

**Table B.16**  
**OFF-BUDGET ACCOUNTS, FY 2021 - 2023**  
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2021*	2021 Actual		2022 Program		2023 Proposed		
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	
<b>DEPARTMENT OF AGRICULTURE</b>				<b>1,715,918</b>	<b>1,271,511</b>	<b>1,123,108</b>	<b>1,008,652</b>	<b>1,208,524</b>	<b>1,839,983</b>	<b>1,682,518</b>	
<b>Office of the Secretary</b>				<b>556,174</b>	<b>394,194</b>	<b>350,709</b>	<b>469,590</b>	<b>333,956</b>	<b>493,592</b>	<b>351,870</b>	
Revolving Fund				353,110	267,123	219,529	334,041	213,342	351,893	225,350	
Agricultural Training Institute Revolving Fund				2,943	28,275	27,672	26,707	26,707	29,378	29,378	
	General provisions in the GAA	Income from hostels/dormitories and other like facilities	Maintenance and Other Operating Expenses / Capital Outlays		12,737	14,394	15,425	15,425	16,968	16,968	
		Rent/lease income				2,092	2,547	1,638	1,638	1,802	1,802
		Seminar/training fees				373	1,026	1,297	1,297	1,427	1,427
		Other business income				633	379	267	267	294	294
		Gain on Sale of Biological Assets				10,711	7,420	6,773	6,773	7,450	7,450
		Gain on Sale of Agricultural Produce			1,729	1,907	1,307	1,307	1,438	1,438	
Bureau of Animal Industry Revolving Fund				1,353	284	76	1,055	1,055	1,076	1,076	
	General provisions in the GAA	Income from hostels/dormitories and other like facilities	Maintenance and Other Operating expenses		-	-	159	159	162	162	
		Seminar/training fees				-	-	606	606	618	618
		Other business income				284	76	290	290	295	295
Plant Quarantine Revolving Fund				348,332	238,336	189,838	303,179	183,213	318,339	192,374	
	P.D. 1433 Enforcement of Plant Quarantine Rules and Regulations	Inspection fees	Maintenance and Other Operating Expenses / Capital Outlays		218,675	174,178	285,335	165,732	299,602	174,019	
		Permit fees import			15,869	12,640	14,750	13,985	15,488	14,684	
		Registration fees			3,792	3,020	3,094	3,496	3,249	3,671	
Bureau of Soils and Water Management Revolving Fund				482	228	1,943	3,100	2,367	3,100	2,522	
	General provisions in the GAA	Rent/lease income	Maintenance and Other Operating Expenses / Capital Outlays		24	-	1,000	367	1,000	522	
		Income from hostels/dormitories and other like facilities			204	-	2,100	2,000	2,100	2,000	
Trust Receipts				203,064	127,071	131,180	135,549	120,614	141,699	126,520	
Receipts Deposited with the National Treasury other than IATF	RA 9184	Other Service Income	Performance/Bidders Bond	128,342	63,517	85,872	88,108	81,988	91,588	85,630	
Receipts Deposited with Authorized Government Depository Banks (AGDB)	RA 9184	Other Service Income	Bid Documents	74,722	63,554	45,308	47,441	38,626	50,111	40,890	
<b>Agricultural Credit Policy Council</b>				<b>987,758</b>	<b>715,974</b>	<b>607,728</b>	<b>400,000</b>	<b>700,000</b>	<b>1,200,000</b>	<b>1,150,000</b>	
Revolving Fund				987,758	715,974	607,728	400,000	700,000	1,200,000	1,150,000	
	R.A. 8435	All duties collected from the importation collection of the BOC from the importation of agricultural products under the minimum access volume mechanism including unused balances and collections from repayments from loan beneficiaries including interest, if any	Agro-Industry Modernization Credit and Financing Program (AMCFP) Facility	987,758	715,974	607,728	400,000	700,000	1,200,000	1,150,000	

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>Philippine Carabao Center</b>				<b>171,986</b>	<b>161,343</b>	<b>164,671</b>	<b>139,062</b>	<b>174,568</b>	<b>146,391</b>	<b>180,648</b>
Revolving Fund				171,986	161,343	164,671	139,062	174,568	146,391	180,648
	R.A. 7307	Sale of animals, meat and dairy	Operating expenses for the propagation and distribution of animals	159,193	160,111	159,026	138,012	173,773	144,913	177,248
	General provisions in the GAA	Income from Hostels/Dormitories and other Like facilities	Operating expenses of PCC Hostel and Training Facility	12,793	1,232	5,645	1,050	795	1,478	3,400
<b>DEPARTMENT OF EDUCATION</b>				<b>4,159,007</b>	<b>3,777,744</b>	<b>3,671,699</b>	<b>4,141,250</b>	<b>4,151,137</b>	<b>4,554,668</b>	<b>4,915,411</b>
<b>Office of the Secretary</b>				<b>3,125,271</b>	<b>3,751,347</b>	<b>3,648,210</b>	<b>4,127,475</b>	<b>4,008,482</b>	<b>4,540,222</b>	<b>4,408,969</b>
Revolving Fund				301,394	164,221	175,854	180,643	193,439	198,707	212,783
	B.P. 6831	Income from Hostels/Dormitories and other Like facilities	Operation and maintenance of facilities	301,394	164,221	175,854	180,643	193,439	198,707	212,783
Trust Receipts				2,689,363	3,577,382	3,448,996	3,935,120	3,793,896	4,328,632	4,173,286
	LOI No. 1488	Other service income	Operational expenses (Provident Fund)	2,689,363	3,577,382	3,448,996	3,935,120	3,793,896	4,328,632	4,173,286
Donations and Grants In Cash				5,635	6	4,435	1,000	329	1,100	-
	GP No. 5, R.A. 10924	Local and Private	MOOE / Palarong Pambansa	5,306	6	-	1,000	-	1,100	-
	Phils.Australia Development Cooperation Programme	Australia	Maintenance and Other Operating Expenses	329	-	4,435	-	329	-	-
<b>OSEC - Baguio Teachers Camp</b>				<b>128,879</b>	<b>9,738</b>	<b>18,925</b>	<b>10,712</b>	<b>20,818</b>	<b>11,783</b>	<b>22,900</b>
Revolving Fund				128,879	9,738	18,925	10,712	20,818	11,783	22,900
	R.A. 6831	Lodging fees, rental of facilities, interest income	Operation and maintenance of facilities	128,879	9,738	18,925	10,712	20,818	11,783	22,900
<b>National Book Development Board</b>				<b>203,143</b>	<b>4,458</b>	<b>-</b>	<b>4,657</b>	<b>-</b>	<b>4,646</b>	<b>1,875</b>
Trust Receipts				203,143	4,458	-	4,657	-	4,646	1,875
Receipts Deposited with Authorized Government Depository Banks (AGDB)				135,670	4,458	-	4,657	-	4,646	1,875
	R.A. 9521	Contribution from PAGCOR & PCSO amounting to P100 Million plus interest income deposited with LBP as Portfolio Manager of the fund	National Book Trust Fund for local authors	67,473						
	R.A. 8047	Amounts transferred by the former Instructional Materials Development Center (IMDC) to NBDB	Special Account in the General Fund (Automatically Appropriated)							
<b>National Council for Children's Television</b>				<b>68,929</b>	<b>1,231</b>	<b>3,900</b>	<b>1,475</b>	<b>1,100</b>	<b>1,375</b>	<b>-</b>
Trust Receipts				68,929	1,231	3,900	1,475	1,100	1,375	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)				68,929	1,231	3,900	1,475	1,100	1,375	-
	R.A. 8370	Interest income on the Endowment Fund	Production of Child-Friendly Television Program							

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>National Museum</b>				<b>758,334</b>	<b>19,917</b>	<b>18,723</b>	<b>7,058</b>	<b>140,764</b>	<b>7,540</b>	<b>503,682</b>
Retained Income/Receipts				4,279	1,811	-	2,083	-	2,395	-
National Museum Income Fund	R.A. 11333	Other service income	Museum use	4,279	1,811	-	2,083	-	2,395	-
Trust Receipts				602,643	4,667	-	4,900	-	5,145	500,000
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 8492 Government Treasury Bill per NM Board Resolution No. 5-2018 Dated 02/20/2018	Interest earned from Philippine government treasury bills		102,643	4,667	-	4,900	-	5,145	-
	R.A. 8492 and R.A. 11333	Contributions from PAGCOR	Special programs, projects and activities of the museum	250,000	-	-	-	-	-	250,000
		Contributions from PCSO		250,000						250,000
Donations and Grants				151,412	13,439	18,723	75	140,764	-	3,682
In Cash	MOA	Bloomberry Cultural Foundation Inc. (BCFI)	Procurement of audio-visual and networking equipment and services for the National Museum of Natural History	334	-	-	-	334	-	-
	MOA	Japan	Maintenance of National Museum of Fine Arts Repository	504	55	-	-	-	-	504
	MOA / R.A. 113333	Income generating government	Special programs, projects and activities of the museum	137,217	-	17,696	-	137,217	-	-
	MOA	Aboitiz Foundation	North Cebu Archaeological Project	1,400	2,000	600	-	700	-	700
	MOA	International Center for the Study of the Preservation and Restoration of Cultural Property (ICCROM)	Rise Caysasay: Disaster Risk Management Plan for the Nuestra Senora de Caysasay Church and Associated Structures, Taal, Batangas, Philippines	-	-	-	75	-	-	75
	MOA	Gokongwei Brothers Foundation, Inc.	Proposed Elizabeth Y. Gokongwei Ethnographic Stoneware Resource Center	4,191	4,500	309	-	2,095	-	2,096
	MOA	Department of Foreign Affairs	Asean Response: The New Normal in the Archives, Museum and Library Service	554	672	118	-	277	-	277
	Deed of Donation	Philam Life and General Insurance Company	Financial Support to National Museum	7,041	6,041	-	-	-	-	-
	MOU	International Center for the Study of the Preservation and Restoration of Cultural Property (ICCROM)	Pambansang Museo sa Barangay: "Bringing the Museum Collections to the Fringes"	171	171	-	-	141	-	30
<b>Philippine High School for the Arts</b>				<b>3,330</b>	<b>791</b>	<b>866</b>	<b>585</b>	<b>791</b>	<b>885</b>	<b>885</b>
Trust Receipts				109	85	-	85	85	85	85
Receipts Deposited with the National Treasury other than IATF	R.A. 9184	Others - Performing bond and bidding fee	Refundable performance bond and bid bond	109	85	-	85	85	85	85
Donations and Grants				3,221	706	866	500	706	800	800
In Cash	E.O. 420	Local Government Units/Parents/National Government/NGO	Donations for the performances and other activities of the students	3,221	706	866	500	706	800	800

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>STATE UNIVERSITIES AND COLLEGES</b>				<b>45,678,586</b>	<b>29,613,532</b>	<b>22,284,649</b>	<b>29,584,911</b>	<b>31,885,712</b>	<b>30,418,587</b>	<b>29,468,295</b>
Retained Income/Receipts	R.A. 8292	Tuition fees, collection from students, other sources	PS, MOOE, CO	45,678,586	29,613,532	22,284,649	29,584,911	31,885,712	30,418,587	29,468,295
<b>DEPARTMENT OF ENERGY</b>				<b>2,559,028</b>	<b>1,630</b>	<b>527,735</b>	<b>1,617</b>	<b>752,455</b>	<b>1,242</b>	<b>1,196,982</b>
Trust Receipts				2,559,028	1,630	527,735	1,617	752,455	1,242	1,196,982
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 8479 Sec. 10 / P.D. 1956 / R.A. 7638	Others	Bank charges and broker's fee (Gasoline station training and loan fund), remittance to BTr (oil price stabilization fund), and fund transfer to LGU's (Energy Regulation 1-94)	2,559,028	1,630	527,735	1,617	752,455	1,242	1,196,982
<b>DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES</b>				<b>789,752</b>	<b>445,352</b>	<b>156,851</b>	<b>283,277</b>	<b>231,768</b>	<b>272,311</b>	<b>235,104</b>
<b>Office of the Secretary</b>				<b>601,960</b>	<b>383,539</b>	<b>104,934</b>	<b>218,373</b>	<b>93,549</b>	<b>204,162</b>	<b>89,975</b>
Retained Income/Receipts	R.A. 7586 and DBM-DENR Joint Circular on R.A. 10629	Seventy-five percent (75%) of income from entrance fees and use of facilities, operations, and management of the different wild flora and fauna under the NIPAS	Maintenance, administration, operation, and management expenses of the NIPAS	598,923	383,037	103,987	216,859	91,924	202,639	88,505
Revolving Fund	General provisions in the GAA	Income from Hostels/Dormitories and other Like facilities	Maintenance, administration and operating expenses of hostel	3,037	502	947	1,514	1,625	1,523	1,470
<b>Environmental Management Bureau</b>				<b>187,792</b>	<b>61,813</b>	<b>51,917</b>	<b>64,904</b>	<b>138,219</b>	<b>68,149</b>	<b>145,129</b>
Revolving Fund	P.D. 984, P.D. 1586	Fines and penalties - service income	MOOE/CO	187,792	61,813	51,917	64,904	138,219	68,149	145,129

