

Table B.16
EARMARKED REVENUES, 2011

(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars	Balance as of 31 Dec 2009	2011	
				Revenues	Expenditure
I. GENERAL FUND - PROPER				7,023,675	6,790,366
A. USE OF INCOME				7,023,675	6,790,366
DEPARTMENT OF AGRICULTURE					
Fertilizer and Pesticide Authority	GAA/RA 9970	Proceeds from sale of ASD Training Manuals/Green Book		250	-
DEPARTMENT OF FINANCE					
Bureau of Internal Revenue	NIRC	Income from fines and penalties for violation related to printing and issuance of receipts and invoices and other violations of the National Internal Revenue Code		50,000	50,000
DEPARTMENT OF FOREIGN AFFAIRS					
Office of the Secretary DFA Building Fund	EO 292	10% of estimated 2009 Consular income (i.e. Passport Services, VISA Notarial, Sale of Forms and Authentication Fees)		350,733	151,545
DEPARTMENT OF HEALTH					
Office of the Secretary				304,219	304,219
Bureau of Quarantine and International Health Surveillance	RA 9271	50% of income from Quarantine Services		82,000	82,000
Food and Drugs Administration (Formerly Bureau of Food and Drugs)	RA 9502	Income collection from fees, fines, royalties and other charges		222,219	222,219
DEPARTMENT OF SCIENCE AND TECHNOLOGY					
Philippine Science High School	RA 9036	Fees generated from school related activities		7,022 4,872	6,250 4,100
Industrial Technology Development Institute	RA 9236	50% of the fees and charges collected from the meterological work and calibration services of the National Board and Industrial Technology Development Institute.		2,150	2,150
DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT					
Inter-Country Adoption Board	RA 8043	Assessment and processing fees collected from the Prospective Adoptive Parents.		19,360	19,360
OTHER EXECUTIVE OFFICES					
Philippine Racing Commission	PD 420	1% share from gross receipts from total sale of tickets for daily double, live, forecast, jackpot and other similar events .		113,528	80,429
AUTONOMOUS REGION IN MUSLIM MINDANAO	RAs 6734/9054	Shares of ARMM from BIR collections on taxes imposed on DENR's forest charges, travel tax, contractor's tax and interests on deposits		462,000	462,000

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				Revenues	Expenditure
LOCAL GOVERNMENT UNITS				5,716,563	5,716,563
Special Shares from Collections of BIR, DENR and DOE, pursuant to existing laws					
Bureau of Internal Revenue				5,495,100	5,495,100
	RA 7160	40% of Mining Taxes		340,000	340,000
	RA 7171	15% of Excise Tax collections on Virginia Tobacco		3,567,394	3,567,394
	RA 8407/7963	20% share from VAT/Franchise Tax paid by Manila Jockey Club, Inc. and Philippine Racing Club, Inc., for Makati and Manila		6,945	6,945
	RA 7643	20% of 50% of VAT collections by municipalities		381,000	381,000
	RA 8240	15% of the incremental revenue collected from excise tax on tobacco products		271,914	271,914
	RA 7227	2% of 5% tax on gross income of businesses within Ecozones		15,736	15,736
	RA 7156	Share in 2% Special Privilege Tax on Mini-Hydroelectric Power		9,919	9,919
	PD 87	40% Royalty fees from Energy Resources Production		902,192	902,192
Department of Environment and Natural Resources				221,463	221,463
	Office of the Secretary	RA 7160	40% of Forest charges	64,181	64,181
	Mines and Geo-Sciences Bureau	RA 7160	40% of 90% Royalty Fees from mineral reservations	157,282	157,282
II. SPECIAL ACCOUNTS IN THE GENERAL FUND			94,575,830	47,605,923	15,361,364
A. ANNUALLY APPROPRIATED			1,779,829	499,694	192,597
DEPARTMENT OF AGRARIAN REFORM					
Office of the Secretary			-	2,187	2,357
Fund for Agrarian Reform Education (FARE)					
	RP-US Agreement	Interest Income from investment in T Notes/Bills			
	PL480	-\$1.3M deposited by US with the BTr in 1971		1,293	2,357
	ARCP II ADB:OFID-1225P	Interest income from working fund		894	
	& 2456-PHI;				
	JBIC - PH-P242				

