

Table B.16
EARMARKED REVENUES, 2012
(In thousand pesos)

| Department/Agency/Fund | Legal Basis | Particulars | Balance as of 31 Dec 2010 | 2012 | |
|---|---------------|--|------------------------------|------------------------|-----------------------|
| | | | | Revenues | Expenditure |
| I. GENERAL FUND - PROPER | | | | <u>11,847,442</u> | <u>11,838,442</u> |
| A. USE OF INCOME | | | | <u>11,847,442</u> | <u>11,838,442</u> |
| 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 2010 Consular income (i.e. Passport Services, VISA Notarial, Sale of Forms and Authentication Fees) | | 433,871 | 433,871 |
| DEPARTMENT OF HEALTH Office of the Secretary Food and Drug Administration | RA 9502/3270 | Income collection from fees, fines, royalties and other charges | | 223,691 | 223,691 |
| DEPARTMENT OF JUSTICE Office of the Solicitor General | RAs 9139/9417 | 50% of filing fees and oathtaking fees | | 1,023 | 1,023 |
| DEPARTMENT OF SCIENCE AND TECHNOLOGY Industrial Technology Development Institute | RA 9236 | 50% of the fees and charges collected from calibration services | | <u>11,800</u> 7,242 | <u>7,800</u> 3,700 |
| Philippine Science High School | RA 9036 | Fees generated from school related activities | | 4,558 | 4,100 |
| DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT Inter-Country Adoption Board | RA 8043 | Assessment and processing fees collected from the Prospective Adoptive Parents. | | 24,360 | 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 . | 16 | 115,366 | 115,366 |
| 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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| LOCAL GOVERNMENT UNITS | | | | <u>10,525,331</u> | <u>10,525,331</u> |
| Special Shares from Collections of DOE, DENR-Osec & MGB and DOF-BIR pursuant to existing laws | | | | | |
| Department of Energy | PD 87/RA 7160/RA 9513 | 40% Royalty fees from Energy Resources Production | | 1,813,541 | 1,813,541 |
| Department of Environment and Natural Resources | | | | <u>197,726</u> | <u>197,726</u> |
| Office of the Secretary | RA 7160 | 40% of Forest charges | | 71,686 | 71,686 |
| Mines and Geo-Sciences Bureau | RA 7160 | 40% of 90% Royalty Fees from mineral reservations | | 126,040 | 126,040 |
| Department of Finance | | | | | |
| Bureau of Internal Revenue | | | | <u>8,514,064</u> | <u>8,514,064</u> |
| | Ch.II.Sec 290 of RA 7160 | 40% of Mining Taxes | | 394,000 | 394,000 |
| | Sec. 3 of RA 7171 | 15% of Excise Tax collections on Virginia Tobacco | | 4,731,464 | 4,731,464 |
| | RAs 8407/7953 | 20% share from VAT/Franchise Tax paid by Manila Jockey Club, Inc. and Philippine Racing Club, Inc., for Makati and Manila | | 22,577 | 22,577 |
| | RA 7643 | 20% of 50% of VAT collections by municipalities | | 2,100,000 | 2,100,000 |
| | RA 8240 | 15% of the incremental revenue collected from excise tax on tobacco products | | 1,117,650 | 1,117,650 |
| | RA 7922 | 2% of 5% tax on gross income of businesses within Ecozones | | 25,512 | 25,512 |
| | RA 8748 | 2% of 5% tax on gross income of businesses within Ecozones | | 85,543 | 85,543 |
| | RA 7156 | Share in 2% Special Privilege Tax on Mini-Hydroelectric Power | | 37,318 | 37,318 |
| II. SPECIAL ACCOUNTS IN THE GENERAL FUND | | | <u>105,702,671</u> | <u>59,570,535</u> | <u>38,224,833</u> |
| A. ANNUALLY APPROPRIATED | | | <u>1,894,728</u> | <u>719,307</u> | <u>293,326</u> |
| DEPARTMENT OF AGRARIAN REFORM | | | | | |
| Office of the Secretary | | | - | 6,170 | - |

