

Table F.6
STATEMENT OF RECEIPTS AND EXPENDITURES, By Regional Level of LGUs, 2026
(In Million Pesos)

PARTICULARS	BEGINNING CASH BALANCE	R E C E I P T S																				N																		
		LOCAL SOURCES										EXTERNAL SOURCES										Capital Investment Recei																		
		Tax Revenue					Non-Tax Revenue					Other Shares from National Tax Collection					Extraordinary Receipts / Grants / Donations / Aids	TOTAL EXTERNAL SOURCES	Proceeds from Sale of Assets	Proceeds from Sale of Securities of Other Entities	Collections of Loan Receivables																			
		Real Property Tax (RPT)	Special Education Fund	Business Tax	Other Taxes	Total Tax Revenue	Regulatory Fees	Service/ User Charges	Receipts from Economic Enterprise	Other Receipts	Total Non-Tax Revenue	TOTAL LOCAL SOURCES	National Tax Allotment (NTA)	Share from GOCCs (PAGCOR and PCSO)	Share from Eczone	Share from EVAT						Share from National Wealth	Share from Excise Tax	Others	Inter-Local Transfer															
Basic RPT																																								
NATIONAL CAPITAL REGION																																								
Municipalities	273.66	7.62	7.59	66.02	3.82	85.05	18.44	7.84	208.11	2.54	236.94	321.99	277.25	1.62	0.00	0.00	0.00	0.00	0.00	0.00																				
Provinces	6,235.34	114.80	131.46	41.21	36.73	324.20	15.55	1,107.56	552.90	32.82	1,708.82	2,033.03	11,326.17	0.73	0.00	0.00	66.24	13.26	0.00	1.93																				
Cities	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	13,438.13	175,148.00	49,312.10	326.50	4,787.92	0.00	2.81	0.00	467.01	545.05																				
Total, NCR	79,789.10	30,040.92	25,120.79	89,168.63	7,604.59	151,934.92	9,944.99	8,181.76	1,797.40	3,610.90	23,535.06	175,469.99	49,589.34	327.52	4,787.92	0.00	2.81	0.00	467.01	545.05																				
C A R																																								
Municipalities	10,415.00	144.32	137.12	501.67	31.31	814.42	237.75	325.75	150.00	20.50	733.99	1,548.41	15,530.14	1.74	18.80	0.00	150.65	3,319.76	0.14	218.09																				
Provinces	6,235.34	114.80	131.46	41.21	36.73	324.20	15.55	1,107.56	552.90	32.82	1,708.82	2,033.03	11,326.17	0.73	0.00	0.00	66.24	13.26	0.00	1.93																				
Cities	5,965.90	335.85	254.20	579.48	167.21	1,336.75	75.10	466.04	0.00	139.34	690.48	2,017.23	3,722.31	4.61	213.49	0.00	0.04	0.00	0.00	0.00																				
Total, CAR	22,616.24	594.97	522.79	1,122.36	235.25	2,475.37	328.40	1,899.34	702.90	192.66	3,123.30	5,598.67	30,578.62	7.08	232.29	0.00	216.94	3,333.02	0.14	220.02																				
REGION I																																								
Municipalities	39,241.57	474.58	624.66	2,315.03	88.44	3,502.71	670.74	1,052.51	885.71	238.73	2,847.68	6,350.40	25,436.44	4.38	10.37	0.00	16.10	25,430.55	50.85	113.40																				
Provinces	21,066.47	317.18	283.08	1,331.61	166.51	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																				
Cities	11,983.21	317.18	283.08	1,331.61	166.51	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																				
