

**Table B.15**  
**EARMARKED REVENUES, 2021-2023**  
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars	Balance as of Dec. 31, 2021	2021 ACTUAL		2022 PROGRAM		2023 PROPOSED	
				Revenues	Expenditures	Revenues <sup>1/</sup>	Expenditures <sup>2/</sup>	Revenues <sup>3/</sup>	Expenditures
<b>I. USE OF INCOME/GENERAL FUND</b>			<b><u>14,069,751</u></b>	<b><u>116,755,217</u></b>	<b><u>109,866,313</u></b>	<b><u>129,696,724</u></b>	<b><u>125,556,064</u></b>	<b><u>137,054,179</u></b>	<b><u>133,849,016</u></b>
<b>DEPARTMENT OF AGRICULTURE</b>			-	7,606,449	7,601,077	10,000,000	10,000,000	10,000,000	10,000,000
Rice Competitiveness Enhancement Fund (RCEF)	RA 11203	Annual appropriation of P10,000,000,000.00 for six (6) years which shall be automatically credited to a Special Account in the General Fund (SAGF) per Section 13 of RA 11203. If the annual tariff revenues exceeds P10,000,000, the excess tariff revenues shall be earmarked by Congress and included in the GAA.		7,606,449 <sup>4/</sup>	7,601,077	10,000,000	10,000,000	10,000,000	10,000,000
<b>DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS</b>									
Office of the Secretary Special Road Fund	RA 11239	LTO - Motor Vehicle User's Charge (MVUC) Tax collections				18,038,183	13,910,149	18,381,344	15,192,000
<b>DEPARTMENT OF SCIENCE AND TECHNOLOGY</b>			-	24,512	7,800	20,426	7,800	23,619	7,800
Industrial Technology Development Institute	RA 9236	50% of the fees and charges collected from calibration services and other metrological works of the National Metrology Laboratory (NML)		13,712	3,700	15,083	3,700	16,592	3,700
Philippine Science High School System	RA 9036	Fees collected from school-related activities of each campus	-	10,800	4,100	5,343	4,100	7,027	4,100
<b>DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT</b>									
Inter-Country Adoption Board	RA 8043	Income from fees, charges and assessments	157,746	16,140	32,517	-	- <sup>5/</sup>	-	- <sup>5/</sup>
<b>BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO</b>			<u>1,904,116</u>	<u>80,283,347</u>	<u>79,903,919</u>	<u>74,751,667</u>	<u>74,751,667</u>	<u>74,350,483</u>	<u>74,350,483</u>
Share in Taxes, Fees and Charges Collected in the Bangsamoro Autonomous Region	RA 11054	Share from taxes, fees and charges, other than tariff and custom duties	1,904,116	3,613,514	3,234,086	2,788,032	2,788,032	4,594,982	4,594,982 <sup>6/</sup>
Special Development Fund	RA 11054	Amount equivalent to five billion pesos (P5,000,000,000.00) for a period of ten (10) years	-	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000 <sup>6/</sup>
Annual Block Grant			-	71,669,833	71,669,833	66,963,635	66,963,635	64,755,501	64,755,501
Bureau of Internal Revenue	RA 11054	5% of net internal revenue tax collection	-	46,309,621	46,309,621	51,668,483	51,668,483	52,563,285	52,563,285 <sup>6/</sup>
Bureau of Customs	RA 11054	5% of net collection	-	25,360,212	25,360,212	15,295,152	15,295,152	12,192,216	12,192,216 <sup>6/</sup>
<b>LOCAL GOVERNMENT UNITS</b>			<u>12,007,889</u>	<u>28,824,769</u>	<u>22,321,000</u>	<u>26,886,448</u>	<u>26,886,448</u>	<u>34,298,733</u>	<u>34,298,733</u>
Special Shares from Collections of DOE, DENR-Osec and MGB, DOF-BIR, and DILG-BFP pursuant to existing laws									
Department of Energy	PD 87/RA 7160/ RA 9513	40% royalty fees from energy resources production	2,251,957	2,102,290	-	1,796,689	1,796,689	5,630,078	5,630,078
Department of Environment and Natural Resources			<u>7,529</u>	<u>512,297</u>	<u>508,007</u>	<u>660,487</u>	<u>660,487</u>	<u>1,000,747</u>	<u>1,000,747</u>
Office of the Secretary	RA 7160	40% of forest charges	7,529	6,463	2,173	8,470	8,470	14,885	14,885
Mines and Geo-Sciences Bureau	RA 7160	40% of 90% royalty fees from mineral reservations	0	505,834	505,834	652,017	652,017	985,862	985,862
Department of Finance			<u>6,790,941</u>	<u>25,655,246</u>	<u>21,789,454</u>	<u>23,799,780</u>	<u>23,799,780</u>	<u>26,957,584</u>	<u>26,957,584</u>
Bureau of Internal Revenue	RA 7160	40% of mining taxes	4,379,969	3,643,706	391,461	3,182,431	3,182,431	3,473,431	3,473,431
	RA 7171	15% of excise tax collections on Virginia tobacco	-	17,328,337	17,328,337	-	-	-	-
	RA 7171/ RA 11346	15% of excise tax collections on Virginia tobacco, but not exceeding P17,000,000,000.00	-	-	-	15,010,582	15,010,582	17,000,000	17,000,000
	RA 8240/ RA 10351	15% of the incremental revenue collected from excise tax on Burley and other native tobacco products	-	3,949,482	3,949,482	-	-	8,153	8,153
	RA 11346	5% of the revenue collection from excise tax on Burley and native tobacco products, but not exceeding P4,000,000,000.00	-	-	-	4,000,000	4,000,000	4,000,000	4,000,000
	RA 8407	20% share from VAT in lieu of franchise tax paid by Manila Jockey Club, Inc. and Philippine Racing Club, Inc. for Makati and Manila	885	388	317	-	-	-	-
	RA 7643	20% of 50% of VAT collections by cities/municipalities	2,406,782	725,192	106,320	1,602,016	1,602,016	2,467,092	2,467,092
	RA 7922	1 1/2% of 5% tax on gross income earned by businesses within Cagayan Special Economic Zone	3,304	8,141	13,537	4,751	4,751	8,908	8,908

