

Table B.19
OFF-BUDGET ACCOUNTS, FY 2014 - 2016
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2014	2014 ACTUAL		2015		2016	
		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
DEPARTMENT OF AGRICULTURE				432,725	561,268	323,709	428,604	407,682	349,878	300,443
Office of the Secretary				71,808	138,338	108,181	135,576	142,289	136,560	112,266
OSEC - Proper				15,731	28,011	15,284	26,071	15,140	29,316	15,645
Trust Receipts	R.A. 9184	Other service income	Bidder's bond	15,731	28,011	15,284	26,071	15,140	29,316	15,645
OSEC - Agricultural Training Institute				1,602	15,299	12,312	19,989	19,989	22,086	22,086
Revolving Fund ATI Revolving Fund	General Provisions in the GAA	Other service income Rent/lease income Income from hostels, dormitories and other like facilities Other business income	MOOE of dormitory and other expenses	1,602	15,299	12,312	19,989	19,989	22,086	22,086
					60	-	-	-	-	-
					458	-	481	481	526	526
					5,128	4,123	6,488	6,488	7,357	7,357
					9,653	8,189	13,020	13,020	14,203	14,203
OSEC - Bureau of Animal Industry				-	1,846	1,822	1,938	1,938	2,035	2,035
Revolving Fund BAI Revolving Fund	General Provisions, R.A. 7308	Dormitory operations Seminar and training fees	MOOE MOOE	n/a	1,846	1,822	1,938	1,938	2,035	2,035
					179	168	188	188	197	197
					1,667	1,654	1,750	1,750	1,838	1,838
OSEC - Bureau of Plant Industry				53,144	90,045	75,108	85,368	103,722	80,023	70,000
Revolving Fund Plant Quarantine Revolving Fund	P.D. 1433 P.D. 1433	Permit fees - Import Inspection fees	MOOE/CO	53,144	90,045	75,108	85,368	103,722	80,023	70,000
					1,407	1,407	1,548	1,548	1,702	1,702
					88,638	73,701	83,820	102,174	78,321	68,298
OSEC - Bureau of Soils and Water Management				1,331	3,137	3,655	2,210	1,500	3,100	2,500
Revolving Fund BSWM Revolving Fund	General Provisions in the GAA	Other service income Rent/lease income Income from hostels, dormitories, and other like facilities	MOOE	1,331	3,137	3,655	2,210	1,500	3,100	2,500
					401	467	-	-	-	-
					1,151	1,341	110	75	1,000	125
					1,585	1,847	2,100	1,425	2,100	2,375
Agricultural Credit Policy Council				231,685	341,438	162,890	203,509	203,509	114,887	114,887
Revolving Fund Agro-Industry Modernization Credit and Financing Program (AMCFP) Fund	R.A. 8435	Repayment of loans	Fund source for loans of AMCFP	231,685	341,438	162,890	203,509	203,509	114,887	114,887
					303,055		197,333		113,053	
		Interest on loans			38,383		6,176		1,834	

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		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
Fertilizer and Pesticide Authority				328	149	-	150	150	150	150
Revolving Fund FPA Fund	General Provisions in the GAA	Rent/lease income	Procurement of tables, chairs, and sound system	<u>328</u> 328	<u>149</u> 149	<u>-</u> -	<u>150</u> 150	<u>150</u> 150	<u>150</u> 150	<u>150</u> 150
Philippine Carabao Center				127,240	81,017	52,638	89,119	60,534	98,031	72,640
Revolving Fund PCC Revolving Fund	R.A. 7307	Sale of carabao's meat, milk, and other products of institutional dairy business	Operating expenses for the operation of institutional dairy business module	<u>127,240</u> 127,240	<u>81,017</u> 81,017	<u>52,638</u> 52,638	<u>89,119</u> 89,119	<u>60,534</u> 60,534	<u>98,031</u> 98,031	<u>72,640</u> 72,640
Philippine Center for Post-Harvest Development and Mechanization				1,664	326	-	250	1,200	250	500
Revolving Fund PHILMECH Revolving Fund	General Provisions in the GAA	Rental of facilities	Maintenance of facilities	<u>1,664</u> 1,664	<u>326</u> 326	<u>-</u> -	<u>250</u> 250	<u>1,200</u> 1,200	<u>250</u> 250	<u>500</u> 500
DEPARTMENT OF BUDGET AND MANAGEMENT				1,480	1,792	312	1,080	1,022	1,080	1,022
Government Procurement Policy Board-Technical Support Office				1,480	1,792	312	1,080	1,022	1,080	1,022
Others	Sec. 63.3 (c) IRR, R.A. 9184	Training fees	Training expenses	<u>1,480</u> 1,480	<u>1,792</u> 1,792	<u>312</u> 312	<u>1,080</u> 1,080	<u>1,022</u> 1,022	<u>1,080</u> 1,080	<u>1,022</u> 1,022
DEPARTMENT OF EDUCATION				1,459,661	524,987	40,642	555,396	49,165	587,321	50,286
Office of the Secretary				394,167	425,134	14,362	446,391	15,080	468,710	15,834
