

Table B.17
EARMARKED REVENUES, 2014-2016
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars	Balance as of 31 Dec. 2014	2014 ACTUAL		2015 PROGRAM		2016 PROPOSED	
				Revenues	Expenditures	Revenues ^{1/}	Expenditures ^{2/}	Revenues ^{3/}	Expenditures
I. USE OF INCOME, GENERAL FUND			137,438	4,208,226	3,680,020	26,799,012	26,782,846	27,368,841	27,357,833
DEPARTMENT OF FINANCE									
Bureau of Internal Revenue	RA 8424	Income from fines and penalties imposed for violations related to printing and issuance of receipts and invoices and other violations	- ^{4/}	N/A	N/A	50,000	50,000	50,000	50,000
DEPARTMENT OF FOREIGN AFFAIRS									
Office of the Secretary DFA Building Fund	EO 292	50% of actual Consular income (passport/visa/notarial/authentication/miscellaneous consular services)	- ^{4/}	1,035,772	557,070	1,097,010	1,097,010	2,501,069	2,501,069
DEPARTMENT OF SCIENCE AND TECHNOLOGY									
Industrial Technology Development Institute	RA 9236	50% of the fees and charges generated from calibration services	- ^{4/}	15,303 11,203	4,100 -	14,427 9,259	7,800 3,700	12,775 7,700	7,800 3,700
Philippine Science High School	RA 9036	Fees generated from school-related activities	- ^{4/}	4,100	4,100	5,168	4,100	5,075	4,100
DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT									
Inter-Country Adoption Board	RA 8043	Income from fees, charges and assessments	- ^{4/}	41,104	21,991	38,086	28,547	37,184	31,151
AUTONOMOUS REGION IN MUSLIM MINDANAO									
	RA9054	Share from Internal Revenue, natural resources taxes, fees and charges	137,438	1,179,940	1,160,752	1,350,000	1,350,000	1,589,000	1,589,000
		35% Regional Share	51,336	589,970	629,230	675,000	675,000	794,500	794,500
		35% LGU Share	86,102	589,970	531,522	675,000	675,000	794,500	794,500
LOCAL GOVERNMENT UNITS									
Special Shares from Collections of DOE, DENR-Osec and MGB and DOF-BIR pursuant to existing laws									
Department of Energy	PD 87/RA 7160/RA 9513	40% royalty fees from energy resources production	-	720,210	720,210	1,277,213	1,277,213	1,291,089	1,291,089
Department of Environment and Natural Resources Office of the Secretary	RA 7160	40% of forest charges	-	471,861	471,861	483,316 9,196	483,316 9,196	505,109 8,273	505,109 8,273
Mines and Geo-Sciences Bureau	RA 7160	40% of 90% royalty fees from mineral reservations	-	471,861	471,861	474,120	474,120	496,836	496,836
Department of Finance Bureau of Internal Revenue	RA 7160	40% of mining taxes	-	744,036 531,594	744,036 531,594	22,488,960 1,233,000	22,488,960 1,233,000	21,382,615 1,502,000	21,382,615 1,502,000
	RA 7171/RA 10351	15% of excise tax collections on Virginia tobacco	-	-	-	10,190,974	10,190,974	11,149,246	11,149,246
	RA 8240/RA 10351	15% of the incremental revenue collected from excise tax on Burley and other native tobacco products	-	-	-	503,884	503,884	1,852,323	1,852,323
	RA 8407/RA 7953	20% share from VAT in lieu of franchise tax paid by Manila Jockey Club, Inc. and Philippine Racing Club, Inc. for Makati and Manila	-	4,798	4,798	6,410	6,410	5,000	5,000
	RA 7643	20% of 50% of VAT collections by cities/municipalities	-	175,980	175,980	10,530,216	10,530,216	6,832,576	6,832,576
	RA 7922	1 1/2% of 5% tax on gross income earned by businesses within Cagayan Special Economic Zone	-	31,664	31,664	24,476	24,476	41,470	41,470
II. SPECIAL ACCOUNTS IN THE GENERAL FUND			209,525,059	48,407,436	22,483,428	50,182,214	21,721,050	57,293,940	25,880,523
DEPARTMENT OF AGRARIAN REFORM									
Office of the Secretary Agrarian Reform Fund	RA 6657/RA 8532/RA 9700	Income from agrarian reform operations 90% of the proceeds from sale of assets, compromise agreements, and rental from PCGG property for the payment of lawful claims	5,717,825 5,717,825 5,715,000 ^{5/}	1,562,672 1,562,672 1,562,000	- - -	679 679 -	2,357 2,357 -	685 685 -	2,357 2,357 -
Fiduciary Fund	EO 361 s. 1971	Interest income from investments in treasury notes	2,825	672	-	679	2,357	685	2,357