Total, Region I	71,693.25	1,190.36	1,474.62	4,356.99	386.10	7,408.09	1,091.47	3,154.33	2,217.77	471.16	6,934.72	14,342.81	48,711.79	11.00	34.41	0.00	23.11	42,044.02	50.85	135.25																				
REGION II																																								
Municipalities	16,701.25	287.13	356.53	1,657.71	61.55	2,362.92	410.10	870.34	331.99	54.18	1,666.60	4,029.52	25,299.68	5.61	3.22	0.01	216.07	2,226.63	6.76	97.41																				
Provinces	14,363.39	1,536.15	2,304.05	813.90	849.32	1,813.01	36.40	3,064.89	1,302.31	832.82	5,256.43	10,379.85	33,286.34	15.09	0.00	0.00	99.07	2,619.28	0.00	1,924.72																				
Cities	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																				
Total, Region II	34,725.08	780.14	958.65	2,655.43	183.61	4,577.83	584.63	2,826.27	611.18	80.14	4,102.22	6,680.05	50,136.59	75.11	9.66	0.01	315.14	4,939.17	6.76	189.24																				
REGION III																																								
Municipalities	24,656.25	2,827.37	3,550.92	6,676.57	225.06	13,279.92	1,452.69	1,290.22	1,403.87	223.05	4,369.83	17,649.75	41,343.71	18.49	517.66	0.12	86.86	108.91	1.13	190.27																				
Provinces	21,021.13	2,251.59	3,329.41	1,183.50	1,215.79	7,980.29	375.98	1,416.26	3,276.50	413.59	5,482.33	13,462.62	29,140.88	8.95	37.49	0.00	40.70	109.11	0.00	700.10																				
Cities	11,413.84	2,644.31	2,225.76	6,650.65	653.23	11,573.97	940.78	1,205.13	833.10	149.73	3,128.74	14,702.71	24,972.66	76.84	1,088.37	0.40	0.13	0.00	362.90																					
Total, Region III	57,090.22	7,123.27	9,106.09	14,510.72	2,094.11	32,834.18	2,769.45	3,911.62	5,513.46	786.36	12,980.90	45,815.08	92,620.66	104.27	1,643.52	0.52	127.69	218.02	1.13	1,253.28																				
REGION IV A																																								
Municipalities	30,581.61	1,939.26	2,425.18	6,131.27	218.69	10,717.39	2,072.55	1,941.04	639.32	206.96	4,859.88	15,577.27	39,885.83	24.87	160.83	0.08	80.02	0.00	2.31	120.86																				
Provinces	44,841.25	1,536.15	2,304.05	813.90	849.32	1,813.01	36.40	3,064.89	1,302.31	832.82	5,256.43	10,379.85	33,286.34	15.09	0.00	0.00	99.07	2,619.28	0.00	1,924.72																				
Cities	39,312.75	7,008.89	8,198.96	19,161.24	2,105.78	36,474.86	2,331.68	3,742.34	855.16	276.74	7,205.91	43,680.77	37,707.53	42.01	3,829.25	0.00	50.83	0.00	0.31	0.00																				
Total, Region IV A	114,735.60	10,504.30	12,928.19	25,709.41	1,173.78	52,315.68	4,460.62	8,748.27	2,796.79	1,316.53	17,322.22	69,637.90	110,879.71	81.96	3,990.08	0.08	254.09	0.00	2.62	2,045.58																				
REGION IV B																																								
Municipalities	12,701.34	223.79	329.37	988.91	62.50	1,604.58	590.44	699.40	343.19	72.55	1,705.58	3,310.15	22,712.59	4.29	24.10	0.02	55.27	4.98	0.67	152.87																				
Provinces	8,215.79	188.32	273.99	139.59	43.14	645.04	57.45	539.49	156.98	235.11	989.02	1,634.06	14,569.89	1.95	0.00	0.00	48.35	5.16	0.00	84.33																				
Cities	5,085.17	385.36	284.63	879.20	58.46	1,607.66	149.77	167.73	209.81	6.84	534.13	2,141.79	6,872.68	0.69	0.00	0.00	0.03	0.00	0.00	0.00																				