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Department/Agency/Fund	Legal Basis	Particulars	Balance as of Dec. 31, 2021	2021 ACTUAL		2022 PROGRAM		2023 PROPOSED	
				Revenues	Expenditures	Revenues <sup>1/</sup>	Expenditures <sup>2/</sup>	Revenues <sup>3/</sup>	Expenditures
Department of the Interior and Local Government Bureau of Fire Protection	RA 9514	20% of the fees, fines and penalties collected under the new Fire Code of the Philippines	2,957,462	554,936	23,539	629,492	629,492	710,324	710,324
<b>II. SPECIAL ACCOUNTS IN THE GENERAL FUND</b>			<b>653,856,561</b>	<b>84,105,203</b>	<b>47,411,986</b>	<b>73,297,085</b>	<b>31,066,690</b>	<b>64,336,001</b>	<b>22,167,833</b>
<b>DEPARTMENT OF AGRARIAN REFORM</b>									
Office of the Secretary Agrarian Reform Fund	RA 6657/ RA 8532/RA 9700	Income from agrarian reform operations 90% of the proceeds from sale of assets, compromise agreements, and rental from PCGG property for the payment of lawful claims	34,478,660 34,478,660 34,474,000	280 280 -	1,870 1,870 -	3,536 3,536 -	2,357 2,357 -	4,716 4,716 -	1,002,357 1,002,357 1,000,000
Fiduciary Fund	EO 361 s. 1971	Interest income from investments in treasury notes - RP-US Agreement Public Law 88-94	4,660	280	1,870	3,536	2,357	4,716	2,357
<b>DEPARTMENT OF AGRICULTURE</b>			<b>12,569,627</b>	<b>13,556,304</b>	<b>11,096,786</b>	<b>2,698,690</b>	<b>1,963,725</b>	<b>889,234</b>	<b>1,848,378</b>
Office of the Secretary Agricultural Competitiveness Enhancement Fund	RA 8178/ RA 9496/RA 10848	All duties collected from the importation collection of the Bureau of Customs from the importation of agricultural products under the minimum access volume mechanism, including unused balances and collections from repayments from loan beneficiaries including interests, if any	12,008,738 3,484,653	13,409,154 1,026,434	11,092,330 1,590,000	2,586,297 1,800,000	1,900,725 1,800,000	771,223 -	1,785,378 1,684,653
Livestock Promotion Fund	RA 1578/ RA 1556	Regulatory fees/other business income	118,916	53,037	-	46,303	69,635	47,229	69,635
Seed Fund	RA 7308	Clearance, certification lab fees & other business income	83,404	33,338	12,429	38,843	21,090	22,785	21,090
Plant Variety Protection Fund	RA 9168	Other service income from Plant Variety Protection Income	5,296	1,604	-	1,151	-	1,209	-
Remedies Fund	RA 8800	50% of collection from safeguard duties on agricultural products	2,624,231	1,148,148	2,401	700,000	10,000	700,000	10,000
Rice Competitiveness Enhancement Fund (RCEF)	RA 11203	Annual appropriation of P10,000,000,000.00 for six (6) years which shall be automatically credited to a Special Account in the General Fund (SAGF) per Section 13 of RA 11203	2,348,353	10,000,000	9,487,500				
Competitiveness Enhancement Measures Fund (CEMF)	RA 8800	50% of revenues collected from fees, charges and safeguard duties	3,343,885	1,146,593					
Bureau of Fisheries and Aquatic Resources Wildlife Management Fund	RA 9147	Sourced from donations, contributions, endowments, permits, and fines imposed for violations within the jurisdiction of the BFAR	560,889 404,524	147,150 98,340	4,456 -	112,393 89,322	63,000 50,000	118,011 93,786	63,000 50,000
		Permit fees (import)	167,519	39,023		10,939		11,486	
		Permit fees (export)	34,136	19,254		26,746		28,083	
		Other permit fees	43,194	20,101		12,729		13,365	
		Registration fees	884	110		280		294	
		Clearance fees	67,484	1,877		8,567		8,995	
		Certification fees	4,343	2,298		1,238		1,300	
		Licensing fees	58,795	11,844		17,249		18,111	
		Inspection fees	417	120		145		152	
		Analysis fees	806	455		-		-	
		Application fees	16,321	1,382		688		722	
		Import processing fees	244	-		998		1,048	
		Other processing fees	188	60		1,965		2,063	
		Other service income	3,181	-		420		441	
		Rent/Lease income		-		-		-	
		Miscellaneous income	7,012	1,816		7,358		7,726	