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>DEPARTMENT OF FINANCE</b>				<b>5,933,910</b>	<b>5,118,186</b>	<b>2,243,330</b>	<b>3,543,240</b>	<b>3,306,003</b>	<b>4,532,534</b>	<b>4,079,737</b>
<b>Office of the Secretary</b>				<b>1,011,162</b>	<b>235,052</b>	<b>178,167</b>	<b>24,172</b>	<b>24,172</b>	-	-
Revolving Fund (Municipal Development Fund Office)				721,428	115,351	153,068	24,172	24,172	-	-
Municipal Development Fund Revolving Fund	PD 1914: IRR, DOF, COA, DBM Joint Circular Nos. 3- 84 and 6-87	Others	Relending to LGUs	721,428	115,351	153,068	24,172	24,172	-	-
Donations and Grants				289,734	119,701	25,099	-	-	-	-
In Cash	Grant Agreement	Germany For KFW-IDF SRATCOM- 2014-2019; for KFW- IDF CEFIR- 2017-2019; for KFW- IDF Mine Operation- 2018-2019; and KFW-IDF ARTA and KFW- IDF PPSA- 2019	MOOE for various projects- for KFW-IDF STRATCOM, KFW-IDF Mine Operation and KFW-IDF PPSA For MOOE/CO for various projects- for KFW-IDF CEFIR, KFW-IDF PTA and KFW-IDF ARTA II	289,734	119,701	25,099	-	-	-	-
<b>Bureau of Customs</b>				<b>813,930</b>	<b>1,030,195</b>	<b>486,948</b>	<b>284,217</b>	<b>1,830,522</b>	<b>1,144,460</b>	<b>1,929,370</b>
Trust Receipts				813,930	1,030,195	486,948	284,217	1,830,522	1,144,460	1,929,370
Receipts Deposited with the National Treasury other than IATF	DOF-BOC-BIR Joint Memorandum Order 1- 2020	Other service income	N/A	813,930	1,030,195	486,948	284,217	1,830,522	1,144,460	1,929,370
<b>Privatization and Management Office</b>				<b>124,442</b>	<b>37,818</b>	<b>82,269</b>	<b>72,323</b>	<b>85,000</b>	<b>72,420</b>	<b>85,000</b>
Revolving Fund				124,442	37,818	82,269	72,323	85,000	72,420	85,000
	Article III, Sec. 6, E.O. 323 dated December 6, 2000	Income from conservation and disposition of transferred assets	Costs and expenses incurred by the office in the conservation and disposition of PMO transferred assets as provided under Sec 6 Art. III dated Dec. 6, 2000.	124,442	37,818	82,269	72,323	85,000	72,420	85,000
<b>Securities and Exchange Commission</b>				<b>3,984,376</b>	<b>3,815,121</b>	<b>1,495,946</b>	<b>3,162,528</b>	<b>1,366,309</b>	<b>3,315,654</b>	<b>2,065,367</b>
Revolving Fund	General Provisions in the GAA	Building rental	Building maintenance (reverted to BTr)	-	5,040	5,040	455,369	-	478,137	-
Retained Income/Receipts				3,984,130	3,597,224	1,278,003	2,707,159	1,366,309	2,837,517	2,065,367
	R.A. 8799	Various fees from Securities Regulation Code (SRC)	MOOE and CO, remaining balance reverted to BTr	98,261	100,000	80,267	100,000	100,000	100,000	100,000
	R.A. 11232	Various fees under the Revised Corporation Code (RCC)	PS, MOOE and CO	3,871,703	3,483,715	1,197,736	2,607,159	1,266,309	2,737,517	1,965,367
	R.A. 9856	50% of REIT collections	MOOE and CO	14,166	13,509	-	-	-	-	-
Trust Receipts				246	212,857	212,903	-	-	-	-
	R.A. 3870	Legal research fee	Balance reverted to BTr	246	212,857	212,903	-	-	-	-

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<b>DEPARTMENT OF FOREIGN AFFAIRS</b>				<b><u>284,276</u></b>	<b><u>256,040</u></b>	<b><u>225,643</u></b>	<b><u>27,850</u></b>	<b><u>36,969</u></b>	<b><u>300,262</u></b>	<b><u>411,344</u></b>
<b>Office of the Secretary</b>				<b>284,276</b>	<b>256,040</b>	<b>225,643</b>	<b>27,850</b>	<b>36,969</b>	<b>300,262</b>	<b>411,344</b>
Revolving Fund	R.A. 8239, Philippine Passport Act of 1996	Passport Fees	Prior Year's Adjustment (Payables from prior year expenses); various personnel benefit of contractual; postal and courier services; EME; accountable form expenses	<u>284,276</u> 284,276	<u>256,040</u> 256,040	<u>225,643</u> 225,643	<u>27,850</u> 27,850	<u>36,969</u> 36,969	<u>300,262</u> 300,262	<u>411,344</u> 411,344
<b>DEPARTMENT OF HEALTH</b>				<b><u>14,078,794</u></b>	<b><u>21,887,496</u></b>	<b><u>20,228,042</u></b>	<b><u>24,450,399</u></b>	<b><u>21,271,207</u></b>	<b><u>26,309,598</u></b>	<b><u>25,237,511</u></b>
<b>Office of the Secretary</b>				<b>14,078,794</b>	<b>21,887,496</b>	<b>20,228,042</b>	<b>24,450,399</b>	<b>21,271,207</b>	<b>26,309,598</b>	<b>25,237,511</b>
Revolving Fund	NBC # 321 COA Cir. No. 80-128	Sales of drugs and medicines	Purchase of drugs and medicines supplies	<u>1,758,113</u> 1,758,113	<u>2,055,988</u> 2,055,988	<u>3,398,115</u> 3,398,115	<u>4,212,310</u> 4,212,310	<u>3,427,047</u> 3,427,047	<u>4,542,052</u> 4,542,052	<u>4,008,937</u> 4,008,937
Retained Income/Receipts				<u>9,185,478</u>	<u>16,941,214</u>	<u>15,791,059</u>	<u>19,267,660</u>	<u>16,924,978</u>	<u>20,858,099</u>	<u>20,376,377</u>
Hospital Retained Income Applicable to all DOH-retained hospitals	DOH, DOF, DBM J.C. No. 2003-1	Hospital fees, drugs and medicines, rent/lease income, seminar/training fees, certification fees, income from hostels/dormitories and other like facilities, income from printing and publication, other business income, etc.	Augmentation of MOOE and CO	9,185,478	16,941,214	15,791,059	19,267,660	16,924,978	20,858,099	20,376,377
Trust Receipts				<u>3,135,203</u>	<u>2,890,294</u>	<u>1,038,868</u>	<u>970,429</u>	<u>919,182</u>	<u>909,447</u>	<u>852,197</u>
Receipts Deposited with Authorized Government Depository Banks (AGDB)	DOH, DBM, DOF J.C. No. 2003-1	Affiliation fees, other business income, and other Fees	Security deposits/professional fees for refund to doctors and patients from Philhealth	3,135,203	2,890,294	1,038,868	970,429	919,182	909,447	852,197

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>DEPARTMENT OF INTERIOR AND LOCAL GOVERNMENT</b>				<b>11,073,358</b>	<b>31,351,764</b>	<b>42,493,318</b>	<b>7,059,912</b>	<b>17,710,558</b>	<b>1,663,769</b>	<b>1,512,182</b>
<b>Office of the Secretary</b>				<b>36,590</b>	-	<b>6,632</b>	-	-	-	-
Donations and Grants				36,590	-	6,632	-	-	-	-
In Cash	MOA	Various agencies	Financial assistance to LGUs	2,261	-	-	-	-	-	-
	DRMIs AFD Agreement No. CPH101601P	France	Training expenses	34,329	-	6,632	-	-	-	-
<b>Bureau of Fire Protection</b>				<b>344,975</b>	<b>77,565</b>	<b>15,850</b>	<b>79,786</b>	<b>16,806</b>	<b>84,573</b>	<b>11,318</b>
Trust Receipts				344,681	77,565	15,849	79,786	16,512	84,573	11,318
Receipts Deposited with the National Treasury other than IATF	R.A. 6963	Share in Fire Arms License Fee	Scholarship expenses/fund	177,229	29,770	1,912	31,556	2,027	33,450	2,148
Inter-Agency Transferred Fund (IATF)	MOA	BLGD-DTI Trust Fund	EODB	2,300	-	-	-	-	-	-
	IATF	Dangerous Drugs Board	Drug test	-	2,295	2,295	-	-	-	-
	IATF	DOE-Emergency Response Protocol Activities	Training/seminar/research fund	1,874	-	-	-	1,874	-	-
	IATF	DILG-911	Training/seminar	936	-	16	-	936	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184	Bid documents/Other service fees	Payment of BAC Honoraria	159,319	44,056	6,718	46,699	7,121	49,501	7,548
	Board Resolution	Experience fund	Other personnel benefits	3,023	1,444	4,908	1,531	4,554	1,622	1,622
Donations and Grants				294	-	1	-	294	-	-
In Cash	Grant Contract between Japan and DILG-BFP	Japan Grant	Conversion of Fire Trucks conversion/Freight-in Exps.	294	-	1	-	294	-	-
In Kind		Local and Foreign donations	PPE donation firetrucks donation	-	-	-	-	-	-	-
<b>Bureau of Jail Management and Penology</b>				<b>70,544</b>	<b>2,224</b>	<b>6,692</b>	<b>5,500</b>	<b>500</b>	<b>7,500</b>	<b>500</b>
Trust Receipts				70,544	2,224	982	5,500	500	7,500	500
Receipts Deposited with the National Treasury other than IATF	R.A. 6963	Licensing Fees	Scholarship Grants	64,254	1,697	-	5,000	-	7,000	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184	Other sales	Payment of Honorarium	6,290	527	982	500	500	500	500
Donations and Grants				-	-	5,710	-	-	-	-
In Cash	E.O. No. 66, s. 2018	DOH	Medical and TB DOTS Program	-	-	2,453	-	-	-	-
		Dangerous Drugs Board	Construction of Jail Buildings	-	-	-	-	-	-	-
		Department of Labor and Employment	Rehabilitation Projects for Persons Deprived of Liberty (PDL)	-	-	1,807	-	-	-	-
		Various LGUs	Prisoners' Subsistence Allowance and Rehabilitation Projects for PDL	-	-	1,450	-	-	-	-
<b>National Police Commission</b>				<b>83,536</b>	-	<b>2,631</b>	<b>6,500</b>	<b>6,200</b>	<b>6,800</b>	<b>6,600</b>
Trust Receipts				83,536	-	2,631	6,500	6,200	6,800	6,600
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 6963	Licensing fees	Scholarship fund for beneficiaries of police who were Killed in Action / Killed in Police Operation	83,536	-	2,631	6,500	6,200	6,800	6,600
<b>Philippine National Police</b>				<b>933,319</b>	<b>1,791,962</b>	<b>1,791,962</b>	<b>1,490,377</b>	<b>1,422,632</b>	<b>1,564,896</b>	<b>1,493,764</b>
Trust Receipts				933,319	1,791,962	1,791,962	1,490,377	1,422,632	1,564,896	1,493,764
Receipts Deposited with the National Treasury other than IATF	A.O. 257	Licensing fees	Maintenance and Other Operating Expenses	933,319	1,791,962	1,791,962	1,490,377	1,422,632	1,564,896	1,493,764