Trust Receipts	R.A. 10633	Service fees (Provident Fund)	Operational expenses	<u>394,167</u> 394,167	<u>425,134</u> 425,134	<u>14,362</u> 14,362	<u>446,391</u> 446,391	<u>15,080</u> 15,080	<u>468,710</u> 468,710	<u>15,834</u> 15,834
Specific DepEd Regional Offices				21,003	141,651	121,723	148,734	152,871	156,170	160,513
Revolving Fund RELC Revolving Fund	B.P. 6831	Income from dormitory operations, miscellaneous income, etc.	Operation and maintenance of facilities	<u>21,003</u> -	<u>141,651</u> 44,773	<u>121,723</u> 45,848	<u>148,734</u> 47,012	<u>152,871</u> 49,304	<u>156,170</u> 49,362	<u>160,513</u> 51,769
Eco-Tech Center Revolving Fund	General Provisions in the GAA	Income from seminars and conferences	Operation and maintenance of facilities	19,671	84,562	64,892	88,790	92,035	93,230	96,636
Applied Nutrition Center Revolving Fund	General Provisions in the GAA	Income from dormitory operations, miscellaneous income	Operation and maintenance of facilities	1,333	12,316	10,983	12,932	11,532	13,578	12,109

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OSEC - Baguio Teachers Camp				16,156	36,603	20,447	38,433	21,469	40,355	22,543
Revolving Fund				<u>16,156</u>	<u>36,603</u>	<u>20,447</u>	<u>38,433</u>	<u>21,469</u>	<u>40,355</u>	<u>22,543</u>
BTC Revolving Fund	General Provisions in the GAA	Lodging fees, rental of facilities, interest income	Operation and maintenance of facilities	16,156	36,603	20,447	38,433	21,469	40,355	22,543
National Book Development Board				116,463	2,507	1,199	2,450	2,450	2,450	1,500
Trust Receipts				<u>116,463</u>	<u>2,264</u>	<u>973</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>1,250</u>
	R.A. 9521	Contributions from PAGCOR and PCSO, and grant from NCCA	Grants to authors	116,463	2,264	973	2,200	2,200	2,200	1,250
Others				<u>-</u>	<u>243</u>	<u>226</u>	<u>250</u>	<u>250</u>	<u>250</u>	<u>250</u>
	MOA	Grants and donations - share in the administration of the National Book Awards	Support to National Book Awards	n/a	243	226	250	250	250	250
National Council for Children's Television				67,702	2,559	806	3,000	3,000	2,600	1,500
Trust Receipts				<u>67,702</u>	<u>2,559</u>	<u>806</u>	<u>3,000</u>	<u>3,000</u>	<u>2,600</u>	<u>1,500</u>
National Endowment Fund for Children's Television	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	67,702	2,559	806	3,000	3,000	2,600	1,500
National Educators Academy of the Philippines				5,535	5,839	304	6,131	319	6,437	335
Revolving Fund				<u>5,535</u>	<u>5,839</u>	<u>304</u>	<u>6,131</u>	<u>319</u>	<u>6,437</u>	<u>335</u>
NEAP Revolving Fund	General Provisions in the GAA	Registration fees, use of buildings, interest income	Operations and Maintenance of facilities	5,535	5,839	304	6,131	319	6,437	335
National Science Teaching and Instrumentation Center				30	52	22	55	23	57	24
Revolving Fund				<u>30</u>	<u>52</u>	<u>22</u>	<u>55</u>	<u>23</u>	<u>57</u>	<u>24</u>
NSTIC Revolving Fund	General Provision in the GAA	Rental of staff houses	Operations and Maintenance of facilities	30	52	22	55	23	57	24
National Museum				837,755	87,285	22,338	94,850	26,467	104,045	28,914
Revolving Fund				<u>9,101</u>	<u>2,876</u>	<u>95</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
NM Revolving Fund	Sec. 26, R.A. 8492	Income from Museum Operations (Entrance fees)	Administration, operation, and maintenance of Museums	9,101	2,876	95	2,000	2,000	2,000	2,000
Trust Receipts				<u>828,654</u>	<u>84,409</u>	<u>22,243</u>	<u>92,850</u>	<u>24,467</u>	<u>102,045</u>	<u>26,914</u>
Receipts deposited with BTr	Sec. 26, R.A. 8492, Board of Trustees Resolution	Grants and donations from private and government individuals/institutions, etc.	Administration, operation, and maintenance of museums	85,738	83,591	22,243	91,950	24,467	101,145	26,914
Endowment Fund	Sec. 23, R.A. 8492	Contributions from PAGCOR and PCSO	Special programs, projects and activities of the museum	742,916	818	-	900	-	900	-
	Sec. 2, R.A. 8492									

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		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
Philippine High School for the Arts				879	1,611	1,611	2,519	1,826	3,022	2,179
Trust Receipts				879	1,611	1,611	2,519	1,826	3,022	2,179
