

Table F.3  
SUMMARY OF RECEIPTS AND EXPENDITURES OF LOCAL GOVERNMENT UNITS, FYs 2024-2026  
(In Million Pesos)

PARTICULARS	2024				2025				2026			
	MUNICIPALITIES	CITIES	PROVINCES	TOTAL	MUNICIPALITIES	CITIES	PROVINCES	TOTAL	MUNICIPALITIES	CITIES	PROVINCES	TOTAL
<b>BEGINNING BALANCE</b>	206,890.42	323,162.52	198,897.07	728,950.01	216,134.36	303,443.47	211,337.06	730,914.89	249,987.81	245,400.81	207,181.66	702,570.29
<b>RECEIPTS</b>	<b>424,093.35</b>	<b>486,242.84</b>	<b>288,275.02</b>	<b>1,198,611.21</b>	<b>481,232.88</b>	<b>556,049.04</b>	<b>331,998.65</b>	<b>1,369,280.57</b>	<b>548,370.76</b>	<b>619,858.39</b>	<b>377,292.07</b>	<b>1,545,521.21</b>
<b>Local Sources</b>	<b>69,174.43</b>	<b>243,704.10</b>	<b>51,698.43</b>	<b>364,576.95</b>	<b>77,731.49</b>	<b>280,212.00</b>	<b>56,641.49</b>	<b>414,584.97</b>	<b>85,020.74</b>	<b>305,573.80</b>	<b>62,273.41</b>	<b>452,867.94</b>
<b>Tax Revenue</b>	<b>40,133.63</b>	<b>199,429.32</b>	<b>20,794.58</b>	<b>260,357.53</b>	<b>45,843.90</b>	<b>231,387.73</b>	<b>22,366.73</b>	<b>299,598.37</b>	<b>49,953.75</b>	<b>251,658.90</b>	<b>24,187.90</b>	<b>325,800.55</b>
Basic Real Property Tax	6,725.92	36,318.08	6,320.37	49,365.37	8,135.77	46,316.49	6,675.98	61,128.25	8,740.62	49,443.98	7,174.85	65,358.44
Special Education Fund	8,589.05	33,509.31	8,809.50	51,007.86	10,407.60	42,518.22	9,569.57	62,487.39	11,182.55	45,398.80	10,278.75	66,861.11
Business Tax	23,702.02	118,232.13	3,085.95	145,020.10	26,072.22	130,055.34	3,394.54	159,522.11	28,679.44	143,060.88	3,734.00	175,474.32
Other Local Taxes	1,116.64	11,368.80	2,478.76	14,964.21	1,228.30	12,505.68	2,726.64	16,460.63	1,351.14	13,756.25	2,999.30	18,106.69
<b>Non-Tax Revenue</b>	<b>29,040.80</b>	<b>44,274.78</b>	<b>30,903.84</b>	<b>104,219.43</b>	<b>31,887.58</b>	<b>48,824.27</b>	<b>34,274.76</b>	<b>114,986.61</b>	<b>35,066.99</b>	<b>53,914.89</b>	<b>38,085.51</b>	<b>127,067.39</b>
Regulatory Fees	7,569.65	14,679.22	1,023.71	23,272.58	8,326.62	16,147.14	1,126.09	25,599.84	9,159.28	17,761.85	1,238.69	28,159.83
Service/User Charges	10,162.59	16,017.88	17,745.32	43,925.79	11,686.98	18,420.56	20,407.12	50,514.66	13,440.03	21,183.64	23,468.19	58,091.86
Receipts from Economic Enterprises	9,884.71	8,658.85	9,611.19	28,154.75	10,378.95	9,091.79	10,091.75	29,562.49	10,897.89	9,546.38	10,596.34	31,040.61
Other Receipts	1,423.85	4,918.83	2,523.62	8,866.30	1,495.04	5,164.77	2,649.80	9,309.61	1,569.79	5,423.01	2,782.29	9,775.09
<b>External Sources</b>	<b>327,552.12</b>	<b>215,993.12</b>	<b>217,996.28</b>	<b>761,541.52</b>	<b>386,948.83</b>	<b>256,052.63</b>	<b>258,417.50</b>	<b>901,418.97</b>	<b>445,804.30</b>	<b>293,313.12</b>	<b>297,062.62</b>	<b>1,036,180.04</b>
Share from National Tax Collection (NTA)	295,180.73	201,503.14	199,733.95	696,417.81	349,724.49	239,045.96	237,148.96	825,919.41	403,386.16	274,103.60	272,884.98	950,374.74
Share from GOCCs (PAGCOR and PCSO)	74.82	457.43	39.09	571.34	86.04	526.05	44.95	657.04	98.95	604.96	51.70	755.60