**Table B.16**  
**OFF-BUDGET ACCOUNTS, FY 2021 - 2023**  
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2021*	2021 Actual		2022 Program		2023 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>National Youth Commission</b>				<b>3,224</b>	<b>1,371</b>	<b>3,782</b>	<b>1</b>	<b>197</b>	-	-
Trust Receipts				3,224	1,371	3,782	1	197	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	Letter of agreement	Receipt from partner agencies	Implementation of various programs and projects	2,726	1,353	3,782	-	197	-	-
	General provisions in the GAA	Sale of bid documents, performance bonds and injunction bonds	Payment of honoraria of BAC members and TWG members	498	18	-	1	-	-	-
<b>Philippine Commission on Women</b>				<b>9,601,170</b>	<b>29,478,642</b>	<b>40,665,769</b>	<b>5,477,748</b>	<b>16,264,223</b>	-	-
Donations and Grants				9,601,170	29,478,642	40,665,769	5,477,748	16,264,223	-	-
In Cash	MOU between the Government of Canada and the Government of the Philippines	Foreign Grants from Canada	Implementation of the project "Supporting Women's Economic Empowerment of the Philippines or GREAT Women II Project"	9,601,170	29,478,642	40,665,769	5,477,748	16,264,223	-	-
<b>DEPARTMENT OF JUSTICE</b>				<b>6,055,043</b>	<b>2,977,300</b>	<b>2,418,701</b>	<b>3,472,816</b>	<b>2,706,266</b>	<b>3,802,577</b>	<b>2,897,828</b>
<b>Office of the Secretary</b>				<b>683,114</b>	<b>68,760</b>	<b>6,470</b>	<b>68,760</b>	<b>6,470</b>	<b>64,524</b>	<b>64,524</b>
Trust Receipts				683,114	68,760	6,470	68,760	6,470	64,524	64,524
Receipts Deposited with the National Treasury other than IATF	R.A. 7309	1% of the net income of PAGCOR; P5.00 filing fee on every civil case filed with the court	Victims compensation services	683,114	68,760	6,470	68,760	6,470	64,524	64,524
<b>Bureau of Corrections</b>				<b>141,833</b>	<b>274,023</b>	<b>525,963</b>	<b>283,923</b>	<b>217,063</b>	<b>292,441</b>	<b>233,953</b>
Revolving Fund				141,833	274,023	525,963	283,923	217,063	292,441	233,953
	Special provisions in the GAA	Agro-industrial projects and operations	Purchase of products for the Agro-industrial projects of the BuCor, Livelihood and rehabilitation projects and allowances of prisoners	141,833	274,023	525,963	283,923	217,063	292,441	233,953
<b>Bureau of Immigration</b>				<b>1,989,557</b>	<b>1,848,293</b>	<b>1,813,888</b>	<b>2,929,527</b>	<b>2,331,792</b>	<b>3,076,004</b>	<b>2,448,382</b>
Trust Receipts				1,989,557	1,848,293	1,813,888	2,929,527	2,331,792	3,076,004	2,448,382
	R.A. 3870	Legal Fees	UP Legal Research	3,995	40,264	39,158	42,277	-	44,391	-
	SEC 40 C.A. 613	Other Fees	Cash bond	1,029	2,929	2,929	3,075	-	3,229	-
Receipts Deposited with the National Treasury other than IATF	Alien Certificate of Registration Identity (ACR-I) CARD	Filing Fees	67% Payable to Data Trail ACR ICARD	257,088	542,317	498,883	552,383	-	580,002	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	Special provisions in the GAA as per Memorandum Order No. 024 Sec 1.8	Express Lane Fees or Special Lane Fees	Express Lane Fees and charges collected shall be used exclusively for the following purposes: 64% to augment salaries of the BI personnel; 25% payment of the salaries of contractual personnel. At the end of the year, any remaining amounts will be deposited to BTR.	1,727,445	1,262,783	1,272,918	2,331,792	2,331,792	2,448,382	2,448,382



**Table B.16**  
**OFF-BUDGET ACCOUNTS, FY 2021 - 2023**  
**(In Thousand Pesos)**

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2021*	2021 Actual		2022 Program		2023 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>National Bureau of Investigation</b>				<b>619,733</b>	<b>195,491</b>	<b>71,754</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
Trust Receipts				619,733	188,393	64,656	150,000	150,000	150,000	150,000
Receipts Deposited with the National Treasury other than IATF	Memorandum of Agreement	DENR, PAGCOR, Local Government of Cotabato, Provincial Government of Bataan, Dnagerous Drug Board, PCSO	NBI Operations, Social Welfare and Development Program, Financial Assistance to NBI, and NBI Modernization Program	86,779	38,393	8,356	-	-	-	-
	Section 12 of R.A. 10867	Clearance and certification	Modernization program	532,954	150,000	56,300	150,000	150,000	150,000	150,000
Donations and Grants				-	7,098	7,098	-	-	-	-
In Kind	Section 16 of R.A. 9139			-	7,098	7,098	-	-	-	-
<b>Office of the Solicitor General</b>				<b>-</b>	<b>315</b>	<b>626</b>	<b>941</b>	<b>941</b>	<b>969</b>	<b>969</b>
Trust Receipts				-	315	626	941	941	969	969
Receipts Deposited with the National Treasury other than IATF	Section 19 of R.A. 9139	Filing Fees	Under Section 16 of R.A. 9139, 50% of the total filing fees accrues to the UP Law Center and publication of the Journal of the House of Representatives while the 50% balance accrues to OSG under the Special Account in the General Fund (SAGF) 152 per R.A. 9417	-	315	626	941	941	969	969
<b>Parole and Probation Administration</b>				<b>1,633</b>	<b>1,633</b>	<b>-</b>	<b>70</b>	<b>-</b>	<b>70</b>	<b>-</b>
Revolving Fund				-	-	-	10	-	15	-
	General Provisions in the GAA	Income from hostels/dormitories and other like facilities	Maintenance of Multi-Purpose Hall/Dormitories of PPA	-	-	-	10	-	15	-
Trust Receipts				1,633	1,633	-	60	-	55	-
Receipts Deposited with the National Treasury other than IATF	General Provisions in the GAA	Performance Bonds	Refund of performance bonds posted by the suppliers	1,111	1,111	-	50	-	50	-
		Others	Financial assistance from Dangerous Drugs Board for the purchase of drug kits of employees of PPA Central Office	251	251	-	-	-	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	General Provisions in the GAA	Sale of Bid Documents	Payment of Honoraria	240	240	-	10	-	5	-
		Other Service Income	Maintenance and Other Operating Expenses	31	31	-	-	-	-	-
<b>Presidential Commission on Good Government</b>				<b>2,619,173</b>	<b>588,785</b>	<b>-</b>	<b>39,595</b>	<b>-</b>	<b>218,569</b>	<b>-</b>
Trust Receipts				2,619,173	588,785	-	39,595	-	218,569	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	E.O. 1, s. of 1986	Miscellaneous income		2,619,173	588,785	-	39,595	-	218,569	-

**Table B.16**  
**OFF-BUDGET ACCOUNTS, FY 2021 - 2023**  
**(In Thousand Pesos)**

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2021*	2021 Actual		2022 Program		2023 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>DEPARTMENT OF LABOR AND EMPLOYMENT</b>				<b>4,034,656</b>	<b>2,227,224</b>	<b>1,660,441</b>	<b>1,522,798</b>	<b>1,432,875</b>	<b>1,545,575</b>	<b>1,484,756</b>
<b>Office of the Secretary</b>				<b>453,478</b>	<b>209,254</b>	<b>60,422</b>	<b>231,432</b>	<b>66,596</b>	<b>254,575</b>	<b>73,256</b>
Trust Receipts				453,478	209,254	60,422	231,432	66,596	254,575	73,256
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 6982 / R.A. 809 / R.A. 9367	20% Socio-Economic Program Forfeited Unclaimed/Undistributed Cash Bonus Fund under Social Amelioration and Welfare Program	Funding for socio-economic projects, share of workers in the increase in the production of sugar, maternity and death benefits of workers and administrative expenses	453,478	209,254	60,422	231,432	66,596	254,575	73,256
<b>National Labor Relations Commission</b>				<b>3,579,690</b>	<b>2,011,227</b>	<b>1,590,346</b>	<b>1,285,500</b>	<b>1,361,000</b>	<b>1,291,000</b>	<b>1,411,500</b>
Trust Receipts				3,579,690	2,011,227	1,590,346	1,285,500	1,361,000	1,291,000	1,411,500
Receipts Deposited with Authorized Government Depository Banks (AGDB)	Art. 223/224 of the Labor Code/ E.O. No. 338	Enforcement of decisions/orders/resolution of the commission	Appeal bond, monetary judgment awards, injunction and execution of awards in labor cases including enforcement of orders, resolutions, and decisions of the commission	3,564,728	1,987,789	1,575,963	1,275,000	1,350,000	1,280,000	1,400,000
	Batas Pambansa Bilang 325 / Labor Code of the Philippines / E.O. 338 / En Banc Resolution No. 10-15, s. 2015 / Decisions, Resolutions, and Orders of the Commission / Sheriff's Manual	Fees collected from the execution of judgement award	Expenses relative to the execution of judgment awards	14,962	23,438	14,383	10,500	11,000	11,000	11,500
<b>National Maritime Polytechnic</b>				<b>1,488</b>	<b>6,743</b>	<b>9,673</b>	<b>5,866</b>	<b>5,279</b>	-	-
Retained Income/Receipts				1,488	6,743	9,673	5,866	5,279	-	-
Protected Area Retention Income Account (PA RIA)	P.D. 1369 / Sec 12 General provisions in the GAA R.A. 10964	Seminar/training fee	Honorarium, laundry, other professionals, travel and others	1,488	6,743	9,673	5,866	5,279	-	-
<b>DEPARTMENT OF MIGRANT WORKERS</b>				<b>486,353</b>	<b>1,821,899</b>	<b>1,774,609</b>	<b>1,797,775</b>	<b>3,095,006</b>	<b>1,851,438</b>	<b>2,951,019</b>
<b>Overseas Workers Welfare Administration</b>				<b>486,353</b>	<b>1,821,899</b>	<b>1,774,609</b>	<b>1,797,775</b>	<b>3,095,006</b>	<b>1,851,438</b>	<b>2,951,019</b>
Retained Income/Receipts				485,853	1,821,781	1,774,578	1,797,541	3,094,802	1,851,201	2,950,783
OWWA Welfare Fund	P.D. 1694, Letter of Instruction No. 1401	Miscellaneous income	Congressional Migrant Workers Scholarship Program Fund (CMWSPF); Kalinga sa Marino	485,853	1,821,781	1,774,578	1,797,541	3,094,802	1,851,201	2,950,783
Donations and Grants				500	118	31	234	204	237	236
In Cash		Various Local Grants	Tuloy Aral	500	118	31	234	204	237	236

Table B.16  
OFF-BUDGET ACCOUNTS, FY 2021 - 2023  
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2021*	2021 Actual		2022 Program		2023 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>DEPARTMENT OF NATIONAL DEFENSE</b>				<b>3,191,682</b>	<b>3,842,981</b>	<b>3,748,609</b>	<b>2,071,617</b>	<b>2,835,816</b>	<b>2,220,868</b>	<b>2,493,649</b>
<b>Office of the Secretary</b>				-	1,240,000	1,240,000	-	-	-	-
Donations and Grants In Kind	Deed of donation			-	1,240,000	1,240,000	-	-	-	-
<b>Government Arsenal</b>				<b>316,786</b>	<b>298,861</b>	<b>92,518</b>	<b>3,892</b>	<b>314,674</b>	<b>3,892</b>	<b>4,098</b>
Retained Income/Receipts	Special provisions in the GAA / R.A. 10717	Medical fees - Laboratory	Hospital supplies and equipments	207	-	-	-	1	-	206
				207	-	-	-	1	-	206
Trust Receipts				316,579	298,861	92,518	3,892	314,673	3,892	3,892
Inter-Agency Transferred Fund (IATF)			Implementation of Projects	308,126	296,388	90,215	-	308,126	-	-
Receipts Deposited with the National Treasury other than IATF	E.O. 338	Other business income	Refund of Performance/Bidder's Bond	7,798	1,513	1,528	3,000	5,000	3,000	3,000
Receipts Deposited with Authorized Government Depository Banks (AGDB)			Trust liabilities	655	960	775	892	1,547	892	892
<b>National Defense College of the Philippines</b>				<b>6,934</b>	<b>12,405</b>	<b>7,552</b>	<b>5,704</b>	<b>11,517</b>	<b>1,306</b>	<b>1,394</b>
Revolving Fund	E.O. No. 85	Income from hostels/dormitories and other Like facilities	MOOE	1,967	1,858	1,859	1,244	3,050	1,306	1,394
				1,967	1,858	1,859	1,244	3,050	1,306	1,394
Trust Receipts				4,967	10,547	5,693	3,500	8,467	-	-
Inter-Agency Transferred Fund (IATF)	E.O. No. 85	Seminar/training fees	Training	4,967	10,547	5,693	3,500	8,467	-	-
				4,967	10,547	5,693	3,500	8,467	-	-
Donations and Grants In Kind	Deed of donation		One (1) unit of vehicle (Toyota Rush)	-	-	-	960	-	-	-
				-	-	-	960	-	-	-
<b>Office of Civil Defense</b>				<b>63,242</b>	<b>59,633</b>	<b>2,725</b>	-	<b>63,242</b>	-	-
Trust Receipts				63,242	59,633	2,725	-	63,242	-	-
Inter-Agency Transferred Fund (IATF)	R.A. 10121	Income from other sources	Capital Outlay and MOOE	508	400	87	-	508	-	-
Inter-Agency Transferred Fund (IATF)	R.A. 9184		MOOE	4,270	4,749	479	-	4,270	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	General Provisions in the GAA		MOOE	58,464	54,484	2,159	-	58,464	-	-
				58,464	54,484	2,159	-	58,464	-	-
<b>Philippine Veterans Affairs Office</b>				<b>269,289</b>	<b>294,709</b>	<b>182,687</b>	<b>90,000</b>	<b>273,035</b>	<b>90,000</b>	<b>90,000</b>
<b>PVAO - Proper</b>				<b>9,375</b>	<b>8,671</b>	<b>5,241</b>	<b>8,000</b>	<b>12,000</b>	<b>8,000</b>	<b>8,000</b>
Revolving Fund	Special provisions in the GAA	Rent/lease income	Collection from rent and shrine fees	9,375	8,671	5,241	8,000	12,000	8,000	8,000
				9,375	8,671	5,241	8,000	12,000	8,000	8,000

