

Table B.15
EARMARKED REVENUES, 2022-2024
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars	Balance as of Dec. 31, 2022	2022 ACTUAL		2023 PROGRAM		2024 PROPOSED	
				Revenues	Expenditures	Revenues ^{1/}	Expenditures ^{2/}	Revenues ^{3/}	Expenditures ^{3/}
I. USE OF INCOME, GENERAL FUND			73,350,774	1,084,442,496	1,082,212,566	952,323,789	949,217,841	1,017,011,710	1,007,629,285
DEPARTMENT OF AGRICULTURE			-	8,948,302	8,948,300	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.	-	8,948,302	8,948,300	10,000,000	10,000,000	10,000,000	10,000,000
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS									
Office of the Secretary Special Road Fund	RA 11239	LTO - Motor Vehicle User's Charge (MVUC) Tax collections	66,188,936 ^{4/}	19,792,500	16,396,390	18,381,344	15,291,897 ^{5/}	24,595,974	15,232,000
DEPARTMENT OF SCIENCE AND TECHNOLOGY			-	22,329	6,472	24,301	7,800	26,251	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)	-	13,873	3,700	15,260	3,700	16,786	3,700
Philippine Science High School System	RA 9036	Fees collected from school-related activities of each campus	-	8,456	2,772	9,041	4,100	9,465	4,100
BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO			75,218	69,751,667	71,580,565	69,350,483	69,350,483	75,596,184	75,596,184
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	75,218	2,788,032	4,616,930	4,594,982	4,594,982	5,082,959	5,082,959 ^{6/}
Annual Block Grant Bureau of Internal Revenue	RA 11054	5% of net internal revenue tax collection from the third fiscal year immediately preceding the current fiscal year	-	66,963,635	66,963,635	64,755,501	64,755,501	70,513,225	70,513,225 ^{6/}
Bureau of Customs	RA 11054	5% of net collection from the third fiscal year immediately preceding the current fiscal year	-	15,295,152	15,295,152	12,192,216	12,192,216	16,197,565	16,197,565 ^{6/}
LOCAL GOVERNMENT UNITS			7,086,620	985,927,698	985,280,839	854,567,661	854,567,661	906,793,301	906,793,301
National Tax Allotment ^{7/} Bureau of Internal Revenue	RA 7160 / RA 11683	40% share in the national taxes based on the collection of the third fiscal year preceding the current fiscal year ^{8/}	-	959,041,250	959,041,250	820,268,928	820,268,928	871,375,199	871,375,199
Bureau of Customs	RA 7160 / RA 11683	40% share in the national taxes based on the collection of the third fiscal year preceding the current fiscal year ^{8/}	-	193,738,592	193,738,592	154,434,736	154,434,736	183,357,236	183,357,236
Bureau of the Treasury	RA 7160 / RA 11683	40% share in the national taxes based on the collection of the third fiscal year preceding the current fiscal year ^{8/}	-	101,065	101,065	32,582	32,582	19,603	19,603
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 collected from prior years	1,273,298	1,796,689	2,625,681	5,630,078	5,630,078	5,394,858	5,394,858
Department of Environment and Natural Resources Office of the Secretary	RA 7160	40% of forest charges collected from prior years	8,447 8,446	660,487 8,470	656,510 4,494	1,000,747 14,885	1,000,747 14,885	660,038 9,062	660,038 9,062
Mines and Geosciences Bureau	RA 7160	40% of 90% royalty fees from mineral reservations collected from prior years	1	652,017	652,016	985,862	985,862	650,976	650,976