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| | | | | Revenues | Expenditure |
| Fund for Agrarian Reform Education (FARE) | RP-US Agreement PL480 ARCP II ADB:OFID-1225P & 2456-PHI; JBIC - PH-P242 | Interest Income from investment in T Notes/Bills -\$1.3M deposited by US with the BTr in 1971 Interest income from working fund | - | 1,293 | - |
| Agrarian Reform Fund | RAs 6657/8532/9700 | Income from agrarian reform operations | - | 4,876 | - |
| DEPARTMENT OF AGRICULTURE | | | <u>506,629</u> | <u>141,653</u> | <u>45,000</u> |
| Fertilizer and Pesticide Authority | PD 1144 | Franchising and licensing, permit, registration fees, fines and penalties | 352,877 | 38,461 | - |
| 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 | 146,616 | 101,192 | 45,000 |
| DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES | | | | | |
| Mines and Geosciences Bureau | RA 7942 | 10% of royalties from mineral reservations | 180,045 | 65,900 | 35,000 |
| DEPARTMENT OF HEALTH | | | | | |
| Office of the Secretary Bureau of Quarantine and International Health Surveillance | RA 9271 | 50% of income from Quarantine Services | - | 41,000 | - |
| DEPARTMENT OF LABOR AND EMPLOYMENT | | | <u>4,082</u> | <u>184,058</u> | <u>110,395</u> |
| Office of the Secretary | EO 1022 | Verification fees - Overseas Employment /Foreign Posts | - | 183,558 | 109,895 |
| National Conciliation and Mediation Board | RA 6715 | Collective Bargaining Agreement Registration Fees | 4,082 ^{1/} | 500 | 500 |
| DEPARTMENT OF TRADE AND INDUSTRY | | | | | |
| Office of the Secretary | | | <u>530,377</u> | <u>96,931</u> | <u>96,931</u> |
| Micro, Small and Medium Enterprise Development Council Fund | RA 9501 | 90% of the penalties collected by BSP from lending institutions for non-compliance with provisions of the Amended Magna Carta for MSMEs. | 35,082 ^{2/} | 16,931 | 16,931 |
| Garments and Textile Export Board Fund | EO 285/ EO285-A | Income from quota fees and other services maintained under the board's corporate fund | 495,295 | 80,000 | 80,000 |

1/ Cash Balance per BTR Certification as of 25 August 2010

2/ Cash Balance per BTR Certification as of 28 February 2011

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|---|---------------|---|------------------------------|------------|-------------|
| | | | | Revenues | Expenditure |
| 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 | 6,482 | 7,229 | 6,000 |
| OTHER EXECUTIVE OFFICES | | | | | |
| 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 | 667,113 | 176,366 | - |
| B. AUTOMATICALLY APPROPRIATED | | | 103,807,943 | 57,810,363 | 36,890,642 |
| DEPARTMENT OF AGRICULTURE | | | 1,993,509 | 2,028 | 2,028 |
| 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 | 1,991,751 | - | - |
| Bureau of Fisheries and Aquatic Resources Wildlife Management Fund | RA 9147 | Derived from donations, contributions, endowments, permits, Fines and Charges generated from wildlife related activities | 1,758 | 2,028 | 2,028 |
| DEPARTMENT OF ENERGY | | | | | |
| Office of the Secretary | | | 82,267,720 | 30,373,171 | 7,492,953 |
| Local Programs | | | 82,230,311 | 30,373,151 | |
| | PD 972 | Coal production | | 3,316,730 | |
| | PD 1442 | Geothermal operations of PNOC-EDC | | 722,047 | |
| | PD 9513 | Wind production | | 1,340 | |
| | PD 9513 | Hydro production | | 390,948 | |
| | PD 1234 | Miscellaneous (Laboratory/testing fees) | | 9,144 | |
| | PD 987/910 | Production of petroleum from: | | | |
| | | Oil - Nido/Matinloc/Galoc/Cadlao, Camago-Malampaya Oil Leg | | 469,903 | |
| | | Gas - Libertad | | 1,783 | |
| | | Malampaya | | 25,461,256 | |