**Table B.16**  
**OFF-BUDGET ACCOUNTS, FY 2021 - 2023**  
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2021*	2021 Actual		2022 Program		2023 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>PVAO - Veterans Memorial Medical Center</b>				<b>259,914</b>	<b>286,038</b>	<b>177,446</b>	<b>82,000</b>	<b>261,035</b>	<b>82,000</b>	<b>82,000</b>
Retained Income/Receipts	DND-DOF-DBM J.C. 1-06	Other business income	MOOE/Capital Outlay	49,115	85,416	129,708	80,000	80,000	80,000	80,000
Trust Receipts				24	2,296	7,505	2,000	2,000	2,000	2,000
Receipts Deposited with the National Treasury other than IATF	DOH A.O. No. 5-A, 1996	Affiliation fees	Hospital use	24	2,296	7,505	2,000	2,000	2,000	2,000
Donations and Grants				210,775	198,326	40,233	-	179,035	-	-
In Cash		Veterans Hospitalization		31,956	-	-	-	-	-	-
		Others	Procurement of medical equipment and ambulance	4,858	-	-	-	4,858	-	-
		Miscellaneous income	Procurement of laboratory supplies / financial support to indigent patients / quick response fund / infrastructure projects	3,783	17,060	19,145	-	3,999	-	-
	Memorandum of Agreement	Income from grants and donations in cash	Procurement of medical supplies/financial support to indigent patients	46,525	57,613	21,088	-	46,525	-	-
		Others	Construction of two storey hospice dormitory building	123,653	123,653	-	-	123,653	-	-
<b>Armed Forces of the Philippines</b>				<b>2,535,431</b>	<b>1,937,373</b>	<b>2,223,127</b>	<b>1,972,021</b>	<b>2,173,348</b>	<b>2,125,670</b>	<b>2,398,157</b>
<b>AFP - Philippine Army</b>				<b>710,443</b>	<b>295,046</b>	<b>120,373</b>	<b>294,296</b>	<b>409,795</b>	<b>299,413</b>	<b>487,862</b>
Retained Income/Receipts	R.A. No. 10633	Medical fees - Laboratory; affiliation fees; other service income; other fees	Upgrading and procurement of hospital equipment and facilities, and additional support for patients mess	92,666	4,567	17,042	4,811	38,368	5,105	28,750
Trust Receipts				617,777	290,479	103,331	289,485	371,427	294,308	459,112
Receipts Deposited with the National Treasury other than IATF	E.O. No. 1002	Other permit fees; other service income; income from other sources; other fees, etc	Payment for power and water consumption; procurement of dental equipment and other various equipment; procurement and repair of various equipment; procurement of RDC equipment and requirements of Provident Fund; repair and rehabilitation of damaged facilities	365,036	171,384	91,720	183,139	230,772	190,221	274,091
Receipts Deposited with Authorized Government Depository Banks (AGDB)	E.O. No. 1002	Income from other sources	Repair and maintenance of military quarters and transient facilities; and procurement and repair of various facilities; Replacement/repair of loss and damage facilities and vehicles; repair and maintenance of vehicles, procurement/repair of facilities and equipment	252,741	119,095	11,611	106,346	140,655	104,087	185,021

**Table B.16**  
**OFF-BUDGET ACCOUNTS, FY 2021 - 2023**  
**(In Thousand Pesos)**

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2021*	2021 Actual		2022 Program		2023 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>AFP - Philippine Air Force</b>				<b>887,099</b>	<b>223,639</b>	<b>440,240</b>	<b>234,820</b>	<b>462,253</b>	<b>246,561</b>	<b>485,366</b>
Retained Income/Receipts				<u>7,301</u>	<u>4,361</u>	<u>18,928</u>	<u>4,579</u>	<u>19,875</u>	<u>4,807</u>	<u>20,869</u>
	E.O. No. 1002	Drugs and medicines; medical supplies; medical fees (radiology, and laboratory); other fees	For procurement of food stuffs for patients confined in PAF hospitals and Maintenance and Other Operating Expenses subject to existing budgeting, accounting, and auditing rules and regulations	7,301	4,361	18,928	4,579	19,875	4,807	20,869
Trust Receipts				<u>879,798</u>	<u>219,278</u>	<u>421,312</u>	<u>230,241</u>	<u>442,378</u>	<u>241,754</u>	<u>464,497</u>
Inter-Agency Transferred Fund (IATF)		Other business income	For the implementation of activities agreed upon with the concerned government agency which transferred the funds	726,845	71,723	335,740	75,309	352,527	79,075	370,154
Receipts Deposited with Authorized Government Depository Banks (AGDB)	E.O. No. 1002	Other business income	For the electric and water consumption; for the honoraria of PAFBAC personnel, for the refund of performance bond posted by suppliers; for the repair and maintenance of government quarters	152,953	147,555	85,572	154,932	89,851	162,679	94,343
<b>AFP - Philippine Navy</b>				<b>151,831</b>	<b>267,726</b>	<b>287,376</b>	<b>191,611</b>	<b>236,382</b>	<b>210,772</b>	<b>260,019</b>
Retained Income/Receipts				<u>126,385</u>	<u>157,153</u>	<u>177,518</u>	<u>132,475</u>	<u>177,240</u>	<u>145,722</u>	<u>194,963</u>
	E.O. No. 1002; AFPHB Resolution No. 2002-29 dtd 26 June 2002	Other service income, rent/lease income, and other fees	Refund and remittance of collections to the BTr and wire transfer to Federal Reserve Bank of NY; refund of overpayment remittance to AFP Housing Board, fund transfers to PN units and remittance of collections to the BTr; procurement of medical equipment, mess allowance-cash advance, distribution of professional fee	126,385	157,153	177,518	132,475	177,240	145,722	194,963
Trust Receipts				<u>24,721</u>	<u>56,133</u>	<u>56,143</u>	<u>59,136</u>	<u>59,142</u>	<u>65,050</u>	<u>65,056</u>
Inter-Agency Transferred Fund (IATF)		Income from other sources	Transfer to PN Units and remittance of collection to the BTr	16	2,373	2,373	2,609	2,610	2,870	2,871
Receipts Deposited with the National Treasury other than IATF	E.O. No. 1002	Others	Payment of light and water expenses, remittance of collections to the BTr and payment of Special Risk Allowance (SRA) and Hazard Duty Pay (HDP)	24,705	53,760	53,770	56,527	56,532	62,180	62,185
Donations and Grants				<u>725</u>	<u>54,440</u>	<u>53,715</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
In Cash	Official receipts		Repair and maintenance of Clinical Chemistry Analyzer of Manila Naval Hospital (MNH)	725	725	-	-	-	-	-
In Kind (local)	Property Transfer Receipt/Deed of Donation	Various local sources	Various vehicles, equipment and dog breeds	-	53,715	53,715	-	-	-	-

**Table B.16**  
**OFF-BUDGET ACCOUNTS, FY 2021 - 2023**  
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2021*	2021 Actual		2022 Program		2023 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>AFP - General Headquarters</b>				<b>786,058</b>	<b>1,150,962</b>	<b>1,375,138</b>	<b>1,251,294</b>	<b>1,064,918</b>	<b>1,368,924</b>	<b>1,164,910</b>
<b>AFP - GHQ Proper</b>				<b>432,256</b>	<b>1,075,219</b>	<b>1,298,534</b>	<b>1,176,294</b>	<b>999,918</b>	<b>1,293,924</b>	<b>1,099,910</b>
Retained Income/Receipts				60,294	39,876	23,047	43,863	25,351	48,250	27,887
General Headquarters-Proper Retained Income	DOH-DOF-DBM J.C. No. 2003-1	Income from Hostels/Dormitories and other Like facilities, other service income, medical supplies	Procurement of medical equipment, medicines, and medical supplies / implants and payment of medical procedures done in other hospitals	50,198	16,565	9,832	18,221	10,815	20,043	11,897
	GHQ-AFP Circular No. 9 and EO No. 1002	AFP Housing Board	Repair and Maintenance - Military Apartments	10,096	23,311	13,215	25,642	14,536	28,207	15,990
Trust Receipts				314,927	928,118	1,225,297	1,020,929	925,804	1,123,022	1,018,383
Inter-Agency Transferred Fund (IATF)	IATF COA Circular No. 94-013/E.O. 1002	Income from Other Sources	Implementation of projects and operations/ payment of combat incentive pay/ firearms remuneration/ repairs and maintenance/ purchase of inventory/ refund of unutilized IATF	134,354	506,097	512,475	556,706	563,722	612,377	620,094
	UNRF	United Nations Reimbursement Fund	Payment of UNMI allowances/ repairs and maintenance/ purchase of supplies/ medical and dental expenses/ communication expenses/ representation expenses	83,694	29,583	33,606	32,542	36,967	35,796	40,663
	Administrative Order (AO) No. 257	Other Service Income/Rent/Lease Income/Miscellaneous Income/Title X Fund	Payment of Honoraria/Repair of Vehicle/Bank Service Charged and Adjustments	-	-	382,797	-	-	-	-
	E.O. 1002	Other Gains (Sale of Bid Documents)/Interest Earned/Trust Liabilities		-	-	860	-	-	-	-
		Fines and penalties/ other service income/ rent/lease income/ interest income/ other business income/ miscellaneous income	Support for the operation of Pro Fund/ issuances/transfers/ implementation of projects/adjustments	96,018	386,893	290,875	425,582	319,962	468,140	351,958
	Administrative Order (AO) No. 257/ R.A. 6963/ DBM-DILG JC 1-92	30% share from firearms license fee collections of PNP/ interest income/ miscellaneous income (sale of bid documents)	Scholarship expenses/ payment of honoraria/adjustments	861	5,545	4,684	6,099	5,153	6,709	5,668
Donations and Grants				57,035	107,225	50,190	111,502	48,763	122,652	53,640
In Cash	Deed of Donation	Income from grants and donations	Scholarship expenses	51,369	93,544	42,175	102,899	46,392	113,189	51,032
			Financial assistance to Killed-In-Action (KIA) beneficiaries and Wounded-In-Action (WIA) military personnel/ scholarship expenses	5,666	7,821	2,155	8,603	2,371	9,463	2,608
In Kind (local)			Receipt of 8,200 vials of SINOVAC vaccines from DOH-Central to Camp General Emilio Aguinaldo (CGEA) High School (CGEASH)	-	5,860	5,860	-	-	-	-
			Motor vehicles	-	-	-	-	-	-	-
<b>AFP Medical Center</b>				<b>234,176</b>	<b>47,386</b>	<b>51,679</b>	<b>75,000</b>	<b>65,000</b>	<b>75,000</b>	<b>65,000</b>
Retained Income/Receipts				234,176	47,386	51,679	75,000	65,000	75,000	65,000
AFP Medical Center Retained Income	DOH-DOF-DBM J.C. No. 2003-1	Hospital income	Procurement of medical equipments, medicines, medical supplies/implants and payment of medical procedures done in other hospitals	234,176	47,386	51,679	75,000	65,000	75,000	65,000