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Department of Finance									
Bureau of Internal Revenue									
	RA 7160	40% of mining taxes collected from prior years	<u>4,716,803</u> 2,894,753	<u>23,799,780</u> 3,182,431	<u>22,957,398</u> 3,539,923	<u>26,957,584</u> 3,473,431	<u>26,957,584</u> 3,473,431	<u>28,588,891</u> 6,801,872	<u>28,588,891</u> 6,801,872
	RA 7171 / RA 11346	15% of excise tax on Virginia tobacco collected for the second calendar year immediately preceding the current fiscal year, but not exceeding P17,000,000,000.00	-	15,010,582	15,010,582	17,000,000	17,000,000	17,000,000	17,000,000
	RA 8240 / RA 10351 / RA 11346	5% of the excise tax on Burley and native tobacco products, collected for the second calendar year immediately but not exceeding P4,000,000,000.00	-	4,000,000	4,000,000	4,008,153	4,008,153	4,000,000	4,000,000
	RA 7643 / RA 8424 / RA 9337	20% of 50% of VAT collections for the immediately preceding year by cities/ municipalities	1,813,995	1,602,016	406,893	2,467,092	2,467,092	774,966	774,966
	RA 7922	1 1/2% of 5% tax on gross income earned by businesses within Cagayan Special Economic Zone collected for the third calendar year preceding the current fiscal year	8,055	4,751	-	8,908	8,908	12,053	12,053
Department of the Interior and Local Government									
Bureau of Fire Protection	RA 9514	20% of the fees, taxes, and fines under the new Fire Code of the Philippines collected from prior years	1,088,072	629,492	-	710,324	710,324	774,315	774,315
II SPECIAL ACCOUNTS IN THE GENERAL FUND			<u>615,039,907</u>	<u>97,709,704</u>	<u>53,082,011</u>	<u>57,426,508</u>	<u>22,167,833</u>	<u>51,393,001</u>	<u>26,484,299</u>
DEPARTMENT OF AGRARIAN REFORM			<u>31,107,578</u>	<u>268</u>	<u>812,719</u>	<u>4,716</u>	<u>1,002,357</u>	<u>4,716</u>	<u>59,998</u>
Office of the Secretary			<u>31,107,578</u>	<u>268</u>	<u>812,719</u>	<u>4,716</u>	<u>1,002,357</u>	<u>4,716</u>	<u>59,998</u>
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	31,104,736 ^{9/}	-	810,633	-	1,000,000	-	57,641
Fiduciary Fund	EO 361 s. 1971	Interest income from investments in treasury notes - RP-US Agreement Public Law 88-94	2,842	268	2,086	4,716	2,357	4,716	2,357
DEPARTMENT OF AGRICULTURE			<u>14,135,757</u>	<u>12,733,092</u>	<u>11,166,962</u>	<u>3,394,506</u>	<u>1,848,378</u>	<u>3,409,517</u>	<u>2,098,378</u>
Office of the Secretary			<u>13,450,263</u>	<u>12,608,487</u>	<u>11,166,962</u>	<u>3,276,495</u>	<u>1,785,378</u>	<u>3,278,680</u>	<u>2,035,378</u>
Agricultural Competitiveness Enhancement Fund	RA 8178 / RA 9496 / RA 10848	All duties collected, except rice, from the importation of agricultural products under the minimum access volume mechanism, including unused balances and collections from repayments and interests from loan beneficiaries	3,624,118	1,800,000	1,660,535	1,800,000	1,684,653	1,800,000	1,684,653
Livestock Promotion Fund	RA 1578 / RA 1556	Fees, charges, and other business income	176,483	80,934	23,367	47,229	69,635	48,173	69,635
Seed Fund	RA 7308	Sale of certified seeds and plant materials, and fines collected	93,785	26,518	16,137	28,057	21,090	29,238	21,090
Plant Variety Protection Fund	RA 9168	Other service income from Plant Variety Protection Income	6,331	1,035	-	1,209	-	1,269	-
Remedies Fund	RA 8800	50% of the revenues collected from fees, charges, and safeguard duties	3,319,766	700,000	4,465	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	2,885,895	10,000,000	9,462,458	-	-	-	-
Competitiveness Enhancement Measures Fund (CEMF)	RA 8800	50% of the revenues collected from fees, charges, and safeguard duties	3,343,885	-	-	700,000	-	700,000	250,000