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				Revenues	Expenditures	Revenues <sup>1/</sup>	Expenditures <sup>2/</sup>	Revenues <sup>3/</sup>	Expenditures
Fisheries Management Fund	RA 10654	Administrative fines and penalties imposed under Sec. 19 of RA 10654	156,365	48,810	4,456	23,071	13,000	24,225	13,000
<b>DEPARTMENT OF EDUCATION</b>									
Early Childhood Care and Development Council	RA 8980/RA 10410	Contributions from PAGCOR	15,773	-	60,966	-	12,562	-	3,211
<b>DEPARTMENT OF ENERGY</b>									
Office of the Secretary			313,431,522	<u>24,129,764</u>	<u>9,993,093</u>	<u>32,283,209</u>	<u>8,812,725</u>	<u>27,835,806</u>	<u>8,841,072</u>
	PD 87/PD 972/ RA 9513/PD 1234/ RA 11371	Government share from National Wealth <sup>7/</sup> Petroleum Oil Gas Malampaya Libertad Coal Geothermal Wind Hydro Solar		<u>23,529,695</u>	<u>9,464,908</u>	<u>32,031,405</u>	<u>8,000,000</u>	<u>27,548,895</u>	<u>8,000,000</u>
				135,992	1,464,908 <sup>8/</sup>	163,668		147,484	
				19,797,722	8,000,000 <sup>9/</sup>	24,325,143	8,000,000 <sup>9/</sup>	20,233,835	8,000,000 <sup>9/</sup>
				-	-	-	-	-	-
				3,238,274		7,175,705		6,765,413	
				192,198		259,715		295,021	
				44,428		27,150		27,150	
				84,246		46,977		46,945	
				36,835		33,047		33,047	
		Other service income	-	<u>600,069</u>	-	<u>251,804</u>	-	<u>286,911</u>	-
		Permit fees (import)		853		399		816	
		Clearance and certification fees		10,497		3,659		2,823	
		Verification and authentication fees		95		280		298	
		Processing fees		12,270		12,898		16,053	
		Fines and penalties - service income		22,307		5,650		5,650	
		Other service income		554,047		228,918		261,271	
		Locally-funded projects			528,185 <sup>10/</sup>		812,725 <sup>10/</sup>		841,072 <sup>10/</sup>
<b>DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES</b>			<u>1,984,642</u>	<u>584,887</u>	<u>286,819</u>	<u>445,172</u>	<u>175,500</u>	<u>456,687</u>	<u>177,269</u>
Office of the Secretary			<u>311,290</u>	<u>122,182</u>	<u>4,911</u>	<u>69,880</u>	<u>35,500</u>	<u>71,560</u>	<u>35,500</u>
Biodiversity Management Bureau									
Integrated Protected Areas Fund	RA 7586	25% of income from entrance fees and use of the facilities, operations or management of the different wild flora and fauna under the National Integrated Protected Areas System (NIPAS)	<u>287,100</u>	<u>117,422</u>	-	<u>64,295</u>	<u>30,000</u>	<u>65,560</u>	<u>30,000</u>
		Tax on forest products	52	-	-	-	-	-	-
		Permit fees	6,886	1,628	-	4,417	1,000	4,568	-
		Registration fees	841	6	-	8	-	8	-
		Clearance and certification fees	307	36	-	136	-	164	4,000
		Supervision and regulation enforcement fees	2,072	1,301	-	-	1,000	-	-
		Inspection fees	6	-	-	-	-	-	-
		Processing fees	273	47	-	86	-	63	-
		Fines and penalties - service income	467	-	-	-	-	-	25,500
		Other service income	238,578	97,369	-	48,348	25,000	47,756	-
		Rent/Lease income	32,201	14,549	-	9,002	2,000	10,488	500
		Entrance fees	3,015	1,538	-	1,506	1,000	1,681	-
		Fines and penalties - business income	8	-	-	-	-	-	-
		Other business income	2,374	948	-	779	-	818	-
		Income from grants and donation	1	-	-	-	-	-	-
		Miscellaneous income	19	-	-	13	-	14	-