**Table B.16**  
**OFF-BUDGET ACCOUNTS, FY 2021 - 2023**  
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2021*	2021 Actual		2022 Program		2023 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>Philippine Military Academy</b>				<b>35,398</b>	<b>17,641</b>	<b>24,215</b>	-	-	-	-
Retained Income/Receipts				670	14	-	-	-	-	-
General Headquarters-Proper Retained Income	DOH-DOF-DBM J.C. No. 2003-1	Hospital income	Procurement of hospital equipments, medical supplies/implants and payment of medical procedures done in other hospitals; Distribution of Professional Fees among Medical and Non-Medical Personnel	670	14	-	-	-	-	-
Trust Receipts				34,728	17,627	24,215	-	-	-	-
Inter-Agency Transferred Fund (IATF)		Others	Mess and Medicine Allowance of Insular Prisoners; Repair and Rehabilitation of Damaged Facilities brought by Typhoon Lando	3	2,363	16,372	-	-	-	-
Receipts Deposited with the National Treasury other than IATF		Other service income	Procurement of Motor Vehicle, Procurement of 2 units motorcycles, Procurement of PABX System, Construction of Car Shed at the EP Condo Area, Payment of Other Supplies, Procurement of 20 pcs Trash Bins, Procurement of Therapeutic Ultrasound and Electrotherapy for use of PMASH, and Procurement of 31 Single Bed Frames & 3 other items for Nakar Hall	22,556	3,717	6,697	-	-	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)		Other service income	Repairs and Maintenance of Government Quarters	1,943	977	623	-	-	-	-
		Others	Procurement of Medical Equipment, Payment of Performance Bond	10,226	10,570	344	-	-	-	-
		Others	Repair of Classrooms, 17 Supt's Cup Shoot Fest 2017	-	-	179	-	-	-	-
<b>Presidential Security Group</b>				<b>84,228</b>	<b>10,716</b>	<b>710</b>	-	-	-	-
Trust Receipts				19,304	4,713	-	-	-	-	-
Inter-Agency Transferred Fund (IATF)	J.C. No. 9-86	Laboratory fees	Medical/laboratory expenses	89	-	-	-	-	-	-
		Income from light/water	Light /water payments	12,625	1,988	-	-	-	-	-
		Rent income concessionaires	Facilities repairs/ maintenance	3,397	290	-	-	-	-	-
	AFFPGIC Policy	Insurance income	Repair of facility	161	-	-	-	-	-	-
	AFP Directive	Petron Corporation Repairs, Maintenance, and Construction (RMC) funds	Repairs, Maintenance, and Construction Fund - Fuel, Oil and Lubricant (FOL) Contract (deposited to BTr)	3,032	2,435	-	-	-	-	-
Custodial Funds				12,681	5,870	710	-	-	-	-
Inter-Agency Transferred Fund (IATF)	DBM Letter dated 3-18-1998	Quarters collections	Repair of MEQ/MOQ	9,059	3,270	700	-	-	-	-
	IATF-COA CIRCULAR NO. 94-013 dated Dec.13, 1994	PSG Inter-agency transferred funds	Maintaining balance	-	-	10	-	-	-	-
		OP	Emergency procurement of Reverse Transcription Polymerase Chain Reaction (RT-PCR)	2,600	2,600	-	-	-	-	-
		DOH	Medical assistance	1,000	-	-	-	-	-	-
		PCSO	Procurement of medical equipment	22	-	-	-	-	-	-
Donations and Grants				52,243	133	-	-	-	-	-
In Cash	Deed of Donation	Balance of donations for micro-financing program deposited to BTr	Micro financing	52,243	133	-	-	-	-	-

**Table B.16**  
**OFF-BUDGET ACCOUNTS, FY 2021 - 2023**  
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2021*	2021 Actual		2022 Program		2023 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS</b>				<b>18,947,349</b>	<b>2,579,369</b>	<b>338,122</b>	<b>1,810,961</b>	<b>219,723</b>	<b>2,805,694</b>	<b>339,066</b>
<b>Office of the Secretary</b>				<b>18,947,349</b>	<b>2,579,369</b>	<b>338,122</b>	<b>1,810,961</b>	<b>219,723</b>	<b>2,805,694</b>	<b>339,066</b>
Revolving Fund				27,590	1,071	259	2,729	1,567	2,934	925
	E.O. 34	Lodging fee	Repairs, maintenance, supplies, utilities of the quarters	18,518	1,071	259	1,118	964	1,307	316
		Seminar fee	Training/seminar expenses	9,072			1,611	603	1,627	609
Trust Receipts	E.O. 338	Bid documents	Payment of BAC Honoraria	18,919,759	2,578,298	337,863	1,808,232	218,156	2,802,760	338,141
<b>DEPARTMENT OF SCIENCE AND TECHNOLOGY</b>				<b>1,076,573</b>	<b>1,572,797</b>	<b>2,220,555</b>	<b>1,463,607</b>	<b>1,759,014</b>	<b>1,312,817</b>	<b>1,258,537</b>
<b>Office of the Secretary</b>				<b>418,836</b>	<b>950,567</b>	<b>907,203</b>	<b>864,695</b>	<b>827,259</b>	<b>938,264</b>	<b>899,060</b>
Trust Receipts				418,836	950,550	907,186	864,695	827,259	938,264	899,060
Inter-Agency Transfer Fund (IATF)	MOA, R.A. 7687/R.A. 10612	Other service income/ various project fund	Operational requirement; maintenance and operating expenses; Scholarship Fund; PCHRD - Institutional Dev't Activities for Reg. Health R&D	232,257	521,740	489,735	561,786	525,296	616,745	582,145
Receipts Deposited with the National Treasury other than IATF	STCIERD Resolution (Southern Tagalog Consortium for Industry & Energy Research & Development	Bid bonds/ Sale of bid documents	Operational requirements of the consortium for the industrial and energy R&D efforts in CALABARZON	994	200	1	240	171	240	180
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184, R.A. 7687, ICIEERD CONSORTIUM, Memorandum of Agreement	Technology development transfer and commercialization; other service income	Scholarship Fund, Support for the operational fund, Various Project funds	185,585	428,610	417,450	302,669	301,792	321,279	316,735
Donations and Grants In Kind				-	17	17	-	-	-	-
				-	17	17	-	-	-	-
<b>Advance Science and Technology Institute</b>				<b>123,611</b>	<b>206,878</b>	<b>570,875</b>	<b>100,000</b>	<b>223,610</b>	<b>120,000</b>	<b>120,000</b>
Trust Receipts				123,611	206,878	570,875	100,000	223,610	120,000	120,000
Inter-Agency Transfer Fund (IATF)	Sec. 6 and 7 of GP, RA 11465 - GAA FY2020/ COA-DBM-DOF J.C. No. 1-97	Income from other sources	Payment of operating expenses for the implementation of Grants-in-Aid (GIA) projects	95,709	200,726	567,763	100,000	195,708	120,000	120,000
Receipts deposited with the National Treasury other than IATF	COA-DBM-DOF J.C. No. 1-97/ Resolution No. 2005-2 of the DOF-DBM-COA Permanent Committee	Other processing fees	Payment of honoraria of the BAC members and remittance of unutilized balance to the National Treasury; and payment of refund of performance/bid/warranty security bonds	27,902	6,152	3,112	-	27,902	-	-
<b>Food and Nutrition Research Institute</b>				<b>94,849</b>	<b>91,008</b>	<b>256,584</b>	<b>7,208</b>	<b>100,800</b>	<b>5,500</b>	<b>6,757</b>
Trust Receipts				94,849	91,008	256,584	7,208	100,800	5,500	6,757
Inter-Agency Transfer Fund (IATF)		Grants-in-Aid Fund NGAs		83,616	78,342	234,277	5,000	87,359	5,500	6,757
Receipts Deposited with the National Treasury other than IATF	Sec. 6 GAA Provisions; MOA	Performance, bidder bond		1,177	1,304	7,766	-	1,177	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)		Others	Implementation of various Grants-in-Aid projects/ other government-funded projects	10,056	11,362	14,541	2,208	12,264	-	-



**Table B.16**  
**OFF-BUDGET ACCOUNTS, FY 2021 - 2023**  
**(In Thousand Pesos)**

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2021*	2021 Actual		2022 Program		2023 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>National Academy of Science and Technology</b>				<b>20,805</b>	<b>6,398</b>	<b>30,504</b>	<b>4,234</b>	-	-	-
Trust Receipts				20,805	6,398	30,504	4,234	-	-	-
Inter-Agency Transfer Fund (IATF)	E.O. No. 338, s. 1996	Others	Implementation of various projects	19,594	5,172	30,489	4,234	-	-	-
Receipts Deposited with the National Treasury other than IATF			Payment of honorarium of BAC members and implementation of NAST projects/activities	1,211	1,226	15	-	-	-	-
<b>National Research Council of the Philippines</b>				<b>72,817</b>	<b>71,817</b>	<b>45,327</b>	<b>116,630</b>	<b>116,630</b>	<b>33,278</b>	<b>33,278</b>
Trust Receipts				72,817	71,817	45,327	116,630	116,630	33,278	33,278
Inter-Agency Transfer Fund (IATF)	GAA 2020	Subsidy from other National Government Agencies	Operating expenses for the implementation of various projects	72,817	71,817	45,327	116,630	116,630	33,278	33,278
<b>Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development</b>				<b>57,264</b>	<b>34,447</b>	<b>50,183</b>	<b>31,323</b>	<b>31,323</b>	<b>7,853</b>	<b>7,853</b>
Trust Receipts				57,264	34,447	50,183	31,323	31,323	7,853	7,853
Inter-Agency Transferred Fund (IATF)	E.O. No. 336	Others	Project expenditures per approved project line item budget	56,729	34,358	49,774	31,233	31,233	7,760	7,760
Receipts Deposited with the National Treasury other than IATF	E.O. No. 336	Others	Performance bond for procurement of goods and services	535	89	409	90	90	93	93
<b>Philippine Council for Health Research and Development</b>				<b>159,037</b>	<b>110,246</b>	<b>185,617</b>	<b>108,524</b>	<b>243,346</b>	<b>25,000</b>	<b>25,000</b>
Trust Receipts				159,037	110,246	185,617	108,524	243,346	25,000	25,000
Inter-Agency Transferred Fund (IATF)	E.O. No. 338, s. 1996	Various Trust Receipts	Various trust fund projects from DOH, DOST, FDA, Philhealth, TAPI, SEI, and PITAHC	159,037	110,246	185,617	108,524	243,346	25,000	25,000
<b>Philippine Council for Industry, Energy and Emerging Research and Development</b>				<b>85,549</b>	<b>49,485</b>	<b>81,005</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>
Trust Receipts				85,549	49,485	81,005	140,000	140,000	140,000	140,000
Inter-Agency Transferred Fund (IATF)	E.O. No. 338, s. 1996	Subsidy from other National Government Agencies	Trust fund receipts and expenditure	85,549	49,485	81,005	140,000	140,000	140,000	140,000
<b>Philippine Nuclear Research Institute</b>				<b>29,740</b>	<b>28,152</b>	<b>79,988</b>	<b>40,000</b>	<b>24,000</b>	<b>41,000</b>	<b>24,600</b>
Trust Receipts				29,740	28,152	79,988	40,000	24,000	41,000	24,600
Receipts Deposited with Authorized Government Depository Banks (AGDB)	General Provisions in the GAA 2021	Subsidy from other National Government Agencies	Procurement/payments for the implementation of various GIA projects	29,740	28,152	79,988	40,000	24,000	41,000	24,600
<b>Philippine Science High School System</b>				<b>7,086</b>	<b>11,351</b>	<b>6,884</b>	<b>2,233</b>	<b>3,286</b>	<b>1,922</b>	<b>1,989</b>
Trust Receipts				7,086	8,067	3,600	2,233	3,286	1,922	1,989
Inter-Agency Transfer Fund (IATF)	GIA	Miscellaneous income	Operating expenses	707	1,947	1,240	707	707	-	-
Receipts Deposited with the National Treasury other than IATF	R.A. 9184	Other gains, miscellaneous income	Refund of performance bond; BAC honoraria, BTr deposit	3,764	3,836	575	625	799	675	670
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184, 8496	Other gains, miscellaneous income	BAC honoraria, Deposit to BTr, operating expenses	2,615	2,284	1,785	901	1,780	1,247	1,319
Donations and Grants				-	3,284	3,284	-	-	-	-
In Kind	R.A. 9036		Donation of ICT equipment	-	3,284	3,284	-	-	-	-
<b>Science and Technology Information Institute</b>				<b>6,979</b>	<b>12,448</b>	<b>6,385</b>	<b>48,760</b>	<b>48,760</b>	-	-
Trust Receipts				6,979	12,448	6,385	48,760	48,760	-	-
Inter-Agency Transfer Fund (IATF)	Section 6, General provisions GAA 2017	Others	Operating expenses for the implementation of various projects	6,979	12,448	6,385	48,760	48,760	-	-