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- RP -US Agreement Public Law 88-94									
DEPARTMENT OF AGRICULTURE			<u>4,343,169</u>	<u>73,807</u>	<u>178,127</u>	<u>74,447</u>	<u>407,224</u>	<u>77,647</u>	<u>236,191</u>
Office of the Secretary			<u>3,918,741</u>	<u>37,626</u>	<u>116,322</u>	<u>38,557</u>	<u>242,720</u>	<u>39,963</u>	<u>123,000</u>
Agricultural Competitiveness Enhancement Fund	RA 8178/RA 9496	Collection of the Bureau of Customs from the importation of agri-products within minimum access volume and proceeds from loan repayments	3,830,357	-	74,284	-	242,720	-	123,000
Philippine Livestock Promotion Fund	RA 1578	Regulatory Fees	4,824	8,507	11,029	8,932	-	9,379	-
Seed Fund	RA 7308	Clearance, Certification Lab Fees & Other Business Income	81,716	28,957	30,907	29,625	-	30,584	-
Plant Variety Protection Fund	RA 9168	Seminar Fees/Other Service Income	1,844	162	102	-	-	-	-
Bureau of Fisheries and Aquatic Resources Wildlife Management Fund	RA 9147	Derived from donations, contributions, endowments, permits, fines and charges generated from wildlife related activities	112,797	34,181	-	35,890	-	37,684	-
Livestock Development Council	PD 914	Registration of large cattle	-	2,000	-	-	-	-	-
National Meat Inspection Service Meat Inspection Service Development Fund	RA 9296	Franchising and licensing fees, inspection fees, medical, dental and laboratory fees	311,631	-	61,805	-	164,504	-	113,191
DEPARTMENT OF EDUCATION			<u>450,279</u>	<u>375,000</u>	<u>383,481</u>	<u>500,000</u>	<u>633,015</u>	<u>500,000</u>	<u>744,522</u>
Early Childhood Care and Development Council	RA 8980/RA 10410	Contributions from PAGCOR	382,806	375,000	383,481	500,000	633,015	500,000	744,522
National Book Development Board	RA 8047	Amounts transferred by the former Instructional Materials Development Center (IMDC) to NBDB	67,473	-	-	-	-	-	-
DEPARTMENT OF ENERGY									
Office of the Secretary		Income from government shares from the following:	172,944,770	<u>25,933,821</u>	<u>6,280,475</u>	<u>26,974,202</u>	974,309	<u>30,862,089</u>	1,041,966
	PD 972	Coal production		1,626,420		1,713,964		2,263,549	
	RA 9513	Geothermal operations of PNOOC-EDC		396,528		357,792		360,986	
	RA 9513	Wind production		2,431		33,632		48,826	
	RA 9513	Hydro production		1,221		4,640		4,640	
	RA 9513	Solar production			1,117,304 ^{6/}	9,796		14,069	
	PD 1234	Miscellaneous (Laboratory/testing fees)		55,226		9,144		9,718	
	PD 87/PD 910	Production of petroleum from:							
		Oil - Nido/Masinloc/Galoc/Cadlao/Camago-Malampaya Oil Leg		1,548,293		1,119,819		1,009,595	
		Gas - Libertad		276		534		523	
		Malampaya		22,303,426	5,163,171 ^{7/}	23,724,881		27,150,183	
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES			<u>1,131,781</u>	<u>361,542</u>	<u>37,547</u>	<u>194,717</u>	<u>94,709</u>	<u>200,074</u>	<u>95,309</u>
Office of the Secretary			<u>117,358</u>	<u>59,990</u>	<u>-</u>	<u>18,657</u>	<u>35,500</u>	<u>19,698</u>	<u>35,500</u>
Protected Areas and Wildlife 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 NIPAS	113,654	50,759	-	9,135	30,000	9,348	30,000
Wildlife Management Fund	RA 9147	Income from fines imposed and damages awarded, fees, charges, donations related to the implementation of the Wildlife Act	3,704	9,231	-	9,522	5,500	10,350	5,500
Environmental and Management Bureau Air Quality Management Fund	RA 8749	Fines and penalties collected by EMB and LTO related to the implementation of the Philippine Clean Air Act	<u>227,394</u>	<u>26,018</u>	<u>37,547</u>	<u>39,788</u>	<u>35,000</u>	<u>40,426</u>	<u>35,000</u>
		EMB	5,511	25,827	37,547	26,052	30,000	25,458	30,000
		LTO	221,883	191	-	13,736	5,000	14,968	5,000
Mines and Geo-Sciences Bureau	RA 7942	10% of royalties from mineral reservations	786,388	274,893	-	134,508	24,209	138,010	24,209

