

Table B.19
OFF-BUDGET ACCOUNTS, FY 2013 - 2015
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2013	2013 ACTUAL		2014		2015	
		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
DEPARTMENT OF AGRICULTURE				271,934	425,421	374,033	437,260	480,718	395,158	383,999
Office of the Secretary				85,659	117,554	108,856	112,088	120,822	110,400	115,415
OSEC - Proper				1,601	2,783	1,752	4,257	2,904	2,000	2,000
Others				1,601	2,783	1,752	4,257	2,904	2,000	2,000
Biodiversity	MOA	Donations	MOOE	1,013	2,071	1,628	3,853	2,500	2,000	2,000
Asian Food and Agricultural Cooperation Initiative (AFACI)	Grant Agreement	Donations	MOOE	588	712	124	404	404	-	-
OSEC - Agricultural Training Institute				4,802	20,576	20,407	20,965	20,965	23,552	23,552
Revolving Fund										
ATI Revolving Fund				1,806	7,556	8,319	9,137	9,137	10,541	10,541
	Section 6, GP RA 9498	Income from Dormitory Operations/ rental of facilities/other income	MOOE of dormitory and other expenses	1,806	7,556	8,319	9,137	9,137	10,051	10,051
	Section 5, GP & RA 10352		MOOE of dormitory and other expenses						490	490
Others				2,996	13,020	12,088	11,828	11,828	13,011	13,011
International Training Center for Pig Husbandry	R.A. 8178	Sale of biological assets	For payment of loan, amortization	2,486	13,020	12,088	11,828	11,828	13,011	13,011
	Section 5, GP GAA (RA 10352)	Training fees	maintenance and operationalization of the ITCPH	510	-	-	-	-	-	-
OSEC - Bureau of Animal Industry				44,103	18,181	13,137	18,272	18,272	18,363	18,363
Revolving Funds				43,974	16,445	11,530	16,527	16,527	16,610	16,610
	General Provisions in the GAA	Dormitory operations	MOOE	6	208	345	209	209	210	210
	R.A. 1578	Sale of animal and animal products	MOOE	43,968	16,237	11,185	16,318	16,318	16,400	16,400
Others										
Animal Product Development Center	General Provisions in the GAA	Collection from trainings and seminars	MOOE	129	1,736	1,607	1,745	1,745	1,753	1,753
OSEC - Bureau of Plant Industry				32,962	72,408	69,186	68,208	78,098	64,275	70,000
Revolving Fund										
Plant Quarantine Revolving Fund	P.D. 1433	Permit Fees/Inspection Fees	MOOE/Capital Outlay	32,962	72,408	69,186	68,208	78,098	64,275	70,000
OSEC - Bureau of Soils and Water Management				1,974	3,571	4,261	350	470	2,210	1,500
Revolving Fund										
BSWM Revolving Fund	General Provisions in the GAA	Dormitory and Rental of Facilities	MOOE	1,974	3,571	4,261	350	470	2,210	1,500
Regional Field Unit XI				217	35	113	36	113	-	-
Revolving Fund										
Livestock Revolving Fund	AO #35, s. 1999	Service Fees on Artificial Insemination Operation	MOOE	217	35	113	36	113	-	-
Agricultural Credit Policy Council				53,137	233,548	220,351	251,722	304,859	203,510	203,510
Revolving Fund										
Agro-Industry Modernization Credit and Financing Program (AMCFP) Fund	RA 8435	Repayment of loans Interest on loans	Fund source for loans of Agro-Industry Modernization Credit and Financing Program (AMCFP)	53,137	214,879 18,669	220,351	246,142 5,580	304,859	197,333 6,177	203,510
Fertilizer and Pesticide Authority				179	150	88	150	150	150	150
Revolving Fund										
FPA Fund	General Provisions in the GAA	Rent / Lease Income	Procurement of tables, chairs and sound system	179	150	88	150	150	150	150

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National Agricultural and Fishery Council				32,761	4,200	-	-	-	-	-
Others	MOA between NAFC and PNB	Interest Income	N/A	32,761	4,200	-	-	-	-	-
Philippine Carabao Center				98,860	69,788	43,977	73,100	53,687	80,848	64,424
Revolving Fund	R.A. 7307	Sale of carabao's meat, milk and other products of institutional dairy business module	Operating expenses for the operation of institutional dairy business module	98,860	66,663	43,977	70,913	53,687	78,004	64,424
PCC Revolving Fund										
Philippine Center for Post-Harvest Development and Mechanization				1,338	181	761	200	1,200	250	500
Revolving Fund	General Provisions in the GAA	Rental of Facilities	Maintenance of Facilities	1,338	181	761	200	1,200	250	500
PHILMECH Revolving Fund										
DEPARTMENT OF BUDGET AND MANAGEMENT				1,670	2,067	552	792	363	792	363
Office of the Secretary				93	102	147	-	-	-	-
Others	Permanent Committee Resolution No. 2009-04	Proceeds from sale of bid documents	Honoraria	93	102	147	-	-	-	-
Government Procurement Policy Board - Technical Support Office				1,577	1,965	405	792	363	792	363
Others	Sec.63.3 (c) IRR, R.A. 9184	Training Fees	Training Expenses	1,577	1,965	405	792	363	792	363
DEPARTMENT OF EDUCATION				1,581,296	2,246,485	1,931,943	2,471,978	2,121,554	2,717,945	2,330,769
Office of the Secretary				920,867	1,927,738	1,671,438	2,120,512	1,838,582	2,332,563	2,022,440
Trust Receipts	GAA	Service fees (Provident Fund)	Loaning Operations	920,867	1,927,738	1,671,438	2,120,512	1,838,582	2,332,563	2,022,440
Early Childhood Care and Development				6,718	8,791	8,827	758	2,480	-	-
Trust Receipts	GAA	(For LIQUIDATION) UNICEF Fund directly released to the Council	Operational Expenses	1,732	8,785	8,827	758	2,480	-	-
		Initial Cash Advance from the Office of the President	Operational Expenses	4,986	6	-	-	-	-	-
Specific DepEd Regional Offices				84,906	198,632	171,192	218,496	188,311	240,344	207,142
Revolving Funds	B.P. 6831	Registration Fees of Regional Education Learning Centers	Operations and Maintenance of facilities	49,731	75,348	65,513	82,883	72,064	91,171	79,271
RELC Revolving Fund										
Eco-Tech Center Revolving Fund	General Provisions in the GAA	Income from seminars, conferences	Operations and Maintenance of facilities	29,864	107,726	92,102	118,499	101,312	130,348	111,443
Applied Nutrition Center Revolving Fund	General Provisions in the GAA	Income from Dormitory Operations, Miscellaneous	Operations and Maintenance of facilities	5,311	15,558	13,577	17,114	14,935	18,825	16,428