**Table B.16**  
**OFF-BUDGET ACCOUNTS, FY 2021 - 2023**  
**(In Thousand Pesos)**

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2021*	2021 Actual		2022 Program		2023 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT</b>				<b>395,745</b>	<b>11,851</b>	<b>133,172</b>	<b>12,568</b>	<b>286,468</b>	<b>5,717</b>	<b>5,717</b>
<b>Office of the Secretary</b>				<b>228,628</b>	<b>2,150</b>	<b>86,090</b>	-	<b>118,154</b>	-	-
Revolving Fund	MC 30 S 2004 and GAA General Provision	Income from Hostels/Dormitories and other Like facilities	Repair and Maintenance / other MOOE	11,127	54	7,240	-	-	-	-
				11,127	54	7,240	-	-	-	-
Trust Receipts				212,064	2,096	25,948	-	118,134	-	-
Receipts Deposited with the National Treasury other than IATF		Income from Grants and Donations in Cash	Relief and recovery for victims of the specific calamity/ reconstruction or rehabilitation of day care centers/ financial assistance/ PPE to be donated to IATF	211,363	2,096	25,948	-	117,693	-	-
	COA Circular 2014-002	Comprehensive Continuing Education Program of DSWD Psychologist	Test materials for DSWD Psychologists	90	-	-	-	-	-	-
		Reconstruction/rehabilitation of day care centers in Brgy. Linusungan-San Marcelino	Reconstruction/rehabilitation of day care centers	19	-	-	-	-	-	-
	Project document	DSWD ASEAN ROK	ASEAN Conference on Cyber Pornography and Cyber Prostitution-Free Southeast Asia	151	-	-	-	-	-	-
	Approved FACE and CAS	UNICEF-Initiatives on Child Pornography through Harnessing Response Mechanisms (ICHARM)	Operating/training expenses	441	-	-	-	441	-	-
Donations and Grants				5,437	-	52,902	-	20	-	-
In Cash	Agreement No. 2015/SPE/0000400216	DSWD AECID KALAHAI Spain	Operating Expenses/Training Expenses	5,417	-	-	-	-	-	-
		Donations from China			20	-	52,902	-	20	-
<b>Council for the Welfare of Children</b>				<b>375</b>	-	<b>4,530</b>	-	-	-	-
Trust Receipts				375	-	4,530	-	-	-	-
Inter-Agency Transfer Fund (IATF)	MOA between Philippine Gov't represented by NEDA and UNICEF	Income from Compromise Agreement	UNICEF assisted projects/program/activity to support the Council for the Welfare of Children	375	-	4,530	-	-	-	-
<b>Inter-Country Adoption Board</b>				<b>10,326</b>	<b>5,270</b>	<b>3,941</b>	<b>5,717</b>	<b>5,717</b>	<b>5,717</b>	<b>5,717</b>
Trust Receipts				10,326	5,270	3,941	5,717	5,717	5,717	5,717
Receipts Deposited with the National Treasury other than IATF	Sec. 12 of R.A. No. 8043	Pre-Travel Fees	Pre-Travel Expenses	10,326	5,270	3,941	5,717	5,717	5,717	5,717
<b>Juvenile Justice and Welfare Council</b>				<b>7,967</b>	<b>4,431</b>	<b>6,491</b>	<b>6,851</b>	<b>14,818</b>	-	-
Trust Receipts				7,967	4,431	6,491	6,851	14,818	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9344 and IRR	PCSO Trust Fund	Establishment and operation of JJWC	7,918	-	400	-	7,918	-	-
	MOA	UNICEF Fund	Strengthening implementation of intervention diversion programs	49	4,431	6,091	6,851	6,900	-	-

**Table B.16**  
**OFF-BUDGET ACCOUNTS, FY 2021 - 2023**  
**(In Thousand Pesos)**

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2021*	2021 Actual		2022 Program		2023 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>National Anti-Poverty Commission</b>				<b>30,434</b>	-	<b>10,167</b>	-	<b>30,002</b>	-	-
Trust Receipts				30,434	-	10,167	-	30,002	-	-
Inter-Agency Transfer Fund (IATF)	MOA between NAPC and Bureau of Fisheries and Aquatic Resources (BFAR) and MOA between NAPC, DILG, DOH and LWUA	Others	MOA w/ BFAR for the implementation of a joint project entitled "Capacity-Building for Project Implementers and Social Preparation Towards Establishment of Community Fish Landing Centers for Municipal Fisherfolks"	8,761	-	495	-	8,761	-	-
			MOA w/ PAGCOR for the implementation of socio-civic programs and projects	16,241	-	9,672	-	16,241	-	-
			MOA w/ DILG, DOH and LWUA for the implementation of the SALINTUBIG projects in various provinces/municipalities. The NAPC is the coordinating agency responsible for the overall coordination and monitoring of the program	432	-	-	-	-	-	-
Receipts Deposited with the National Treasury other than IATF	MOA between PAGCOR and Memorandum of Agreement between HANJIN	Others	MOA w/ HANJIN for the rehabilitation of five (5) microhydro plants and development of solar-powered irrigation facilities and potable water supply in Northern Luzon	5,000	-	-	-	5,000	-	-
<b>Presidential Commission for the Urban Poor</b>				<b>118,015</b>	-	<b>21,953</b>	-	<b>117,777</b>	-	-
Trust Receipts				118,015	-	21,953	-	117,777	-	-
Inter-Agency Transfer Fund (IATF)	MOA between PCUP and DILG	Interim Shelter Fund	Financial assistance to informal settler families	26,607	-	8,874	-	26,607	-	-
	MOA between PCUP, DOTr, HUDCC, and PNR	North-South Rail Project Phase II	Social preparation activities i.e., community sessions towards the development of community-driven / socialized housing projects of the families affected by the project	91,170	-	13,079	-	91,170	-	-
	MOA between PCUP, NHA, DPWH, NAPC, and CHR	Concreting (widening) of Radial Road 10 (R-10)	Rental subsidy and financial assistance to informal settler families	238	-	-	-	-	-	-
<b>DEPARTMENT OF TOURISM</b>				<b>350,900</b>	<b>49,752</b>	<b>49,861</b>	<b>54,209</b>	<b>54,848</b>	<b>59,630</b>	<b>60,333</b>
<b>Office of the Secretary</b>				<b>343,577</b>	<b>471</b>	-	-	-	-	-
Trust Receipts				343,577	471	-	-	-	-	-
Inter-Agency Transfer Fund (IATF)	R.A. 9593 (Sec. 93)	Share from earnings of GOCCs	Expenses for the implementation of various tourism programs and projects	343,577	471	-	-	-	-	-
<b>Intramuros Administration</b>				<b>7,323</b>	<b>49,281</b>	<b>49,861</b>	<b>54,209</b>	<b>54,848</b>	<b>59,630</b>	<b>60,333</b>
Revolving Fund	P.D. 1616; GAA	Rent/lease income, entrance fees, and other business income	PS, MOOE, and CO	7,323	49,281	49,861	54,209	54,848	59,630	60,333

**Table B.16**  
**OFF-BUDGET ACCOUNTS, FY 2021 - 2023**  
**(In Thousand Pesos)**

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2021*	2021 Actual		2022 Program		2023 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>DEPARTMENT OF TRADE AND INDUSTRY</b>				<b>3,793,706</b>	<b>1,847,824</b>	<b>1,380,878</b>	<b>1,796,174</b>	<b>1,507,472</b>	<b>1,903,473</b>	<b>1,598,693</b>
<b>Office of the Secretary</b>				<b>2,770,862</b>	<b>133,289</b>	<b>93,705</b>	<b>67,078</b>	<b>65,538</b>	<b>80,443</b>	<b>77,723</b>
<b>OSEC - Proper</b>				<b>248,423</b>	<b>132,377</b>	<b>93,015</b>	<b>66,109</b>	<b>63,598</b>	<b>79,477</b>	<b>76,694</b>
Trust Receipts				<u>228,341</u>	<u>116,537</u>	<u>91,977</u>	<u>56,716</u>	<u>54,205</u>	<u>62,988</u>	<u>60,205</u>
Inter-Agency Transfer Fund (IATF)	General Provisions in the GAA	Fund transfers from NGAs	Implementation of projects entered into with other agencies	121,495	87,123	66,897	-	-	-	-
Receipts Deposited with the National Treasury other than IATF	General Provisions in the GAA	National Trade Fair, Import Commodity Clearance (ICC) Processing Fees, ICC, ISO Trust, Bid Bonds	Rental of venue and booths; issuance of ICC stickers, purchase/printing of ICC stickers, printing of ISO/PMS manuals, sale of bid documents	106,846	29,414	25,080	56,716	54,205	62,988	60,205
Donations and Grants				<u>20,082</u>	<u>15,840</u>	<u>1,038</u>	<u>9,393</u>	<u>9,393</u>	<u>16,489</u>	<u>16,489</u>
In Cash	Grant agreement No. 2000002299. Grant Financing Agreement with IFAD	International Fund for Agricultural Development (IFAD)	Consultancy and workshops	20,082	15,840	1,038	9,393	9,393	16,489	16,489
<b>OSEC - Intellectual Property Office of the Philippines</b>				<b>2,522,439</b>	<b>912</b>	<b>690</b>	<b>969</b>	<b>1,940</b>	<b>966</b>	<b>1,029</b>
Retained Income/Receipts				<u>2,522,439</u>	<u>912</u>	<u>690</u>	<u>969</u>	<u>1,940</u>	<u>966</u>	<u>1,029</u>
IPO Retained Income	R.A. 8293 Sec. 14	Registration fees, grants of patents, registration of trademarks, subscription fees, and other income	For use in operations like upgrading of facilities, equipment outlay, human resource development, and the acquisition of the appropriate office space, among others	2,522,439	912	690	969	1,940	966	1,029
<b>Construction Industry Authority of the Philippines</b>				<b>24,494</b>	<b>5,691</b>	<b>1,788</b>	<b>2,800</b>	<b>5,030</b>	<b>2,800</b>	<b>14,990</b>
Revolving Fund				<u>24,494</u>	<u>5,691</u>	<u>1,788</u>	<u>2,800</u>	<u>5,030</u>	<u>2,800</u>	<u>14,990</u>
	General Provisions in the GAA	Rent/Lease Income from dormitory fees	Maintenance of the dormitory and its facilities	24,494	5,691	1,788	2,800	5,030	2,800	14,990
<b>Philippine Trade Training Center</b>				<b>-</b>	<b>13,139</b>	<b>13,139</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
Revolving Fund				<u>-</u>	<u>13,139</u>	<u>13,139</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
	E.O. No. 133; Joint DBM/CSC Authorization dated April 15, 1988	Seminar / training fees	Seminar and training expenses	-	13,139	13,139	15,000	15,000	15,000	15,000
<b>Technical Education and Skills Development Authority</b>				<b>998,350</b>	<b>1,695,705</b>	<b>1,272,246</b>	<b>1,711,296</b>	<b>1,421,904</b>	<b>1,805,230</b>	<b>1,490,980</b>
Revolving Fund				<u>998,350</u>	<u>1,695,705</u>	<u>1,272,246</u>	<u>1,711,296</u>	<u>1,421,904</u>	<u>1,805,230</u>	<u>1,490,980</u>
	E.O. 939 and J.C. No. 7-85	Assessment fees/ certification fees; income collected from students; examination fees; seminar/training fees; rent/lease income; income from hostels	Supplies and materials, utilities, honorarium; assessors' fees; communication expenses; and general services	998,350	1,695,705	1,272,246	1,711,296	1,421,904	1,805,230	1,490,980

Table B.16  
OFF-BUDGET ACCOUNTS, FY 2021 - 2023  
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2021*	2021 Actual		2022 Program		2023 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>DEPARTMENT OF TRANSPORTATION</b>				<b>1,088,415</b>	<b>8,683,920</b>	<b>9,039,099</b>	<b>8,985,701</b>	<b>8,995,545</b>	<b>5,411,552</b>	<b>5,358,477</b>
<b>Office of the Secretary</b>				<b>241,118</b>	<b>5,715,194</b>	<b>5,679,302</b>	<b>5,980,502</b>	<b>5,990,319</b>	<b>1,905,912</b>	<b>1,853,276</b>
Trust Receipts				241,118	5,715,194	5,679,302	5,980,502	5,990,319	1,905,912	1,853,276
Inter-Agency Transfer Fund (IATF)	R.A. 9184	Proceeds from sale of bid documents	Honoraria	80,074	4,078,453	4,068,603	4,175,063	4,239,925	420	-
	R.A. 9184	Disallowed Collective Negotiation Agreement Incentives	Collective Negotiation Agreement Incentives	7,601	790					
	BLT Agreement	Escrow Account for rental fees for MRT3 BLT	Rental fees	27,318	1,630,593	1,610,401	1,800,000	1,750,000	1,900,000	1,850,000
	MOU w/ PMS, OP	Presidential Social Fund transfer from PMS	Financial assistance to Typhoon Yolanda victims							
	Concessionaire Agreement between DOTC & GMK Megawide Cebu Airport Corp.	Collection from GMK Megawide Cebu Airport Corp - Peso	Consultancy services for the MCIAA PPP	24,499	10	217	12	250	15	300
		Collection from GMK Megawide Cebu Airport Corp - Dollar	Consultancy services for the MCIAA PPP	2,262	123	1	125	1	127	1
	BLT Agreement	Collection from MRTC - LRTIII Dollar Account	Construction of DOTC Building and payment for utility expenses during construction of EDSA LRT3	96,337	5,225	41	5,300	43	5,350	45
	MOU w/ DPWH	Fund transfer from DPWH	Expenses from the implementation of 2017 Road Safety Action Plan	3,027		39	2	100		2,930
<b>Land Transportation Franchising and Regulatory Board</b>				<b>1,162</b>	<b>495</b>	<b>74</b>	<b>236</b>	<b>170</b>	<b>520</b>	<b>81</b>
Trust Receipts				1,162	495	74	236	170	520	81
Receipts Deposited with the National Treasury other than IATF	RA 9184	Proceeds from sale of bid documents	Honoraria	1,162	495	74	236	170	520	81
<b>Land Transportation Office</b>				<b>839,898</b>	<b>2,962,611</b>	<b>3,358,270</b>	<b>3,000,963</b>	<b>3,001,056</b>	<b>3,501,120</b>	<b>3,501,120</b>
Trust Receipts				839,898	2,962,611	3,358,270	3,000,963	3,001,056	3,501,120	3,501,120
	R.A. 9184	Proceeds from sale of bid documents	Honoraria / Remittance to the BTr	753	765	1,709	660	753	850	850
	R.A. 3870	Stradcom shares	Electricity for IT	23	303	303	276	276	255	255
	R.A. 9184	Interest Income	Remittance to the BTr	21	9	-	27	27	15	15
	BOO Contract	IT Fee	Bank charges / Remittance to contractor	839,101	2,961,534	3,356,258	3,000,000	3,000,000	3,500,000	3,500,000
<b>Philippine Coast Guard</b>				<b>6,237</b>	<b>5,620</b>	<b>1,453</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
Trust Receipts				6,237	5,620	1,453	4,000	4,000	4,000	4,000
	R.A. 9184	Proceeds from sale of bid documents/other fees	Honoraria/refund of performance bond, bid security, security warranty	6,237	5,620	1,453	4,000	4,000	4,000	4,000