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Bureau of Fisheries and Aquatic Resources Wildlife Management Fund	RA 9147	Sourced from donations, contributions, endowments, fees, charges, and fines imposed for violations within the jurisdiction of the BFAR	<u>685,494</u>	<u>124,605</u>	-	<u>118,011</u>	<u>63,000</u>	<u>130,837</u>	<u>63,000</u>
			<u>501,653</u>	<u>97,129</u>	-	<u>93,786</u>	50,000	<u>101,987</u>	50,000
		Permit fees (import)	206,448	38,929		11,486		40,875	
		Permit fees (export)	54,816	20,680		28,083		21,714	
		Other permit fees	61,107	17,913		13,365		18,809	
		Registration fees	1,136	252		294		265	
		Clearance fees	69,228	1,744		8,995		1,831	
		Certification fees	6,215	1,872		1,300		1,966	
		Licensing fees	70,403	11,608		18,111		12,188	
		Inspection fees	502	85		152		89	
		Analysis fees	806	-		-		1	
		Application fees	17,822	1,501		722		1,576	
		Import processing fees	244	-		1,048		-	
		Other processing fees	338	150		2,063		158	
		Other service income	3,181	-		441		1	
		Rent/Lease income	8	8		-		8	
		Miscellaneous income	9,399	2,387		7,726		2,506	
Fisheries Management Fund	RA 10654	Administrative fines and penalties imposed under Sec. 19 of RA 10654, from the proceeds of the sale of forfeited fish, fishing gears, paraphernalia and fishing vessels, and contributions in the form of endowments, grants and donations to the fund, which shall be exempted from donor and other taxes, charges or fees imposed by the government.	183,841	27,476	-	24,225	13,000	28,850	13,000
DEPARTMENT OF EDUCATION									
Early Childhood Care and Development Council	RA 8980 / RA 10410	Contributions from PAGCOR	3,247	-	12,526	-	3,211	-	-
DEPARTMENT OF ENERGY									
Office of the Secretary			<u>340,528,625</u>	<u>36,021,871</u>	<u>8,774,386</u>	<u>28,421,948</u>	<u>8,841,072</u>	<u>18,972,875</u>	<u>8,896,014</u>
	PD 87 / PD 972 / RA 9513 / PD 1234 / RA 11371	Government share from National Wealth ^{10/} Petroleum Oil Gas Malampaya Coal Geothermal Wind Hydro Solar	340,528,625	35,515,586	8,000,000	28,203,603	8,000,000	18,737,635	8,000,000
				223,012		148,845		139,260	
				25,479,994	8,000,000 ^{11/}	22,229,303	8,000,000 ^{11/}	12,748,353	8,000,000 ^{11/}
				9,381,347		5,373,430		5,357,280	
				265,965		317,434		347,379	
				26,251		26,918		36,671	
				102,494		66,160		67,179	
				36,523		41,513		41,513	
		Other service income		<u>506,285</u>		<u>218,345</u>		<u>235,240</u>	
		Permit fees (import)		1,013		1,066		1,207	
		Registration Fees		-		1,866		2,082	
		Clearance and certification fees		25,265		8,568		7,172	
		Licensing Fees		-		18,541		12,093	
		Verification and authentication fees		165		200		188	
		Processing fees		17,811		13,467		15,711	
		Fines and penalties - service income		25,659		5,500		5,500	
		Other service income		436,372		169,137		191,287	
		Locally-funded projects				774,386 ^{12/}	841,072 ^{12/}		896,014 ^{12/}