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OSEC - Baguio Teachers Camp				74,517	44,668	32,445	49,135	35,690	54,048	39,258
Revolving Fund										
BTC Revolving Fund	General Provisions in the GAA	Lodging Fees, Rental of Facilities Facilities, Interest Income	Operations and Maintenance of facilities	74,517	44,668	32,445	49,135	35,690	54,048	39,258
National Book Development Board				15,172	5,297	746	17,810	1,246	19,647	1,600
Trust Receipts	R.A. 9521	Contributions from PAGCOR and PCSO and Grant from NCCA	Grants to Authors	15,172	5,297	746	17,810	1,246	19,647	1,600
National Council for Children's Television				5,928	2,250	801	2,500	2,400	2,500	2,400
Trust Receipts	R.A. 8370	Contribution from PAGCOR and PCSO (Interest Income) for Production of quality television shows for children	Grants to Local Producers of Children's Television Programs	5,928	2,250	801	2,500	2,400	2,500	2,400
National Educators Academy of the Philippines				1,329	10,735	12,966	11,809	14,263	12,989	15,689
Revolving Fund										
NEAP Revolving Fund	General Provisions in the GAA	Registration Fees, Use of Buildings Buildings, Interest Income	Operations and Maintenance of facilities	1,329	10,735	12,966	11,809	14,263	12,989	15,689
National Science Teaching Instrumentation Center				312	66	22	73	24	80	27
Revolving Fund										
NSTIC Revolving Fund	General Provisions in the GAA	Rental of Staff Houses	Operations and Maintenance of facilities	312	66	22	73	24	80	27
National Museum				471,547	48,308	33,506	50,885	38,558	55,774	42,213
Revolving Fund										
NM Revolving Fund	R.A. 8492 (Sec. 26)	Income from Museum Operations (Entrance Fees)	Administration, Operation and Maintenance of Museums	6,320	3,867	272	2,000	2,000	2,000	2,000
Trust Receipts	R.A. 8492 (Sec. 26)	Grant & Donations from Private or Government individuals/institutions, etc.	Administration, Operation and Maintenance of Museums	465,227	44,441	33,234	48,885	36,558	53,774	40,213
	Board of Trustees Resolution			24,401	19,075	15,977	20,983	17,575	23,081	19,332
Endowment Fund	R.A. 8492 (Sec. 23)	Contributions from PAGCOR and PCSO	Special programs, projects and activities of the museum	403,021	284	-	312	-	344	-
	R.A. 8492 (Sec. 2)	Other Business Income		37,805	9,202	1,280	10,122	1,408	11,134	1,549
	R.A. 8492 (Sec. 2)	Others		15,880	15,977	17,468	17,575	19,215	19,332	
DEPARTMENT OF ENERGY				5,057,394	1,258,023	794,456	966,238	250,229	966,238	250,072
Office of the Secretary				5,057,394	1,258,023	794,456	966,238	250,229	966,238	250,072
Trust Receipts				5,057,394	1,258,023	794,456	966,238	250,229	966,238	250,072
	MOA dtd 10-28-09	DOE-DPWH Multi-Purpose Building	MOOE/CO	4,565,649	4,602	-	-	-	-	-
	R.A. 8479 (Sec 10)	Gasoline Station Training and Loan Fund			3,030	2,983	338	166	338	9
	P.D. 1956	Oil Price Stabilization Fund			1,766	75	2,900	63	2,900	63
	R.A. 7638	Energy Regulation 1-94 (E.R. 1-94)			1,246,655	790,708	963,000	250,000	963,000	250,000
	GEF Trust Fund No. 053360	Escrow account for Electric Cooperative Cooperative System Loss Reduction Project	Collection & Interest	491,745	1,970	690	-	-	-	

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DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES				49,733	38,488	35,058	42,182	42,182	39,210	34,283
Environmental Management Bureau				49,733	38,488	35,058	42,182	42,182	39,210	34,283
Revolving Fund										
EMB Revolving Fund	P.D. Nos. 984/1586	Fines and penalties related to environmental	Maintenance and other operating expenses	49,733	38,488	35,058	42,182	42,182	39,210	34,283
DEPARTMENT OF FINANCE				340,904	200,315	265,162	173,610	177,526	173,771	79,862
Bureau of Local Government Finance				14,474	1,633	413	13,782	14,118	13,762	14,118
Revolving Fund										
Assessment Loan Revolving Fund	P.D. 1002 P.D. 464	Loans	General Revision; Tax Mapping and Records Conversion	14,474	1,626	-	915	14,000	915	14,000
		Due from National Treasury	Due to National Treasury		-	356	12,867	15	12,847	15
		Interest Income	Refund to LGUs		7	57	-	103	-	103
Cooperative Development Authority				-	538	-	-	-	-	-
Trust Receipts										
Interest/Dividend Income	Rp and USAID Agreement	Interest/Dividend Income	Source of loanable funds for cooperatives and purchase of equity of COOP banks.	-	538	-	-	-	-	-
Privatization and Management Office				300,838	97,669	47,696	53,128	56,708	53,309	49,044
Revolving Fund										
PMO Revolving Fund	E.O. 323 (Sec. 6) Art. III dtd 12-6-2000	Income from conservation and disposition of transferred assets	Cost and Expenses incurred by the office in the conservation of PMO transferred assets	300,838	97,669	47,696	53,128	56,708	53,309	49,044
Securities And Exchange Commission				25,592	100,475	217,053	106,700	106,700	106,700	16,700
Revolving Fund										
Others	General Provisions in the GAA	Building Rental	Building Maintenance	-	-	-	6,200	6,200	6,200	6,200
	R.A 8799 SRC	Various Fees	PS, MOOE and CO	25,592	100,475	217,053	100,500	100,500	100,500	10,500
	R.A. 9182	Various Fees	PS, MOOE and CO	25,373	100,000	216,042	100,000	100,000	100,000	10,000
				219	475	1,011	500	500	500	500
DEPARTMENT OF FOREIGN AFFAIRS				397,737	309,730	232,359	325,217	252,874	341,477	278,161
Office of the Secretary				397,737	309,730	232,359	325,217	252,874	341,477	278,161
Revolving Fund										
Passport Revolving Fund	R.A. 8239 (Sec 17)	Fees collected in excess of the regular fee for processing and issuance of passport requiring special consideration, waiver or issuance beyond regular office hours	Payment of Wages, Personnel Economic Relief Allowance (PERA) and Overtime Services of contractual employees	397,737	309,730	232,359	325,217	252,874	341,477	278,161
DEPARTMENT OF HEALTH				2,848,440	9,092,601	7,881,246	9,442,604	8,343,401	10,452,189	8,656,521
Office of the Secretary				2,848,440	9,092,601	7,881,246	9,442,604	8,343,401	10,452,189	8,656,521
Retained Income / Fund										
Hospital Retained Income Applicable to all DOH-retained hospitals	DOH-DOF-DBM Joint Circular No. 2003-1	Hospital fees, medical/dental/laboratory fees, rent income from use of hospital equipment/facilities, proceeds from sale of sale of hospital products, devices donations and other income	Augmentation of MOOE/equipment	1,545,458	6,036,936	5,133,671	6,202,133	5,524,780	6,825,886	5,608,473
Revolving Fund										
Drugs and Medicines Revolving Funds	N.B.C. 321 R.A. 9184, GAA	Sale of Drugs and Medicines/Other Sales/Other Fees	Sale of Drugs and Medicines/Procurement of Bid Forms	1,167,142	2,208,186	2,103,528	2,175,187	2,140,480	2,460,694	2,307,334