Total, Region IV B	26,002.30	797.48	888.00	2,007.70	164.10	3,857.27	797.65	1,406.61	709.97	314.49	3,228.73	7,086.00	44,155.37	6.94	24.10	0.02	103.65	10.14	0.67	237.19																				
REGION V																																								
Municipalities	17,281.49	294.45	418.89	1,236.24	77.23	2,026.82	381.25	559.97	857.44	129.36	1,928.02	3,954.84	28,774.26	7.35	8.26	0.00	165.91	0.00	0.42	267.59																				
Provinces	9,524.91	256.96	369.92	183.06	60.11	870.06	24.37	2,392.61	264.61	110.83	2,792.42	3,662.48	18,222.74	2.67	0.00	0.00	77.74	0.00	0.00	17.94																				
Cities	4,247.87	496.24	442.83	1,372.20	110.67	2,421.94	188.62	339.56	409.70	38.17	938.04	3,351.99	6,599.68	7.32	12.94	0.00	14.37	0.00	3.43	12.19																				
Total, Region V	31,054.27	1,047.66	1,231.65	2,791.50	248.01	5,318.82	594.24	3,246.13	1,531.75	278.36	6,560.49	10,969.31	55,596.68	17.34	21.20	0.00	258.02	0.00	3.85	297.72																				
REGION VI																																								
Municipalities	19,349.61	398.56	537.06	1,512.03	85.66	2,533.31	799.77	780.41	652.17	93.24	2,325.59	4,858.90	23,429.41	5.90	0.00	0.00	3,222.30	0.00	0.50	183.18																				
Provinces	12,463.20	339.72	478.95	75.48	133.59	1,027.74	6.78	889.54	1,713.75	90.20	2,460.27	3,688.01	13,666.56	1.13	0.00	0.00	1,429.26	0.00	0.00	84.55																				
Cities	3,110.87	1,311.09	869.18	1,524.49	282.45	3,907.22	208.15	339.75	255.30	31.27	834.48	4,821.70	4,316.06	0.00	0.00	0.00	0.00	0.00	0.01	0.00																				
Total, Region VI	34,923.78	2,049.37	1,885.20	3,112.00	501.70	7,548.28	1,014.70	2,009.70	2,621.22	174.71	8,244.84	13,368.62	41,414.03	7.03	0.00	0.00	4,651.56	0.00	0.51	267.73																				
NEGROS ISLAND REGION (NIR)																																								
Municipalities	8,822.90	182.02	234.62	482.50	38.26	937.40	154.66	246.64	344.54	61.97	807.81	1,745.21	12,066.97	0.67	0.00	0.30	26.40	0.00	0.42	71.67																				
Provinces	9,570.26	152.36	212.21	76.27																																				

NON-INCOME RECEIPTS										EXPENDITURES															FUND/ CASH AVAILABLE	Less: Payment of Prior Year's Accounts Payable	CONTINUING APPROPRIATION	ENDING CASH BALANCE	
Receipts from Loans and Borrowings					TOTAL NON-INCOME RECEIPTS	TOTAL RECEIPTS	GENERAL SERVICES	ECONOMIC SERVICES	SOCIAL SERVICES	DEBT SERVICES	NON-OPERATING EXPENDITURES					TOTAL EXPENDITURES													
Total Capital Investment Receipts	Acquisition of Loans	Issuance of Bonds	Total Receipts from Loans and Borrowings	Other 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 (Asset/ Capital Outlay)	Purchase of Debt Securities (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)																		
0.19	0.00	0.00	0.00	0.00	0.19	600.45	241.12	74.07	133.15	0.03	8.76	0.00	0.00	8.76	0.00	0.00	0.00	0.00	5.94	14.70	463.07	410.04	12.92	16.70	386.42				
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	4,606.62	24,589.65	219,461.41	98,198.40	18,144.11	8,998.45	71,055.94					