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DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES			<u>2,895,183</u>	<u>711,616</u>	<u>173,335</u>	<u>484,048</u>	<u>177,269</u>	<u>500,137</u>	<u>250,719</u>
Office of the Secretary			<u>381,141</u>	<u>104,939</u>	<u>35,088</u>	<u>71,560</u>	<u>35,500</u>	<u>74,261</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>357,500</u>	<u>100,028</u>	<u>29,628</u>	<u>65,560</u>	<u>30,000</u>	<u>70,156</u>	<u>30,000</u>
		Tax on forest products	52	-	-	-	-	-	-
		Permit fees	7,082	3,545	3,349	4,568	-	2,056	2,000
		Registration fees	816	45	70	8	-	5	-
		Clearance and certification fees	125	27	209	164	4,000	35	-
		Supervision and regulation enforcement fees	2,072	-	-	-	-	-	-
		Inspection fees	6	-	-	-	-	-	6
		Processing fees	304	32	1	63	-	51	200
		Fines and penalties - service income	517	50	-	-	25,500	516	400
		Other service income	304,518	85,635	19,695	47,756	-	56,620	26,000
		Rent/Lease income	32,232	6,335	6,304	10,488	-	7,830	1,366
		Entrance fees	5,147	2,132	-	1,681	500	2,184	-
		Fines and penalties - business income	8	-	-	-	-	-	8
		Other business income	4,601	2,227	-	818	-	859	-
		Income from grants and donation	1	-	-	-	-	-	1
		Miscellaneous income	19	-	-	14	-	-	19
Wildlife Management Fund	RA 9147	Income from fines imposed and damages awarded, fees, charges, donations related to the implementation of the Wildlife Act	<u>23,641</u>	<u>4,911</u>	<u>5,460</u>	<u>6,000</u>	<u>5,500</u>	<u>4,105</u>	<u>5,500</u>
		Permit fees	18,021	2,729	5,308	4,089	3,800	2,954	4,000
		Registration fees	184	33	-	36	-	20	-
		Clearance and certification fees	3,396	1,224	56	1,268	1,300	903	1,400
		Supervision and regulation enforcement fees	411	118	-	74	-	21	-
		Inspection fees	986	431	21	477	400	114	100
		Verification and authentication fees	23	-	-	11	-	11	-
		Processing fees	180	86	75	33	-	51	-
		Fines and penalties - Service income	13	4	-	-	-	-	-
		Other service income	157	27	-	7	-	24	-
		Other business income	7	-	-	-	-	-	-
		Gain on Sale of Property, Plant and Equipment	250	250	-	-	-	-	-
		Miscellaneous income	13	9	-	5	-	7	-
Environmental Management Bureau Air Quality Management Fund			<u>819,199</u>	<u>312,349</u>	<u>39,128</u>	<u>218,632</u>	<u>40,000</u>	<u>226,368</u>	<u>51,450</u>
			<u>203,343</u>	<u>146,430</u>	<u>35,000</u>	<u>145,792</u>	<u>35,000</u>	<u>152,799</u>	<u>35,000</u>
	RA 8749	Supervision and regulation enforcement fees	203,343	145,727	35,000	145,761	35,000	152,767	35,000
		Fines and penalties - Service income	-	156	-	-	-	-	-
		Other service income	-	547	-	31	-	32	-
National Water Quality Management Fund			<u>389,442</u>	<u>112,264</u>	<u>4,128</u>	<u>40,139</u>	<u>5,000</u>	<u>40,541</u>	<u>5,000</u>
	RA 9275	Supervision and regulation enforcement fees	389,442	76,034	4,128	40,139	5,000	40,541	5,000
		Fines and penalties - Service income	-	36,230	-	-	-	-	-
Area Water Quality Management Fund	RA 9275	Supervision and regulation enforcement fees	226,414	53,655	-	32,701	-	33,028	11,450
Mines and Geosciences Bureau	RA 7942	10% of royalties derived from the development and utilization of mineral resources within reservations	1,629,098	247,548	84,280	180,826	85,000	185,826	147,000
Palawan Council for Sustainable Development Wildlife Management Fund	RA 9147	Income from fines imposed and damages awarded, fees, charges, donations related to the implementation of the Wildlife Act (Wildlife clearances, permits and certifications)	65,745	46,780	14,839	13,030	16,769	13,682	16,769

