

**Table B.16**  
**EARMARKED REVENUES, 2013**  
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars	Balance as of 31 Dec. 2011	2013	
				Revenues	Expenditures
<b>I. USE OF INCOME, GENERAL FUND</b>				<b>10,547,537</b>	<b>10,429,298</b>
<b>DEPARTMENT OF FINANCE</b>					
Bureau of Internal Revenue	RA 8424	Income from fines and penalties imposed for violations related to printing and issuance of receipts and invoices and other violations of the National Internal Revenue Code		50,000	50,000
<b>DEPARTMENT OF FOREIGN AFFAIRS</b>					
Office of the Secretary DFA Building Fund	EO 292	10% of actual 2011 consular income (passport/visa/notarial/authentication/miscellaneous consular services)		482,289	482,289
<b>DEPARTMENT OF HEALTH</b>					
Office of the Secretary Food and Drug Administration	RA 9502/RA 3270	Income collection from fees, fines, royalties and other charges		237,377	222,117
<b>DEPARTMENT OF SCIENCE AND TECHNOLOGY</b>					
Industrial Technology Development Institute	RA 9236	50% of the fees and charges generated from calibration services		8,347	7,800
Philippine Science High School	RA 9036	Fees generated from school-related activities		3,700	3,700
<b>DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT</b>					
Inter-Country Adoption Board	RA 8043	Income from fees, charges and assessments		4,647	4,100
<b>OTHER EXECUTIVE OFFICES</b>					
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		21,835	21,835
<b>LOCAL GOVERNMENT UNITS</b>					
Special Shares from Collections of DOE, DENR-Osec and MGB and DOF-BIR pursuant to existing laws				9,645,257	9,645,257
Department of Energy	PD 87/RA 7160/RA 9513	40% royalty fees from energy resources production		1,113,581	1,113,581
Department of Environment and Natural Resources				431,103	431,103
Office of the Secretary	RA 7160	40% of forest charges		26,531	26,531
Mines and Geo-Sciences Bureau	RA 7160	40% of 90% royalty fees from mineral reservations		404,572	404,572
Department of Finance				8,100,573	8,100,573
Bureau of Internal Revenue	Ch. II. Sec. 290 of RA 7160	40% of mining taxes		749,000	749,000
	Sec. 3 of RA 7171	15% of excise tax collections on Virginia tobacco		3,809,685	3,809,685
	RA 8240	15% of the incremental revenue collected from excise tax on Burley and other native tobacco products		188,449	188,449
	RA 8407/RA 7953	20% share from VAT/franchise tax paid by Manila Jockey Club, Inc. and Philippine Racing Club, Inc. for Makati and Manila		19,864	19,864
	RA 7643	20% of 50% of VAT collections by municipalities		3,234,000	3,234,000
	RA 7922	1 1/2% of 5% tax on gross income of businesses within Cagayan Special Economic Zones		11,566	11,566
	RA 7916	2% of 5% tax on gross income of businesses within Baguio City Economic Processing Zones		1,879	1,879
	RA 9400/RA 7227	2% of 5% tax on gross income of businesses within Subic Bay Economic Processing Zone and Clark Special Economic Zone		86,130	86,130

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<b>II. SPECIAL ACCOUNTS IN THE GENERAL FUND</b>				<b>50,438,709</b>	<b>19,525,374</b>
<b>A. ANNUALLY APPROPRIATED</b>				<b>775,545</b>	<b>384,310</b>
<b>DEPARTMENT OF AGRARIAN REFORM</b>					
Office of the Secretary			-	5,268	-
Agrarian Reform Fund	RA 6657/RA 8532/RA 9700	Income from agrarian reform operations	-	3,696	-
Fiduciary Fund for Agrarian Reform Education	RP-US Agreement PL-480 and Special Order No. 225, s. 1972	Interest income from investment in treasury notes	-	1,572	-
<b>DEPARTMENT OF AGRICULTURE</b>			<b>213,235</b>	<b>150,964</b>	<b>150,400</b>
Fertilizer and Pesticide Authority	PD 1144	Franchising and licensing, permit, registration fees, fines and penalties, medical, dental and laboratory fees	42,248	36,299	-
Livestock Development Council	PD 914	Registration of large cattle	7,136	2,000	-
National Meat Inspection Service Meat Inspection Service Development Fund	RA 9296	Franchising and licensing fees, inspection fees, medical, dental and laboratory fees	163,851	112,665	150,400
<b>DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES</b>					
Mines and Geo-Sciences Bureau	RA 7942	10% of royalties from mineral reservations	290,366	115,388	26,050
<b>DEPARTMENT OF HEALTH</b>					
Office of the Secretary Bureau of Quarantine and International Health Surveillance	RA 9271	50% of income from Quarantine Services	7,120	42,500	42,500
<b>DEPARTMENT OF LABOR AND EMPLOYMENT</b>			<b>844,606</b>	<b>218,425</b>	<b>92,395</b>
Office of the Secretary	EO 1022	Verification fees earned in foreign posts	840,777	217,895	91,895
National Conciliation and Mediation Board Special Voluntary Arbitration Fund	RA 6715	Collective Bargaining Agreement registration fees	3,829	530	500
<b>NATIONAL ECONOMIC AND DEVELOPMENT AUTHORITY</b>					
Statistical Research and Training Center Endowment Fund	EO 121	Interest income from Treasury bills/bonds	7,111	7,000	7,000
<b>OTHER EXECUTIVE OFFICES</b>					
Housing and Land Use Regulatory Board	EO 648/ EO 90	Service income from processing fees, fine and penalties, others	887,113	236,000	65,965
<b>B. AUTOMATICALLY APPROPRIATED</b>				<b>49,663,164</b>	<b>19,141,064</b>
<b>DEPARTMENT OF AGRICULTURE</b>			<b>2,050,328</b>	<b>3,973</b>	<b>25,459</b>
Office of the Secretary Agricultural Competitiveness Enhancement Fund	RA 8178/RA 9496	Collection of the Bureau of Customs from the importation of agri-products within minimum access volume and proceeds from loan repayments	2,045,212	-	25,459
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	5,116	3,973	-