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Palawan Council for Sustainable Development	RA 9147	Income from fines imposed and damages awarded, fees, charges, donations related to the implementation of the Wildlife Act	641	641	-	1,764	-	1,940	600
DEPARTMENT OF FINANCE			-	1,028,333	-	1,207,415	940,081	1,625,616	837,199
Bureau of Customs				418,680		438,216	334,470	458,701	344,504
Non-Intrusive Container Inspection System Project Fund	EO 592/EO 635	Income collected from the Container Security Fee (CSF)	N/A	372,097	N/A	390,702	298,470	410,237	308,504
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	N/A	46,583	N/A	47,514	36,000	48,464	36,000
Bureau of Internal Revenue			-	417,136	-	417,136	417,136	1,042,065	417,136
Special Education Fund	RA 5447	1% share in the taxes on locally-manufactured Virginia-type cigarettes	-	315,431	-	315,431	315,431	936,476	315,431
	EO 937	Penalties for delayed remittances by banks	-	101,705	-	101,705	101,705	105,589	101,705
Insurance Commission				192,517		352,063	188,475	124,850	75,559
Insurance Fund	RA 8424/PD 612	25% share in the premium tax collections of the BIR	N/A	176,168	N/A	265,220	73,996	117,997	75,559
Pre-Need Fund	RA 9829	Fees and charges and other income derived from the regulation of pre-need companies	N/A	16,349	N/A	86,843	114,479	6,853	
DEPARTMENT OF HEALTH			1,532,941	425,498	145,488	436,893	471,920	1,665,405	335,205
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	-	5,026	5,026	12,793	29,420	10,250	29,420
Bureau of Quarantine and International Health Surveillance	RA 9271	50% of Income from Quarantine Services	36,622	43,570	78,830	33,600	56,000	54,000	57,515
Food and Drug Administration	RA 9502/RA 3270	Income collection from fees, fines, royalties and other charges	1,496,319	376,902	61,632	390,500	386,500	1,601,155	248,270
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT									
Bureau of Fire Protection	RA 9514	80% of the fees, fines and penalties collected under the new Fire Code of the Philippines	121,466 ^{8/}	1,128,004	-	1,240,804	800,000	1,364,884	800,000
DEPARTMENT OF JUSTICE			2,059,489	1,441,067	323,824	1,141,225	326,446	1,304,629	382,410
Land Registration Authority	PD 1529	20% of land registration fees/collections of the Register of Deeds of LGUs and LRA	1,683,633	1,211,994	300,640	1,096,587	303,802	1,272,594	334,710
Office of the Solicitor General	SCN LOI No. 270 as amended by LOI No. 278/ PD 736	50% of the total income from filing fees, certification fees and oath-taking fees of naturalized aliens under the old naturalization law	76,787 610	75,676 58	5,602 -	2,644 50	2,644 50	3,743 50	27,700 50
	RA 9417	Monetary awards, collection fees and other income, fees and revenue	76,177	75,618	5,602	2,594	2,594	3,693	27,650
Presidential Commission on Good Government	RA 9700	10% of the proceeds from sale of assets, compromise agreements, and rental from PCGG property for the payment of lawful claims	299,069	153,397	17,582	41,994	20,000	28,292	20,000
DEPARTMENT OF LABOR AND EMPLOYMENT			1,187,658	450,536	80,112	585,688	208,595	761,259	208,711
Office of the Secretary	EO 1022	Verification fees earned in foreign posts	1,181,590	450,183	79,816	585,238	208,095	760,809	208,211
National Conciliation and Mediation Board									
Special Voluntary Arbitration Fund	RA 6715	Collective Bargaining Agreement registration fees	6,068	353	296	450	500	450	500
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS									
Office of the Secretary	RA 8794	LTO - Motor Vehicle User's Charge (MVUC) Tax collections	5,669,804	10,319,978	11,522,162	11,532,343	12,196,465	11,832,278	12,289,160
Special Road Support Fund		80% of MVUC	3,396,430 ^{9/}	8,885,369	9,486,954	9,973,918	9,917,987	10,233,322	10,010,682