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DEPARTMENT OF FINANCE			<u>20,273,985</u>	<u>2,891,420</u>	<u>703,301</u>	<u>1,481,464</u>	<u>1,900,531</u>	<u>2,397,510</u>	<u>1,905,922</u>
Bureau of Customs			<u>3,289,954</u>	<u>842,629</u>	<u>314,002</u>	<u>748,193</u>	<u>1,415,428</u>	<u>880,001</u>	<u>1,415,428</u>
Non-Intrusive Container Inspection System Project Fund	EO 592 / EO 635	Income collected from the Container Security Fee (CSF)	2,339,701	683,969	297,376	598,496	1,365,428	718,168	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	950,253	158,660	16,626	149,697	50,000	161,833	50,000
Bureau of Internal Revenue Special Education Fund	RA 5447	1% share in the taxes on locally-manufactured Virginia-type cigarettes	10,404,334	1,267,695	-	480,651	-	1,103,278	-
Insurance Commission			<u>6,579,697</u>	<u>781,096</u>	<u>389,299</u>	<u>252,620</u>	<u>485,103</u>	<u>414,231</u>	<u>490,494</u>
Insurance Fund	RA 8424 / PD 612	25% share in the premium tax collections of the BIR	4,728,109	213,879	145,784	-	259,885	-	249,053
Pre-Need Fund	RA 9829	Fees and charges and other income derived from the regulation of pre-need companies	1,851,588	567,217	243,515	252,620	225,218	414,231	241,441
DEPARTMENT OF HEALTH			<u>2,277,128</u>	<u>1,215,872</u>	<u>663,158</u>	<u>853,531</u>	<u>769,540</u>	<u>984,542</u>	<u>769,540</u>
Office of the Secretary	RA 6631 / RA 8407 RA 6632 / RA 7953	Share from Franchise Tax/VAT collected by Philippine Racing Club, Inc. and Manila Jockey Club, Inc. to benefit the Philippine Anti-Tuberculosis Society, Inc., the White Cross and the PCSO	-	-	-	29,420	29,420	29,420	29,420
Bureau of Quarantine and International Health Surveillance	RA 9271	At least 50% of income from quarantine services	506,915	418,855	223,135	174,000	223,088	240,000	223,088
Food and Drug Administration	RA 9502 / RA 9711	Income collection from fees, fines, royalties and other charges	1,770,213	797,017	440,023	650,111	517,032	715,122	517,032
DEPARTMENT OF INFORMATION AND COMMUNICATIONS TECHNOLOGY									
Office of the Secretary	RA 10929	Spectrum users fees	21,331,175	6,727,474	723,077	3,167,882	2,500,000	3,352,971	2,500,000
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT									
Bureau of Fire Protection			<u>6,955,015</u>	<u>3,095,983</u>	<u>999,073</u>	<u>3,405,581</u>	<u>1,000,000</u>	<u>3,746,139</u>	<u>1,000,000</u>
	RA 9514	80% of the fees, taxes, and fines collected under the new Fire Code of the Philippines	6,899,180	3,095,983	999,073	3,405,581	1,000,000	3,746,139	1,000,000
	RA 9514 / DBM-DILG-DOF Joint Circular No. 1, s. 2023	20% shares of local government units in fire code revenues from the period FYs 2010-2013 ^{13/}	55,835	-	-	-	-	-	-
DEPARTMENT OF JUSTICE			<u>13,579,286</u>	<u>2,138,464</u>	<u>571,825</u>	<u>2,196,016</u>	<u>570,255</u>	<u>2,330,115</u>	<u>1,063,184</u>
Land Registration Authority	PD 1529	20% of land registration fees or collections	13,234,815	2,049,042	558,304	2,157,282	570,205	2,265,147	1,040,134
Office of the Solicitor General			<u>4,005</u>	<u>1,936</u>	<u>1,009</u>	<u>3,334</u>	<u>50</u>	<u>2,080</u>	<u>50</u>
	SCN LOI No. 270 as amended by LOI No. 278 / PD 736; RA 9139	50% of the total income from filing fees, certification fees, and oathtaking fees of naturalized aliens under the old naturalization law	662	27	-	50	50	50	50
	RA 9417 / RA 9139	Certification fees, oathtaking fees, filing fees, and other fees	<u>3,343</u> -	<u>1,909</u> 1,589	<u>1,009</u> 1,009	<u>3,284</u> 2,997	<u>-</u> -	<u>2,030</u> 1,707	<u>-</u> -
	RA 9417	Other income, fees and revenue (miscellaneous income)	3,343	304	-	287	-	323	-
	RA 9417	5% of monetary awards by the courts to client agencies and other income, fees and revenue	-	16	-	-	-	-	-