Receipt Deposited with AGDB	E.O. 420	Grants and donations		879	1,309	1,451	2,187	1,650	2,624	1,968
Receipt Deposited with AGDB	R.A. 9184	Others	Performance bond and bid bond, bid documents fee	-	302	160	332	176	398	211
STATE UNIVERSITIES AND COLLEGES				23,404,370	17,953,127	14,395,265	17,766,988	17,623,579	17,446,179	16,691,684
Retained Income/Fund				23,404,370	14,884,261	3,615,776	14,983,953	3,642,067	14,660,261	3,632,755
	R.A. 8292	Internally-generated income	PS, MOOE, CO	23,404,370	17,953,127	14,395,265	17,766,988	17,623,579	17,446,179	16,691,684
DEPARTMENT OF ENERGY				5,393,709	781,694	231,204	891,090	253,512	893,807	278,683
Office of the Secretary				5,393,709	781,694	231,204	891,090	253,512	893,807	278,683
Trust Receipts				5,393,709	775,244	231,204	750,188	253,512	820,487	278,683
	MOA dated Oct. 28, 2009 Sec. 10, R.A. 8479	DOE-DPWH Multi-Purpose Building Gasoline Station Training and Loan Fund	MOOE/Capital outlays	69,510	948	253	338	166	338	9
	P.D. 1956 R.A. 7638	Oil Price Stabilization Fund Energy Regulation 1-94	Interest Interest	266,805 4,565,649	3,332 770,964	344 230,607	2,900 746,950	63 253,283	2,900 817,249	63 278,611
	GEF Trust Fund No. 053360	Escrow Account for Electric Cooperatives - Cooperative System Loss Reduction Project	Collection and Interest	491,745	-	-	-	-	-	-
Others				-	6,450	-	140,902	-	73,320	-
E-Trike		Grants		-	6,450	-	140,902	-	73,320	-
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES				120,448	60,245	69,445	83,978	77,749	89,345	82,331
Office of the Secretary				-	-	-	27,405	27,405	28,044	28,044
Retained Income				-	-	-	27,405	27,405	28,044	28,044
	R.A. 10629	Seventy-five percent (75%) of income from entrance fees and use of facilities, operations, and management of the different wild flora and fauna under the NIPAs	Maintenance, administration, operation, and management expenses of the NIPAs	-	-	-	27,405	27,405	28,044	28,044
Environmental Management Bureau				53,545	41,149	58,678	37,522	34,283	41,274	37,711
Revolving Fund				53,545	41,149	58,678	37,522	34,283	41,274	37,711
EMB Revolving Fund	P.D. No. 984	Fines and penalties related to environment	Operating expenses	5,864	6,348	20,315	5,980	5,980	6,578	6,578
	P.D. No. 1586			47,681	34,801	38,363	31,542	28,303	34,696	31,133

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		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
Mines and Geo-Sciences Bureau				66,903	19,096	10,767	19,051	16,061	20,027	16,576
Trust Receipts				66,903	19,096	10,767	19,051	16,061	20,027	16,576
Receipts deposited with BTr other than IATF	DENR DAO No. 96-40; DENR AO No. 2005-07; Sec 6, FY 2015 GAA; Art. 11, Sec. 39, R.A. 9184	Other service income Other business income		55,805 6,039	5,265 474	- 673	5,000 500	5,000 500	5,000 500	5,000 500
Receipts deposited with AGDB	E.O. 292; R.A. 7942; DAO 2000-71; DAO 2005-08; DAO 2010-21; Sec. 11, FY 2015 GAA; Budget Circular No. 2004-5A; Budget Circular No. 2007-3	Other service income Seminar training fees Other business income		4,790 185 84	12,484 386 487	9,304 323 467	12,101 850 600	9,111 850 600	13,127 850 550	9,676 850 550
DEPARTMENT OF FINANCE				370,652	49,383	51,764	53,376	133,854	53,020	111,888
Privatization and Management Office				339,189	49,071	51,532	53,309	133,787	52,953	111,821
Revolving Fund PMO Revolving Fund	Article III, Sec. 6, E.O. 323 dated Dec. 6, 2000	Income from conservation and disposition of transferred assets	Cost and expenses incurred by the office in the conservation of PMO transferred assets	339,189	49,071	51,532	53,309	133,787	52,953	111,821
Securities and Exchange Commission				31,463	312	232	67	67	67	67
Retained Income/Funds SEC Retained Income	R.A. Nos. 8799/9182	P100 million from license fees of corporations, Special Purpose disposition of BOL assets		30,942	-	-	-	-	-	-
Others	R.A. 8799 SRC R.A. 9182	Various fees Various fees	PS, MOOE, CO PS, MOOE, CO	521 -	312 22	232 22	67 17	67 17	67 17	67 17
DEPARTMENT OF FOREIGN AFFAIRS				350,152	282,428	280,310	341,477	341,477	414,905	392,453
Office of the Secretary				350,152	282,428	280,310	341,477	341,477	414,905	392,453
Revolving Fund Passport Revolving Fund	Sec. 17, R.A. 8239	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	350,152	282,428	280,310	341,477	341,477	414,905	392,453