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Trust Receipts	R.A.9206, JC 2003-1, AO 5, AO 9c, AO 70,	Affiliation Fees	Honoraria/Office Supplies	135,840	847,479	644,047	1,065,284	678,141	1,165,609	740,714
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT				5,998,835	5,334,900	722,334	1,000,634	5,496,318	571,929	583,930
Bureau of Fire Protection										
Trust Receipts	R.A. 6963	Share from PNP for Scholarship Benefits	Scholarship Grant	77,665	6,479	4,906	7,127	14,993	7,840	14,775
Bureau of Jail Management and Penology										
Trust Receipts	R.A. 6963	Share from PNP for Scholarship Benefits	Scholarship Grant	26,308	3,240	1,972	8,526	2,452	3,500	3,500
Others	MOA	International Committee of the Red Cross	Paralegal Training	53,450	218,850	165,400	318,850	372,300	-	-
	MOA	Australian Government	Trade Seminar/Workshop	-	90,500	90,500	96,100	96,100	-	-
	MOA	DILG	Transfer of MNLF detainees from Zamboanga City to Taguig District Jail Camp, Bagong Diwa, Taguig City	4,450,000	4,450,000	-	-	4,434,671	-	-
	GAA 10352	Sale of Bid of Documents	PBAC Expenses	105,000	105,000	-	63,100	62,100	-	-
National Police Commission										
Trust Receipts	R.A. 6963	Share from PNP - License Fees and Other Income	Scholarship Grant	20,802	12,958	11,683	14,331	21,102	18,663	23,729
Philippine National Police										
Trust Receipts	R.A. 6963 A.O. 257	Firearms license fee and other services, income collections	MOOE	1,265,610	447,873	447,873	492,600	492,600	541,926	541,926
DEPARTMENT OF JUSTICE				60,119,305	1,637,372	1,256,668	1,190,106	959,789	1,228,828	989,747
Office of the Secretary										
Trust Receipts Victims Compensation Fund	R.A. 7309	1% of net Income of PAGCOR; 1% of proceeds, sales and other disposition of military campus in Metro Manila by the BCDA and P5 set aside from each filling fee in every civil case filed with the court.	Award for victims of unjust imprisonment of detention and victims of violent crimes	110,651	29,053	8,022	25,000	10,000	29,053	10,000

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Bureau of Corrections				100,957	80,776	16,022	83,199	16,180	85,696	16,668
Revolving Fund				100,957	80,776	16,022	83,199	16,180	85,696	16,668
BuCor Revolving Fund	R.A. 9206	Sales Revenue	Compensation of Prisoner	100,957	80,776	6,599	83,199	6,663	85,696	6,865
		Rent Revenue	Animal Feeds and Medicine		11,030	503	11,361	508	11,702	523
		Non-agro Inflow	Agricultural Supplies		48,005	1,251	49,445	1,264	50,929	1,301
			Fertilizer/Insecticide		21,741	35	22,393	35	23,065	36
			Gasoline & Oil Lubricants			1,170		1,182		1,217
			Spare Parts			223		225		232
			Other Supply Expense			97		98		101
			BIR/VAT			336		339		350
			Supplies and Materials			184		186		191
			Travelling Expense			510		515		531
			Construction Materials			395		399		411
			Training Expense			148		149		154
			Rent Expense			15		15		16
			Miscellaneous Expense	100,957		138		139		144
			Transportation & Delivery			1		1		1
			Other Property Plant & Equipment			17		17		18
			Other Maintenance & Operating Expense			30		30		31
			Other Machinery & Equipment			42		42		44
			Repairs and Maintenance other structure			480		485		499
			Repairs and Maintenance Agri Fishery & forestry			900		909		936
			Repairs and Maintenance other mach & equip			2		2		2
			Repairs and Maintenance motor vehicle			94		95		98
						28		28		29
Others	R.A. 9206		Non-Agro Outflow			9,423		9,517		9,803
Bureau of Immigration				59,712	1,355,547	1,232,624	1,054,907	933,609	1,087,079	963,079
Trust Receipts				59,712	1,355,547	1,232,624	1,054,907	933,609	1,087,079	963,079
	R.A. Nos. 3870	Express Lane Charges	UP Legal Research Fund		408	36,269	36,398	29,178	28,929	30,345
	Sec. 40 C.A. 613	Express Lane Charges	Cash Bonds		55,421	8,600	1,500	4,078	2,719	4,078
	Sec. 7A C.A. 613	Express Lane Charges	Other Charges - Express Lane Fees		3,883	1,180,464	1,194,726	903,100	901,961	930,193
	R.A. 6957	Express Lane Charges	BOT Share in ACR-I card		-	130,214	-	118,551	-	122,463
Presidential Commission on Good Government				59,847,985	171,996	-	27,000	-	27,000	-
Trust Receipts				59,847,985	171,996	-	27,000	-	27,000	-
Escrow Funds	E.O. 1 s. 1986	Cash Dividends	N/A		59,847,985	38,685	26,000	-	26,000	-
		Sale of Property				107,772	-	-	-	-
		Rental Income				25,539	1,000	-	1,000	-
DEPARTMENT OF LABOR AND EMPLOYMENT				1,422,543	5,400,070	3,489,588	4,844,177	3,409,821	5,202,475	3,536,454
Office of the Secretary				30,107	32,470	52,353	58,837	54,028	63,000	56,000
Trust Receipts				30,107	32,470	52,353	58,837	54,028	63,000	56,000
Social Amelioration Program Fund	R.A. 6982 R.A.9367	20% Socio-Economic Program Related Fund, Forfieted Unclaimed/ Unremitted Cash Bonus Fund , Social Amelioration and Welfare Program'- Biofuels	Socio-Economic Projects, Death Benefit Maternity Benefit and Administrative Expenses		30,107	32,470	52,353	58,837	54,028	63,000
National Conciliation and Mediation Board				62	53,546	53,471	38,079	37,363	-	-
Trust Receipts				62	53,546	53,471	38,079	37,363	-	-
	R.A. 6715 Article 262A	Garnishment Account	Payments of claims for concerned parties based on arbitrated decision		62	53,546	53,471	38,079	37,363	-