<b>Other Share from National Tax Collection</b>	<b>28,794.98</b>	<b>11,371.18</b>	<b>15,079.42</b>	<b>55,245.57</b>	<b>33,114.22</b>	<b>13,076.85</b>	<b>17,341.34</b>	<b>63,532.41</b>	<b>38,081.36</b>	<b>15,038.38</b>	<b>19,942.54</b>	<b>73,062.27</b>
Share from ECOZONE	687.87	8,524.60	33.21	9,245.68	791.05	9,803.29	38.19	10,632.53	909.71	11,273.78	43.92	12,227.41
Share from EVAT	8.81	1.44	57.83	68.07	10.13	1.65	66.50	78.29	11.65	1.90	76.48	90.03
Share from National Wealth	4,011.05	123.97	1,890.74	6,025.75	4,612.71	142.56	2,174.35	6,929.61	5,304.61	163.95	2,500.50	7,969.06
Share from Tobacco Excise Tax	23,971.12	2,359.95	13,012.60	39,343.67	27,566.79	2,715.95	14,964.49	45,245.22	31,701.81	3,121.04	17,209.16	52,032.00
Others	116.13	361.22	85.05	562.40	133.55	415.40	97.81	646.76	153.58	477.71	112.48	743.77
<b>Inter-Local Transfer</b>	<b>1,943.25</b>	<b>1,476.51</b>	<b>2,737.74</b>	<b>6,157.50</b>	<b>2,137.58</b>	<b>4,624.16</b>	<b>3,011.51</b>	<b>6,773.25</b>	<b>2,351.33</b>	<b>1,786.58</b>	<b>3,312.66</b>	<b>7,450.57</b>
<b>Extraordinary Receipts / Grants / Donations / Aids</b>	<b>1,558.35</b>	<b>1,184.86</b>	<b>406.08</b>	<b>3,149.29</b>	<b>1,886.50</b>	<b>1,779.60</b>	<b>870.75</b>	<b>4,536.85</b>	<b>1,886.50</b>	<b>1,779.60</b>	<b>870.75</b>	<b>4,536.85</b>
<b>Non-Income Receipts</b>	<b>27,366.80</b>	<b>26,545.63</b>	<b>18,580.31</b>	<b>72,492.74</b>	<b>16,552.56</b>	<b>19,784.41</b>	<b>16,939.66</b>	<b>53,276.63</b>	<b>17,545.72</b>	<b>20,971.48</b>	<b>17,956.04</b>	<b>56,473.23</b>
<b>Capital Investment Receipts</b>	<b>141.11</b>	<b>409.83</b>	<b>210.92</b>	<b>761.86</b>	<b>190.37</b>	<b>1,783.40</b>	<b>456.04</b>	<b>2,429.80</b>	<b>201.79</b>	<b>1,890.40</b>	<b>483.40</b>	<b>2,575.59</b>
Proceeds from Sale of Assets	65.32	375.95	137.74	579.00	75.41	1,581.82	291.42	1,948.65	79.93	1,676.73	308.91	2,065.57
Proceeds from Sale of Debt Securities of Other Entities	0.00	0.00	0.00	0.00	7.98	0.00	94.42	102.40	8.45	0.00	100.09	108.54
Collections of Loan Receivables	75.78	33.89	73.18	182.85	106.98	201.57	70.20	378.75	113.40	213.67	74.41	401.48
<b>Receipts from Loans and Borrowings</b>	<b>17,087.69</b>	<b>16,332.90</b>	<b>8,945.93</b>	<b>42,366.52</b>	<b>8,741.91</b>	<b>11,521.74</b>	<b>7,454.37</b>	<b>27,718.01</b>	<b>9,266.42</b>	<b>12,213.04</b>	<b>7,901.63</b>	<b>29,381.10</b>
Acquisition of Loans	17,087.69	16,332.90	8,945.93	42,366.52	8,741.91	11,521.74	7,454.37	27,718.01	9,266.42	12,213.04	7,901.63	29,381.10
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
<b>Other Non-Income Receipts</b>	<b>10,138.00</b>	<b>9,802.90</b>	<b>9,423.46</b>	<b>29,364.36</b>	<b>7,620.29</b>	<b>6,479.28</b>	<b>9,029.25</b>	<b>23,128.82</b>	<b>8,077.51</b>	<b>6,868.03</b>	<b>9,571.01</b>	<b>24,516.55</b>
<b>EXPENDITURES</b>	<b>362,116.59</b>	<b>404,644.69</b>	<b>221,634.69</b>	<b>988,395.98</b>	<b>399,685.41</b>	<b>509,318.47</b>	<b>272,311.68</b>	<b>1,181,315.56</b>	<b>450,040.69</b>	<b>563,086.18</b>	<b>306,309.91</b>	<b>1,319,436.77</b>
<b>General Services</b>	<b>168,208.91</b>	<b>157,976.59</b>	<b>68,502.23</b>	<b>394,687.72</b>	<b>219,627.20</b>	<b>226,041.14</b>	<b>103,415.02</b>	<b>549,083.36</b>	<b>246,930.87</b>	<b>253,058.91</b>	<b>117,943.24</b>	<b>617,933.02</b>
