

Table F.3  
CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURES OF LOCAL GOVERNMENT UNITS (PROVINCES, CITIES, MUNICIPALITIES), 2015-2017  
(In Million Pesos)

PARTICULARS	2015		2016		2017	
	AMOUNT	PERCENTAGE DISTRIBUTION	AMOUNT	PERCENTAGE DISTRIBUTION	AMOUNT	PERCENTAGE DISTRIBUTION
<b>BEGINNING BALANCE</b>	176,899.49	-	373,717.68	-	420,091.31	-
<b>RECEIPTS</b>	524,357.85	100.00%	503,504.15	100.00%	564,872.21	100.00%
Local Sources	174,463.74	33.24%	148,725.21	29.54%	158,855.80	28.12%
Tax Revenue	123,416.92	23.51%	105,909.32	21.03%	103,605.90	18.34%
Basic Real Property Tax	24,531.40	4.67%	26,843.70	5.33%	28,436.61	5.03%
Special Education Tax	25,620.34	4.88%	12,302.63	2.44%	12,655.45	2.24%
Business Tax	65,998.03	12.58%	41,908.06	8.32%	43,427.49	7.69%
Other Local Taxes	7,267.16	1.38%	24,854.93	4.94%	19,086.35	3.38%
Non-Tax Revenue	51,046.83	9.73%	42,815.89	8.51%	55,249.90	9.78%
Regulatory Fees	12,090.79	2.30%	9,908.23	1.97%	9,925.23	1.76%
Service/User Charges	12,181.76	2.32%	14,191.69	2.82%	25,995.32	4.60%
Receipts from Economic Enterprises	19,769.95	3.77%	12,463.89	2.48%	12,671.46	2.24%
Other Receipts	7,004.33	1.34%	6,252.09	1.24%	6,657.89	1.18%
External Sources	336,372.20	64.19%	352,586.94	70.03%	401,843.56	71.14%
Share from National Tax Collection (IRA)	312,871.32	59.71%	342,760.93	68.08%	390,418.67	69.12%
Share from GOCCs (PAGCOR and PCSO)	886.10	0.17%	992.01	0.20%	2,048.38	0.36%
Other Share from National Tax Collection	9,436.18	1.80%	6,519.46	1.29%	7,222.84	1.28%
Share from ECOZONE	3,605.85	0.69%	3,114.84	0.62%	3,540.46	63.00%
Share from EVAT	1,553.39	0.30%	122.06	0.02%	295.42	0.05%
Share from National Wealth	1,640.17	0.31%	1,546.38	0.31%	1,423.36	0.25%
Share from Tobacco Excise Tax	2,636.78	0.50%	1,736.19	0.34%	1,963.61	0.35%
Inter-Local Transfers	2,659.71	0.51%	1,026.65	0.20%	881.57	0.16%
Extraordinary Receipts / Grants / Donations /Aids	10,518.89	2.00%	1,287.89	0.26%	1,272.11	0.23%
Non-Income Receipts	13,521.92	2.57%	2,192.00	0.43%	4,172.84	0.74%
Capital/Investment Receipts	794.84	0.15%	525.02	0.10%	3,019.20	0.54%
Proceeds from Sale of Assets	538.68	0.10%	465.49	0.09%	2,995.98	0.54%
Proceeds from Sale of Debt Securities of Other Entities	0.00	0.00%	23.16	0.00%	12.55	0.00%
Collections of Loan Receivables	256.16	0.05%	36.38	0.01%	10.67	0.00%
Receipts from Loans and Borrowings	12,727.07	2.42%	1,666.98	0.33%	1,153.64	0.20%
Acquisition of Loans	12,726.39	2.42%	1,666.98	0.33%	1,153.64	0.20%
Issuance of Bonds	0.68	0.00%	-	0.00%	-	0.00%
<b>EXPENDITURES</b>	327,539.66	100.00%	457,130.53	100.00%	465,924.34	100.00%
General Services	180,079.06	54.98%	223,817.72	48.96%	227,740.92	56.15%
Economic Services	58,688.15	17.92%	98,381.96	21.52%	103,039.98	27.55%
Social Services	84,767.81	25.88%	110,622.37	24.20%	113,013.18	13.85%
Debt Services	4,004.65	1.22%	24,308.47	5.32%	22,130.27	2.45%
<b>ENDING CASH BALANCE</b>	373,717.68		420,091.31		519,039.17	