPRIATION	ENDING CASH BALANCE			
0.21	509.92	0.00	509.92	617.17	1,127.29	11,949.48	3,729.32	1,770.04	3,443.91	222.72	806.64	0.00	0.00	806.64	449.18	0.00	449.18	1,087.84	2,343.66	11,509.64	3,246.29	1,482.21	737.26	1,026.82			
0.00	0.00	0.00	0.00	493.85	493.85	5,068.33	2,071.46	455.04	2,193.87	0.00	609.89	0.00	0.00	609.89	0.00	0.00	0.00	453.21	1,053.09	5,794.47	5,793.26	197.84	150.73	5,392.79			
2.37	0.00	0.00	0.00	4.27	4.27	26,879.29	2,250.41	2,079.51	13,419.67	10.51	1,524.39	0.00	0.00	1,524.39	0.00	0.00	0.00	0.00	1,524.39	24,284.49	23,619.90	536.04	1,603.64	21,480.21			
0.00	110.28	0.00	0.00	198.32	3,239.60	1,091.28	404.82	1,055.45	24.30	211.26	0.00	0.00	211.26	0.00	0.00	0.00	0.00	0.00	2,929.92	1,207.20	368.10	370.61	468.49				
3.21	0.00	0.00	0.00	0.00	3.21	9,137.13	2,280.56	854.80	3,712.90	28.26	3,954.43	0.00	0.00	3,954.43	228.48	0.00	228.48	84.81	708.71	7,585.23	4,508.96	0.00	294.32	4,214.64			
568.28	1,911.31	0.00	1,911.31	146.79	2,626.38	39,179.33	6,668.08	4,911.68	15,881.42	57.27	2,261.97	0.00	0.00	2,261.97	474.78	0.00	474.78	636.81	3,973.36	31,402.02	5,048.27	3,181.45	294.05	1,572.77			
0.49	474.73	0.00	474.73	510.60	985.82	6,130.28	2,202.67	531.85	1,535.74	86.89	285.09	0.00	0.00	285.09	140.20	0.00	140.20	0.00	5,288.64	2,236.42	655.19	416.63	1,154.61				
0.00	63.94	0.00	63.94	0.00	63.94	4,806.62	2,992.48	1,853.87	2,181.53	38.04	917.73	0.00	0.00	917.73	0.00	0.00	0.00	1.79	919.52	7,985.44	2,293.15	309.60	387.44	1,596.10			
0.04	110.10	0.00	110.10	0.00	110.14	2,794.16	1,026.09	513.26	689.23	44.68	125.35	0.00	0.00	125.35	91.85	0.00	91.85	194.70	2,685.16	782.58	155.15	223.68	400.74				
0.00	0.00	0.00	0.00	16.51	16.51	14,979.95	5,522.97	1,088.63	5,892.51	160.35	1,170.08	0.00	0.00	1,170.08	0.00	0.00	0.00	264.73	1,434.81	14,108.27	7,866.58	1,608.52	0.00	6,258.06			
0.00	136.39	0.00	136.39	8.77	145.16	11,572.09	2,461.76	669.74	6,045.18	101.51	649.95	0.00	0.00	649.95	77.49	0.00	77.49	25.23	752.68	10,430.85	8,875.81	247.03	1,299.70	7,232.08			
1.30	0.00	0.00	0.00	8.03	9.33	20,313.06	5,345.06	5,176.50	6,674.92	0.00	1,092.62	0.00	0.00	1,092.62	0.00	0.00	0.00	0.00	1,092.62	18,289.10	5,877.36	4,320.08	185.61	1,371.67			
0.00	0.00	0.00	0.00	0.00	0.00	43,352.06	19,643.57	1,738.94	15,335.03	0.00	7,197.77	0.00	0.00	7,197.77	0.00	0.00	0.00	0.00	43,915.31	5,003.89	0.00	0.00	5,003.89				
0.00	6.18	0.00	6.18	0.00	6.18	3,851.30	1,290.46	270.31	1,285.59	48.45	173.43	0.00	0.00	173.43	107.22	0.00	107.22	1.11	281.76	3,176.58	3,494.13	351.07	335.50	2,807.56			
0.00	76.34	0.00	76.34	320.34	396.68	26,247.28	12,401.29	1,214.98	8,206.69	46.10	213.01	0.00	0.00	213.01	0.00	0.00	0.00	1,103.40	3,316.64	23,185.47	17,194.74	4,728.82	2,594.36	9,871.56			
31.35	397.12	0.00	397.12	0.00	428.48	7,533.40	2,660.64	315.89	2,887.96	153.10	370.15	0.00	0.00	370.15	340.50	0.00	340.50	0.00	1,727.57	883.22	6,900.81	1,181.76	0.00	74.91	1,106.85		
