

Table F.4
SUMMARY OF RECEIPTS AND EXPENDITURES OF LOCAL GOVERNMENT UNITS, FY 2015-2017
(In Million Pesos)

PARTICULARS	2015				2016				2017			
	MUNICIPALITIES	CITIES	PROVINCES	TOTAL	MUNICIPALITIES	CITIES	PROVINCES	TOTAL	MUNICIPALITIES	CITIES	PROVINCES	TOTAL
BEGINNING BALANCE	48,456.85	85,227.53	43,215.11	176,899.49	104,022.46	183,103.33	86,591.89	373,717.68	121,187.42	196,993.40	101,910.49	420,091.31
RECEIPTS	174,080.91	229,139.23	121,137.72	524,357.85	176,831.39	200,098.30	126,574.46	503,504.15	209,329.05	220,109.29	135,433.87	564,872.21
Local Sources	31,133.41	119,647.24	23,683.09	174,463.74	27,115.77	97,425.74	24,183.70	148,725.21	39,162.62	101,415.04	18,278.14	158,855.80
Tax Revenue	17,315.54	97,232.31	8,869.06	123,416.92	14,810.69	77,231.57	13,867.05	105,909.32	15,309.19	80,362.26	7,934.45	103,605.90
Basic Real Property Tax	3,205.26	18,572.61	2,753.53	24,531.40	3,892.15	19,793.86	3,157.69	26,843.70	4,025.30	21,220.16	3,191.15	28,436.61
Special Education Tax	4,310.74	17,290.28	4,019.32	25,620.34	2,049.99	8,241.29	2,011.35	12,302.63	2,085.23	8,242.63	2,327.59	12,655.45
Business Tax	8,968.93	55,648.14	1,380.97	65,998.03	5,256.26	35,883.98	767.82	41,908.06	5,353.90	37,258.90	814.69	43,427.49
Other Local Taxes	830.62	5,721.29	715.25	7,267.16	3,612.30	13,312.44	7,930.20	24,854.93	3,844.76	13,640.57	1,601.02	19,086.35
Non-Tax Revenue	13,817.87	22,414.93	14,814.03	51,046.83	12,305.07	20,194.17	10,316.65	42,815.89	23,853.43	21,052.79	10,343.69	55,249.90
Regulatory Fees	2,995.09	7,080.31	2,015.39	12,090.79	3,569.13	5,547.92	791.19	9,908.23	3,530.18	5,840.97	554.08	9,925.23
Service/User Charges	2,333.11	4,386.13	5,462.51	12,181.76	2,802.38	6,683.86	4,705.45	14,191.69	14,329.80	6,935.52	4,730.00	25,995.32
Receipts from Economic Enterprises	6,675.58	7,826.29	5,268.08	19,769.95	4,122.27	5,212.93	3,128.69	12,463.89	4,111.51	5,432.18	3,127.77	12,671.46
Other Receipts	1,814.09	3,122.19	2,068.05	7,004.33	1,811.30	2,749.47	1,691.32	6,252.09	1,881.93	2,844.12	1,931.84	6,657.89
External Sources	139,414.13	104,044.98	92,913.08	336,372.20	149,158.13	101,614.16	101,814.65	352,586.94	169,821.76	115,445.44	116,576.36	401,843.56
Share from National Tax Collection (IRA)	132,952.70	89,207.10	90,711.52	312,871.32	145,367.02	98,121.67	99,272.24	342,760.93	165,940.85	111,525.53	112,952.29	390,418.67
Share from GOCCs (PAGCOR and PCSO)	217.62	561.06	107.41	886.10	497.09	364.79	130.14	992.01	536.21	376.89	1,135.29	2,048.38
Other Share from National Tax Collection	4,036.51	4,405.93	993.75	9,436.18	2,497.10	2,834.92	1,187.44	6,519.46	2,572.83	3,197.32	1,452.69	7,222.84
Share from ECOZONE	804.37	2,775.01	26.47	3,605.85	365.42	2,709.12	40.30	3,114.84	413.81	3,083.28	43.37	3,540.46
Share from EVAT	78.02	1,381.23	94.14	1,553.39	54.34	12.17	55.55	122.06	55.88	12.18	227.36	295.42
Share from National Wealth	963.23	117.05	559.89	1,640.17	928.65	91.04	526.69	1,546.38	789.47	95.85	538.04	1,423.36
Share from Tobacco Excise Tax	2,190.89	132.63	313.25	2,636.78	1,148.70	22.59	564.90	1,736.19	1,313.67	6.01	643.93	1,963.61
Inter-Local Transfer	729.31	1,252.56	677.83	2,659.71	128.90	203.07	694.68	1,026.65	124.32	256.23	501.02	881.57
Extraordinary Receipts / Grants / Donations /Aids	1,477.99	8,618.33	422.57	10,518.89	668.02	89.71	530.16	1,287.89	647.55	89.48	535.08	1,272.11
Non-Income Receipts	3,533.36	5,447.01	4,541.55	13,521.92	557.49	1,058.40	576.10	2,192.00	344.67	3,248.80	579.37	4,172.84
Capital Investment Receipts	198.41	521.99	74.44	794.84	83.62	305.87	135.53	525.02	40.91	2,839.49	138.80	3,019.20
Proceeds from Sale of Assets	36.77	496.34	5.58	538.68	31.72	303.29	130.48	465.49	25.32	2,836.86	133.80	2,995.98
Proceeds from Sale of Debt Securities of Other Entities	0.00	-	-	0.00	23.06	0.10	-	23.16	12.45	0.10	-	12.55
Collections of Loan Receivables	161.64	25.66	68.86	256.16	28.85	2.48	5.05	36.38	3.14	2.53	5.00	10.67
Receipts from Loans and Borrowings	3,334.95	4,925.01	4,467.11	12,727.07	473.87	752.53	440.58	1,666.98	303.76	409.31	440.58	1,153.64
Acquisition of Loans	3,334.27	4,925.01	4,467.11	12,726.39	473.87	752.53	440.58	1,666.98	303.76	409.31	440.58	1,153.64
Issuance of Bonds	0.68	-	-	0.68	-	-	-	-	-	-	-	-
EXPENDITURES	118,515.29	131,263.43	77,760.94	327,539.66	159,666.44	186,208.23	111,255.86	457,130.53	161,304.84	192,780.70	111,838.81	465,924.34
General Services	77,232.75	66,826.86	36,019.45	180,079.06	89,167.91	89,430.90	45,218.92	223,817.72	89,815.82	92,448.73	45,476.36	227,740.92
Economic Services	18,340.56	21,863.38	18,484.21	58,688.15	33,154.86	38,222.01	27,005.09	98,381.96	33,306.36	42,310.16	27,423.46	103,039.98
Social Services	21,814.85	40,747.22	22,205.74	84,767.81	29,915.03	47,755.75	32,951.58	110,622.37	30,812.33	49,617.89	32,582.97	113,013.18
Debt Services	1,127.13	1,825.97	1,051.54	4,004.65	7,428.64	10,799.57	6,080.27	24,308.47	7,370.32	8,403.92	6,356.02	22,130.27
ENDING CASH BALANCE	104,022.46	183,103.33	86,591.89	373,717.68	121,187.42	196,993.40	101,910.49	420,091.31	169,211.63	224,321.99	125,505.55	519,039.17