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		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
DEPARTMENT OF HEALTH				4,178,381	10,786,423	9,029,425	11,781,801	10,750,936	12,894,855	12,143,328
Office of the Secretary				4,178,381	10,786,423	9,029,425	11,781,801	10,750,936	12,894,855	12,143,328
Retained Income/Fund				<u>2,753,423</u>	<u>7,620,564</u>	<u>6,383,769</u>	<u>8,343,370</u>	<u>7,764,798</u>	<u>9,136,307</u>	<u>8,868,502</u>
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 hospital products and devices, donations and other income	Augmentation of MOOE/equipment	2,753,423	7,620,564	6,383,769	8,343,370	7,764,798	9,136,307	8,868,502
Revolving Fund				<u>1,347,664</u>	<u>2,724,284</u>	<u>2,272,552</u>	<u>2,973,528</u>	<u>2,587,498</u>	<u>3,264,339</u>	<u>2,849,894</u>
Drugs and Medicines Revolving Fund	NBC No. 321, R.A. 9184, GAA	Medicines/Other Sales/Other Fees	Sale of drugs and medicines, procurement of bid forms	1,347,664	2,724,284	2,272,552	2,973,528	2,587,498	3,264,339	2,849,894
Trust Receipts				<u>77,294</u>	<u>441,575</u>	<u>373,104</u>	<u>464,903</u>	<u>398,640</u>	<u>494,209</u>	<u>424,932</u>
	R.A. 9206, JC 2003-1, A.O. 05, A.O. 9c, A.O. 70	Affiliation Fees	Honoraria/Office Supplies	77,294	441,575	373,104	464,903	398,640	494,209	424,932
DEPARTMENT OF INTERIOR AND LOCAL GOVERNMENT				1,088,609	835,874	800,292	979,319	979,753	968,090	963,939
Office of the Secretary				94,109	4,345	15,714	98,500	84,000	-	-
Trust Receipts				<u>94,109</u>	<u>4,345</u>	<u>15,714</u>	<u>98,500</u>	<u>84,000</u>	-	-
Receipts deposited with AGDB	Trust Fund	Income from other sources	Income from grants and donations	94,109	4,345	15,714	98,500	84,000	-	-
Bureau of Fire Protection				112,881	37,340	7,060	19,140	29,009	30,394	13,102
Trust Receipts				<u>112,881</u>	<u>37,340</u>	<u>7,060</u>	<u>19,140</u>	<u>29,009</u>	<u>30,394</u>	<u>13,102</u>
	R.A. 6963	Fire Arms License Fee (Share from PNP for scholarship) benefits	Scholarship Expenses/Fund	88,680	16,865	5,850	7,840	17,708	18,594	10,102
	IATF	Asia Pacific Economic Cooperation (APEC) Fund	APEC Activities	8,476	9,686	1,210	-	8,476	-	-
	R.A. 9184	Bid documents/other service fees	BAC Honoraria	15,725	10,789	-	11,300	2,825	11,800	3,000
National Police Commission				37,263	27,811	11,141	18,663	23,729	10,380	23,521
Trust Receipts				<u>37,263</u>	<u>27,811</u>	<u>11,141</u>	<u>18,663</u>	<u>23,729</u>	<u>10,380</u>	<u>23,521</u>
	R.A. 6963	Share from PNP - License Fees and Other Income	Scholarship grants	37,263	27,811	11,141	18,663	23,729	10,380	23,521
Philippine National Police				844,356	766,378	766,377	843,016	843,015	927,316	927,316
Trust Receipts				<u>844,356</u>	<u>766,378</u>	<u>766,377</u>	<u>843,016</u>	<u>843,015</u>	<u>927,316</u>	<u>927,316</u>
	R.A. 6963, A.O. 257	Firearms license fee and other services, income collections	MOOE	844,356	766,378	766,377	843,016	843,015	927,316	927,316

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DEPARTMENT OF JUSTICE				196,808	1,562,503	1,463,665	1,559,349	1,424,370	338,994	274,082
Office of the Secretary				136,596	35,468	9,523	25,000	29,983	25,000	29,983
Trust Receipts Victims Compensation Fund	R.A. 7309	1% of net income of PAGCOR;	Award for victims of unjust imprisonment and detention, and victims of violent crimes	136,596	35,468	9,523	25,000	29,983	25,000	29,983
Bureau of Corrections				41,298	58,987	117,956	62,292	41,436	64,005	50,464
Revolving Fund BuCor Revolving Fund	R.A. 9206	Agro-industrial projects and operations	Purchase products of the agro-industrial projects in the BuCor, livelihood and rehabilitation projects and allowance of prisoners	41,298	58,987	117,956	62,292	41,436	64,005	50,464
Bureau of Immigration				8,514	1,406,443	1,326,296	1,434,717	1,352,951	223,049	193,635
Trust Receipts	R.A. 3870 Sec. 40 C.A. 613 Sec. 7A C.A. 613	UP Legal Research Fund Cash bonds Other charges - express lane fees		8,514	1,406,443	1,326,296	1,434,717	1,352,951	223,049	193,635
	R.A. 6957	BOT share in ACR-I card		-	35,812	36,291	36,529	37,017	37,259	37,757
				150	38,345	9,735	39,255	9,930	40,040	10,128