607.25	3,796.31	0.00	3,796.31	2,214.37	6,617.93	238,143.36	79,038.11	23,850.87	90,441.60	1,541.17	18,004.74	0.00	0.00	18,004.74	1,984.30	0.00	1,984.30	4,600.62	24,589.65	219,461.41	98,198.40	18,144.11	8,998.45	71,055.84			
21.63	0.00	0.00	0.00	0.00	21.63	3,797.34	1,841.80	484.47	871.61	0.00	69.83	0.00	0.00	69.83	0.00	0.00	0.00	0.00	20.72	90.55	3,288.43	5,122.50	0.00	1,143.07	3,979.43		
0.00	157.33	0.00	157.33	0.00	157.33	2,339.30	958.63	372.21	499.61	17.59	139.63	0.00	0.00	139.63	0.00	0.00	0.00	0.99	140.62	1,988.67	1,702.93	153.86	35.92	1,513.15			
21.63	157.33	0.00	157.33	0.00	178.96	6,136.64	2,800.43	856.68	1,371.23	17.59	209.46	0.00	0.00	209.46	0.00	0.00	0.00	21.71	231.17	5,272.10	6,825.44	153.86	1,179.00	5,492.58			
0.00	70.33	0.00	70.33	0.00	70.33	1,426.62	696.07	190.39	231.33	39.94	64.74	0.00	37.45	102.19	0.00	0.00	0.00	49.46	151.65	1,300.38	356.92	68.64	78.35	209.93			
0.00	0.00	0.00	0.00	0.00	0.00	1,714.11	667.50	397.75	386.53	0.00	39.80	0.00	0.25	39.85	0.00	0.00	0.00	0.00	39.85	1,491.63	2,070.54	335.70	372.96	1,361.89			
0.03	0.00	0.00	0.00	3.13	3.16	3,144.44	1,763.63	454.73	438.60	3.58	111.42	0.00	0.00	111.42	0.00	0.00	0.00	31.98	143.40	2,803.95	3,025.88	58.60	598.85	2,368.43			
0.00	0.00	0.00	0.00	14.48	14.48	1,837.78	995.98	213.54	557.82	5.35	78.75	0.00	0.00	78.75	0.00	0.00	0.00	4.31	83.05	1,455.74	1,902.13	0.00	511.92	1,390.20			
0.00	0.00	0.00	0.00	0.00	0.00	1,566.91	595.43	430.36	456.99	0.00	45.69	0.00	0.00	45.69	0.00	0.00	0.00	0.00	1,372.80	887.15	1,612.74	59.14	141.4	1,411.86			
1.57	126.12	0.00	126.12	12.33	140.63	1,860.59	616.94	282.06	329.32	67.02	131.10	0.00	0.00	131.10	104.19	0.00	104.19	0.73	236.01	1,531.35	1,375.40	105.53	362.25	907.62			
0.00	0.00	0.00	0.00	0.00	0.00	1,643.92	857.78	246.60	285.75	2.00	152.70	0.00	0.00	152.70	0.00	0.00	0.00	0.01	152.71	1,545.05	1,314.69	125.04	116.84	1,072.81			
0.00	0.00	0.00	0.00	0.00	0.00	1,842.12	633.84	748.24	148.93	29.19	154.08	0.00	19.26	173.34	47.15	0.00	47.15	2.14	222.63	1,782.84	907.23	0.00	137.12	770.11			
0.06	9.38	0.00	9.38	27.42	36.87	705.05	298.44	126.35	121.89	2.05	45.88	0.52	0.68	47.07	0.00	0.00	0.00	12.57	59.64	608.36	667.75	0.00	0.00	667.75			
1.66	205.84	0.00	205.84	57.36	264.86	15,742.15	6,725.59	3,079.93	2,759.76	192.18	823.94	0.52	57.64	882.10	151.33	0.00	151.33	101.20	1,134.63	13,892.08	13,233.28	753.04	2,319.64	10,160.60			
0.00	0.00	0.00	0.00	0.00	0.00	2,080.37	1,145.37	348.17	268.45	0.00	101.66	0.00	0.00	101.66	0.00	0.00	0.00	0.00	101.66	1,863.65	580.80	0.00	39.04	541.76			
0.00	375.88	0.00	375.88	1.53	377.41	4,307.12	1,703.21	442.80	1,089.42	92.88	526.12	0.00	0.00	526.12	200.60	0.00	200.60	0.00	726.72	4,055.03	493.06	26.31	41.10	425.65			
0.00	426.92	0.00	426.92	0.00	426.92	3,967.24	1,818.35	454.58	711.12	14.47	365.29	0.00	0.00	365.29	2.00	0.00	2.00	0.00	367.29	3,365.81	2,536.06	88.72	197.23	2,550.11			
0.00	54.21	0.00	54.21	0.00	54.21	1,940.27	1,151.26	118.01	296.33	31.62	151.30	0.00	0.00	151.30	70.13	0.00	70.13	0.00	221.43	1,118.94	1,452.18	0.00	254.72	987.46			