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National Labor Relations Commission				1,229,251	1,907,664	1,386,523	1,500,000	1,300,000	1,500,000	1,300,000
Trust Receipts	Art.223/224 Labor Code of the Philippines/ E.O 338	Enforcement of decisions/orders/ Resolution of the Commission	Appeal Bond, Monetary Judgment Awards Injunction and Execution of Awards in laborcases	1,229,251	1,907,664	1,386,523	1,500,000	1,300,000	1,500,000	1,300,000
National Maritime Polytechnic				20,513	16,706	23,969	4,177	1,595	11,485	4,466
Others	General Provisions in the GAA	Seminar fees, assessment fees and other income, including from Dormitory operations	Honorarium/NAC/TESDA Laundry Miscellaneous, BAC Honorarium Remittance to BTR Capital Outlay Others	20,513	16,254 105 347	5,950 133 297 9,631 7,852 106	4,064 26 87	1,488 33 74	11,378 33 74	4,165 93 208 - - -
Philippine Overseas Employment Administration				216	19	15	20	15	20	15
Trust Receipts	R.A. 10022/ POEA Rules and Regulations	Cash Bonds and Escrow deposits of licensed recruitment agencies for claims of OFWs arising from recruitment violations	Payments of claim for OFWs	216	19	15	20	15	20	15
Professional Regulation Commission				-	1,420	18	-	-	-	-
Trust Receipts	MOA between CHED and PRC; DOLE-OSEC and PRC	Fund transfer from CHED to implement government internship program of DOLE-OSEC	Data gathering expenses for formulation of tables/statistics as per MOA between CHED and PRC	N/A	1,420	18	-	-	-	-
Overseas Workers Welfare Administration				-	2,854,116	1,547,264	2,763,884	1,624,627	3,120,345	1,705,858
Retained Income / Fund OWWA Welfare Fund	Letter of Instruction No. 537 s.1977 (Amended P.D.1694/1809	Income from Collections (Membership Fees) Income from Investments Subsidy Income Other Income	Cash Outlays Bank Debits Bank Financial Charges on Investments Bank Financial Charges - Others	-	1,784,785 - 1,004,573 - - 33,928	- - - - - - 1,547,264	1,976,902 - 786,982 - - -	1,624,627 - - - - -	2,162,237 - 958,108 - - -	1,705,858 - - - - -
Technical Education and Skills Development Authority				142,394	534,129	425,975	479,180	392,193	507,625	470,115
Revolving Fund TESDA Revolving Fund	E.O. 939/JC7-85 and LOI No. 1026	Sariling Sikap Program, All income derived from various training-cum- production activities. Certification Fees Income from Dormitory Operations Rent Income Miscellaneous Income	Training Supplies/Materials/Utilities/ Repair/Maintenance PPE/Repair/Maintenance/Other MOOE/ Honoraria/Supplies/Materials/TEV PPE/MOOE/TEV PPE/MOOE/TEV/Training/Supplies/ Materials/Repair/Maintenance PPE/MOOE/TEV	142,394	66,534 76,175 21,144 4,963 365,313	4,274 75,388 19,653 2,721 323,939	67,268 72,816 16,724 3,407 318,965	4,487 69,677 15,672 5,258 297,099	68,472 73,422 19,114 3,442 343,175	69,509 69,509 19,990 3,179 307,928

Table B.19
OFF-BUDGET ACCOUNTS, FY 2013 - 2015
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2013	2013 ACTUAL		2014		2015	
		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
DEPARTMENT OF NATIONAL DEFENSE				1,521,978	614,922	598,865	210,250	173,162	84,384	84,380
National Defense College of the Philippines				<u>384,397</u>	<u>2,375</u>	<u>1,414</u>	<u>1,372</u>	<u>1,362</u>	<u>1,645</u>	<u>1,641</u>
Revolving Fund				<u>384,397</u>	<u>2,375</u>	<u>1,414</u>	<u>1,372</u>	<u>1,362</u>	<u>1,645</u>	<u>1,641</u>
	General Provisions in the GAA/EO 85	Income from dormitory operations, printing and publication and miscellaneous income, seminar fees	Maintenance and upkeep of student dormitory	1,294	2,375	1,414	1,372	1,362	1,645	1,641
Others										
Donations	EO 85	NSC	Policy Research	383,103	-	-	-	-	-	-
Office of Civil Defense				<u>319,880</u>	<u>69,776</u>	<u>99,731</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
Trust Receipts				<u>319,880</u>	<u>69,776</u>	<u>99,731</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
Inter-Agency Transferred Fund										
	R.A. 10121	Others	Capital Outlay and MOOE	301,270	40,980	69,153	5,000	5,000	5,000	5,000
	General Provisions in the GAA	Others	MOOE	18,610	28,796	30,578	3,000	3,000	3,000	3,000
Philippine Veterans Affairs Office				<u>43,442</u>	<u>63,194</u>	<u>65,950</u>	<u>68,290</u>	<u>76,690</u>	<u>74,739</u>	<u>74,739</u>
PVAO Proper				<u>8,414</u>	<u>3,591</u>	<u>1,088</u>	<u>2,800</u>	<u>11,200</u>	<u>2,800</u>	<u>2,800</u>
Revolving Fund										
PVAO-Proper Revolving Fund	E.O. 159/197 DOF-DBM J.C. 2-94	Entrance and parking fees, rental of and guesthouse; Entrance fees rentals for the use of military shrine installations and facilities, and board and lodging.	MOOE & CO, repair of facilities and purchase of equipment	8,434	3,751	1,088	2,800	11,200	2,800	2,800
Veterans Memorial Medical Center				<u>35,028</u>	<u>59,603</u>	<u>64,862</u>	<u>65,490</u>	<u>65,490</u>	<u>71,939</u>	<u>71,939</u>
Retained Income / Fund				<u>34,161</u>	<u>58,627</u>	<u>63,100</u>	<u>64,490</u>	<u>64,490</u>	<u>70,939</u>	<u>70,939</u>
	Special Provisions in the GAA	Hospital Fees	Procurement of Materials and and Medical Equipment	34,161	20,392	20,392	22,431	22,431	24,674	24,674
		Medical, Dental and Lab Fees			28,005	32,478	30,806	30,806	33,887	33,887
		Other business income			926	926	1,019	1,019	1,120	1,120
		Golf Income			6,172	6,172	6,789	6,789	7,468	7,468
		Clearance/Certification fees			4	4	4	4	5	5
		Receipts from Communication Facilities			37	37	41	41	45	45
		Income from Dorm Operations			135	135	149	149	163	163
		Other Service Income			56	56	62	62	68	68
		Income from Grants and Donations			45	45	50	50	54	54
		Miscellaneous Income			490	490	539	539	593	593
		Gain on sale of disposed assets	-	-	-	-	-	-		
		Rent Income	2,365	2,365	2,600	2,600	2,862	2,862		
Trust Receipts				<u>867</u>	<u>976</u>	<u>1,762</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	General Provisions in the GAA	Affiliation Fees	MOOE & CO, Supplies and Materials for education and training	867	976	1,762	1,000	1,000	1,000	1,000
Armed Forces of the Philippines				<u>774,259</u>	<u>479,577</u>	<u>431,770</u>	<u>132,588</u>	<u>87,110</u>	<u>277,184</u>	<u>308,873</u>
AFP-Philippine Army				<u>33,889</u>	<u>23,605</u>	<u>449</u>	<u>25,967</u>	<u>21,312</u>	<u>28,563</u>	<u>21,504</u>
Trust Receipts				<u>33,889</u>	<u>23,605</u>	<u>449</u>	<u>25,967</u>	<u>21,312</u>	<u>28,563</u>	<u>21,504</u>
	R.A. 10352 GAA Act FY 2013	Collection of PhilHealth refund	Procurement of Medical Tools and Equipment	33,889	15,401	449	16,941	19,152	18,635	19,344
		Collection of lab test, x-ray, etc.			396	-	436	-	479	-
		Collection from mess and room portion of PhilHealth refund			7,755	-	8,531	2,160	9,384	2,160
		Collection from intern students			53	-	59	-	65	-