				8,119	1,192,196	1,140,425	1,216,040	1,163,233	-	-
Presidential Commission on Good Government				-	140,090	139,845	142,893	142,771	145,750	145,750
Trust Receipts Escrow Funds	E.O. 1, s. of 1986	Cash dividends, sale of property, rental income		-	41,345	-	26,940	-	26,940	-
				-	41,345	-	26,940	-	26,940	-
National Bureau of Investigation				10,400	20,260	9,890	10,400	-	-	-
Trust Receipts Inter-Agency Transfer Fund (IATF)	P.D. 1896, R.A. 9208	Others		10,400	20,260	9,890	10,400	-	-	-
				10,400	20,260	9,890	10,400	-	-	-
DEPARTMENT OF LABOR AND EMPLOYMENT				1,203,145	3,490,990	2,055,332	3,646,703	2,081,215	3,828,457	2,103,776
Office of the Secretary				110,167	85,784	68,278	130,392	71,009	198,195	73,849
Trust Receipts Social Amelioration Program Fund	R.A. 6982 R.A. 9367	Twenty percent (20%) Socio-Economic Related Program Fund; Forfeited, Unclaimed, Unremitted Cash Bonus Fund, Social Amelioration, and Welfares Program - Biofuels	Socio-economic projects, death benefit, maternity benefit, and administrative expenses	110,167	85,784	68,278	130,392	71,009	198,195	73,849

Table B.19
OFF-BUDGET ACCOUNTS, FY 2014 - 2016
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2014	2014 ACTUAL		2015		2016	
		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
National Labor Relations Commission				1,244	1,530	1,515	1,500	1,300	1,700	1,500
Trust Receipts	Art. 223/224 of the Labor Code/E.O. 338	Enforcement of decisions/orders/resolution of the commission	Appeal bond, monetary judgment awards, injunction and execution of awards in labor cases	<u>1,244</u> 1,244	<u>1,530</u> 1,530	<u>1,515</u> 1,515	<u>1,500</u> 1,500	<u>1,300</u> 1,300	<u>1,700</u> 1,700	<u>1,500</u> 1,500
National Maritime Polytechnic				24,447	11,291	7,357	12,727	11,454	12,727	11,454
Others	General provisions in the GAA	Seminar fees, assessment fees, and other income, including dormitory operations	Honararia/BAC/TESDA, laundry, miscellaneous, remittance to BTr, capital outlays, and others	<u>24,447</u> 24,447	<u>11,291</u> 11,291	<u>7,357</u> 7,357	<u>12,727</u> 12,727	<u>11,454</u> 11,454	<u>12,727</u> 12,727	<u>11,454</u> 11,454
Overseas Workers Welfare Administration				1,067,287	2,826,165	1,482,315	2,910,950	1,501,585	2,998,278	1,521,106
Retained Income Fund OWWA Welfare Fund	Letter of Instruction No. 537, s. of 1977; Amended P.D. 1694/1809	Income from collections Income from investments Subsidy income Other income	Cash outlays, bank debits	<u>1,067,287</u> 1,067,287	<u>2,826,165</u> 2,015,499 777,857 10,894 21,915	<u>1,482,315</u> - - - -	<u>2,910,950</u> 2,075,964 801,193 11,221 22,572	<u>1,501,585</u> - - - -	<u>2,998,278</u> 2,138,243 825,228 11,557 23,250	<u>1,521,106</u> - - - -
Technical Education and Skills Development				-	566,220	495,867	591,134	495,867	617,557	495,867
Revolving Fund TESDA Revolving Fund	E.O. 939, J.C. 85, and LOI No. 1026	Sariling Sikap Program	Training supplies, materials, utilities, repair and maintenance	<u>-</u> n/a	<u>566,220</u> 566,220	<u>495,867</u> 495,867	<u>591,134</u> 591,134	<u>495,867</u> 495,867	<u>617,557</u> 617,557	<u>495,867</u> 495,867
DEPARTMENT OF NATIONAL DEFENSE				1,973,511	1,906,903	1,509,449	1,740,561	2,116,585	1,868,981	1,646,908
Government Arsenal				104	67	-	70	174	75	75
Retained Income/Funds GA Retained Income	Special Provision - R.A. 10651	All income generated from hospital, medical fees - laboratory	Hospital supplies and equipments	<u>104</u> 104	<u>67</u> 67	<u>-</u> -	<u>70</u> 70	<u>174</u> 174	<u>75</u> 75	<u>75</u> 75
National Defense College of the Philippines				1,202	1,936	1,568	1,661	1,436	1,744	1,508
Revolving Fund	General provisions in the GAA/E.O. 85	Income from dormitory operations, printing and publication, and miscellaneous income	Maintenance and upkeep of dormitory	<u>819</u> 819	<u>1,553</u> 1,553	<u>1,568</u> 1,568	<u>1,661</u> 1,661	<u>1,436</u> 1,436	<u>1,744</u> 1,744	<u>1,508</u> 1,508
Others Donations	E.O. 85	NSC	Policy research	<u>383</u> 383	<u>383</u> 383	<u>-</u> -	<u>-</u> -	<u>-</u> -	<u>-</u> -	<u>-</u> -

Table B.19
OFF-BUDGET ACCOUNTS, FY 2014 - 2016
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2014	2014 ACTUAL		2015		2016	