0.00	857.01	0.00	857.01	1.53	858.54	12,294.99	5,818.19	1,363.55	2,365.32	139.17	1,144.37	0.00	0.00	1,144.37	272.73	0.00	272.73	0.00	1,417.10	11,103.34	4,821.10	115.03	532.08	4,204.98			
17.76	314.03	0.00	314.03	137.82	469.61	5,271.21	1,473.93	287.75	1,741.98	111.25	127.93	0.00	0.00	127.93	174.90	0.00	174.90	300.40	603.22	4,218.13	2,145.65	1,199.17	157.70	788.78			
0.00	60.78	0.00	60.78	1.04	61.82	1,594.00	976.26	88.82	209.66	22.96	131.00	0.00	0.00	131.00	37.27	0.00	37.27	8.23	176.51	1,474.21	548.58	106.55	0.00	442.02			
0.00	40.73	0.00	40.73	45.55	86.28	1,750.89	960.29	201.63	645.34	2.60	67.74	0.00	0.00	67.74	0.00	0.00	0.00	21.97	89.71	1,499.57	762.03	233.18	119.83	409.01			
0.00	413.04	0.00	413.04	65.29	478.33	3,787.90	1,165.15	477.78	1,041.84	118.31	164.90	0.00	0.00	164.90	282.20	0.00	282.20	90.24	537.34	3,340.42	887.15	412.81	188.62	285.73			
0.00	83.88	0.00	83.88	22.27	106.15	1,440.50	586.46	251.05	256.93	73.03	73.03	0.00	0.00	73.03	14.37	0.00	14.37	99.24	186.64	1,316.79	332.20	0.00	25.66	306.54			
75.66	0.00	0.00	0.00	3.32	78.98	3,078.62	1,757.28	400.33	3,602.93	9.53	0.00	0.00	0.45	0.45	50.50	0.00	50.50	0.00	50.95	2,991.53	509.66	335.39	63.10	111.16			
0.00	6.14	0.00	6.14	0.00	6.14	2,074.22	1,169.97	169.09	388.12	24.40	234.52	0.00	0.00	234.52	34.53	0.00	34.53	0.00	269.05	2,020.64	627.30	97.86	0.00	529.45			
0.02	129.88	0.00	129.88	18.77	148.16	3,339.65	1,465.78	669.33	645.48	0.00	645.48	0.00	0.00	645.48	0.00	0.00	0.00	117.73	3,990.51	3,300.61	689.15	0.00	3,300.61				
0.00	45.77																										

Table F.15
STATEMENT OF RECEIPTS AND EXPENDITURES, By Cities, 2026
(In Million Pesos)

PARTICULARS	BEGINNING CASH BALANCE	LOCAL SOURCES														EXTERNAL SOURCES													
		Tax Revenue					Non - Tax Revenue									TOTAL LOCAL SOURCES	National Tax Allotment (NTA)	Share from GOCCs (PAGCOR and PCSO)	Other Shares from National Tax Collection						Extraordinary Receipts / Grants / Donations / Aids	TOTAL EXTERNAL SOURCES	Capital Investment Receivables		
		Real Property Tax (RPT)	Business Tax	Other Taxes	Total Tax Revenue	Regulatory Fees	Service/ User Charges	Receipts from Economic Enterprise	Other Receipts	Total Non-Tax Revenue	Share from Ecozone	Share from EVAT	Share from National Health	Share from Tobacco Excise Tax	Others				Inter-Local Transfer	Proceeds from Sale of Assets	Proceeds from Sale of Debt Securities of Other Entities	Collections of Loan Receivables							
																							Special Education Fund						
REGION VII																													
Bogo	31.33	20.49	29.13	53.54	8.43	111.59	17.77	27.73	60.05	0.20	105.75	217.34	910.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	910.68	0.00	0.00	0.00				
Carcar	1,353.28	4.26	6.08	103.87	7.52	121.73	22.48	13.78	53.38	1.56	91.21	212.94	1,078.76	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,078.94	8.04	0.00	0.00				
Cebu	6,112.91	706.65	580.73	2,890.97	525.65	4,704.00	353.01	1,774.99	0.00	335.55	2,463.55	7,167.55	3,946.07	0.00	495.78	0.00	0.00	0.00	0.00	0.00	0.00	16.18	4,458.03	851.94	0.00	0.00			