607.44	3,796.31	0.00	3,796.31	2,214.37	6,618.12	238,743.81	79,279.24	23,924.94	90,574.75	1,541.20	18,013.50	0.00	0.00	18,013.50	1,984.30	0.00	1,984.30	4,606.56	24,604.35	219,924.47	98,608.44	18,157.04	9,009.14	71,442.26					
0.26	194.97	0.00	194.97	94.92	290.15	21,173.86	9,672.14	2,742.60	2,937.63	97.20	1,958.62	0.25	5.47	1,964.35	99.87	0.00	99.87	42.22	2,106.43	17,556.01	14,032.86	443.39	1,255.24	12,334.22					
0.01	347.46	0.00	347.46	27.05	374.51	14,090.05	4,011.10	2,236.45	3,894.81	102.42	1,167.97	0.00	7.35	1,175.32	211.26	0.00	211.26	0.38	1,386.95	11,631.94	8,693.45	1,475.64	832.68	6,385.14					
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	5,277.10	6,825.44	153.86	1,179.00	5,492.58					
21.89	699.76	0.00	699.76	121.96	843.61	41,400.55	16,483.67	5,835.93	8,203.67	217.22	3,336.05	0.25	12.82	3,349.13	311.12	0.00	311.12	64.31	3,724.56	34,465.05	29,551.75	2,072.89	3,266.92	24,211.94					
14.40	664.53	0.00	664.53	466.27	1,145.21	58,773.51	25,032.27	8,467.13	8,924.72	347.06	5,406.98	0.63	8.94	5,416.55	407.32	0.00	407.32	400.11	6,223.98	48,995.16	49,019.91	1,740.85	4,852.56	42,426.51					
220.79	575.77	0.00	575.77	349.79	1,146.35	46,517.78	14,235.83	5,095.43	14,342.37	214.30	1,060.28	0.00	0.00	1,060.28	499.07	0.00	499.07	800.88	3,179.56	26,712.07	28,615.80	1,450.66	3,476.29	45,252.16					
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					
236.85	1,446.14	0.00	1,446.14	873.42	2,556.42	108,179.06	38,755.11	17,525.65	22,026.86	753.53	8,319.12	1.15	66.58	8,386.84	849.53	0.00	849.53	1,301.80	10,538.17	89,599.32	90,277.29	3,231.37	11,922.45	75,119.17					
8.52	563.60	0.00	563.60	961.97	1,534.09	33,546.61	15,754.88	3,203.87	4,485.09	209.33	2,503.72	2.55	2.09	2,508.36	326.47	0.00	326.47	957.22	3,792.04	27,445.21	22,802.65	917.80	1,776.36	20,108.49					
10.43	1,904.60	0.00	1,904.60	1,379.28	3,294.30	67,992.25	31,529.44	6,496.80	10,755.72	429.61	4,708.36	2.55	2.09	4,713.00	741.51	0.00	741.51	1,433.14	6,887.65	56,099.22	46,618.11	2,483.49	5,985.24	38,149.38					
12.98	1,150.39	0.00	1,150.39	548.40	1,711.77	61,787.26	26,268.74	6,297.41	11,251.87	406.49	4,364.47	0.00	20.08	4,384.56	831.32	0.00	831.32	1,108.81	6,324.69	50,549.19	35,894.32	1,644.58	1,649.87	32,599.87					
15.07	919.78	0.00	919.78	575.71	1,510.56	45,276.69	15,619.74	5,285.30	11,889.61	416.87	2,240.96	0.00	0.00	2,240.96	1,020.28	0.00	1,020.28	627.75	3,888.99	36,400.51	29,897.31	3,186.88	3,486.86	32,233.57					
97.56	1,349.30	0.00	1,349.30	373.87	1,823.73	40,260.15	17,056.73	3,274.80	9,120.05	653.38	2,465.46	0.00	0.45	2,465.91	962.71	0.00	962.71	775.12	4,463.74	36,508.59	15,164.40	3,622.42	1,468.71	10,133.28					
125.62	3,419.46	0.00	3,419.46	1,497.98	5,043.06	147,324.11	58,945.21	16,857.50	31,561.54	1,476.64	9,270.89	0.00	20.53	9,291.42	2,814.30	0.00	2,814.30	2,511.69	14,617.41	123,458.30	80,950.63	8,453.88	6,545.44	65,956.72					
2.78	763.85	0.00	763.85	335.17	1,101.80	57,084.40	25,104.86	5,341.04	10,076.55	360.44	4,337.06	2.25	9.45	4,346.76	609.93	0.00	609.93	211.22	5,169.91	46,052.80	41,613.20	3,274.41	2,810.20	35,254.60					