		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
Office of Civil Defense				809,736	228,411	71,181	26,747	716,483	-	120,000
Trust Receipts				809,736	228,411	71,181	26,747	716,483	-	120,000
Inter-Agency Transferred Account	R.A. 10121	Others	Capital Outlay and MOOE	407,266	108,905	5,081	26,747	314,013	-	120,000
		Grants	MOOE	15,804	23,985	24,620	-	15,804	-	-
		Donations	MOOE	386,666	95,521	41,480	-	386,666	-	-
Philippine Veterans Affairs Office				39,127	67,361	70,722	63,000	63,000	63,500	63,500
PVAO - Proper				9,815	5,473	5,554	3,000	3,000	3,500	3,500
Revolving Fund				9,815	5,473	5,554	3,000	3,000	3,500	3,500
PVAO Revolving Fund	E.O. 159/197 DOF-DBM J.C. 2-94	Entrance and parking fees, rental of guesthouse, rental and use of military shrine	MOOE and Capital Outlays, repair of facilities and purchase of equipment	9,815	5,473	5,554	3,000	3,000	3,500	3,500
Veterans Memorial Medical Center				29,312	61,888	65,168	60,000	60,000	60,000	60,000
Retained Income/Funds				29,312	61,888	65,168	60,000	60,000	60,000	60,000
	Special Provisions in the GAA	Hospital fees	Procurement of materials and medical equipment	29,312	52,685	55,965	52,500	52,500	52,500	52,500
		Other business income		1,879	1,879	1,700	1,700	1,700	1,700	1,700
		Golf income		4,814	4,814	4,000	4,000	4,000	4,000	4,000
		Income from dorm operations		151	151	150	150	150	150	150
		Other service income		8	8	5	5	5	5	5
		Income from grants and donations		133	133	45	45	45	45	45
		Miscellaneous income		805	805	600	600	600	600	600
		Rent income		1,413	1,413	1,000	1,000	1,000	1,000	1,000
Armed Forces of the Philippines				1,110,501	1,600,509	1,365,689	1,649,083	1,335,492	1,803,662	1,461,825
AFP - Philippine Army				225,229	141,450	94,876	148,899	126,312	153,697	134,359
Retained Income/Fund				33,032	13,253	16,765	17,030	10,738	17,881	14,945
	R.A. 10633	PhilHealth	Procurement of various hospital equipment and upgrade of hospital facilities	-	10,923	16,765	12,335	10,738	12,951	14,945
		Fiduciary Fund		33,032	564	-	581	-	610	-
		Room and Board		-	1,748	-	4,078	-	4,282	-
		Affiliation Fee		-	18	-	36	-	38	-
Trust Receipts				192,197	128,197	78,111	131,869	115,574	135,816	119,414
				192,197	128,197	78,111	131,869	115,574	135,816	119,414

Table B.19
OFF-BUDGET ACCOUNTS, FY 2014 - 2016
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2014	2014 ACTUAL		2015		2016	
		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
AFP - General Headquarters				861,096	1,303,443	1,249,641	1,333,965	1,186,949	1,467,121	1,304,124
AFP - GHQ Proper				808,472	1,210,500	1,075,994	1,331,549	1,183,592	1,464,706	1,301,951
Trust Receipts				<u>611,961</u>	<u>1,084,128</u>	<u>922,693</u>	<u>1,192,539</u>	<u>1,014,961</u>	<u>1,311,795</u>	<u>1,116,457</u>
IATF	IATF COA Cir. No. 94-013, E.O 658	IATF	Implementation of projects, payment of Combat Incentive Pay, Guns for Peace Program, repair and maintenance	178,369	367,741	366,075	404,515	402,682	444,967	442,950
			Fines, penalties, other service income, affiliation fees, rent and lease income, interest income, other business income, insurance income, other gains (light and water)	189,268	152,942	219,011	168,236	240,912	185,060	265,003
		UNRF	United Nations Reimbursement Fund	234,754	525,615	303,264	578,176	333,590	635,994	366,949
			30% share from the firearms license fee collections of PNP, other gains (sale of bid documents)	9,570	37,830	34,343	41,612	37,777	45,774	41,555
Retained Income				<u>196,511</u>	<u>126,372</u>	<u>153,301</u>	<u>139,010</u>	<u>168,631</u>	<u>152,911</u>	<u>185,494</u>
	DOF-DOH-DBM Joint Circular No. 2003-1	Hospital income	Procurement of medical equipment, medicines, and medical supplies, payment of professional fees	196,511	126,372	153,301	139,010	168,631	152,911	185,494
AFP Medical Center				6,270	87,989	81,719	-	-	-	-
Retained Income/Fund				<u>6,270</u>	<u>87,989</u>	<u>81,719</u>	-	-	-	-
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, various supplies, materials, and food supplies for patients, and repair of hospital facilities	6,270	87,989	81,719	-	-	-	-

Table B.19
OFF-BUDGET ACCOUNTS, FY 2014 - 2016
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2014	2014 ACTUAL		2015		2016	