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DEPARTMENT OF AGRICULTURE			<u>471,183</u>	<u>113,441</u>	<u>73,000</u>
Fertilizer and Pesticide Authority	PD 1144	Franchising and licensing, permit, registration fees, fines and penalties	316,355	32,943	-
Livestock Development Council	PD 914	Registration fees of large cattle (i.e., cows and carabaos) with LGUs	7,136	2,000	-
National Meat Inspection Service	RA 9296	Collections from fees, fines and charges for the establishment of the Meat Inspection Service Development Fund	147,692	78,498	73,000
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES					
Mines and Geosciences Bureau	RA 7942	10% of royalties from mineral reservations	157,538	35,011	25,000
DEPARTMENT OF LABOR AND EMPLOYMENT			<u>562,274</u>	<u>141,875</u>	<u>86,240</u>
Office of the Secretary	EO 1022	Verification fees - Overseas Employment /Foreign Posts	558,192	141,375	85,740
National Conciliation and Mediation Board	RA 6715	Collective Bargaining Agreement Registration Fees	4,082	500	500
NATIONAL ECONOMIC AND DEVELOPMENT AUTHORITY					
Statistical Research and Training Center Endowment Fund	EO 121	Interest on Public Investments/T Bills w/ Phil. Veterans Bank Seed Fund from the National Government of P93 M	2,801	6,000	6,000
OTHER EXECUTIVE OFFICES			<u>586,032</u>	<u>201,180</u>	<u>-</u>
Housing and Land Use Regulatory Board	EO 648 /EO 90	Registration fees, inspection license, clearance, and permit fees on materials improvement of facilities/ amenities, from housing and real estate developers, brokers, salesmen, dealers, homeowners associations	586,032	201,180	-

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				Revenues	Expenditure
B. AUTOMATICALLY APPROPRIATED			91,265,434	46,971,034	14,843,640
DEPARTMENT OF AGRICULTURE					
Office of the Secretary					
Agricultural Competitiveness Enhancement Fund (ACEF)	RA 9496	Collection of the Bureau of Customs from the importation of agri-products within minimum access volume and proceeds from loan repayments	2,115,387	-	
DEPARTMENT OF ENERGY					
Office of the Secretary			73,748,976	30,302,904	356,195
Local Programs - Fund 151			73,686,940	30,302,884	356,195
	PD 972	Coal production		1,106,466	
	PD 1442	Geothermal operations of PNOC-EDC		466,458	
	PD 9513	Wind production		676	
	PD 9513	Hydro production		56,401	
	PD 1234	Miscellaneous (Laboratory/testing fees/energy audit)		10,682	
	PD 987/910	Production of petroleum from:			
		Oil - Nido/Matinloc/Galoc/Cadlao, Camago-Malampaya Oil Leg		2,480,967	
		Gas - Libertad		907	
		Malampaya		26,180,327	
Technology Transfer Energy Management Program (TTEM) - Fund 152	RA 7638	USAID Grant, reflows/repayments from TTEM Loan Fund, interest income from demonstration loan funds to commercial and industrial establishments using energy efficiency devices	62,036	20	-
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES			4,933,222	625,007	310,500
Office of the Secretary -			313,280	60,500	60,500
Protected Areas and Wildlife Bureau					
National Integrated Protected Areas System (NIPAS)	RA 7586	Income from entrance fees and use of the facilities, operations or management of the different wild flora and fauna under NIPAS	39,207	20,000	20,000
Wildlife Management Fund	RA 9147	Income from fines imposed and damages awarded, fees, charges, donations related to implementing of Wildlife Act	40,300	5,500	5,500
Environmental and Management Bureau					
Air Quality Management Fund		Fines and penalties collected by EMB and LTO related to the implementation of Philippine Clean Air Act	233,773	35,000	35,000
	RA 8749	EMB	59,313	21,632	21,632
		LTO	174,460	13,368	13,368
Land Registration Authority	PD 1529	20% of land registration fees/collections of the Register of Deeds of LGUs and LRA	4,619,942	564,507	250,000