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| | | | | Revenues | Expenditure |
| Technology Transfer Energy Management Program (TTEM) | 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 | 37,409 | 20 | - |
| DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES | | | - | <u>60,500</u> | <u>60,500</u> |
| Office of the Secretary - | | | - | <u>25,500</u> | <u>25,500</u> |
| 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 | - | 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 | - | 5,500 | 5,500 |
| Environmental and Management Bureau | | | | | |
| Air Quality Management Fund | RA 8749 | Fines and penalties collected by EMB and LTO related to the implementation Philippine Clean Air Act | - | <u>35,000</u> | <u>35,000</u> |
| | | EMB | | 22,301 | 22,301 |
| | | LTO | | 12,699 | 12,699 |
| DEPARTMENT OF FINANCE | | | 3,626,634 | 10,741,759 | 10,718,907 |
| Bureau of Customs | | | <u>142,030</u> | <u>6,779,844</u> | <u>6,779,844</u> |
| | EO 592 | 25% of income from the Container Security Fee (CSF) | 52,966 | 86,161 | 86,161 |
| | EO 230/ EO 563 | Income from the service fees on shipments of qualified importers using the Super Green Lane facility | 89,065 | 37,635 | 37,635 |
| | RA 8424/TCC | Refund of taxes | | <u>6,656,048</u> | <u>6,656,048</u> |
| | | - input taxes on importations attributable to zero-rated transactions | | 5,976,414 | 5,976,414 |
| | | - VAT component of outstanding Duty Drawback TCCs | | 679,634 | 679,634 |
| Bureau of Internal Revenue | | | - | <u>3,730,297</u> | <u>3,730,297</u> |
| | RA 8424 | Refund of taxes | | <u>3,313,161</u> | <u>3,313,161</u> |
| | | - excess or erroneous collection of VAT and other internal revenue taxes | | 1,000,000 | 1,000,000 |
| | | - input taxes attributable to zero-rated or effectively zero-rated transactions | | 2,283,862 | 2,283,862 |
| | | -1st tranche monetization of outsatnding TCCs issued in FY 2003 and in previous years. | | 29,299 | 29,299 |

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| | | | | Revenues | Expenditure |
| Special Education Fund | RA 5447 | 1 % share of allocation from the entire excise tax collection from locally-manufactured virginia-type cigarette | | 315,431 | 315,431 |
| | E.O. 937 | Penalties derived from delayed remittances by banks | | 101,705 | 101,705 |
| Insurance Commission | | | <u>3,484,603</u> | <u>231,618</u> | <u>208,766</u> |
| Insurance Commission Fund | RA 8424/PD 612 | 25% share in the Premium Tax collections of BIR | 3,459,908 | 211,931 | 137,922 |
| Pre-Need Fund | RA 9829 | Income derived from fees and charges collected by the IC commission from Pre-need companies | 24,696 | 19,687 | 70,844 |
| DEPARTMENT OF HEALTH | | | | | |
| Office of the Secretary | | Share from Franchise Tax/VAT collected by Phil. Racing Club, Inc. and Manila Jockey Club, Inc. | - | <u>4,010</u> | - |
| | RAs 6631/8407 | Philippine Anti-Tuberculosis Society, Inc. | - | 4,010 | - |
| | RAs 6632/7953 | White Cross and PCSO | - | - | - |
| 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 | 522,192 | 800,000 | 800,000 |
| DEPARTMENT OF JUSTICE | | | <u>9,406</u> | <u>1,427,297</u> | <u>409,098</u> |
| Office of the Secretary | RA 9279 | Legal Fees | - | 135,000 | 135,000 |
| Land Registration Authority (transferred from the Department of Environment and Natural Resources) | PD 1529 | 20% of land registration fees/collections of the Register of Deeds of LGUs and LRA | - | 773,480 | 270,230 |
| Office of the Solicitor General | | | <u>6,027</u> | <u>3,868</u> | <u>3,868</u> |
| | SCN LOI No. 270 as amended by LOI No. 278 Sec. 11 RA 9417 | Certification fees and oath taking fees of naturalized aliens | 6,027 | 219 | 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 | - | 3,649 | 3,649 |

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| Presidential Commission on Good Government | EO 13 | Proceeds from sale of assets compromise agreements credited to comprehensive Agrarian Reform Program (CARP) | 3,380 | 514,919 | - |
| Public Attorney's Office | RA 9406 | Collections from costs of suit, attorney's fee and contingent fees imposed upon the adversary of PAO clients after a successful litigation. | - | 30 | - |
| DEPARTMENT OF LABOR AND EMPLOYMENT National Labor Relations Commission | RA 9347/RA 9227 | Fees and miscellaneous income | - | 53,300 | - |
| DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS Office of the Secretary Special Road Support Fund Special Local Road Fund Special Road Safety Fund | RA 8794 | LTO - Motor Vehicle User Charge (MVUC) Tax collections 80% of MVUC (Fund 151) 5 % of MVUC (Fund 152) 7.5% of MVUC (Fund 153) | <u>8,348,198</u> 6,065,473 1,415,159 867,566 | <u>10,470,075</u> 9,055,200 565,950 848,925 | <u>14,600,000</u> 12,535,628 850,000 1,214,372 |
| DEPARTMENT OF TOURISM Office of the Secretary Tourism Development Fund | RA 9593 | Accreditation Fees ID, sticker and code fees | | <u>8,430</u> 5,399 3,031 | <u>8,430</u> 5,399 3,031 |
| DEPARTMENT OF TRANSPORTATION AND COMMUNICATIONS Office of the Secretary Special Vehicle Pollution Control Fund | RA 8794 | 7.5% of MVUC (Fund 151) | <u>4,149,610</u> 3,043,205 | <u>1,398,981</u> 848,925 | <u>1,220,702</u> 766,575 |
| Land Transportation Office Seat Belt Use Fund | RA 8750 | Fines imposed for the enforcement of RA 8750. | 97,291 | 43,141 | 82,859 |
| Maritime Industry Authority | RA 9295 | Tonnage Fees | 33,335 | 25,000 | 25,000 |
| 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 | 975,779 | 481,915 | 346,268 |
| DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT Office of the Secretary | RA 5416 | Income from grants and donations (foreign and local) | - | - | - |