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				Revenues	Expenditures	Revenues <sup>1/</sup>	Expenditures <sup>2/</sup>	Revenues <sup>3/</sup>	Expenditures
Wildlife Management Fund	RA 9147	Income from fines imposed and damages awarded, fees, charges, donations related to the implementation of the Wildlife Act	24,190	4,760	4,911	5,585	5,500	6,000	5,500
		Permit fees	20,600	3,288	2,348	3,780	3,500	4,089	3,800
		Registration fees	151	37	-	34	-	36	-
		Clearance and certification fees	2,228	836	1,721	1,182	2,000	1,268	1,300
		Supervision and regulation enforcement fees	293	94	-	70	-	74	-
		Inspection fees	576	403	842	453	-	477	400
		Verification and authentication fees	23	22	-	9	-	11	-
		Processing fees	169	51	-	42	-	33	-
		Fines and penalties - Service income	9	-	-	-	-	-	-
		Other service income	130	28	-	10	-	7	-
		Other business income	7	-	-	-	-	-	-
		Miscellaneous income	4	1	-	5	-	5	-
Environmental Management Bureau			173,718	207,528	184,051	210,969	40,000	218,632	40,000
Air Quality Management Fund			173,718	92,569	184,051	138,850	35,000	145,792	35,000
	RA 8749	Supervision and regulation enforcement fees	173,718	92,569	184,051	138,850	35,000	145,792	35,000
National Water Quality Management Fund	RA 9275	Supervision and regulation enforcement fees	-	75,027	-	39,742	5,000	40,139	5,000
Area Water Quality Management Fund	RA 9275	Supervision and regulation enforcement fees	-	39,932	-	32,377	-	32,701	-
Mines and Geo-Sciences Bureau	RA 7942	Share from national wealth	1,465,830	240,874	81,274	115,742	85,000	120,987	85,000
Palawan Council for Sustainable Development	RA 9147	Income from fines imposed and damages awarded, fees, charges, donations related to the implementation of the Wildlife Act	33,804	14,303	16,583	48,581	15,000	45,508	16,769
Wildlife Management Fund		(Wildlife clearances, permits and certifications)							
<b>DEPARTMENT OF FINANCE</b>			18,220,611	2,186,537	1,072,823	1,482,589	737,244	2,066,554	1,900,531
Bureau of Customs			2,761,327	716,758	716,042	851,575	347,428	748,193	1,415,428
Non-Intrusive Container Inspection System Project Fund	EO 592/EO 635	Income collected from the Container Security Fee (CSF)	1,953,108	569,996	699,543	724,067	297,428	598,496	1,365,428
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	808,219	146,762	16,499	127,508	50,000	149,697	50,000
Bureau of Internal Revenue			9,271,384	720,108	-	399,094	-	1,065,741	-
Special Education Fund	RA 5447	1% share in the taxes on locally-manufactured Virginia-type cigarettes	9,271,384	720,108	-	384,094	-	1,050,741	-
	RA 9337/RA 10963	Value Added Tax	-	-	-	15,000	-	15,000	-
Insurance Commission			6,187,900	749,671	356,781	231,920	389,816	252,620	485,103
Insurance Fund	RA 8424/PD 612	25% share in the premium tax collections of the BIR	4,660,014	213,879	118,322	-	152,371	-	259,885
Pre-Need Fund	RA 9829	Fees and charges and other income derived from the regulation of pre-need companies	1,527,886	535,792	238,459	231,920	237,445	252,620	225,218
<b>DEPARTMENT OF HEALTH</b>			1,754,910	687,757	862,458	611,893	764,403	881,201	769,540
Office of the Secretary			-	998	998	29,420	29,420	29,420	29,420
	RA 6631/RA 8407	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							
	RA 6632/RA 7953								
Bureau of Quarantine and International Health Surveillance	RA 9271	At least 50% of income from quarantine services	221,163	139,674	213,505	156,445	148,745	174,000	223,088
Food and Drug Administration	RA 9502/ RA 9711	Income collection from fees, fines, royalties and other charges	1,533,747	547,085	647,955	426,028	586,238	677,781	517,032