**Table B.16**  
**OFF-BUDGET ACCOUNTS, FY 2021 - 2023**  
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2021*	2021 Actual		2022 Program		2023 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>NATIONAL ECONOMIC AND DEVELOPMENT AUTHORITY</b>				<b>1,264,613</b>	<b>258,747</b>	<b>148,393</b>	<b>715,577</b>	<b>226,671</b>	<b>261,698</b>	<b>223,738</b>
<b>Philippine Statistical Research and Training Institute</b>				<b>14,202</b>	<b>21,664</b>	<b>19,283</b>	<b>34,000</b>	<b>34,000</b>	<b>39,500</b>	<b>39,500</b>
Retained Income / Receipts	General Provisions in the GAA	Seminar/training fees	Training expenses	7,549	7,215	3,440	4,000	4,000	4,500	4,500
				7,549	7,215	3,440	4,000	4,000	4,500	4,500
Trust Receipts	General Provisions in the GAA	Other fees	Research and training projects	6,653	14,449	15,843	30,000	30,000	35,000	35,000
Inter-Agency Transfer Fund (IATF)				6,653	14,449	15,843	30,000	30,000	35,000	35,000
<b>Philippine Statistics Authority</b>				<b>44,677</b>	<b>94,534</b>	<b>49,857</b>	<b>101,608</b>	<b>99,234</b>	<b>3,429</b>	<b>15,478</b>
Trust Receipts	MOA between PSA and BSP; NWPC and DOLE; DOH; DICT; DOT; and DA- BAR	Subsidy from other National Government Agencies	Various trust fund projects: CES, OWS/ISLE, GATS, WIDI, HSDV, SCR of Palay production	44,677	94,534	49,857	101,608	99,234	3,429	15,478
Inter-Agency Transfer Fund (IATF)				44,677	94,534	49,857	101,608	99,234	3,429	15,478
<b>Public-Private Partnership Center of the Philippines</b>				<b>1,205,734</b>	<b>142,549</b>	<b>79,253</b>	<b>579,969</b>	<b>93,437</b>	<b>218,769</b>	<b>168,760</b>
Revolving Fund	E.O. No. 136	Consultancy Fees	Transaction advisory services	1,139,969	120,801	62,359	579,969	78,043	218,769	168,760
				1,139,969	120,801	62,359	579,969	78,043	218,769	168,760
Trust Receipts	E.O. No. 136	Other business income	Consultancy fees	65,765	21,748	16,894	-	15,394	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)				65,765	21,748	16,894	-	15,394	-	-
<b>OFFICE OF THE PRESS SECRETARY (formerly PCOO)</b>				<b>470,743</b>	<b>1,678,418</b>	<b>1,655,695</b>	<b>1,747,826</b>	<b>1,704,843</b>	<b>1,835,217</b>	<b>1,790,085</b>
<b>Bureau of Broadcast Services</b>				<b>15,071</b>	<b>13,822</b>	<b>9,073</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Trust Receipts	MOA	Income from other sources	Payment for the radio material production	15,071	13,822	9,073	-	-	-	-
Inter-Agency Transfer Fund (IATF)				15,071	13,822	9,073	-	-	-	-
<b>National Printing Office</b>				<b>455,672</b>	<b>1,664,596</b>	<b>1,624,026</b>	<b>1,747,826</b>	<b>1,704,843</b>	<b>1,835,217</b>	<b>1,790,085</b>
Revolving Fund	E.O. 285 dated 7-25-87; E.O. 378, s. 2004	Income from printing and publication	PS, MOOE, CO and other liabilities	451,289	1,664,596	1,623,660	1,747,826	1,704,843	1,835,217	1,790,085
				451,289	1,664,596	1,623,660	1,747,826	1,704,843	1,835,217	1,790,085
Trust Receipts	E.O. 338 s. 1996, as implemented by COA- DBM-DOF J.C. 1-97 dated January 2, 1997 and General Provisions in the GAA	Cash treasury / agency trust deposit	Trust liabilities	4,383	-	366	-	-	-	-
Receipts Deposited with the National Treasury other than IATF				4,383	-	366	-	-	-	-
<b>Philippine Information Agency</b>				<b>-</b>	<b>-</b>	<b>22,596</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Trust Receipts	MOA	Others	Various expenses for different projects entered into between PIA and other NGAs, GOCCs, GFIs and Non-Government Instrumentalities	-	-	22,596	-	-	-	-
Inter-Agency Transfer Fund (IATF)				-	-	22,596	-	-	-	-

**Table B.16**  
**OFF-BUDGET ACCOUNTS, FY 2021 - 2023**  
**(In Thousand Pesos)**

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2021*	2021 Actual		2022 Program		2023 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>OTHER EXECUTIVE OFFICES</b>				<b>1,954,609</b>	<b>1,328,107</b>	<b>1,907,678</b>	<b>1,471,304</b>	<b>1,193,681</b>	<b>1,649,977</b>	<b>1,190,253</b>
<b>Commission on Filipinos Overseas</b>				<b>534</b>	<b>1,241</b>	<b>3,063</b>	-	-	-	-
Custodial Funds				534	1,241	3,063	-	-	-	-
Others	E.O. 292, General Provisions in the GAA	Donations from overseas Filipinos, grants from multilateral agencies, financial support from CFO's corporate and government partners, and other income from projects and activities	Community driven development projects	534	1,241	3,063	-	-	-	-
<b>Commission on Higher Education</b>				<b>79,126</b>	<b>1,363</b>	-	<b>1,431</b>	-	<b>1,502</b>	-
Revolving Fund				35,028	66	-	69	-	72	-
Student Micro-Project Loan Fund	MOA and CMO	Miscellaneous Income	Loan Grants relative to Student Micro-Project Loan Fund	35,028	66	-	69	-	72	-
Trust Receipts				44,098	1,297	-	1,362	-	1,430	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	P.D. 932, P.D. 1371	Miscellaneous Income	Payment of Claims by Financial Institutions of defaulting Study-Now-Pay Later Program grantees	44,098	1,297	-	1,362	-	1,430	-
<b>Governance Commission for GOCCs</b>				<b>145</b>	<b>76</b>	-	<b>70</b>	<b>196</b>	<b>70</b>	<b>70</b>
Trust Receipts				145	76	-	70	196	70	70
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184	Proceeds from sale of bid documents and performance security	Payment of honoraria	145	76	-	70	196	70	70
<b>National Commission for Culture and the Arts</b>				<b>89,695</b>	<b>156,598</b>	<b>78,142</b>	<b>13,256</b>	<b>93,401</b>	<b>13,489</b>	<b>10,834</b>
<b>NCCA - Proper</b>				<b>954</b>	<b>479</b>	<b>55</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
Revolving Fund				954	479	55	5,500	5,500	5,500	5,500
	Section 9 of General Appropriations Act of 2021	Rent/lease income	MOOE and Capital Outlays requirements for the maintenance of the Metropolitan Theater (MET) facilities	-	-	-	5,000	5,000	5,000	5,000
	R.A. 7356, Sec. 52	Income from printing and publication	Printing of publications and fabrication of cultural items	954	479	55	500	500	500	500
<b>National Historical Commission of the Philippines</b>				<b>9,595</b>	<b>7,706</b>	<b>8,820</b>	<b>7,756</b>	<b>8,755</b>	<b>7,989</b>	<b>5,334</b>
Revolving Fund				4,319	2,260	814	2,146	1,000	2,211	1,000
	R.A. 10086	Income from printing and publication; other business income; and income from grants and donations in cash	MOOE / CO	4,319	2,260	814	2,146	1,000	2,211	1,000
Trust Receipts				5,276	5,446	8,006	5,610	7,755	5,778	4,334
Inter-Agency Transferred Fund (IATF)				3,611	4,640	7,300	4,780	6,937	4,923	3,693
Receipts Deposited with the National Treasury other than IATF	Trust Fund 184	Others	MOOE / CO	1,665	806	706	830	818	855	641

**Table B.16**  
**OFF-BUDGET ACCOUNTS, FY 2021 - 2023**  
**(In Thousand Pesos)**

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2021*	2021 Actual		2022 Program		2023 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>National Archives of the Philippines</b>				<b>79,146</b>	<b>148,413</b>	<b>69,267</b>	-	<b>79,146</b>	-	-
Donations and Grants	MOA	Subsidy from other National Government Agencies	Building, general services, honoraria	79,146	148,413	69,267	-	79,146	-	-
In Cash				78,483	147,750	69,267	-	78,483	-	-
				663	663	-	-	663	-	-
			Honoraria for resource speakers and participants							
<b>Office of the Presidential Adviser on Peace, Reconciliation and Unity</b>				<b>22,985</b>	<b>19</b>	<b>876</b>	-	<b>84</b>	-	-
Donations and Grants	Memorandum of Agreement between OPAPRU and Government of Spain	Foreign Grants from Spain	Other professional services/ Travel expenses in connection to attend orientation/sharing for the Community Peace Dividends Fund	22,985	19	876	-	84	-	-
In Cash				22,985	19	876	-	84	-	-
<b>Philippine Competition Commission</b>				-	-	-	-	-	<b>178,369</b>	<b>178,369</b>
Donations and Grants				-	-	-	-	-	178,369	178,369
In Kind		Korea	Implementation of the foreign-assisted project Strengthening the Case Processing Capacity of the PCC	-	-	-	-	-	178,369	178,369
<b>Philippine Sports Commission</b>				<b>1,762,124</b>	<b>1,168,810</b>	<b>1,825,597</b>	<b>1,456,547</b>	<b>1,100,000</b>	<b>1,456,547</b>	<b>1,000,980</b>
Retained Income / Receipts	R.A. 6847	Rent/lease income; share from PAGCOR/PCSO; and other gains	For National Sports Development Fund (NSDF) Programs	1,762,124	1,168,810	1,825,597	1,456,547	1,100,000	1,456,547	1,000,980
				1,762,124	1,168,810	1,825,597	1,456,547	1,100,000	1,456,547	1,000,980
<b>THE JUDICIARY</b>				<b>28,620,276</b>	<b>10,530,496</b>	<b>7,050,046</b>	<b>9,433,975</b>	<b>8,866,912</b>	<b>11,220,640</b>	<b>12,786,222</b>
<b>Supreme Court of the Philippines and the Lower Courts</b>				<b>27,940,941</b>	<b>10,419,902</b>	<b>6,948,585</b>	<b>9,333,349</b>	<b>8,768,564</b>	<b>11,107,140</b>	<b>12,678,079</b>
Retained Income / Receipts	R.A. 9227	Legal fees, fines and penalties, other service income	Allowances for justices and judges	3,299,605	2,634,252	2,293,908	1,457,740	2,182,692	1,737,939	2,336,729
Special Allowance for Judiciary (SAJ)				333,003	1,394,958	1,318,117	689,886	1,204,184	613,998	1,047,640
Judiciary Development Fund (JDF)	P.D. 1949	Legal fees	80% for COLA, 20% for equipments and facilities of courts	2,808,763	1,153,348	956,658	762,002	970,283	1,120,143	1,280,773
Mandatory Continuing Legal Education (MCLE)	A.O. 113-2003	Other service income	Scholarship and training expenses	98,147	13,601	3,071	4,560	2,798	3,785	3,106
SC PHILJA PTC Fund	A.M. No. 11-2-2-SC-PHILJA	Legislation fees	Training expenses	9,602	12,179	5,986	79	5,427	13	5,210
SC-OCA Mediation Fund	Rule 141	Other service income		50,090	60,166	10,076	1,213	-	-	-
Trust Receipts	Rule 141 of the Rules of Court, OCA Circular No. 56-2007, SC Administrative Circular No. 35-2004, Administrative Matter No. 04-2-04-SC, OCA Circular No. 140-2011	Bail bonds	Refund of bail bonds	24,641,336	7,785,650	4,654,677	7,875,609	6,585,872	9,369,201	10,341,350
Fiduciary Funds/Sheriff Fund				24,495,003	7,767,231	4,646,677	7,859,006	6,579,218	9,352,217	10,329,372
Fiduciary Fund Notarial	A.M. No. 02-8-13-SC	Notarial registers		127,513	17,245	8,000	16,458	6,654	16,128	11,978
SC Map Fiduciary Fund	A.M. No. 99-8-12-SC	Insurance premiums		1,814	4	-	4	-	6	-
OCA-SC Surety Company Deposit	A.M. No. 04-7-02-SC	Cash Bond		16,798	1,000	-	-	-	-	-
SC Conventional Fund	A.M. No. 251-2020	Extraterritorial service of judicial documents		208	170	-	141	-	850	-