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| | | | | Revenues | Expenditure |
| OFFICE OF THE PRESIDENT | | | | | |
| Early Childhood Care and Development Council | RA 8980 | Gross income from PAGCOR | - | - | - |
| OTHER EXECUTIVE OFFICES | | | <u>2,890,674</u> | <u>2,241,612</u> | <u>1,348,824</u> |
| Commission on Filipinos Overseas | EO 292 | Donations from Overseas Filipinos, Financial support from CFO's corporate and government partners, grants from multilateral agencies, and other funds derived from other projects and activities. The creation of the said account was approved by the Permanent Committee | - | 142,000 | 142,000 |
| Commission on Higher Education | | | 2,288,818 | <u>1,562,051</u> | 768,847 |
| Higher Education Development Fund | RA 7722 | 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 | | 1,491,491 34,260 36,300 | |
| Dangerous Drugs Board | | | 10,313 | <u>72,000</u> | <u>72,000</u> |
| | RAs 7953/8407/9165 | 25% of gross receipts from breakages of Phil Racing Club Inc. & Manila Jockey Club, Inc. 10% of unclaimed and forfeited sweepstakes and lotto prizes from PCSO P5M per month from PAGCOR | | 6,000 6,000 60,000 | 6,000 6,000 60,000 |
| Film Development Council of the Philippines | | | 58,417 | <u>38,431</u> | 20,730 |
| | RA 9167 | Registration Fees i.e., application for film grading and seminar workshops Amusement Taxes | | 256 38,175 | |
| Games and Amusement Board | | | 12,005 | <u>8,750</u> | 8,750 |
| | EO 120 | 1 % of gross gate receipts - boxing, karate, wrestling | | 200 | |
| | PD 871 | 3% of gate receipts basketball / other professional games | | 2,550 | |
| | PD 871 | 3% share on gross radio/TV coverages - professional games | | 6,000 | |
| National Commission on Culture and Arts | | | 521,121 | <u>390,080</u> | 308,197 |
| National Endowment Fund for Culture and Arts | RA 7356 | 10 % of Travel Tax collections of PTA Interest Income on Treasury Bills | | 330,000 60,080 | |

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| 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 | - | 28,300 | 28,300 |
| BUDGETARY SUPPORT TO GOVERNMENT CORPORATIONS | | | | 229,200 | 229,200 |
| Cultural Center of the Philippines | PD 1158/ RA 8424 | 50% Tobacco Inspection Fees collected by BIR of the immediately preceding year | | 7,000 | 7,000 |
| National Tobacco Administration | RA 4155 | Tobacco Fund | | 219,200 | 219,200 |
| Philippine Coconut Authority | PD 1234 | Fees collected from coconut oil manufacturers | | 10,000 | 10,000 |
| C. FOREIGN GRANTS | | | | 1,040,865 | 1,040,865 |
| DEPARTMENT OF ENERGY | | | | | |
| Office of the Secretary | | | | 56,136 | 56,136 |
| | ADB Grant No. 0412-PH | Philippine Energy Efficient Project | | 41,979 | 41,979 |
| | WB-GEF TF-053360 PH | Electric Cooperative System Loss Reduction Project | | 14,157 | 14,157 |
| DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS | | | | | |
| Office of the Secretary | MCC Grant | Secondary National Roads Development Project | | 925,512 | 925,512 |
| OTHER EXECUTIVE OFFICES | | | | | |
| Philippine Commission on Women (formerly National Commission on the Role of Filipino Women) | CIDA - A030598 | Gender-Responsive Economic Actions for the Transformation of Women (GREAT Woman) Project | | 59,217 | 59,217 |
| TOTAL EARMARKED REVENUES | | | | 71,417,977 | 50,063,275 |

Note: IRA excluded