Economic Services	42,330.61	42,330.95	29,829.07	114,490.64	51,683.80	68,362.04	46,770.70	166,816.54	61,202.66	76,446.90	53,312.61	190,962.18
Social Services	63,926.37	116,205.71	66,134.07	246,266.16	68,420.10	149,404.70	79,510.79	297,335.60	79,060.11	166,105.70	90,700.78	335,866.59
Debt Services	4,375.20	5,166.48	2,713.10	12,254.79	3,369.31	5,078.47	2,985.46	11,433.24	3,995.86	5,681.72	3,405.18	13,082.77
<b>Non-Operating Expenditures</b>	<b>83,275.50</b>	<b>82,964.96</b>	<b>54,456.22</b>	<b>220,696.67</b>	<b>56,585.00</b>	<b>60,432.10</b>	<b>39,629.72</b>	<b>156,646.82</b>	<b>58,851.18</b>	<b>61,792.94</b>	<b>40,948.10</b>	<b>161,592.22</b>
<b>Capital Investment Expenditures</b>	<b>59,877.63</b>	<b>56,517.75</b>	<b>33,729.08</b>	<b>150,124.46</b>	<b>37,769.67</b>	<b>41,168.73</b>	<b>21,972.98</b>	<b>100,911.38</b>	<b>40,035.85</b>	<b>42,658.80</b>	<b>23,291.36</b>	<b>105,986.00</b>
Purchase/ Construct of Property Plant and Equipment (Assets/ Capital Outlay)	59,853.18	56,517.75	33,658.11	150,029.04	37,590.35	41,040.40	21,786.91	100,417.65	39,845.77	42,522.76	23,094.12	105,462.66
Purchase of Debt Securities of Other Entities (Investment Outlay)	15.92	0.00	0.00	15.92	35.34	0.49	151.13	186.96	37.46	0.52	160.20	198.18
Grant/ Make Loan to Other Entities (Investment Outlay)	8.53	0.00	70.97	79.50	143.98	127.85	34.94	306.76	152.62	135.52	37.04	325.17
<b>Debt Service (Principal Cost)</b>	<b>7,982.16</b>	<b>7,469.49</b>	<b>5,963.11</b>	<b>21,414.76</b>	<b>7,913.32</b>	<b>7,469.49</b>	<b>5,963.11</b>	<b>21,345.92</b>	<b>7,913.32</b>	<b>7,469.49</b>	<b>5,963.11</b>	<b>21,345.92</b>
Payment of Loan Amortization	7,982.08	7,469.49	5,963.11	21,414.68	7,913.24	7,469.49	5,963.11	21,345.84	7,913.24	7,469.49	5,963.11	21,345.84
Retirement/ Redemption of Bonds/ Debt Securities	0.08	0.00	0.00	0.08	0.08	0.00	0.00	0.08	0.08	0.00	0.00	0.08
<b>Other Non-Operating Expenditures</b>	<b>15,415.71</b>	<b>18,977.72</b>	<b>14,764.03</b>	<b>49,157.45</b>	<b>10,902.01</b>	<b>11,793.88</b>	<b>11,693.63</b>	<b>34,389.52</b>	<b>10,902.01</b>	<b>11,664.65</b>	<b>11,693.63</b>	<b>34,260.29</b>
<b>FUND/ CASH AVAILABLE</b>	<b>268,867.18</b>	<b>404,760.67</b>	<b>265,537.40</b>	<b>939,165.24</b>	<b>297,681.83</b>	<b>350,174.04</b>	<b>271,024.03</b>	<b>918,879.89</b>	<b>348,317.88</b>	<b>302,173.02</b>	<b>278,163.83</b>	<b>928,654.72</b>
Payment of Prior Year/s Accounts Payable	19,004.65	54,965.45	24,727.42	98,697.52	17,617.48	48,516.32	23,503.61	89,637.40	18,278.19	46,202.20	24,135.53	88,615.92
<b>CONTINUING APPROPRIATION</b>	<b>33,728.17</b>	<b>46,351.75</b>	<b>29,472.91</b>	<b>109,552.83</b>	<b>30,076.54</b>	<b>56,256.92</b>	<b>40,338.75</b>	<b>126,672.20</b>	<b>27,119.91</b>	<b>43,610.55</b>	<b>36,376.89</b>	<b>107,107.35</b>
<b>ENDING CASH BALANCE</b>	<b>216,134.36</b>	<b>303,443.47</b>	<b>211,337.06</b>	<b>730,914.89</b>	<b>249,987.81</b>	<b>245,400.81</b>	<b>207,181.66</b>	<b>702,570.29</b>	<b>302,919.78</b>	<b>212,360.27</b>	<b>217,651.40</b>	<b>732,931.46</b>

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 BARRM Government.
- NTA excludes the MMDA shares.