**Table B.16**  
**OFF-BUDGET ACCOUNTS, FY 2021 - 2023**  
**(In Thousand Pesos)**

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2021*	2021 Actual		2022 Program		2023 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>Sandiganbayan</b>				<b>309,594</b>	<b>6,196</b>	<b>19,568</b>	-	-	-	-
Trust Receipts				309,594	6,196	19,568	-	-	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	Supreme Court A.M. No. 10-8-3-SC dated Jan. 18 2011	Other fees	Bail bonds	309,594	6,196	19,568	-	-	-	-
<b>Court of Appeals</b>				<b>306,697</b>	<b>90,826</b>	<b>81,261</b>	<b>94,190</b>	<b>84,068</b>	<b>103,400</b>	<b>100,687</b>
Trust Receipts				306,697	90,826	81,261	94,190	84,068	103,400	100,687
Receipts Deposited with the National Treasury other than IATF	E.O. 292 NBC NO. 304 BP BLG. 40	Bail bonds, cash bonds, performance bonds, deposit for cost sheriff fees	Miscellaneous deposits of appellants, litigants, etc.	215,031	1,352	5,587	84	84	84	84
Receipts Deposited with Authorized Government Depository Banks (AGDB)				91,666	89,474	75,674	94,106	83,984	103,316	100,603
<b>Court of Tax Appeals</b>				<b>63,044</b>	<b>13,572</b>	<b>632</b>	<b>6,436</b>	<b>14,280</b>	<b>10,100</b>	<b>7,456</b>
Trust Receipts				63,044	13,572	632	6,436	14,280	10,100	7,456
Receipts Deposited with Authorized Government Depository Banks (AGDB)	DOJ Issuances	Other fees	Bailbonds	61,044	12,974	310	5,582	13,990	9,374	7,150
	Rule 141	Others	Sheriff's trust fund	2,000	598	322	854	290	726	306
<b>CIVIL SERVICE COMMISSION</b>				<b>618,206</b>	<b>72,930</b>	<b>80,859</b>	<b>288,651</b>	<b>780,440</b>	<b>297,512</b>	<b>743,061</b>
<b>Civil Service Commission - Proper</b>				<b>579,812</b>	<b>61,987</b>	<b>76,240</b>	<b>277,281</b>	<b>771,258</b>	<b>287,869</b>	<b>736,933</b>
Revolving Fund				579,812	61,987	76,240	277,281	771,258	287,869	736,933
	Sections 62 and 63, Chapter 10, Title I (A), Book V of E.O. No. 292, s. 1987	Fees from examinations, certifications, training courses, seminars, and workshops	MOOE	579,812	61,987	76,240	277,281	771,258	287,869	736,933
<b>Career Executive Service Board</b>				<b>38,394</b>	<b>10,943</b>	<b>4,619</b>	<b>11,370</b>	<b>9,182</b>	<b>9,643</b>	<b>6,128</b>
Revolving Fund				38,394	10,943	4,619	11,370	9,182	9,643	6,128
	CSC Resolution No. 90-536 and 90-731 dated June 4 and August 7, 1990 respectively	Seminar/training fees; and examination fees	Fees for written examination, assessment center and performance validation and other related activities; and fees for training programs	38,394	10,943	4,619	11,370	9,182	9,643	6,128
<b>COMMISSION ON AUDIT</b>				<b>1,148,330</b>	<b>165,169</b>	<b>150,250</b>	<b>214,312</b>	<b>155,756</b>	<b>90,809</b>	<b>72,913</b>
Revolving Fund				239,087	24,160	26,105	92,615	123,889	43,165	36,581
	General Provisions in the GAA	Income from Hostels/Dormitories and other Like facilities; seminar training fees, and others	Expenses incurred in the conduct of training and maintenance of dormitories and other facilities	239,087	24,160	26,105	92,615	123,889	43,165	36,581
Retained Income/Receipts				909,243	141,009	124,145	121,697	31,867	47,644	36,332
Protected Area Retention Income Account (PA RIA)	Joint Circular No. 9-81	Rent/lease income; other service income; and others	Expenses incurred in the conduct of audit funded by third party organizations and other expenses chargeable against other receipts	791,491	88,822	64,988	121,697	31,867	47,644	36,332
Receipts Deposited with Authorized Government Depository Banks (AGDB)	MOB-MOF-COA Joint Circular No. 9-81	Others	Expenses incurred in the conduct of the specific purpose of the trust receipts	117,752	52,187	59,157	-	-	-	-

**Table B.16**  
**OFF-BUDGET ACCOUNTS, FY 2021 - 2023**  
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2021*	2021 Actual		2022 Program		2023 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>COMMISSION ON ELECTIONS</b>				<b>340,122</b>	<b>79,356</b>	<b>50,970</b>	<b>103,806</b>	<b>37,920</b>	<b>47,865</b>	<b>88,815</b>
Trust Receipts				340,122	79,356	50,970	103,806	37,920	47,865	88,815
Receipts Deposited with Authorized Government Depository Banks (AGDB)		Legal Fees	Transportation and other related expenses of bailiffs; and remittance of legal research fees	517	14	540	550	105	15	30
	Sec. 270-271 of Art. XXIII of the Omnibus Code and COMELEC Rules and Procedures (as amended under Comelec Min. Res. No. 02-0130 dated 18th day of September 2002)	Filing Fees	Honoraria, supplies, delivery and other expenses related to election protest cases	56,352	1,233	2,481	4,241	934	2,100	3,035
		Other processing fees	Honoraria, supplies, travel and other expenses related to the conduct of plebiscites	202,630	57,873	47,876	62,591	13,588	35,500	55,500
		Other fees	Refund of guaranty/security deposits and cash bond	80,623	20,236	73	36,424	23,293	10,250	30,250
<b>COMMISSION ON HUMAN RIGHTS</b>				<b>288,661</b>	<b>381,000</b>	<b>92,339</b>	<b>357,661</b>	<b>357,661</b>	<b>280,636</b>	<b>280,636</b>
<b>Human Rights Violation Victims' Memorial Commission</b>				<b>288,661</b>	<b>381,000</b>	<b>92,339</b>	<b>357,661</b>	<b>357,661</b>	<b>280,636</b>	<b>280,636</b>
Trust Receipts				288,661	381,000	92,339	357,661	357,661	280,636	280,636
Receipts Deposited with the National Treasury other than IATF	R.A. 10368	Interest on NG Deposits	Construction of the Freedom Memorial Museum and UP building	288,661	381,000	92,339	357,661	357,661	280,636	280,636
<b>OFFICE OF THE OMBUDSMAN (OMB)</b>				<b>22,821</b>	<b>13,046</b>	<b>-</b>	<b>8,500</b>	<b>-</b>	<b>8,500</b>	<b>-</b>
Trust Receipts				22,821	13,046	-	8,500	-	8,500	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 11518	Clearance Fees	Collections of Ombudsman clearance fees	22,821	13,046	-	8,500	-	8,500	-
<b>METROPOLITAN MANILA DEVELOPMENT AUTHORITY</b>				<b>572,355</b>	<b>312,469</b>	<b>312,469</b>	<b>293,590</b>	<b>293,590</b>	<b>312,201</b>	<b>312,201</b>
Retained Income				572,355	312,469	312,469	293,590	293,590	312,201	312,201
Protected Area Retention Income Account (PA RIA)	Sec. 10 R.A. 7924	Fines, fees, charges and other income (Service and Business Income)	Personnel Services, Maintenance and Other Operating Expenses, Capital Outlay	572,355	312,469	312,469	293,590	293,590	312,201	312,201
<b>GRAND TOTAL</b>				<b>160,993,787</b>	<b>134,157,910</b>	<b>127,167,121</b>	<b>107,724,536</b>	<b>117,064,840</b>	<b>106,817,350</b>	<b>104,675,083</b>

\*Cash Balance as of Dec 31, 2021 shall be equivalent to the Cash Balance as of Dec 31, 2020 plus 2021 Actual Receipt minus 2021 Actual Expenditure.

**Table B.16**  
**OFF-BUDGET ACCOUNTS, FY 2021 - 2023**  
**(In Thousand Pesos)**

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2021*	2021 Actual		2022 Program		2023 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>DEPARTMENT OF AGRICULTURE</b>				<b>1,715,918</b>	<b>1,271,511</b>	<b>1,123,108</b>	<b>1,008,652</b>	<b>1,208,524</b>	<b>1,839,983</b>	<b>1,682,518</b>
<b>Office of the Secretary</b>				<b>556,174</b>	<b>394,194</b>	<b>350,709</b>	<b>469,590</b>	<b>333,956</b>	<b>493,592</b>	<b>351,870</b>
Revolving Fund				353,110	267,123	219,529	334,041	213,342	351,893	225,350
Agricultural Training Institute Revolving Fund				2,943	28,275	27,672	26,707	26,707	29,378	29,378
	General provisions in the GAA	Income from hostels/dormitories and other like facilities	Maintenance and Other Operating Expenses / Capital Outlays		12,737	14,394	15,425	15,425	16,968	16,968
		Rent/lease income			2,092	2,547	1,638	1,638	1,802	1,802
		Seminar/training fees			373	1,026	1,297	1,297	1,427	1,427
		Other business income			633	379	267	267	294	294
		Gain on Sale of Biological Assets			10,711	7,420	6,773	6,773	7,450	7,450
		Gain on Sale of Agricultural Produce		1,729	1,907	1,307	1,307	1,438	1,438	
Bureau of Animal Industry Revolving Fund				1,353	284	76	1,055	1,055	1,076	1,076
	General provisions in the GAA	Income from hostels/dormitories and other like facilities	Maintenance and Other Operating expenses		-	-	159	159	162	162
		Seminar/training fees			-	-	606	606	618	618
		Other business income			284	76	290	290	295	295
Plant Quarantine Revolving Fund				348,332	238,336	189,838	303,179	183,213	318,339	192,374
	P.D. 1433 Enforcement of Plant Quarantine Rules and Regulations	Inspection fees	Maintenance and Other Operating Expenses / Capital Outlays		218,675	174,178	285,335	165,732	299,602	174,019
		Permit fees import			15,869	12,640	14,750	13,985	15,488	14,684
		Registration fees			3,792	3,020	3,094	3,496	3,249	3,671
Bureau of Soils and Water Management Revolving Fund				482	228	1,943	3,100	2,367	3,100	2,522
	General provisions in the GAA	Rent/lease income	Maintenance and Other Operating Expenses / Capital Outlays		24	-	1,000	367	1,000	522
		Income from hostels/dormitories and other like facilities			204	-	2,100	2,000	2,100	2,000
Trust Receipts				203,064	127,071	131,180	135,549	120,614	141,699	126,520
Receipts Deposited with the National Treasury other than IATF	RA 9184	Other Service Income	Performance/Bidders Bond	128,342	63,517	85,872	88,108	81,988	91,588	85,630
Receipts Deposited with Authorized Government Depository Banks (AGDB)	RA 9184	Other Service Income	Bid Documents	74,722	63,554	45,308	47,441	38,626	50,111	40,890
<b>Agricultural Credit Policy Council</b>				<b>987,758</b>	<b>715,974</b>	<b>607,728</b>	<b>400,000</b>	<b>700,000</b>	<b>1,200,000</b>	<b>1,150,000</b>
Revolving Fund				987,758	715,974	607,728	400,000	700,000	1,200,000	1,150,000
	R.A. 8435	All duties collected from the importation collection of the BOC from the importation of agricultural products under the minimum access volume mechanism including unused balances and collections from repayments from loan beneficiaries including interest, if any	Agro-Industry Modernization Credit and Financing Program (AMCFP) Facility	987,758	715,974	607,728	400,000	700,000	1,200,000	1,150,000