Danao	572.62	202.73	289.62	111.62	26.63	630.60	18.61	17.92	105.34	6.03	147.90	778.50	1,122.84	0.14	69.12	0.00	0.13	0.00	0.00	0.00	0.00	0.00	1,122.24	0.00	0.00	0.00			
Lapu-Lapu	5,065.69	513.79	446.80	1,304.86	162.31	2,427.76	148.27	211.95	36.81	94.07	491.11	2,918.87	2,077.53	0.90	313.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,392.38	0.00	0.00	0.00			
Mandaue	2,410.75	197.31	216.32	1,778.22	167.22	2,359.06	148.22	77.58	135.61	17.73	379.13	2,738.19	1,613.46	1.04	0.00	0.00	0.00	0.00	0.00	69.37	14.43	1,698.30	0.22	0.00	0.00				
Naga	718.30	245.57	350.81	238.06	11.09	845.53	30.24	43.88	34.58	25.33	134.03	979.56	1,043.06	0.13	4.48	0.00	0.26	0.00	0.00	1.89	2.62	1,052.45	0.00	0.00	0.00				
Tagbilaran	328.66	54.29	65.26	383.88	21.36	524.80	27.19	96.65	88.41	33.53	245.79	770.59	843.30	0.72	0.00	0.00	0.00	0.00	0.00	0.00	1.19	845.20	0.00	0.00	0.00				
Talisay	32.78	24.96	48.24	378.73	40.20	492.13	15.96	32.84	52.20	46.71	147.71	639.83	1,330.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.32	1,334.27	0.00	0.00	0.00				
Toledo	2,265.55	374.66	269.07	452.42	10.15	1,106.29	27.77	18.17	62.31	2.17	110.42	1,216.71	1,467.67	0.18	0.00	0.00	0.14	0.00	0.01	6.04	0.00	1,474.03	0.00	0.00	0.00				
Total, Region VII	18,891.86	2,344.72	2,302.05	7,696.17	980.55	13,323.49	809.51	2,315.49	628.69	562.89	4,316.59	17,640.08	15,434.33	3.28	883.33	0.00	0.53	0.00	0.01	77.30	37.74	16,436.51	860.21	0.00	0.00				
REGION VIII																													
Baybay	1,093.59	16.82	16.40	82.94	3.28	119.44	16.18	220.93	78.61	3.00	318.72	438.16	1,599.13	0.00	1.40	0.00	0.04	0.00	0.13	0.00	8.88	1,609.59	0.00	0.00	0.00				
Borongan	609.13	3.74	8.77	50.03	1.97	64.51	11.87	59.73	0.00	2.26	73.86	138.38	1,504.78	0.00	0.00	0.38	0.00	0.00	0.00	2.86	0.36	1,508.39	0.00	0.00	0.00				
Calbayog	317.96	36.86	32.42	123.29	5.14	197.71	27.41	5.58	17.66	0.67	51.02	248.74	2,560.46	1.47	0.00	0.00	0.85	0.00	0.00	0.00	15.49	2,578.27	3.02	0.00	0.00				
Catbalogan	592.83	11.11	13.14	62.06	4.50	90.81	27.79	37.40	13.64	3.58	82.41	173.22	1,260.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,260.92	0.00	0.00	0.00			
Maasin	1,431.09	11.54	13.00	75.06	3.10	102.69	12.30	12.55	26.96	2.59	54.39	157.08	1,094.38	1.55	0.00	0.00	1.68	0.00	0.00	0.00	1.36	1,098.97	0.00	0.00	0.00				
Ormoc	817.03	73.11	53.06	223.33	20.61	370.11	57.82	78.89	226.30	26.89	389.90	760.01	2,230.39	0.00	0.00	23.57	0.00	0.00	0.00	0.00	0.00	2,253.97	0.00	0.00	0.00				
Tacloban	367.92	126.81	119.09	391.31	36.80	674.00	109.56	141.49	0.00	5.60	256.65	930.66	1,578.20	3.19	0.00	0.00	0.26	0.00	0.00	49.72	47.85	1,679.22	0.00	0.00	0.00				
Total, Region VIII	5,229.56	279.99	255.88	1,008.01	75.40	1,619.28	262.92	556.57	362.88	44.59	1,226.96	2,846.24	11,828.27	6.21	1.40	0.00	26.78	0.00	0.13	52.58	73.94	11,889.31	3.10	0.00	0.00				
REGION IX																													
Dagupan	17.84	14.78	21.12	16.95	5.42	58.27	7.46	11.25	0.00	2.44	21.16	79.43	1,398.33	0.12	0.00	0.00	0.49	0.00	0.00	0.00	6.67	1,405.60	0.04	0.00	0.00				