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EARMARKED REVENUES, 2022-2024
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars	Balance as of Dec. 31, 2022	2022 ACTUAL		2023 PROGRAM		2024 PROPOSED	
				Revenues	Expenditures	Revenues ^{1/}	Expenditures ^{2/}	Revenues ^{3/}	Expenditures ^{3/}
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	340,466	87,486	12,512	35,400	-	62,888	23,000
DEPARTMENT OF LABOR AND EMPLOYMENT			<u>4,381,412</u>	<u>677,255</u>	<u>127,755</u>	<u>361</u>	<u>361</u>	<u>361</u>	<u>361</u>
Office of the Secretary	EO 1022	Verification fees earned in foreign posts	4,374,065	676,813	127,755	- 14/	- 14/	- 14/	- 14/
National Conciliation and Mediation Board Special Voluntary Arbitration Fund	RA 6715	Collective Bargaining Agreement registration fees	7,347	442	-	361	361	361	361
DEPARTMENT OF MIGRANT WORKERS									
Office of the Secretary	RA 11641	Verification fees earned in foreign posts	-	-	-	737,307	163,134	740,000	163,134
DEPARTMENT OF NATIONAL DEFENSE									
General Headquarters of the Philippines	RA 10349 / RA 7227	AFP's share from BCDA's asset disposition program	6,231,192	6,305,819	14,342,900	3,751,650	-	3,629,700	3,629,700
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS									
Office of the Secretary National Building Code Development Fund	PD 1096	DPWH share on collection from Building Permit Fees	-	-	-	-	-	75,053	37,527
DEPARTMENT OF SCIENCE AND TECHNOLOGY									
Office of the Secretary	RA 7917	2% share from Military Camp Sales Proceeds Fund	-	-	-	37,635	-	-	-
DEPARTMENT OF TOURISM									
Office of the Secretary Tourism Development Fund	RA 9593	Accreditation, IDs, stickers and code fees	38,613	1,070	-	-	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	-	624,439	19,322	599,929	23,421	632,608	23,421
				21,321	19,322	21,321	21,321	25,000	21,321
Remedies Fund	RA 8800 / RA 8752	50% of the revenues collected from fees, charges, and safeguard duties	-	573,345	-	578,608	2,100	578,608	2,100
Competitiveness Enhancement Measure Fund (CEMF)	RA 8800	Fines and penalties - Service Income		29,773	-	-	-	29,000	-
DEPARTMENT OF TRANSPORTATION			<u>1,424,857</u>	<u>513,357</u>	<u>395,763</u>	<u>299,732</u>	<u>147,548</u>	<u>604,722</u>	<u>282,169</u>
Office of the Secretary Land Transportation Office Seat Belt Use Fund	RA 8750	Fines imposed for the enforcement of RA 8750	644,090	148,900	64,690	148,175	69,651	198,735	69,651
Maritime Industry Authority Tonnage Fees	RA 9295	Tonnage fees collected from ship owners or operators	579,256	63,771	25,344	71,209	23,993	74,481	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	201,511	300,686	305,729	80,348	53,904	331,506	188,525
NATIONAL ECONOMIC AND DEVELOPMENT AUTHORITY			<u>531,722</u>	<u>10,545</u>	<u>1,869</u>	<u>10,600</u>	<u>8,200</u>	<u>10,900</u>	<u>8,200</u>
Philippine Statistical Research and Training Institute Endowment Fund	EO 121	Interest earnings of the Endowment Fund	89,561	6,545	-	8,100	5,700	8,400	5,700
Tariff Commission Remedies Fund	RA 8800	50% of the revenues collected from fees, charges, and safeguard duties	442,161	4,000	1,869	2,500	2,500	2,500	2,500