Table B.19
OFF-BUDGET ACCOUNTS, FY 2013 - 2015
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2013	2013 ACTUAL		2014		2015	
		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
AFP-Philippine Air Force				<u>24,176</u>	<u>15,495</u>	<u>10,898</u>	<u>17,045</u>	<u>11,443</u>	<u>18,749</u>	<u>12,015</u>
Retained Income / Fund										
Hospital Income	E.O. 1002	PhilHealth collection from Air Force Hospital	Procurement of food stuff, for patients confined in PAF hospitals and maintenance and other operating expenses subject to existing budgeting, accounting and auditing rules and regulations	24,176	15,495	10,898	17,045	11,443	18,749	12,015
AFP - Philippine Navy				<u>122,663</u>	<u>82,674</u>	<u>48,041</u>	<u>88,741</u>	<u>53,697</u>	<u>97,615</u>	<u>59,066</u>
Retained Income				<u>15,601</u>	<u>11,080</u>	<u>13</u>	<u>12,188</u>	<u>14</u>	<u>13,407</u>	<u>15</u>
AFP-PN Retained Income	AFP Housing Board Resolution #2002-29 dtd 25 June '02	Quarters and Rental Collection Interest earned net of taxes withheld	Refund of overpayment	15,601	11,054	13	12,159	14	13,375	15
					26		29		32	
Trust Receipts				<u>107,062</u>	<u>71,594</u>	<u>48,028</u>	<u>76,553</u>	<u>53,683</u>	<u>84,208</u>	<u>59,051</u>
	Executive Order 1002	Interest earned net of net taxes withheld		48,275	121	-	133	-	146	-
	E.O. 1002	Light and Water payments Philhealth reimbursement/ Medicare fees/Special charges Concessionaires Rental Quarter and other special rentals	Payment of light and water expenses Remittance of collection and interest to Bureau of Treasury Refund of overpayment Return of unutilized fund to AFP Finance Center		49,039	23,161	53,943	25,941	59,338	28,535
		Interest earned net of taxes withheld	Return of performance bond to Palladium Consulting Ply. LTD	58,787	2,430	24,753	2,673	27,724	2,941	30,496
		Combo Rental	Use of cash received from AFP SLAI for newspaper publication		2,953	16	3,248	18	3,573	20
		Miscellaneous Fee			2,397	14	2,636	-	2,900	-
		Rental of PN assets			111	68	122	-	134	-
		Receipt of cash to support PHILBEX			427	15	470	-	517	-
		Cash received for liquidated damages and late deliveries			1,829		2,011		2,213	
		Minor sponsorship from AFP SLAI			352		387		425	
		Receipt fund from DND			1,693		1,863		2,049	
		Return of unutilized fund from PN units			4,979		5,477		6,025	
		Insurance against loss by Aviation from AFP GIC			15		17		18	
					3,000		3,300		3,630	
					249		273		301	
					2,000		-		-	
AFP-General Headquarters				<u>284,735</u>	<u>130,563</u>	<u>214,671</u>	<u>-</u>	<u>-</u>	<u>131,868</u>	<u>215,617</u>
AFP-GHQ Proper				<u>284,735</u>	<u>130,563</u>	<u>214,671</u>	<u>-</u>	<u>-</u>	<u>131,868</u>	<u>215,617</u>
Trust Receipts	E.O. 1002	All income generated from hospital operations (Affiliation Fees, Medical, Dental, Laboratory Fees, Other Service Income, Other Business Income, Income from Grants and Donations, Interest Income, Miscellaneous Income)	Room and Board; Subsistence Allowance; Philhealth; Professional Fees	248,745	130,563	214,671	-	-	131,868	216,817
AFP Medical Center				<u>192,891</u>	<u>83,051</u>	<u>125,090</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Retained Income / Fund										
AFPMC Retained Income	Special Provisions in the GAA	Hospital income, medical, dental and laboratory fees and all other income generated from hospital operations	Procurement of hospital equipment supplies, various supplies and materials, food supplies for patients, repair and maintenance of hospital facilities.	192,891	83,051	125,090	-	-	-	-