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DEPARTMENT OF INFORMATION AND COMMUNICATIONS									
TECHNOLOGY									
Office of the Secretary	RA 10929	Spectrum users fees	15,326,778	6,502,335	1,049,616	2,993,010	2,550,655	3,167,882	2,500,000
DEPARTMENT OF THE 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	4,802,270	2,219,744	1,000,000	2,547,065	1,000,000	2,697,026	1,000,000
DEPARTMENT OF JUSTICE									
Land Registration Authority	PD 1529	20% of land registration fees/collections of the Registry of Deeds of LGUs and LRA	<u>12,012,639</u> 11,744,077	<u>1,686,796</u> 1,685,789	<u>587,774</u> 558,673	<u>1,835,065</u> 1,775,622	<u>558,420</u> 558,370	<u>1,887,250</u> 1,864,403	<u>570,255</u> 570,205
Office of the Solicitor General	SCN LOI No. 270 as amended by LOI No. 278/PD 736	50% of the total income from filing fees, certification fees and oath-taking fees of naturalized aliens under the old naturalization law	<u>3,070</u> 636	<u>1,007</u> 21	<u>6,105</u> -	<u>3,240</u> 50	<u>50</u> 50	<u>3,334</u> 50	<u>50</u> 50
		RA 9417/RA 9139	Certification fees, oath-taking fees, filing fees, and other fees		735	} 6,105	2,911		2,997
		RA 9417	Other income, fees and revenue (miscellaneous income)	2,434	251		279		287
		RA 9417	5% of monetary awards by the courts to client agencies and other income, fees and revenue		-		-		-
Presidential Commission on Good Government	GAA	10% of the proceeds from sale of assets, compromise agreements, and rental from PCGG property for the payment of lawful claims	265,492	-	22,996	56,203		19,513	
DEPARTMENT OF LABOR AND EMPLOYMENT									
Office of the Secretary	EO 1022	Verification fees earned in foreign posts	<u>3,831,912</u> 3,825,007	<u>578,366</u> 578,063	<u>154,016</u> 154,016	<u>389,023</u> 388,623	<u>163,495</u> 163,134	<u>361</u> - <sup>11/</sup>	<u>361</u> - <sup>11/</sup>
National Conciliation and Mediation Board Special Voluntary Arbitration Fund	RA 6715	Collective Bargaining Agreement registration fees	6,905	303	-	400	361	361	361
DEPARTMENT OF MIGRANT WORKERS									
Office of the Secretary	RA 11641	Verification fees earned in foreign posts	-	-	-	-	-	408,054	163,134
DEPARTMENT OF NATIONAL DEFENSE									
General Headquarters of the Philippines	RA 10349/ RA 7227	AFP's share from BCDA's asset disposition program	12,311,247	2,644,289	4,423,167	7,205,819	-	3,751,650	-
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS									
Office of the Secretary Special Road Fund	RA 11239	LTO - Motor Vehicle User's Charge (MVUC) Tax collections	82,179,868 <sup>12/</sup>	17,669,997	12,630,614				
DEPARTMENT OF TOURISM									
Office of the Secretary Tourism Development Fund	RA 9593	Accreditation, IDs, stickers and other fees	-	4,578	-	4,578	4,578	4,578	4,578
DEPARTMENT OF TRADE AND INDUSTRY									
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	<u>-</u> -	<u>409,968</u> -	<u>20,203</u> 20,203	<u>18,803</u> -	<u>23,421</u> 21,321	<u>-</u> -	<u>23,421</u> 21,321
Remedies Fund	RA 8800	50% of the revenues collected from fees, charges and safeguard duties	-	409,968	-	18,803	2,100	-	2,100