Dipolog	203.31	81.65	58.55	109.33	13.33	263.06	28.95	37.09	84.24	1.37	151.66	414.71	1,300.03	0.63	0.00	0.00	0.00	0.00	0.00	7.62	4.06	1,312.34	0.00	0.00	0.00				
Isabela	414.71	3.92	5.60	20.07	3.91	33.51	8.31	10.80	14.67	0.02	33.80	67.31	1,246.13	0.03	0.00	0.00	0.00	0.00	0.04	11.07	0.04	1,257.32	0.00	0.00	0.00				
Pagsanjan	1,954.57	111.60	86.04	223.92	21.35	441.90	48.29	37.64	135.13	76.49	297.54	739.44	1,759.69	1.40	0.00	0.00	0.00	0.00	0.00	0.00	3.33	1,764.42	113.88	0.00	0.00				
Zamboanga	7,335.46	141.79	200.42	668.90	53.05	1,064.15	86.26	106.90	91.92	23.35	308.43	1,372.59	5,897.16	3.31	5.03	0.00	7.29	0.00	0.00	0.00	0.00	5,912.79	0.06	0.00	0.07				
Total, Region IX	9,925.88	353.74	371.72	1,038.16	97.27	1,860.89	179.28	203.68	325.96	103.68	812.60	2,673.48	11,601.33	5.49	5.03	0.00	7.78	0.00	0.04	18.69	14.10	11,652.47	113.98	0.00	0.07				
REGION X																													
Cagayan de Oro	20.56	534.19	455.42	1,955.65	249.20	3,194.46	337.48	262.09	450.84	0.82	1,051.23	4,245.68	3,397.45	0.00	104.75	0.00	0.00	0.00	0.00	0.00	0.00	3,502.20	0.00	0.00	0.00				
El Salvador	292.19	28.10	40.17	86.08	10.03	164.38	17.42	71.98	0.00	1.19	90.59	254.97	790.46	0.01	0.00	0.01	126.53	0.00	0.00	0.00	0.00	917.01	0.70	0.00	0.00				
Gingoog	772.71	36.42	42.22	88.98	10.47	178.09	7.69	49.57	22.97	1.95	82.17	260.25	1,864.49	0.00	0.00	0.05	0.00	0.00	0.00	0.00	0.12	1,864.66	0.00	0.00	0.00				
Iligan	1,685.32	130.00	149.05	346.53	39.81	665.40	42.40	25.54	170.14	3.70	241.78	907.18	2,980.27	0.96	0.10	0.00	35.80	0.00	3.21	0.00	0.00	3,020.35	0.00	0.00	0.00				
Malaybalay	1,233.65	19.92	30.60	110.87	11.23	172.62	22.20	28.35	56.97	6.56	114.08	286.70	2,725.62	0.31	0.00	0.00	0.00	0.00	2.25	2.86	2,731.03	0.00	0.00	0.00					
Oroquieta	322.05	10.72	13.72	55.53	3.75	83.73	16.03	12.38	20.96	3.57	52.95	136.68	1,093.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,093.70	0.00	0.00	0.00				
Ozamis	409.88	38.04	42.78	175.55	15.85	272.22	44.50	19.38	75.83	0.77	140.49	412.71	1,183.00	2.15	0.00	0.00	0.00	0.00	0.00	0.00	28.86	1,214.01	0.00	0.00	0.00				
Tangub	432.27	7.77	6.72	21.31	5.79	41.58	11.79	264.07	0.00	0.42	276.27	317.86	951.26	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	951.39	0.00	0.00	0.00				
Valencia	355.47	43.60	65.69	208.87	8.90	327.06	29.62	45.25	89.01	1.44	165.32	492.38	2,140.62	0.30	0.00	0.00	7.23	0.00	0.00	16.84	0.00	2,164.99	0.06	0.00	0.00				
Total, Region X	5,524.11	848.77	846.37	3,049.38	355.02	5,099.54	529.13	778.60	886.72	20.42	2,214.87	7,314.41	17,126.88	3.85	104.86	0.00	43.08	126.53	3.21	19.09	31.84	17,459.35	0.77	0.00	0.00				
REGION XI																													
Davao	13,441.48	1,145.67	1,039.60	3,755.54	496.43	6,437.24	544.70	675.83	219.83	129.32	1,569.67	8,006.91	10,122.85	14.00	129.61	0.00	0.00	0.00	0.00	0.00	0.00	10,266.45	0.00	0.00	0.00				
Digos	407.71	75.94	85.09	192.74	15.85	369.62	46.42	18.86	121.07	3.01	189.37	559.00	1,533.03	0.01	0.00	0.50	0.00	0.03	0.00	0.00	0.00	1,533.56	0.00	0.00	0.00				
