

Table F.2
CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURES OF LOCAL GOVERNMENT UNITS (PROVINCES, CITIES, MUNICIPALITIES), Fys 2024-2026
(In Million Pesos)

PARTICULARS	2024		2025		2026	
	AMOUNT	PERCENTAGE DISTRIBUTION	AMOUNT	PERCENTAGE DISTRIBUTION	AMOUNT	PERCENTAGE DISTRIBUTION
BEGINNING BALANCE	728,950.01		730,914.89		702,570.29	
RECEIPTS	1,198,611.21	100.00%	1,369,280.57	100.00%	1,545,521.21	100.00%
Local Sources	364,576.95	30.42%	414,584.97	30.28%	452,867.94	29.30%
Tax Revenue	260,357.53	21.72%	299,598.37	21.88%	325,800.55	21.08%
Basic Real Property Tax	49,365.37	4.12%	61,128.25	4.46%	65,358.44	4.23%
Special Education Fund	51,007.86	4.26%	62,487.39	4.56%	66,861.11	4.33%
Business Tax	145,020.10	12.10%	159,522.11	11.65%	175,474.32	11.35%
Other Local Taxes	14,964.21	1.25%	16,460.63	1.20%	18,106.69	1.17%
Non-Tax Revenue	104,219.43	8.70%	114,986.61	8.40%	127,067.39	8.22%
Regulatory Fees	23,272.58	1.94%	25,599.84	1.87%	28,159.83	1.82%
Service/User Charges	43,925.79	3.66%	50,514.66	3.69%	58,091.86	3.76%
Receipts from Economic Enterprises	28,154.75	2.35%	29,562.49	2.16%	31,040.61	2.01%
Other Receipts	8,866.30	0.74%	9,309.61	0.68%	9,775.09	0.63%
External Sources	761,541.52	63.54%	901,418.97	65.83%	1,036,180.04	67.04%
Share from National Tax Collection (NTA)	696,417.81	58.10%	825,919.41	60.32%	950,374.74	61.49%
Share from GOCCs (PAGCOR and PCSO)	571.34	0.05%	657.04	0.05%	755.60	0.05%
Other Share from National Tax Collection	55,245.57	4.61%	63,532.41	4.64%	73,062.27	4.73%
Share from ECOZONE	9,245.68	0.77%	10,632.53	0.78%	12,227.41	0.79%
Share from EVAT	68.07	0.01%	78.29	0.01%	90.03	0.01%
Share from National Wealth	6,025.75	0.50%	6,929.61	0.51%	7,969.06	0.52%
Share from Tobacco Excise Tax	39,343.67	3.28%	45,245.22	3.30%	52,032.00	3.37%
Others	562.40	0.05%	646.76	0.05%	743.77	0.05%
Inter-Local Transfers	6,157.50	0.51%	6,773.25	0.49%	7,450.57	0.48%
Extraordinary Receipts / Grants / Donations / Aids	3,149.29	0.26%	4,536.85	0.33%	4,536.85	0.29%
Non-Income Receipts	72,492.74	6.05%	53,276.63	3.89%	56,473.23	3.65%
Capital/Investment Receipts	761.86	0.06%	2,429.80	0.18%	2,575.59	0.17%
Proceeds from Sale of Assets	579.00	0.05%	1,948.65	0.14%	2,065.57	0.13%
Proceeds from Sale of Debt Securities of Other Entities	0.00	0.00%	102.40	0.01%	108.54	0.01%
Collections of Loan Receivables	182.85	0.02%	378.75	0.03%	401.48	0.03%
Receipts from Loans and Borrowings	42,366.52	3.53%	27,718.01	2.02%	29,381.10	1.90%
Acquisition of Loans	42,366.52	3.53%	27,718.01	2.02%	29,381.10	1.90%
Issuance of Bonds	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other Non-Income Receipts	29,364.36	8.05%	23,128.82	5.58%	24,516.55	5.41%
EXPENDITURES	988,395.98	100.00%	1,181,315.56	100.00%	1,319,436.77	100.00%
General Services	394,687.72	39.93%	549,083.36	46.48%	617,933.02	46.83%
Economic Services	114,490.64	11.58%	166,816.54	14.12%	190,962.18	14.47%
Social Services	246,266.16	24.92%	297,335.60	25.17%	335,866.59	25.46%
Debt Services	12,254.79	1.24%	11,433.24	0.97%	13,082.77	0.99%
Non-Operating Expenditures	220,696.67	22.33%	156,646.82	13.26%	161,592.22	12.25%
Capital Investment Expenditures	150,124.46	15.19%	100,911.38	8.54%	105,986.00	8.03%
Purchase/ Construct of Property Plant and Equipment (Assets/ Capital Outlay)	150,029.04	15.18%	100,417.65	8.50%	105,462.66	7.99%
Purchase of Debt Securities of Other Entities (Investment Outlay)	15.92	0.00%	186.96	0.02%	198.18	0.02%
Grant/ Make Loan to Other Entities (Investment Outlay)	79.50	0.01%	306.76	0.03%	325.17	0.02%
Debt Service (Principal Cost)	21,414.76	2.17%	21,345.92	1.81%	21,345.92	1.62%
Payment of Loan Amortization	21,414.68	2.17%	21,345.84	1.81%	21,345.84	1.62%
Retirement/ Redemption of Bonds/ Debt Securities	0.08	0.00%	0.08	0.00%	0.08	0.00%
Other Non-Operating Expenditures	49,157.45	4.97%	34,389.52	2.91%	34,260.29	2.60%
FUND/ CASH AVAILABLE	939,165.24		918,879.89		928,654.72	
Payment of Prior Year/s Accounts Payable	98,697.52		89,637.40		88,615.92	
CONTINUING APPROPRIATION	109,552.83		126,672.20		107,107.35	
ENDING CASH BALANCE	730,914.89		702,570.29		732,931.46	

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.
- NTA for the Municipalities for FY 2025 and 2026 excluded the Special Geographic Areas that were created through the enactment of the BARM Government.
- NTA excludes the MMDA shares.