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				Revenues	Expenditure
DEPARTMENT OF FINANCE			634,994	1,528,960	1,180,643
Bureau of Internal Revenue	PD 1158/ RA 8424	Refund of Taxes		1,000,000	1,000,000
Bureau of Customs			173,887	101,855	101,855
	EO 592	25% of income from the Container Security Fee (CSF)	93,726	71,789	71,789
	EO 230/ EO 563	Income from the service fees on shipments of qualified importers using the Super Green Lane facility	80,161	30,066	30,066
Insurance Commission			461,107	427,105	78,788
Insurance Commission Fund	RA 8424/PD 612	25% share in the Premium Tax collections of BIR	461,107	423,861	78,788
Pre-Need Fund	RA 9829	Income derived from fees and charges collected by the IC commission from Pre-need companies	-	3,244	-
DEPARTMENT OF HEALTH					
Office of the Secretary		Share from Franchise Tax/VAT collected by Phil. Racing Club, Inc. and Manila Jockey Club, Inc.		29,420	29,420
	RAs 6631/8408	Philippine Anti-Tuberculosis Society, Inc.		19,200	19,200
	RAs 6632/7953	White Cross and PCSO		10,220	10,220
DEPARTMENT OF INTERIOR AND LOCAL GOVERNMENT					
Bureau of Fire Protection	RA 9514	80% of the fees, fines and penalties collected under the new Fire Code of the Philippines		950,000	950,000
DEPARTMENT OF JUSTICE			-	309,082	138,868
Office of the Secretary	RA 9279	Legal Fees		135,000	135,000
Presidential Commission on Good Government	EO 13	Proceeds from sale of surrendered assets, excess director fees, and compromise agreements credited to comprehensive Agrarian Reform Program (CARP)		168,267	-
Office of the Solicitor General					
	SCN LOI No. 270 as amended by LOI No. 278 RA 9417	Certification fees and oath taking fees of naturalized aliens		219 5,785	219
	SCN LOI No. 270 as amended by LOI No. 278 RA 9417	50% of fees collected by the Special Committee on Naturalization under RA 9139 and all other income from fees		5,566	3,649
Public Attorney's Office	RA 9406	Miscellaneous Income		30	
DEPARTMENT OF LABOR AND EMPLOYMENT					
National Labor Relations Commission	RA 9347	Fees and miscellaneous income		20,200	-
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS					
Office of the Secretary	RA 8794	LTO - Motor Vehicle User Charge (MVUC) Tax collections	5,438,949	9,783,725	9,454,425
Special Road Support Fund		80% of MVUC (Fund 151)	3,814,637	8,461,600	8,176,800
Special Local Road Fund		5 % of MVUC (Fund 152)	1,238,380	528,850	511,050
Special Road Safety Fund		7.5% of MVUC (Fund 153)	385,932	793,275	766,575