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<b>DEPARTMENT OF ENERGY</b>					
Office of the Secretary			98,147,183	31,411,447	779,258
Local Programs		Income from government shares from the following:	98,109,774	31,411,447	779,258
	PD 972	Coal production	-	1,770,100	-
	PD 1442	Geothermal operations of PNOC-EDC	-	355,595	-
	PD 9513	Wind production	-	3,444	-
	PD 9513	Hydro production	-	4,970	-
	PD 1234	Miscellaneous (Laboratory/testing fees)	-	9,144	-
	PD 987/PD 910	Production of petroleum from:			
		Oil - Nido/Matinloc/Galoc/Cadlao/Camago-Malampaya Oil Leg	-	526,246	-
		Gas - Libertad	-	340	-
		Malampaya	-	28,741,608	-
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	-	-
<b>DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES</b>					
Office of the Secretary			248,549	64,206	60,500
Protected Areas and Wildlife Bureau			54,734	28,808	25,500
Integrated Protected Areas Fund	RA 7586	Income from entrance fees and use of the facilities, operations or management of the different wild flora and fauna under NIPAS	53,320	21,282	20,000
Wildlife Management Fund	RA 9147	Income from fines imposed and damages awarded, fees, charges, donations related to the implementation of the Wildlife Act	1,414	7,526	5,500
Environmental and Management Bureau					
Air Quality Management Fund	RA 8749	Fines and penalties collected by EMB and LTO related to the implementation of the Philippine Clean Air Act	193,815	35,398	35,000
		EMB	-	20,903	35,000
		LTO	-	14,495	-
<b>DEPARTMENT OF FINANCE</b>					
Bureau of Customs			4,557,625	965,724	838,464
Non-Intrusive Container Inspection System Project Fund	EO 592/EO 635	Income collected from the Container Security Fee (CSF)	336,485	332,419	317,000
Super Green Lane Trust Fund	EO 230/EO 563	Income from the service fees charged for shipments of qualified importers utilizing the Super Green Lane (SGL) Facility	256,274	295,277	281,000
			80,211	37,142	36,000

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Bureau of Internal Revenue			672,802	417,136	417,136
Special Education Fund	RA 5447	1% share in the taxes on locally-manufactured Virginia-type cigarettes	569,410	315,431	315,431
	EO 937	Penalties for delayed remittances by banks	103,392	101,705	101,705
Insurance Commission					
Insurance Fund	RA 8424/PD 612	25% share in the premium tax collections of the BIR	3,548,338	216,169	104,328
<b>DEPARTMENT OF HEALTH</b>					
Office of the Secretary	RA 6631/RA 8407 RA 6632/RA 7953	Share from Franchise Tax/VAT collected by Philippine Racing Club, Inc. and Manila Jockey Club, Inc. to benefit the Philippine Anti-Tuberculosis Society, Inc., the White Cross and the PCSO	-	29,420	29,420
<b>DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT</b>					
Bureau of Fire Protection	RA 9514	80% of the fees, fines and penalties collected under the new Fire Code of the Philippines	741,421	800,000	800,000
<b>DEPARTMENT OF JUSTICE</b>					
Office of the Secretary	RA 9279	Legal fees	323,117	1,022,136	259,705
Land Registration Authority	PD 1529	20% of land registration fees/collections of the Register of Deeds of LGUs and LRA	-	826,105	259,504
Office of the Solicitor General	SCN LOI No. 270 as amended by LOI No. 278/RA 9417	50% of the total income from filing fees, certification fees and oath-taking fees of naturalized aliens under the old naturalization law	58	50	50
Presidential Commission on Good Government	EO 13	Proceeds from sale of assets compromise agreements credited to Agrarian Reform Program	133,923	195,830	-
<b>DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS</b>					
Office of the Secretary	RA 8794	LTO - Motor Vehicle User's Charge (MVUC) Tax collections	8,823,166	11,375,650	13,412,363
Special Road Support Fund		80% of MVUC (Fund 151)	6,187,670	9,838,400	10,612,363
Special Local Road Fund		5 % of MVUC (Fund 152)	1,635,620	614,900	1,600,000
Special Road Safety Fund		7.5% of MVUC (Fund 153)	999,876	922,350	1,200,000