**Table B.15**  
**EARMARKED REVENUES, 2021-2023**  
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars	Balance as of Dec. 31, 2021	2021 ACTUAL		2022 PROGRAM		2023 PROPOSED	
				Revenues	Expenditures	Revenues <sup>1/</sup>	Expenditures <sup>2/</sup>	Revenues <sup>3/</sup>	Expenditures
<b>DEPARTMENT OF TRANSPORTATION</b>			<u>1,307,263</u>	<u>246,477</u>	<u>397,283</u>	<u>281,190</u>	<u>325,469</u>	<u>299,732</u>	<u>147,548</u>
Office of the Secretary									
Land Transportation Office									
Seat Belt Use Fund	RA 8750	Fines imposed for the enforcement of RA 8750	559,880	150,554	56,415	148,175	67,874	148,175	69,651
Maritime Industry Authority									
Tonnage Fees	RA 9295	Tonnage fees collected from ship owners or operators	540,829	73,938	-	71,209	25,436	71,209	23,993
Office for Transportation Security									
National Civil Aviation Security Committee Fund	LOI 414A EO 277/ EO 311	Aviation security fees (part of the terminal fees) collected from passengers, both domestic and international airports	206,554	21,985	340,868	61,806	232,159	80,348	53,904
<b>NATIONAL ECONOMIC AND DEVELOPMENT AUTHORITY</b>			<u>42,180</u>	<u>8,229</u>	<u>-</u>	<u>8,700</u>	<u>9,700</u>	<u>8,800</u>	<u>8,200</u>
Philippine Statistical Research and Training Institute									
Endowment Fund	EO 121	Interest income from Treasury bills/bonds	19,255	5,729	-	6,200	5,700	6,300	5,700
Tariff Commission									
Remedies Fund	RA 8800	50% of the revenues/receipts from safeguard duties collected by the Bureau of Customs	22,925	2,500	-	2,500	4,000	2,500	2,500
<b>OTHER EXECUTIVE OFFICES</b>			<u>12,769,370</u>	<u>456,853</u>	<u>2,008,606</u>	<u>590,326</u>	<u>1,719,675</u>	<u>636,752</u>	<u>1,480,032</u>
Commission on Higher Education									
Higher Education Development Fund	RA 7722	40% of travel tax collections of PTA	<u>10,645,690</u>	<u>169,864</u>	<u>1,291,927</u>	<u>186,850</u>	<u>1,026,655</u>	<u>205,535</u>	<u>799,098</u>
		30% of the registration fees collected by PRC	8,803,120	-	1,068,319	-	848,960	-	121,520
		1% of the gross sales of the lotto operation of PCSO	223,665	-	27,143	-	21,570	-	660,789
			1,618,905	169,864	196,465	186,850	156,125	205,535	16,789
Dangerous Drugs Board			<u>98,850</u>	<u>130,664</u>	<u>90,000</u>	<u>98,450</u>	<u>77,000</u>	<u>98,450</u>	<u>77,000</u>
		Income from government service		3,517		24,000		24,000	
		Fines and penalties		26,209		2,000		2,000	
	RA 7953/ RA 8407/ RA 9165	25% of gross receipts from breakages of Philippine Racing Club Inc. and Manila Jockey Club, Inc.	7,143	457	457	450		450	
		10% of unclaimed and forfeited sweepstakes and lotto prizes from PCSO	31,707	40,481	30,873	12,000		12,000	
		PSM per month from PAGCOR	60,000	60,000	58,670	60,000		60,000	
Games and Amusement Board	EO 120/ PD 871	3% on gross gate receipts and 3% on gross radio and TV coverages	33,735	2,220	-	9,500	9,500	9,500	9,500
Movie and Television Review and Classification Board									
Sinking Fund	PD 1986	Review fees	545,826	<u>97,116</u>	30,395	<u>90,000</u>	76,340	<u>92,000</u>	64,393
		Registration fees		75,296		68,931		69,931	
		Permit fees-import		16,606		15,000		16,000	
		Permit fees-export		302		99		99	
		Other processing fees		1		1		1	
		Fines, penalties and surcharges		1,065		2,369		2,369	
				3,846		3,600		3,600	
National Commission for Culture and the Arts									
National Commission for Culture and the Arts - Proper			<u>1,444,368</u>	<u>56,989</u>	<u>596,284</u>	<u>168,027</u>	<u>500,354</u>	<u>193,768</u>	<u>500,215</u>
National Endowment Fund for Culture and the Arts	RA 7356	10% share from the annual PTA travel tax collection	452,901	-		121,227		153,768	
		Interest income on treasury bills/high yield savings account investment/BSP-SDA investment	991,467	56,989	596,284	46,800	500,354	40,000	500,215