		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
Philippine Military Academy				46,354	4,954	91,928	2,416	3,357	2,415	2,173
Trust Receipts				<u>46,354</u>	<u>4,954</u>	<u>91,928</u>	<u>2,416</u>	<u>3,357</u>	<u>2,415</u>	<u>2,173</u>
IATF	E.O. 1002		Repair of government quarters, consultancy fee, DRTG equipment, sports equipment, PMA Sports Complex, repair of classrooms	38,018	2,608	88,850	-	-	-	-
Others			Commodities, medical equipment, and repair and maintenance of quarters	8,337	2,346	3,078	2,416	3,357	2,415	2,173
Presidential Security Group				12,841	8,619	289	-	-	-	-
Trust Receipts	E.O. 1002	Quarter's collections	Repair of quarters	<u>4,199</u>	<u>271</u>	<u>289</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
				4,199	271	289	-	-	-	-
Retained Income		Miscellaneous income	APEC-SPOEP purchase of supplies and materials	<u>8,642</u>	<u>8,348</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
				8,642	8,348	-	-	-	-	-
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS				6,358,095	5,403,672	1,384,094	5,409,075	1,385,479	5,414,479	1,386,863
Office of the Secretary				6,358,095	5,403,672	1,384,094	5,409,075	1,385,479	5,414,479	1,386,863
Revolving Fund				<u>26,230</u>	<u>20,966</u>	<u>20,114</u>	<u>20,987</u>	<u>20,135</u>	<u>21,008</u>	<u>20,155</u>
DPWH-OSEC Revolving Fund	E.O. 34	Lodging fees	Repair, maintenance, and utilities expenses of the quarters	7,061	2,761	724	2,764	725	2,767	726
		Toll fees	Maintenance, repair and improvement of the Baguio-Bontoc Halsema Roads	19,169	18,205	19,390	18,223	19,410	18,241	19,429
Trust Receipts				<u>6,331,865</u>	<u>5,382,706</u>	<u>1,363,980</u>	<u>5,388,088</u>	<u>1,365,344</u>	<u>5,393,471</u>	<u>1,366,708</u>
	General Provisions in the GAA	Bid documents performance/ bid security	Refund of performance/bid security	175,186	1,187,053	1,017,117	1,188,240	1,018,134	1,189,427	1,019,151
		Trust receipts from other agencies	Liquidation to other regions	6,156,679	4,195,653	346,863	4,199,848	347,210	4,204,044	347,557
DEPARTMENT OF SCIENCE AND TECHNOLOGY				318,877	529,866	594,588	255,814	513,772	75,500	79,500
Advance Science and Technology Institute				272,584	307,031	409,949	99,102	343,578	500	500
Trust Receipts				<u>272,584</u>	<u>307,031</u>	<u>409,949</u>	<u>99,102</u>	<u>343,578</u>	<u>500</u>	<u>500</u>
Inter-Agency Transfer Fund	Sec. 6 and 7, General Provisions of R.A. 10633/10651; COA-DBM security	Grants-in-Aid Funds	Payment of: 1) operating expenses for the implementation of various GIA projects; 2) honoraria of BAC members and remittance of utilized balance of the BTR; 3) refund of performance, bid, warranty, and security	249,633	302,015	398,167	98,195	337,571	-	-
Receipts deposited with BTR other than IATF	J.C. No. 1-97; Resolution No. 2005-2 of DOF-DBM-COA Permanent Committee	Performance, bidder's, warranty		19,390	3,468	4,091	407	2,000	-	-
Receipts deposited with AGDB		Bid document fees		556	681	799	500	1,002	500	500
Receipts deposited with AGDB		Grants		3,005	867	6,892	-	3,005	-	-

Table B.19
OFF-BUDGET ACCOUNTS, FY 2014 - 2016
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2014	2014 ACTUAL		2015		2016	
		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
Philippine Science High School				6,524	35,566	29,041	10,902	10,902	-	-
Trust Receipts				<u>6,524</u>	<u>35,566</u>	<u>29,041</u>	<u>10,902</u>	<u>10,902</u>	-	-
	Sec. 5, 6, and 7, General Provisions of R.A. 10633/10651, COA- DBM-DOF J.C. No. 1-97	Grants-in-Aid Funds, performance bonds, bid document fees	BAC honoraria, DOST-GIA project	6,524	35,566	29,041	10,902	10,902	-	-
Philippine Council for Health Research and Development				-	109,233	104,191	103,000	107,000	55,000	56,000
Trust Receipts				<u>-</u>	<u>109,233</u>	<u>104,191</u>	<u>103,000</u>	<u>107,000</u>	<u>55,000</u>	<u>56,000</u>
Receipts with BTr other than IATF	E.O. 338	Consultancy fees	Procurement of consultancy service for the project: "Health System Research Management in DOH"	n/a	94,600	94,600	95,000	95,000	50,000	50,000
	E.O. 338	Others	Accelerated Science and Technology Human Resource Development Program	-	14,633	9,591	8,000	12,000	5,000	6,000
Food and Nutrition Research Institute				32,987	66,389	40,824	27,810	34,292	-	-