Island Garden City of Samal	364.36	34.61	50.03	50.97	22.25	157.86	68.04	21.25	109.56	2.45	201.30	359.16	1,339.47	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.66	1,340.51	0.00	0.00	0.00				
Mati	352.72	20.62	29.47	80.18</																									

O N - I N C O M E R E C E I P T S										E X P E N D I T U R E S													Less: Payment of Prior Year's Accounts Payable	CONTINUING APPROPRIATION	ENDING CASH BALANCE		
Receipts from Loans and Borrowings						TOTAL NON-INCOME RECEIPTS	GENERAL SERVICES	ECONOMIC SERVICES	SOCIAL SERVICES	DEBT SERVICES	NON - O P E R A T I N G E X P E N D I T U R E S						TOTAL EXPENDITURES	FUND/ CASH AVAILABLE									
Total Capital Investment Receipts	Acquisition of Loans	Issuance of Bonds	Total Receipts from Loans and Borrowings	Other Non Income Receipts	TOTAL NON-INCOME RECEIPTS						Capital Investment Expenditures			Debt Service (Principal Cost)					Other Non-Operating Expenditures	TOTAL NON-OPERATING EXPENDITURES							
						Purchase/ Construct of Property Plant and Equipment (Assets/ Capital Outlay)	Purchase of Debt Securities of Other Entities (Investment Outlay)	Grant/ Make Loan to Other Entities (Investment Outlay)	Total Capital Investment Expenditures	Payment of Loan Amortization	Retirement/ Redemption of Bonds/ Debt Securities	TOTAL DEBT SERVICE (Principal Cost)															
0.00	38.67	0.00	38.67	0.23	38.90	1,166.92	679.09	134.62	112.21	29.47	0.00	23.02	23.02	25.65	0.00	25.65	0.00	48.68	1,004.06	194.18	119.37	57.37	17.44				
8.04	107.19	0.00	107.19	11.89	127.13	1,419.00	763.14	118.89	132.73	79.40	106.02	0.00	106.02	71.74	0.00	71.74	266.94	1,361.10	1,411.17	82.17	0.00	0.00	1,329.00				
851.94	0.00	0.00	0.00	27.89	879.83	12,505.41	6,132.05	721.40	2,824.01	168.97	320.41	0.00	320.41	0.00	0.00	0.00	161.94	482.35	10,328.78	8,289.55	4,119.88	0.00	4,169.67				
0.00	8.48	0.00	8.48	36.58	45.07	2,015.81	843.78	494.07	305.15	26.14	105.39	0.00	105.39	58.29	0.00	58.29	41.33	205.01	1,874.15	714.28	71.91	88.47	553.90				
0.00	0.00	0.00	0.00	0.00	0.00	5,311.25	2,347.10	397.34	1,749.18	4.80	61.46	0.00	61.46	0.46	0.00	0.46	0.00	61.92	4,560.35	5,816.59	451.25	435.83	4,929.50				
0.22	9.19	0.00	9.19	97.51	106.92	4,543.41	713.90	2,430.29	592.14	21.20	130.63	0.00	130.63	0.00	0.00	0.00	360.33	490.96	4,248.50	2,705.66	450.30	403.34	1,852.01				
0.00	19.61	0.00	19.61	20.88	40.50	2,072.50	1,164.22	102.52	448.10	6.19	198.35	0.00	198.35	24.62	0.00	24.62	140.36	363.33	2,084.36	706.44	18.39	206.21	481.84				
0.00	0.00	0.00	0.00	0.00	0.00	1,615.79	825.16	227.94	315.01	0.41	67.70	0.00	67.70	0.00	0.00	0.00	1.62	69.32	1,437.83	506.62	139.05	86.30	281.27				
0.00	0.00	0.00	0.00	0.00	0.00	1,974.10	680.48	186.87	804.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,671.99	334.90	0.00	258.18	76.71				
0.00	89.73	0.00	89.73	30.39	120.12	2,810.86	1,647.50	369.96	211.64	49.84	71.34	0.00	71.34	55.70	0.00	55.70	266.61	2,672.61	2,403.80	303.77	258.80	1,841.23					