Table B.15
EARMARKED REVENUES, 2022-2024
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars	Balance as of Dec. 31, 2022	2022 ACTUAL		2023 PROGRAM		2024 PROPOSED	
				Revenues	Expenditures	Revenues ^{1/}	Expenditures ^{2/}	Revenues ^{3/}	Expenditures ^{3/}
OTHER EXECUTIVE OFFICES			13,134,751	1,659,096	1,700,868	636,702	1,480,032	1,820,462	1,967,148
Commission on Higher Education Higher Education Development Fund	RA 7722		10,966,643	900,631	1,026,655	205,535	799,098	990,694	1,267,814
		40% of travel tax collections of TIEZA	9,335,774	654,847	873,979	-	121,520	720,332	1,077,642
		30% of the registration fees collected by PRC	162,109	-	15,176	-	660,789	-	19,017
		1% of the gross sales of the lotto operation of PCSO	1,468,760	245,784	137,500	205,535	16,789	270,362	171,155
Dangerous Drugs Board	RA 9165		120,947	135,808	77,800	98,450	77,000	98,500	77,000
		Income from government service		33,553		24,000		24,000	
		Fines and penalties		2,359		2,000		2,000	
		10% of unclaimed and forfeited sweepstakes and lotto prizes from PCSO	} 113,469	39,332	} 77,570	12,000		12,000	
		P5,000,000.00 per month from PAGCOR		60,000		60,000	60,000		
		Share from Earnings of GOCCs	7,478	564	230	450	500		
Games and Amusement Board	EO 120 / PD 871	3% on gross gate receipts and 3% on gross radio and TV coverages	33,735	8,011	4,098	9,500	9,500	9,500	9,500
Movie and Television Review and Classification Board Sinking Fund	PD 1986		566,837	105,827	84,816	92,000	64,393	94,000	82,793
		Review fees		81,759		69,931		70,931	
		Registration fees		15,055		16,000		17,000	
		Permit fees-import		165		99		99	
		Permit fees-export		-		1		1	
		Other processing fees		4,992		2,369		2,369	
		Fines, penalties and surcharges		3,856		3,600		3,600	
National Commission for Culture and the Arts National Commission for Culture and the Arts - Proper National Endowment Fund for Culture and the Arts	RA 7356		1,445,591	482,543	481,320	193,768	500,215	590,319	500,215
		10% share from travel tax collection	390,402	418,821	481,320	153,768	500,215	548,319	500,215
		Interest on NG Deposits	956,990	36,439	-	20,000	-	21,000	-
National Endowment for Culture and the Arts (NECA)	RA 10066	PAGCOR's contribution to the NCCA (Interest earned)	98,199	27,283	-	20,000	-	21,000	-
Philippine Sports Commission National Sports Development Fund	RA 6847		998	26,276	26,179	37,449	29,826	37,449	29,826
		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	} 998	26,276	26,179	37,449	29,826	37,449	29,826
		Manila Jockey Club, Inc.							
		Philippine Racing Club, Inc.							
	Bureau of Customs								
BUDGETARY SUPPORT TO GOVERNMENT CORPORATIONS			136,210,381	22,382,063	11,893,172	7,942,900	1,727,946	8,180,673	1,824,306
Bangko Sentral ng Pilipinas	RA 11211	Declared dividends of the BSP in favor of the National Government deposited as SAGF for equity infusion	23,302,196	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	2,710	5,771	5,000	5,000	5,000	2,710	2,710
National Tobacco Administration	RA 4155 / RA 5447	40% of the balance of the entire collection from the specific taxes on locally-manufactured Virginia-type cigarettes and tariff duties on imported leaf tobacco, after setting aside the share of the LGUs and BIR	92,304,311	9,171,093	505,494	6,336,374	550,504	6,336,374	550,504
Philippine Coconut Authority	PD 1234 / PD 1854 / RA 1145	Service fees and levies from copra exporters, oil millers, desiccators, and other end-users of coconut products	770,472	634,270	5,573	435,834	6,750	575,897	5,400