\*Based on DOF estimate of motor vehicle tax

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<b>DEPARTMENT OF TRADE AND INDUSTRY</b>					
Office of the Secretary					
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 SMEs	-	20,289	-
<b>DEPARTMENT OF TOURISM</b>					
Office of the Secretary					
Tourism Development Fund	RA 9593	Accreditation/training fees IDs, stickers and codes	6,033	2,613	2,613
			-	1,730	1,730
			-	883	883
<b>DEPARTMENT OF TRANSPORTATION AND COMMUNICATIONS</b>					
Office of the Secretary					
Special Vehicle Pollution Control Fund	RA 8794	7.5% of MVUC (Fund 151)	5,103,628	1,502,133	1,436,018
Land Transportation Office Seat Belt Use Fund	RA 8750	Fines imposed for the enforcement of RA 8750	3,832,458	922,350 *	801,832
Maritime Industry Authority Marina Trust Fund	RA 9295	Tonnage fees	143,945	48,772	82,859
Office for 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 airports	27,136	25,000	25,000
			1,100,089	506,011	526,327
<b>OTHER EXECUTIVE OFFICES</b>					
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.	3,585,690	2,229,373	1,261,064
			11,945	5,000	-
Commission on Higher Education			2,898,142	1,645,783	799,599
Higher Education Development Fund	RA 7722	40% of travel tax collections of PTA	-	1,605,587	-
		30% of the registration fees collected by PRC	-	40,196	-
		1% of the gross sales of the lotto operation of PCSO	-	-	-

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Dangerous Drugs Board			7,989	78,200	77,000
	RA 7953/RA 8407/RA 9165	25% of gross receipts from breakages of Philippine Racing Club Inc. and Manila Jockey Club, Inc.	-	6,200	-
		10% of unclaimed and forfeited sweepstakes and lotto prizes from PCSO	-	12,000	-
		P5M per month from PAGCOR	-	60,000	-
Film Development Council of the Philippines Film Fund	RA 9167		54,787	58,650	30,934
		Registration fees and other charges	-	650	650
		Amusement tax	-	58,000	30,284
Games and Amusement Board			8,658	8,750	8,750
	EO 120	3% on gross gate receipts - boxing, wrestling, karate	-	200	-
	PD 871	3% on gross gate receipts - basketball and other professional games	-	2,550	-
	PD 871	3% on gross radio and TV coverages - basketball and other professional games	-	6,000	-
National Commission for Culture and the Arts National Endowment Fund for Culture and the Arts	RA 7356		604,169	404,690	317,431
		10% share of the annual PTA travel tax collection	-	340,000	-
		Interest income on Treasury bills/high yield investment	-	64,690	-
Philippine Sports Commission National Sports Development Fund	RA 6847		-	28,300	27,350
		Income on taxes from horse races during special holidays, share from all taxes collected on imported athletic equipment, and proceeds from the sale of stamps depicting sports events	-	-	-
		Manila Jockey Club, Inc.	-	22,200	-
		Philippine Racing Club, Inc.	-	6,100	-
<b>BUDGETARY SUPPORT TO GOVERNMENT CORPORATIONS</b>			-	236,200	236,200
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

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<b>III. GRANT PROCEEDS</b>				<b>545,844</b>	<b>545,844</b>
<b>DEPARTMENT OF AGRICULTURE</b>					
Office of the Secretary			-	257,075	257,075
	KR II: RP-Japan Increased Food Production Program Grant	Enhancing Farmers' Capacity to Access, Analyze and Utilize Statistical Information	-	99,855	99,855
		Upgrading of the Pesticide Residue Laboratories	-	62,770	62,770
		Completion of the Provincial Training Center in Romblon	-	20,000	20,000
National Agricultural and Fisheries Council			-	157,220	157,220
	KR II: RP-Japan Increased Food Production Program Grant	Akbay Agrikultura: Kaagapay ng Bayang Pinoy Program Phase II	-	143,420	143,420
		Impact Evaluation of DA-NAFC Funded and Implemented Projects for Enhanced Policy Recommendation	-	13,800	13,800
<b>DEPARTMENT OF ENERGY</b>					
Office of the Secretary			-	288,769	288,769
	ADB Grant No. 0142-PH	Philippine Energy Efficiency Project	-	25,521	25,521
	WB-GEF Grant No. TF-053360 PH	Electric Cooperative System Loss Reduction Project	-	256,798	256,798
	ADB Loan	Market Transformation through the Introduction of Energy Efficient Electric Tricycle	-	6,450	6,450
<b>TOTAL EARMARKED REVENUES</b>				<b>61,532,090</b>	<b>30,500,516</b>