860.21	272.88	0.00	272.88	225.37	1,358.46	35,435.05	15,796.42	5,183.91	7,494.80	386.44	1,061.31	0.00	1,061.31	23.02	0.00	23.02	1,084.33	236.46	0.00	236.46	1,061.37	2,382.16	31,243.73	23,083.19	5,756.10	1,794.50	15,532.58
0.00	52.82	0.00	52.82	52.69	105.50	2,153.25	880.74	381.58	470.22	1.82	325.28	0.00	325.28	0.00	0.00	0.00	196.79	522.07	2,256.44	990.41	130.98	106.96	752.47				
0.00	0.00	0.00	0.00	58.00	58.00	1,704.76	977.24	182.95	233.20	1.35	197.38	0.00	197.38	0.00	0.00	0.00	0.10	197.48	1,592.22	721.66	32.90	66.46	62.30				
3.02	33.22	0.00	33.22	7.64	43.88	2,870.89	1,605.43	268.84	459.18	60.92	261.75	0.00	261.75	39.30	0.00	39.30	1.12	302.18	2,696.54	492.31	312.74	100.58	78.99				
0.08	20.70	0.00	20.70	55.07	75.85	1,509.98	630.55	170.41	399.59	14.10	102.03	0.00	102.03	8.02	0.00	8.02	59.94	169.98	1,384.64	718.18	83.44	133.58	501.16				
0.00	16.08	0.00	16.08	127.22	143.30	1,399.35	605.91	243.65	199.79	14.47	103.26	0.00	103.26	11.55	0.00	11.55	210.62	325.43	1,389.26	1,441.18	111.18	199.24	1,130.77				
0.00	0.00	0.00	0.00	81.53	81.53	3,095.50	1,630.21	393.74	528.64	0.13	185.00	0.00	185.00	0.00	0.00	0.00	81.97	266.97	2,819.69	1,092.84	747.71	130.56	214.57				
0.00	98.79	0.00	98.79	9.25	108.04	2,717.91	1,310.84	398.34	453.27	48.00	255.14	0.00	255.14	77.26	0.00	77.26	252.58	584.98	2,795.44	290.39	109.11	75.05	106.23				
3.10	221.61	0.00	221.61	391.38	616.09	15,451.65	7,640.92	2,039.52	2,743.90	140.81	1,429.84	0.00	1,429.84	136.13	0.00	136.13	803.12	2,369.09	14,934.24	5,746.97	1,528.06	812.42	3,406.49				
0.04	72.47	0.00	72.47	13.52	86.03	1,571.07	950.74	161.18	113.66	32.19	0.00	0.00	0.00	46.26	0.00	46.26	0.00	46.26	1,304.03	284.88	128.33	43.23	113.33				
0.00	90.53	0.00	90.53	113.39	203.93	1,930.98	769.22	383.75	268.05	41.73	138.57	0.00	138.57	0.00	0.00	0.00	59.13	302.86	1,765.61	368.68	286.26	68.67	31.65				
0.00	0.00	0.00	0.00	1.83	1.83	1,326.46	851.01	186.59	162.32	1.99	102.64	0.00	102.64	0.00	0.00	0.00	10.90	113.54	1,235.45	505.72	0.00	0.00	505.72				
113.88	54.56	0.00	54.56	33.78	202.21	2,706.07	1,469.57	284.07	288.98	78.05	215.38	0.00	215.38	68.23	0.00	68.23	91.22	374.82	2,495.49	2,165.14	91.55	409.77	1,663.82				
0.12	0.00	0.00	0.00	24.72	24.84	7,310.22	2,448.41	1,009.76	2,712.26	0.00	258.81	0.00	258.81	0.00	0.00	0.00	0.00	258.81	6,429.24	8,216.44	860.88	1,268.51	6,087.05				
114.04	217.57	0.00	217.57	187.23	518.84	14,844.79	6,488.94	1,945.35	3,545.27	153.97	715.39	0.00	715.39	17.24	0.00	17.24	732.64	202.40	0.00	202.40	161.25	1,096.29	13,229.82	11,540.86	1,349.12	1,790.18	8,401.56
0.00	61.32	0.00	61.32	77.37	138.69	7,886.58	2,562.82	1,507.89	2,450.97	40.48	1,210.00	0.00	1,210.00	0.00	0.00	0.00	90.66	1,300.66	7,862.83	44.32	9.33	6.64	28.35				
0.70	61.68	0.00	61.68	8.68	71.07	1,243.04	496.90	236.97	232.35	26.40	113.97	0.00	113.97	39.83	0.00	39.83	7.75	161.55	1,154.17	381.06	27.30	23.13	330.63				
0.00	45.52	0.00	45.52	23.04	68.56	2,193.47	894.52	410.85	472.69	21.65	128.16	0.00	128.16	39.27	0.00	39.27	55.59	223.02	2,022.74	943.45	35.85	278.19	629.41				