**Table B.15**  
**EARMARKED REVENUES, 2021-2023**  
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars	Balance as of Dec. 31, 2021	2021 ACTUAL		2022 PROGRAM		2023 PROPOSED	
				Revenues	Expenditures	Revenues <sup>1/</sup>	Expenditures <sup>2/</sup>	Revenues <sup>1/</sup>	Expenditures
Philippine Sports Commission									
National Sports Development Fund	RA 6847	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. Philippine Racing Club, Inc. Bureau of Customs	901	-	-	37,499	29,826	37,499	29,826
			901	-	-	37,499	29,826	37,499	29,826
<b>BUDGETARY SUPPORT TO GOVERNMENT CORPORATIONS</b>			<b>126,817,289</b>	<b>10,532,042</b>	<b>1,765,892</b>	<b>19,898,417</b>	<b>12,242,761</b>	<b>19,339,718</b>	<b>1,727,946</b>
Bangko Sentral ng Pilipinas	RA 11211	Declared dividends of the BSP in favor of the National Government deposited as SAGF for equity infusion	15,895,878	-	-	10,000,000	10,000,000	10,000,000	-
Cultural Center of the Philippines	PD 1158/RA 8424	50% tobacco inspection fees collected by BIR of the immediately preceding year	412	5,412	5,000	5,771	5,000	5,000	5,000
National Tobacco Administration	RA 4155	50% of the tariff or taxes on imported leaf tobacco and 50% of the special taxes on locally-manufactured Virginia type cigarettes	92,530,521	9,171,093	422,135	8,151,429	505,494	8,151,429	550,504
Philippine Coconut Authority	PD 1234/PD 1854/ RA 1145	Fees from copra exporters, oil millers, desiccators and other end-users of coconut products	141,775	23,530	6,750	15,700	6,750	17,597	6,750
Tourism Promotions Board Tourism Promotions Fund	RA 9593	At least 25% of the 50% NG share remitted by the PAGCOR to the BTr At least 25% of the NG share remitted by the international airports and seaports to the BTr	18,248,703	1,332,007	1,332,007	1,725,517	1,725,517	1,165,692	1,165,692
<b>TOTAL EARMARKED REVENUES</b>			<b>667,926,313</b>	<b>200,860,420</b>	<b>157,278,299</b>	<b>202,993,809</b>	<b>156,622,754</b>	<b>201,390,180</b>	<b>156,016,849</b>