Table B.15
EARMARKED REVENUES, 2022-2024
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars	Balance as of Dec. 31, 2022	2022 ACTUAL		2023 PROGRAM		2024 PROPOSED	
				Revenues	Expenditures	Revenues ^{1/}	Expenditures ^{2/}	Revenues ^{3/}	Expenditures ^{3/}
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	19,830,692	2,570,929	1,377,105	1,165,692	1,165,692	1,265,692	1,265,692
TOTAL EARMARKED REVENUES			<u>688,390,681</u>	<u>1,182,152,200</u>	<u>1,135,294,577</u>	<u>1,009,750,297</u>	<u>971,385,674</u>	<u>1,068,404,711</u>	<u>1,034,113,584</u>

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.

^{1/} Revised projections as submitted by agencies during the FY 2024 Budget Preparation.

^{2/} Expenditure level as provided in the FY 2023 GAA.

^{3/} Projections submitted by agencies and/or recommendations of the DBM during the FY 2024 Budget Preparation.

^{4/} Based on DPWH submitted Motor Vehicle User's Charge (MVUC) Collections as of January-November 2022.

^{5/} Pursuant to Special Provision No. 13 of the DPWH, collections amounting to P15,291,897,000.00 shall be earmarked specifically under the Special Road Fund - Motor Vehicle User's Charge (MVUC) amounting to P2,227,937,000.00 and Asset Preservation Program amounting to P13,063,960,000.00.

^{6/} The Share in Taxes, Fees and Charges Collected in the Bangsamoro Autonomous Region 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. No. 11054.

^{7/} Starting the FY 2024 BESF, the NTA shares of LGUs, which are sourced from the 40% share in the national taxes based on the collection of the third fiscal year preceding the current fiscal year, will now be reported under Table B.15 - Earmarked Revenues.

^{8/} Pursuant to the Mandanas-Garcia Supreme Court (SC) ruling - the SC's final decision on the two (2) separate (consolidated on October 22, 2013) petitions filed before the SC: (1) G.R. No. 199802; and (2) G.R. No. 208488.

^{9/} Subject to further updating/reconciliation.

^{10/} Net of corresponding 40% LGU Share and 1.5% share of Renewable Energy Trust Fund (RETF) pursuant to Section 28 (f) of R.A. No. 9513.

^{11/} 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.

^{12/} Expenditures charged to collections other than the Malampaya proceeds.

^{13/} For 2010 to 2013 collections, the DBM shall release the SARO and NCA to the Bureau of Fire Protection (BFP) upon receipt of Special Budget Request (SBR) together with all the supporting documents for collections pursuant to DBM-DILG-DOF Joint Circular No. 1, s.2023.

^{14/} Subsumed under the Department of Migrant Workers starting 2023 pursuant to Section 19 of R.A. No. 11641.

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