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				Revenues	Expenditure
DEPARTMENT OF TRANSPORTATION AND COMMUNICATIONS			<u>3,199,786</u>	<u>1,282,357</u>	<u>1,060,146</u>
Office of the Secretary Special Vehicle Pollution Control Fund	RA 8794	7.5% of MVUC (Fund 151)	2,391,408	793,275	766,575
Land Transportation Office Seat Belt Use Fund	RA 8750	Fines imposed for the enforcement of RA 8750.	63,483	36,412	21,000
Office of Transportation Security National Council for Civil Aviation Security	LOI-414 A EO 277/ EO 311	Aviation security fees (part of the terminal fees) collected from passengers both domestic and international airport,	744,895	452,670	272,571
DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT					
Office of the Secretary	RA 5416	Income from grants and donations (foreign and local)		1,500	1,500
OFFICE OF THE PRESIDENT					
Early Childhood Care and Development Council	RA 8980	Donations from PAGCOR		100,000	100,000
OTHER EXECUTIVE OFFICES			<u>619,067</u>	<u>1,945,425</u>	<u>1,169,489</u>
Commission on Higher Education Higher Education Development Fund	RA 7722-Sec.10	40 % of Travel Tax collections of PTA 30% of the Registration Fees collected by PRC 1% of the gross sales of Lotto operations of PCSO Donations from GFIs/Private Institutions		<u>1,419,019</u> 1,202,531 40,488 176,000	<u>750,827</u>
Dangerous Drugs Board	RA 9165	25% of the unclaimed prizes of Phil Racing Club Inc. & Manila Jockey Club, Inc. P1M per month from Philippine Charity Sweepstakes Office P5M per month from PAGCOR	-	<u>77,000</u> 5,000 12,000 60,000	<u>77,000</u>
Film Development Council of the Philippines	RA 9167	Registration Fees i.e., application for film grading and seminar workshops Amusement Taxes	<u>90,396</u> 90,396	<u>58,998</u> 480 58,518	<u>61,666</u> 1,000 60,666
Games and Amusement Board	EO 120 PD 871 PD 871	1 % of gross gate receipts - boxing, karate, wrestling 3% of gate receipts basketball / other professional games 3% share on gross radio/TV coverages - professional games	8,445	<u>8,750</u> 200 2,550 6,000	<u>8,750</u>
National Commission on Culture and Arts National Endowment Fund for Culture and Arts	RA 7356	10 % of Travel Tax collections of PTA Interest Income on Treasury Bills	<u>520,226</u> 520,226	<u>350,058</u> 284,800 65,258	<u>245,959</u> 245,959
Philippine Sports Commission	RA 6847	Share from franchise tax/VAT on horse races paid by: Manila Jockey Club, Inc. Philippine Racing Club, Inc. Bureau of Customs		<u>31,600</u> 20,200 6,800 4,600	<u>25,287</u>

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				Revenues	Expenditure
BUDGETARY SUPPORT TO GOVERNMENT CORPORATIONS			575,053	92,454	92,454
Cultural Center of the Philippines	PD 1158/ RA 8424	50% Tobacco Inspection Fees collected by BIR of the immediately preceding year		5,000	5,000
National Tobacco Administration	RA 4155	Tobacco Fund	575,053	77,454	77,454
Philippine Coconut Authority	PD 1234	Fees collected from coconut oil manufacturers		10,000	10,000
C. FOREIGN GRANTS			1,530,567	135,195	325,127
DEPARTMENT OF AGRICULTURE					
National Agricultural and Fishery Council	Japan Grant	KR II: RP-Japan Increased Food Production (Various Programs)	1,530,567	-	189,932
DEPARTMENT OF ENERGY					
Office of the Secretary				61,457	61,457
	WB-GEF TF-052188 PH	Rural Power Project		48,187	48,187
	WB-GEF TF-053360 PH	Electric Cooperative System Loss Reduction Project		13,270	13,270
OTHER EXECUTIVE OFFICES					
Philippine Commission on Women <i>(formerly National Commission on the Role of Filipino Women)</i>	CIDA - A030598	Gender-Responsive Economic Actions for the Transformation of Women (GREAT Woman) Project		73,738	73,738
				70,000	70,000
		UNFPA	Strengthening Government Mechanisms in Mainstreaming Gender Perspective in Reproductive Health, Population and Anti-VAW Programs		3,738
TOTAL EARMARKED REVENUES			94,575,830	54,629,599	22,151,730

Note: IRA excluded