Table B.19
OFF-BUDGET ACCOUNTS, FY 2013 - 2015
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2013	2013 ACTUAL		2014		2015	
		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
Philippine Military Academy				111,241	141,555	30,314	-	-	-	-
Trust Receipts				111,241	141,555	30,314	-	-	-	-
	E.O. 1002 and Special Provisions in the GAA	Rent and Miscellaneous Income	Rehabilitation and maintenance of government quarters	491	1,170	679	-	-	-	-
	General Provisions in the GAA	Grants and Donations	Various rehabilitation and maintenance of PMA facilities	110,750	140,385	29,635	-	-	-	-
Presidential Security Group				4,664	2,634	2,307	835	658	389	671
Trust Receipts				4,664	2,634	2,307	835	658	389	671
	E.O. 1002 and Special Provisions in the GAA	Rent and Miscellaneous Income	Repair of Married Enlisted Quarters/ Married Officer's Quarters	4,206	819	645	835	658	389	671
	General Provisions in the GAA	Special Financial Assistance	Donations	458	1,815	1,662	-	-	-	-
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS				2,338,755	2,064,945	67,261	56,715	47,414	47,437	37,776
Office of the Secretary				2,338,755	2,064,945	67,261	56,715	47,414	47,437	37,776
Revolving Fund				25,378	32,559	26,325	35,361	26,060	36,894	27,233
DPWH-OSEC Revolving Fund	E.O 34	Lodging fees	Repair, maintenance and utilities expense of the quarters	5,024	3,194	1,177	3,226	1,189	3,259	1,201
		Toll fees	Maintenance, repair and improvement of Baguio-Bontoc Halsema Roads	20,354	29,365	25,148	32,135	24,871	33,635	26,032
Trust Receipts				2,313,377	2,032,386	40,936	21,354	21,354	10,543	10,543
	General Provisions in the GAA	Bid Documents Performance/ Bid Security	Refund of performance/bid security	5,250	10,481	8,025	21,354	21,354	10,543	10,543
		Grants and Donations	Progress billings, Consultancy services	238	1,905	1,667	-	-	-	-
		Trust receipts from other agencies	Liquidation to other regions	2,307,889	2,020,000	31,244	-	-	-	-
DEPARTMENT OF SCIENCE AND TECHNOLOGY				1,069,244	10,023	9,138	9,304	8,778	11,458	10,624
Office of the Secretary				58	159	156	132	109	95	94
Trust Receipts				58	159	156	132	109	95	94
Others	MOA, GAA	Other Income	MOOE	46	101	100	74	49	38	36
	MOA	Grants and donations	MOOE	12	58	56	58	60	57	58
Philippine Science High School				1,069,186	9,864	8,982	9,172	8,669	11,363	10,530
Others				1,069,186	9,864	8,982	9,172	8,669	11,363	10,530
Bid Docs/Scholarship	RA 9184	Bid Docs fees/ Scholarship Sponsorship GIA	BAC Honoraria/scholarships granted DOST-GIA Project	728,503	1,957	1,410	1,962	1,429	2,153	1,320
				340,683	7,907	7,572	7,210	7,240	9,210	9,210
DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT				654,644	1,045,122	610,060	1,308,084	346,043	3,293,256	1,988,810
Office of the Secretary				654,644	1,043,471	608,471	1,303,567	340,626	3,293,256	1,988,810
Revolving Fund				654,644	1,043,471	608,471	1,303,567	340,626	3,293,256	1,988,810
Self Employment Assistance Revolving Fund	R.A. 5416	Income from loan repayments for micro-enterprise projects/loans	Capital/Source of loan funds for SEA-K beneficiaries	654,644	1,041,820	606,882	1,299,050	335,209	3,293,256	1,988,810
Council for the Welfare of Children				-	1,651	1,589	4,517	5,417	-	-
Others				-	1,651	1,589	4,517	5,417	-	-
	MOA between R.A. 8043 (Sec 12)	UNICEF Grant	Consultancy services, Workshop and Training Expenses	-	1,651	1,589	4,517	5,417	-	-

Table B.19
OFF-BUDGET ACCOUNTS, FY 2013 - 2015
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2013	2013 ACTUAL		2014		2015	
		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
DEPARTMENT OF TOURISM				230,738	281,392	258,540	383,891	388,160	388,086	385,239
Office of the Secretary				213,236	207,625	180,315	300,000	300,000	300,000	300,000
Trust Receipts				213,236	207,625	180,315	300,000	300,000	300,000	300,000
	E.O. 46 / R.A. 9593	Duty Free Philippines	Expenses for the implementation of various tourism programs and projects	213,236	204,000	176,690	300,000	300,000	300,000	300,000
Others	P.D. 1616	Japan	Expenses for the restoration of Maestranza Wall	-	3,625	3,625	-	-	-	-
Intramuros Administration				17,502	73,767	78,225	83,891	88,160	88,086	85,239
Revolving Fund				17,502	73,767	78,225	83,891	88,160	88,086	85,239
IA Revolving Fund	P.D. 1616	Rental of concessionaires, i.e., Casa Manila, Fort Santiago; fees from catering; shooting and reservations	Operating expenses including maintenance costs, purchase of equipment and other items needed in commercial operations	17,502	73,767	78,225	83,891	88,160	88,086	85,239
DEPARTMENT OF TRADE AND INDUSTRY				1,055,591	511,030	417,128	567,553	567,445	603,826	603,708
Office of the Secretary				1,052,152	487,917	396,068	549,264	549,156	585,537	585,419
OSEC - Proper				9,118	28,586	27,236	49,560	49,452	50,164	50,046
Trust Receipts				9,118	28,586	27,236	49,560	49,452	50,164	50,046
	Trust Fund 184	Others	Implementation of projects entered into with other agencies	4,319	4,882	563	3,956	3,956	-	-
		Assessment Fees	Laboratory assessment and audit of foreign companies	73	2,656	2,583	-	-	-	-
		Seminar/Training Fees	HuCAP training of DTI employees	842	890	48	-	-	-	-
		Clearance Fees	Printing of Import Commodity Clearance (ICC) stickers	3,884	20,158	24,042	45,604	45,496	50,164	50,046
OSEC - Intellectual Property Office - Philippines				1,043,034	459,331	368,832	499,704	499,704	535,373	535,373
Retained Income / Fund				1,043,034	459,331	368,832	499,704	499,704	535,373	535,373
IPO Retained Income	R.A. 8293	Registration fees, grants of patents registration of trademarks, subscription fees and other income	Operating expenses including human resource development, acquisition of office space, equipment outlay and upgrading of facilities	1,043,034	459,331	368,832	499,704	499,704	535,373	535,373
Construction Manpower Development Foundation				3,439	6,968	12,560	6,968	6,968	6,968	6,968
Trust Receipts				3,439	6,968	12,560	6,968	6,968	6,968	6,968
	P.D. 1746	Seminar/Training Fees	Payment of honoraria to resource speakers and purchase of materials used for training operations	3,439	6,968	12,560	6,968	6,968	6,968	6,968
Philippine Trade Training Center				-	11,180	8,500	8,500	8,500	8,500	8,500
Trust Receipts				-	11,180	8,500	8,500	8,500	8,500	8,500
	E.O. 133 / Joint DBM-CSC Authorization dtd April 15, 1988	Seminar/Training Fees	Training/Seminar Expenses	-	11,180	8,500	8,500	8,500	8,500	8,500
Construction Industry Authority of the Philippines				-	4,694	-	2,821	2,821	2,821	2,821
Revolving Fund				-	4,694	-	2,821	2,821	2,821	2,821
	FY 2014 GAA GP on Revolving Fund (Sec. 5)	Dormitory Fees	Maintenance of dormitory facilities	-	4,694	-	2,821	2,821	2,821	2,821