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Special Local Road Fund		5 % of MVUC	1,622,818 ^{9/}	601,130	1,138,455	623,370	1,237,268	639,582	1,237,268
Special Road Safety Fund		7.5% of MVUC	650,556 ^{9/}	833,479	896,753	935,055	1,041,210	959,374	1,041,210
DEPARTMENT OF SCIENCE AND TECHNOLOGY									
Office of the Secretary	RA 7917	2% share from Military Camp Sales Proceeds Fund	-	1,377	1,377	12,106	-	-	-
DEPARTMENT OF TOURISM									
Office of the Secretary			25,265	7,658	5,538	6,760	2,000	4,578 ^{10/}	4,578
Tourism Development Fund	RA 9593	Accreditation/training fees		4,173		3,010			
		IDs, stickers and codes		1,365		1,356			
		Rental fees		1,392		1,483			
		Participation fees		728		911			
DEPARTMENT OF TRADE AND INDUSTRY									
Office of the Secretary			2,785	20,290	17,505	22,729	20,829	22,919	21,321
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	2,785	20,290	17,505	22,729	20,829	22,919	21,321
Trade Remedies Fund	RA 8800	50% of the revenues collected from fees, charges and safeguard duties	-	-	-	1,900	-	2,090	-
DEPARTMENT OF TRANSPORTATION AND COMMUNICATIONS									
Office of the Secretary			7,488,566	1,546,860	846,933	1,669,630	1,536,916	1,740,276	1,488,905
Special Vehicle Pollution Control Fund	RA 8794	7.5% of MVUC	5,909,366	892,781	320,335	988,101	884,691	1,012,420	884,691
			5,773,395 ^{9/}	839,737	261,308	935,055	801,832	959,374	801,832
Land Transportation Office									
Seat Belt Use Fund	RA 8750	Fines imposed for the enforcement of RA 8750	135,971	53,044	59,027	53,046	82,859	53,046	82,859
Maritime Industry Authority									
Marina Trust Fund	RA 9295	Tonnage fees	177,866	55,717	25,000	55,000	25,000	60,000	25,000
Office for Transportation Security									
National Civil Aviation Security Committee	LOI-414 A EO 277/ EO 311	Aviation security fees (part of the terminal fees) collected from passengers both domestic and international airports	1,401,334	598,362	501,598	626,529	627,225	667,856	579,214
NATIONAL ECONOMIC AND DEVELOPMENT AUTHORITY									
Philippine Statistical Research and Training Institute									
Endowment Fund	EO 121	Interest income from Treasury bills/bonds	9,216 ^{11/}	5,516	9,490	5,600	5,700	5,700	5,700
OTHER EXECUTIVE OFFICES									
Commission on Higher Education			6,840,045	3,046,863	1,987,755	3,232,424	1,755,932	3,524,849	5,585,937
Higher Education Development Fund			4,711,865	1,975,584	1,220,731	2,173,143	1,011,008	2,390,457	3,999,192
	RA 7722	40% of travel tax collections of PTA		1,867,128		2,053,841		2,259,225	
		30% of the registration fees collected by PRC		8,456		9,302		10,232	
		1% of the gross sales of the lotto operation of PCSO		100,000		110,000		121,000	
Dangerous Drugs Board			131,630	130,366	77,000	102,450	77,000	105,100	77,000
		Income from government service		25,458		23,000		25,500	
		Fines and Penalties		698		1,050		1,100	
	RA 7953/RA 8407/RA 9165	25% of gross receipts from breakages of Philippine Racing Club Inc. and Manila Jockey Club, Inc.		7,210		6,400		6,500	
		10% of unclaimed and forfeited sweepstakes and lotto prizes from PCSO		12,000		12,000		12,000	
		P5M per month from PAGCOR		85,000		60,000		60,000	
Film Development Council of the Philippines									
Film Fund	RA 9167	Registration fees and other charges	8,784	106,953	101,947	69,860 ^{10/}	69,860	69,860 ^{10/}	69,860
		35% of amusement tax collected from grade "B" films							
Games and Amusement Board			13,152	13,078	12,288	9,500 ^{10/}	9,500	9,500 ^{10/}	9,500
	PD 871	3% on gross gate receipts - boxing, wrestling, karate							
		3% on gross gate receipts - basketball and other professional games							
		3% on gross radio and TV coverages - boxing, wrestling, karate							