Source: Department of Budget and Management and Agency Submissions

NOTE: Some of the amounts reflected herein do not have a breakdown since these are already reported by the agencies as total or aggregate collections. Similarly, some of the proposed or programmed expenditures are not disaggregated or attributed to a specific revenue item since the law only provides that these expenditures be sourced from the collections of the agency. Meanwhile, expenditure columns for some agencies have not been provided with any amount because the DBM neither approved nor received any proposal from the agency.

<sup>1/</sup> Revised projections as submitted by agencies during the FY 2023 Budget Preparation.

<sup>2/</sup> Expenditure level as provided in the FY 2022 GAA.

<sup>3/</sup> Projections submitted by agencies and/or recommendations of the DBM during the FY 2023 Budget Preparation.

<sup>4/</sup> Pertains to rice tariff revenues in excess of P10 Billion for FYs 2019 and 2020.

<sup>5/</sup> The ICAB is not an income generating agency. Republic Act No. 8043 does not intend the adoption process to be a pre-condition for the implementation of ICAB's programs, activities and projects.

All adoption fees, charges and assessments collected by the ICAB were deposited to BTr under the General Fund.

<sup>6/</sup> The shares in national taxes shall be under the New General Appropriations while the Annual Block Grant shall be under the Automatic Appropriations in accordance with Sec. 17, Art. XII of R.A. 11054.

<sup>7/</sup> Net of corresponding 40% LGU Share

<sup>8/</sup> Pertains to expenditure on the settlement of Deficiency Excise Tax Due on the Removals/Export Sales of Crude Oil from Galoc Production Co.

<sup>9/</sup> The amount shall be used for the payment of stranded contract costs and stranded debts transferred to and assumed by the Power Sector Assets and Liabilities Management Corporation (PSALM), including anticipated shortfalls in accordance with Section 4 of R.A. No. 11371, sourced from the proceeds of the net national government share from the Malampaya fund under Section 8 of P.D. No. 910.

<sup>10/</sup> Expenditures charged to collections other than the Malampaya proceeds.

<sup>11/</sup> Subsumed under the Department of Migrant Workers starting 2023 pursuant to Section 19 of R.A. No. 11641.

<sup>12/</sup> Data from the DPWH.

N/A - Information not yet available at the time of publication.