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(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2013	2013 ACTUAL		2014		2015	
		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
Design Center of the Philippines (Formerly Product Development and Design Center of the Philippines)				-	271	-	-	-	-	-
Trust Receipts										
	DBM JC 9-81	Bid Documents, Others	Payment of honoraria for BAC members	-	271	-	-	-	-	-
DEPARTMENT OF TRANSPORTATION AND COMMUNICATIONS				4,659,890	9,720,888	7,391,988	2,157,527	2,654,122	2,182,331	2,176,888
Office of the Secretary				<u>1,352,693</u>	<u>9,424,724</u>	<u>5,885,806</u>	<u>2,150,417</u>	<u>2,647,500</u>	<u>2,174,306</u>	<u>2,169,667</u>
Trust Receipts				<u>1,215,955</u>	<u>2,222,818</u>	<u>2,696,135</u>	<u>2,150,417</u>	<u>2,647,500</u>	<u>2,174,306</u>	<u>2,169,667</u>
	R.A. 9184	Fees from Bid Documents	Payment of honoraria for BAC members	82,392	47,601	26,969	-	-	-	-
	R.A. 3870	Legal Research Fund	N/A	-	2,719	-	2,484	-	2,619	-
	BLT Agreement	Escrow Account for Rental Fees for MRT 3 BLT	Rental Fees	1,133,563	2,175,217	2,669,166	2,150,417	2,647,500	2,174,306	2,169,667
Others				<u>136,738</u>	<u>7,201,906</u>	<u>3,189,671</u>	-	-	-	-
	BLT Agreement	Collections from the Operation of MRT 3	Fund provided by MRTC for MRT 3 Project	121,750	6,830,083	2,811,385	-	-	-	-
	MOA-ATM Payroll System	Interest Income	DOTC Payroll - OSEC F 101	192	164,059	164,206	-	-	-	-
			DOTC Payroll - OSEC F 102	-	3,564	3,564	-	-	-	-
			Payroll - MVUC	-	151	151	-	-	-	-
	MOA-ATM Payroll System	Interest Income	DOTC Payroll - MRT	29	200,764	206,649	-	-	-	-
	Court Order	Interest Income	Payment of Lot affected by NIADP w/ administrative case	5,583	13	14	-	-	-	-
	Court Order	Interest Income	Payment of Lot affected by NIADP w/ adverse claim	412	1	1	-	-	-	-
	Deed of Donation	Interest Income	Financial Assistance to Typhoon Sendong's Victims	23	3,264	3,241	-	-	-	-
	MOA	Interest Income	For Environmental Compliance Certificate of LADP	8,749	7	460	-	-	-	-
Land Transportation Franchising and Regulatory Board				<u>440</u>	<u>420</u>	<u>1,081</u>	<u>50</u>	<u>373</u>	<u>385</u>	<u>345</u>
Trust Receipts										
	R.A. 9184	Fees from Bid Documents	Honoraria/Miscellaneous/Publication	440	420	1,081	50	373	385	345
	LTFRB Bids & Awards Committee Resolutions And Invitations To Prospective Bidders		Unutilized/excess proceeds from sale of bid docs for deposit to the BTr							
Land Transportation Office				<u>3,305,314</u>	<u>292,875</u>	<u>1,502,098</u>	<u>417</u>	<u>270</u>	-	-
Trust Receipts				<u>3,305,314</u>	<u>292,875</u>	<u>1,502,098</u>	<u>417</u>	<u>270</u>	-	-
	R.A. 9184	Fees from Bid Documents	Payment of honoraria for BAC members	15	263	606	147	-	-	-
	R.A. 3870	Legal Research Fund	N/A	-	108,374	-	110,427	-	113,454	-
	BOO Contract	Escrow account for BOO contract	Bank Charges	3,305,299	291,796	1,500,676	-	-	-	-
		Stradcom Shares	Electricity for IT	-	816	816	270	270	-	-
Philippine Coast Guard				<u>1,443</u>	<u>2,869</u>	<u>3,003</u>	<u>6,643</u>	<u>5,979</u>	<u>7,640</u>	<u>6,876</u>
Trust Receipts										
	R.A. 9184	Fees from Bid Documents	Payment of honoraria for BAC members	1,443	2,869	3,003	6,643	5,979	7,640	6,876

Table B.19
OFF-BUDGET ACCOUNTS, FY 2013 - 2015
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2013	2013 ACTUAL		2014		2015	
		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
NATIONAL ECONOMIC AND DEVELOPMENT AUTHORITY				325,839	41,720	152,566	385,230	1,208,079	885,222	1,098,001
Public-Private Partnership Center of the Philippines				302,098	3,626	127,710	355,230	1,178,079	850,222	1,063,001
Revolving Fund										
PPPCP Revolving Fund	E.O.136	Consultancy Fees	Transaction Advisory Services	302,098	3,626	127,710	355,230	1,178,079	850,222	1,063,001
Statistical Research and Training Center				23,741	38,094	24,856	30,000	30,000	35,000	35,000
Trust Receipts										
	General Provisions in the GAA	Training fees (Research and Training Projects)	Training expenses	23,741	38,094	24,856	30,000	30,000	35,000	35,000
PRESIDENTIAL COMMUNICATIONS OPERATIONS OFFICE				104,393	1,092,984	1,121,328	1,163,533	1,124,861	1,222,210	1,182,747
National Printing Office				104,393	1,042,000	1,086,000	1,110,000	1,086,000	1,166,000	1,140,000
Revolving Fund				104,393	1,042,000	1,086,000	1,110,000	1,086,000	1,166,000	1,140,000
NPO Revolving Fund	E.O.285 NBC 332 DOF-DBM JC No.5-80 E.O. 378 S. 2004	Printing and publication income/ Miscellaneous Operating and Service Income, Fines and Penalties	PS, MOOE and other Liabilities	104,393	1,042,000	1,086,000	1,110,000	1,086,000	1,166,000	1,140,000
Philippine Information Agency				-	50,984	35,328	53,533	38,861	56,210	42,747
Others	MOA	Miscellaneous Income	Various expenses for different projects entered into between PIA & other NGA's	-	50,984	35,328	53,533	38,861	56,210	42,747
OTHER EXECUTIVE OFFICES				721,007	683,152	616,591	691,234	690,750	716,865	723,482
Commission on Higher Education				38,762	-	-	63	3,700	-	4,070
Trust Receipts										
BSP - Educational Guarantee Fund	P.D. 932, P.D. 1371	Payment of claims by financial institutions of defaulting Study- Now-Pay-Later Program Grantees	Payment of claims by Financial Institutions of defaulting Study-Now-Pay-Later Program Grantees	38,762	-	-	63	3,700	-	4,070
Film Development Council of the Philippines				6,902	20	-	-	-	20	-
Revolving Fund										
FDCP Revolving Fund	Permanent Committee Resolution No. 01-2006	Amusement Tax Collections	Loans	6,902	20	-	-	-	20	-
Governance Commission For GOCCs				36	36	-	15	15	15	15
Trust Receipts										
Others	R.A 9184	Payment from Bid Documents	Payment of honoraria for BAC members	36	36	-	15	15	15	15
National Commission for Culture and the Arts				226	151	-	120	50	150	75
NCCA – Proper				226	151	-	120	50	150	75
Revolving Fund										
NCCA Revolving Fund	R.A. 7356 (Sec 22)	Proceeds from sale of publications and cultural materials	Printing of Publications and Fabrication of Cultural Items	226	151	-	120	50	150	75
National Historical Commission of the Philippines				2,590	2,748	1,976	7,036	4,985	5,755	9,022
Revolving Fund										
NHCP Revolving Fund	R.A. 10086 R.A. 10086 R.A. 10086 R.A. 10086	Seminar and Training Fees Rent/Lease Income Others Income Frome Printing and Publication	MOOE MOOE/Equipment Outlay MOOE MOOE	1,116	1,460	692	3,432	2,949	2,516	5,791
					94	44	1,892	1,622	1,000	2,258
				1,116	12	6	144	118	50	116
					595	283	617	531	648	1,506
					759	359	779	678	818	1,911