0.08	681.03	0.00	681.03	78.56	759.67	46,517.78	14,235.83	5,095.43	14,342.37	408.46	3,173.60	0.00	0.00	3,173.60	499.07	0.00	499.07	0.00	3,179.56	37,832.23	53,526.80	3,970.40	4,404.24	45,252.16					
108.61	2,064.95	0.00	2,064.95	716.21	2,890.26	88,322.23	40,515.23	10,121.75	18,217.77	796.75	7,133.73	0.00	0.00	7,133.73	1,357.87	0.00	1,357.87	773.55	9,265.15	78,912.64	48,722.34	4,433.20	2,671.17	36,618.96					
111.46	3,509.83	0.00	3,509.83	1,130.44	4,751.73	191,924.42	79,855.92	20,558.22	42,730.15	1,565.65	14,644.39	2.25	9.45	14,656.08	2,446.88	0.00	2,446.88	984.77	18,087.73	162,797.68	143,862.34	11,578.01	14,888.61	117,395.72					
31.84	535.96	0.00	535.96	751.65	1,319.45	27,607.62	13,013.12	2,600.63	3,655.04	210.74	1,813.86	0.22	13.10	1,827.18	367.52	0.00	367.52	1,039.55	3,234.25	22,713.78	17,595.18	1,462.83	2,210.63	13,921.73					
51.00	396.57	0.00	396.57	1,880.74	2,282.41	18,710.61	5,548.48	2,048.78	4,274.92	276.84	871.08	0.00	0.00	871.08	420.98	0.00	420.98	2,073.49	3,365.56	15,514.58	11,411.82	1,678.98	2,189.69	7,534.15					
0.54	86.51	0.00	86.51	26.37	115.42	9,130.81	3,815.58	1,534.26	2,109.20	176.65	611.34	0.00	0.00	611.34	165.13	0.00	165.13	157.83	934.30	8,569.99	5,645.99	1,074.44	251.40	4,320.15					
37.48	1,019.05	0.00	1,019.05	2,660.76	3,717.29	55,449.04	22,377.18	6,183.67	10,039.16	664.24	3,296.29	0.22	13.10	3,309.61	953.63	0.00	953.63	3,270.87	7,534.10	46,798.34	34,659.00	4,216.25	4,660.71	25,776.03					
22.89	551.77	0.00	551.77	638.56	1,213.22	34,531.83	15,756.91	3,369.09	5,270.21	266.90	2,635.30	0.39	0.37	2,636.06	415.78	0.00	415.78	614.82	3,666.66	28,329.77	23,483.55	1,451.77	1,106.99	20,924.79					
25.61	961.52	0.00	961.52	715.36	1,702.50	23,692.63	7,228.87	3,409.13	5,283.30	504.48	1,210.26	0.00	0.00	1,210.26	839.61	0.00	839.61	153.84	3,113.71	19,539.49	13,678.04	544.59	1,367.32	11,766.14					
13.21	190.51	0.00	190.51	135.92	339.64	13,346.86	5,317.46	2,029.89	3,714.20	108.10	699.35	0.00	4.91	604.65	176.69	0.00	176.69	62.78	843.52	11,013.18	5,581.56	1,216.00	949.63	752.57					
61.71	1,703.80	0.00	1,703.80	1,489.85	3,255.36	70,571.32	28,303.24	8,808.10	13,267.71	879.49	5,355.31	0.39	5.28	5,360.97	1,431.48	0.00	1,431.48	831.44	7,623.89	58,882.44	42,743.15	3,212.36	3,423.93	36,106.86					
3.37	493.82	0.00	493.82	327.53	824.72	32,748.10	15,390.19	3,704.60	4,033.41	209.75	2,333.26	0.39	26.53	2,360.18	442.92	0.00	442.92	314.45	3,117.56	26,455.51	25,642.20	1,088.97	2,178.69	22,374.55					
5.93	154.03	0.00	154.03	212.10	372.06	19,344.93	5,279.41	4,625.73	4,208.71	58.15	1,155.50	0.00	0.00	1,155.50	151.97	0.00	151.97	82.74	1,390.21	15,562.21	16,245.91	1,448.98	2,749.81	12,347.12					
27.77	156.17	0.00	156.17	6.53	178.47	9,392.70	4,344.46	1,421.79	1,993.88	140.74	267.59	0.00	0.00	267.59	119.56	0.00	119.56	0.00	387.15	8,198.03	4,305.64	1,540.65	2,013.03	752.57					
37.07	784.02	0.00	784.02	546.16	1,367.25	61,485.73	25,014.07	9,752.11	10,146.01	408.65	3,756.35	0.39	26.53	3,783.27	714.46	0.00	714.46	397.19	4,894.92	50,215.75	46,193.76	3,778.00	6,941.53	34,724.67					
7.04	295.30	0.00	295.30	167.01	469.34	14,416.92	6,377.41	1,464																					