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		3% on gross radio and TV coverages - basketball and other professional games							
Housing and Land Use Regulatory Board	EO 648	Service income from processing fees, fine and penalties, others	1,200,303	303,797	154,112	352,405	108,163	408,789	666,098
Movie and Television Review and Classification Board									
Sinking Fund	PD 1986		- ^{4/}	114,307	64,992	110,768	63,129	121,845	57,161
		Review Fees	-	94,809	-	95,958	-	105,554	-
		Registration Fees	-	8,369	-	9,253	-	10,178	-
		Permit Fee - Import	-	554	-	758	-	834	-
		Permit Fee - Export	-	67	-	139	-	153	-
		Miscellaneous Income	-	10,508	-	4,660	-	5,126	-
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	10% share of the annual PTA travel tax collection	773,980	378,569	332,476	385,000	387,974	390,000	677,828
			773,980	378,569	332,476	385,000	387,974	390,000	677,828
Philippine Sports Commission									
National Sports Development Fund	RA 6847	Income on taxes from horse races during special holidays, share from all taxes collected on imported athletic equipment, and proceeds from the sale of stamps depicting sports events	331	24,209	24,209	29,298	29,298	29,298	29,298
		Manila Jockey Club, Inc.		6,745	6,745	10,000	10,000	10,000	10,000
		Philippine Racing Club, Inc.		8,584	8,584	11,798	11,798	11,798	11,798
		Bureau of Customs		8,880	8,880	7,500	7,500	7,500	7,500
BUDGETARY SUPPORT TO GOVERNMENT CORPORATIONS									
Cultural Center of the Philippines	PD 1158/RA 8424	50% tobacco inspection fees collected by BIR of the immediately preceding year	-	678,614	663,614	1,344,552	1,344,552	1,801,052	1,801,052
			-	6,164	6,164	9,000	9,000	9,000	9,000
National Tobacco Administration	RA 4155	Tobacco Fund	-	656,700	656,700	190,000	190,000	636,500	636,500
Philippine Coconut Authority	PD 1234/PD 1854/ RA 1145	Fees from copra exporters, oil millers, desiccators and other end-users of coconut products	-	15,000	-	15,000	15,000	15,000	15,000
Tourism Promotions Board									
Tourism Promotions Fund	RA 9593	70% of the 50% share of DOT in the net income of the Duty Free Philippines Corporation 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	-	750	750	1,130,552	1,130,552	1,140,552	1,140,552
TOTAL EARMARKED REVENUES			209,662,497	52,615,662	26,163,448	76,981,226	48,503,896	84,662,781	53,238,356

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 2016 Budget Preparation

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

^{3/} Projections submitted by agencies and/or recommendations of the DBM during the FY 2016 Budget Preparation

^{4/} Balance remitted back to the BTr

^{5/} Based on PARC preliminary report, subject to reconciliation with the BTr and the DBM. The balance as of December 31, 2014 represents the amount of disposable earnings deposited with the Bureau of the Treasury

^{6/} Expenditures charged to collections other than Malampaya proceeds

^{7/} Refers to LGU shares per DOE report

^{8/} Balance as of December 31, 2014 does not yet include 2014 actual collections pending BTr certification. 2015 obligations in the amount of P2.4 billion was already deducted in the balance

^{9/} Data from Road Board

^{10/} Disaggregation into specific revenue items is not provided by the agency

^{11/} For reconciliation with the BTr and the DBM

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

SOURCE: Agency submissions and Department of Budget and Management