0.00	0.00	0.00	0.00	136.06	136.06	4,063.58	1,789.22	849.52	660.10	27.62	144.10	0.00	144.10	51.81	0.00	51.81	57.58	253.49	3,579.95	2,168.95	477.40	444.88	1,246.67				
0.00	34.44	0.00	34.44	192.83	227.26	3,245.00	1,860.12	316.31	346.02	33.45	137.68	0.00	137.68	30.07	0.00	30.07	232.09	399.83	2,955.74	1,522.91	110.59	405.23	1,007.09				
0.00	60.16	0.00	60.16	15.51	75.67	1,306.06	597.89	247.79	167.81	28.60	100.65	0.00	100.65	42.44	0.00	42.44	15.47	158.56	1,200.65	427.46	151.02	81.48	194.96				
0.00	2.57	0.00	2.57	63.59	66.16	1,692.88	973.53	224.72	130.32	49.20	133.06	0.00	133.06	0.00	0.00	0.00	28.86	161.92	1,539.68	563.07	25.86	50.50	486.71				
0.00	17.34	0.00	17.34	3.67	21.02	1,290.27	490.53	196.40	256.49	12.14	89.24	0.00	89.24	23.63	0.00	23.63	28.60	141.47	1,097.03	625.51	93.62	94.85	447.04				
0.06	92.79	0.00	92.79	45.16	138.01	2,795.39	1,635.25	374.73	191.86	48.86	141.00	0.00	141.00	96.18	0.00	96.18	66.73	303.91	2,554.61	596.26	148.53	156.74	290.98				
0.77	375.83	0.00	375.83	565.91	942.50	25,716.26	11,300.80	4,365.18	4,908.61	288.40	2,197.86	0.00	2,197.86	323.22	0.00	323.22	583.33	3,104.41	23,967.39	7,272.98	1,079.49	1,531.64	4,661.85				
0.00	23.27	0.00	23.27	368.84	392.11	18,665.47	10,072.67	1,972.71	3,376.48	54.98	310.63	0.00	310.63	0.00	0.00	0.00	371.08	681.71	16,158.55	15,948.41	1,344.63	4,788.71	9,815.07				
0.00	34.83	0.00	34.83	0.00	34.83	2,127.39	1,373.22	266.61	96.57	35.92	160.95	0.00	160.95	57.38	0.00	57.38	0.00	218.33	1,990.65	544.45	181.45	43.01	319.99				
0.00	94.44	0.00	94.44	29.06	123.50	1,823.17	823.37	339.56	249.62	27.00	113.96	0.00	113.96	63.48	0.00	63.48	20.04	197.47	1,637.02	590.51	112.73	88.39	349.36				
1.84	177.30	0.00	177.30	5.15	184.29	2,518.44	1,500.08	144.93	270.22	61.70	122.23	0.00	122.23	104.54	0.00	104.54	14.93	241.70	2,218.64	652.53	190.16	132.61	327.76				
0.02	86.22	0.00	86.22	38.36	124.60	2,420.57	1,147.45	489.53	276.12	31.49	263.73	0.00	263.73	76.56	0.00	76.56	126.48	466.77	2,411.37	741.81	107.23	282.90	351.68				
0.00	253.31	0.00	253.31	81.67	334.99	1,345.30	1,376.84	572.29	368.64	62.45	207.17	0.00	207.17	96.35	0.00	96.35	87.67	391.19	2,771.41	876.29	225.46	172.82	523.01				
1.86	669.38	0.00	669.38	523.09	1,194.33	30,700.34	16,293.62	3,785.64	4,637.65	273.55	1,178.67	0.00	1,178.67	398.30	0.00	398.30	620.20	2,197.17	27,187.64	19,313.99	2,161.65	5,463.45	11,688.89				
4.37	24.64	0.00	24.64	282.66	311.66	5,426.08	1,655.22	1,255.09	925.74	14.37	91.34	0.00	91.34	20.28	0.00	20.28	231.03	342.65	4,193.07	3,815.24	698.62	843.56	2,273.05				
0.00	83.55	0.00	83.55	204.60	288.15	2,254.00	1,078.40	298.22	269.60	18.79	96.79	0.00	96.79	62.31	0.00	62.31	175.48	334.58	1,999.58	670.96	59.67	66.38	544.90				
0.02	54.24	0.00	54.24	46.64	102.90	2,127.79	1,099.62	272.13	32																		

**G. Consolidated Statement of
Receipts and Expenditures,
By SUCs, FY 2024-2026**

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Receipts and Expenditures,
By SUCs, FY 2024-2026**