Table B.19
OFF-BUDGET ACCOUNTS, FY 2013 - 2015
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2013	2013 ACTUAL		2014		2015	
		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
Trust Receipts				1,474	1,288	1,284	3,604	2,036	3,239	3,231
	R.A. 9174	Other Business Income	MOOE	1,474	1,201	1,201	2,787	1,313	3,065	3,065
	R.A. 9174	Rent/Lease Income	MOOE		87	83	817	723	174	166
Pasig River Rehabilitation Commission				2,309	3,215	685	2,500	500	1,025	400
Trust Receipts										
	R.A. 9184 and Permanent Committee	Performance bidders bond and others	Payment of honoraria for BAC members and Representation Expenses	2,309	2,297	685	1,500	500	1,000	400
	Permanent Committee Res. No. 2005-2	Rental fees from 728 housing units at Punta, Sta. Ana, Manila	N/A	-	918	-	1,000	-	25	-
Philippine Racing Commission				1,776	8,900	8,301	8,900	8,900	8,900	8,900
Trust Receipts										
	E.O. 88 and 89	Share from breakages from Phil. Racing Club / Manila Jockey Club, Inc.	Horse Prizes	1,776	8,900	8,301	8,900	8,900	8,900	8,900
Philippine Sports Commission				668,406	668,082	605,629	672,600	672,600	701,000	701,000
Retained Income / Fund										
PAGCOR	R.A. 6847	Share from PAGCOR Income	} For National Sports Development Programs Maintenance of Sports Venues and Facilities	499,206	604,240	552,400	622,700	622,700	650,000	650,000
PCSO	R.A. 6847	Share from PCSO Income		2,000	22,000	20,000	10,000	10,000	10,000	10,000
Donations	R.A. 6847	Grants & Donations		-	6,925	6,925	5,000	5,000	5,000	5,000
Rent Income	R.A. 6847	Rental from Sports Facilities		166,200	30,950	23,337	31,000	31,000	32,000	32,000
Others	R.A. 6847	Parking Fee, Bid Docs, Sale of Scrap Materials		1,000	3,967	2,967	3,900	3,900	4,000	4,000
THE JUDICIARY				9,155,074	4,381,857	4,005,409	4,346,994	3,992,422	4,419,470	3,775,832
Supreme Court of the Philippines				8,915,094	4,352,208	3,989,886	4,312,848	3,976,433	4,384,505	3,759,376
Retained Income / Fund				1,777,655	2,427,441	2,458,815	2,378,300	2,485,360	2,607,700	2,633,036
Judicial Development Fund	P.D. 1949 / R.A. 9227	Legal fees, court fees, other income	Refund	1,391,302	1,175,299	1,033,735	1,150,834	965,235	1,392,509	1,052,106
Special Allowance for the Judiciary		Legal fees, new fees		386,353	1,252,142	1,425,080	1,227,466	1,520,125	1,215,191	1,580,930
Others	Rule 141	Fiduciary Fund	Refund	7,137,439	1,924,767	1,531,071	1,934,548	1,491,073	1,776,805	1,126,340
Court of Appeals				224,647	29,070	15,523	29,890	15,989	30,709	16,456
Trust Receipts										
	E.O. 292	Bail Bonds/Legal Research/Trust Receipts	Miscellaneous Deposits of Appellants, Litigants etc.	224,647	29,070	15,523	29,890	15,989	30,709	16,456
Court of Tax Appeals				15,333	579	-	4,256	-	4,256	-
Others	Rule 141	Miscellaneous Income	N/A	559	209	-	245	-	245	-
Sheriffs Trust Fund	DOJ Issuances Per R.A. No. 9184			14,774	370	-	4,011	-	4,011	-
Bailbond/Performance Bond										
CIVIL SERVICE COMMISSION				-	210,970	207,827	143,437	143,436	169,067	169,042
Civil Service Commission – Proper				-	188,806	188,534	123,064	122,886	147,677	147,464
Revolving Fund										
CSC Revolving Fund	Sections 62 and 63, Chap. 10, Title I (A), Book V of EO 292,s.198:	Fees from examinations, certifications, training courses, seminars and workshops	Training courses, seminars and workshops	-	188,806	188,534	123,064	122,886	147,677	147,464
Career Executive Service Board				-	22,164	19,293	20,373	20,550	21,390	21,578
Revolving Fund										
CESB Revolving Fund	CSC Res. Nos. 90-536 and 90-731 s 1990	Fees from trainings/seminars/ conferences and examinations	Trainings/seminars/conferences and examinations	-	22,164	19,293	20,373	20,550	21,390	21,578

Table B.19
OFF-BUDGET ACCOUNTS, FY 2013 - 2015
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2013	2013 ACTUAL		2014		2015	
		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
COMMISSION ON AUDIT				487,502	693,977	21,795	48,306	467,019	46,828	27,741
Revolving Fund				487,502	693,977	21,795	48,306	467,019	46,828	27,741
COA Revolving Fund	Joint Circular No. 9-81	Fees from dormitories, trainings and seminars	Expenses incurred in the conduct of training and maintenance of dorm and dormitories and other facilities	49,317	43,901	21,795	48,306	28,834	46,828	27,741
Other Services Income	JC# 88-1 dtd. 7/29/1988 EO#271 dtd. 7/25/87	Cost On Audit Service	Expenses incurred in the conduct of the specific purpose of the trust receipt	438,185	650,076	-	-	438,185	-	-
FINANCIAL ASSISTANCE TO METROPOLITAN MANILA DEVELOPMENT AUTHORITY				125,888	128,746	2,858	138,300	138,300	138,300	138,800
Trust Receipts	R.A. 7924	Fees, fines and charges for various services rendered	Salaries, Allowances, Benefits Capital Outlays	125,888	128,746	2,858	138,300	138,300	138,300	138,800
GRAND TOTAL				100,540,334	47,427,200	32,464,752	32,505,157	33,484,766	36,298,751	29,527,231

Source: Department of Budget and Management, Agency Submissions