Trust Receipts				<u>32,987</u>	<u>66,389</u>	<u>40,824</u>	<u>27,810</u>	<u>34,292</u>	-	-
Inter-Agency Transfer Fund (IATF)	Sec. 7, General Provisions of the GAA	Grants-in-Aid Funds	Project's operating expenses	8,919	21,891	12,972	20,000	20,000	-	-
Receipts deposited with BTr other than IATF	Sec. 7, General Provisions of the GAA	Grants-in-Aid Funds	Project's operating expenses	17,563	35,391	17,828	3,457	3,457	-	-
Receipts deposited with AGDB	COA GAFMIS C.L. No. 2003-005 dated November 21, 2013	Grants-in-Aid Funds	Project's operating expenses	6,505	9,107	10,024	4,353	10,835	-	-
Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development				6,782	11,647	10,583	15,000	18,000	20,000	23,000
Trust Receipts				<u>6,782</u>	<u>11,647</u>	<u>10,583</u>	<u>15,000</u>	<u>18,000</u>	<u>20,000</u>	<u>23,000</u>
Receipts deposited with AGDB	E.O. 336	Others	Project expenditure per approved project LIB	6,782	11,647	10,583	15,000	18,000	20,000	23,000
DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT				426,240	605,159	804,991	998,829	714,482	1,320,377	1,007,895
Office of the Secretary				422,881	586,947	792,483	944,285	662,938	1,303,877	994,395
Revolving Fund				<u>422,881</u>	<u>586,947</u>	<u>792,483</u>	<u>944,285</u>	<u>662,938</u>	<u>1,303,877</u>	<u>994,395</u>
Revolving and Settlement Fund	R.A. 5416	Income from loan repayments	Provision of seed capital	422,881	586,947	792,483	944,285	662,938	1,303,877	994,395
Council for the Welfare of Children				-	2,345	-	19,878	19,878	-	-
Others				<u>-</u>	<u>2,345</u>	<u>-</u>	<u>19,878</u>	<u>19,878</u>	<u>-</u>	<u>-</u>
	MOA	UNICEF Grant	Consultancy services, workshop	n/a	2,345	-	19,878	19,878	-	-

Table B.19
OFF-BUDGET ACCOUNTS, FY 2014 - 2016
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2014	2014 ACTUAL		2015		2016	
		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
Juvenile Justice and Welfare Council				-	-	-	18,666	18,666	-	-
Trust Receipts	R.A. 9344 and IRR	PCSO Trust Fund	Establishment and operation of Juvenile Justice and Welfare Council (JJWC)	-	-	-	18,666	18,666	-	-
Inter-Country Adoption Board				3,359	15,867	12,508	16,000	13,000	16,500	13,500
Trust Receipts	Sec. 12 of R.A. 8043	Others	Pre-adoptive placement costs (cost of passport, medical examination, and psychological evaluation)	3,359	15,867	12,508	16,000	13,000	16,500	13,500
Receipts deposited with BTr other than IATF				3,359	15,867	12,508	16,000	13,000	16,500	13,500
DEPARTMENT OF TOURISM				-	174,390	157,897	231,416	231,166	236,300	236,288
Office of the Secretary				-	137,560	91,322	151,416	151,416	151,500	151,500
Trust Receipts	E.O. 46, R.A. 9593	Duty Free Philippines	Expenses for the implementation of various tourism programs and projects	-	136,168	89,930	150,000	150,000	150,000	150,000
Others	P.D. 1616	Japan	Expenses for the restoration of Maestranza Wall	-	1,392	1,392	1,416	1,416	1,500	1,500
Intramuros Administration				-	36,830	66,575	80,000	79,750	84,800	84,788
Revolving Fund	P.D. 1616	Clearance fees		-	36,830	66,575	80,000	79,750	84,800	84,788
IA Revolving Fund	P.D. 1617	Rent/Lease income			496					
	P.D. 1617	Income from hostels, dormitories and other like facilities			23,776					
	P.D. 1617				3,760					
	P.D. 1618	Interest on NG deposits			80					
	P.D. 1619	Other service income			6,457					
	P.D. 1620	Other permit fees			984					
	P.D. 1621	Other processing fees			-					
	P.D. 1622	Other business income			3					
	P.D. 1623	Others			4					
		Inspections fees			1,270					

Table B.19
OFF-BUDGET ACCOUNTS, FY 2014 - 2016
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2014	2014 ACTUAL		2015		2016	
		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
DEPARTMENT OF TRADE AND INDUSTRY				1,191,741	1,016,914	910,905	1,175,173	1,175,173	1,259,550	669,750
Office of the Secretary				1,191,741	992,711	890,741	1,166,673	1,166,673	1,251,050	661,250
OSEC - Proper				46,737	500,013	500,013	606,673	606,673	661,150	71,350
Trust Receipts	Trust Fund 184	Certification fees	Audit expenses related to the issuance of PS Mark	46,737	309	309	71,300	71,300	71,350	71,350
		Clearance fees	Issuance of import commodity clearance (ICC) stickers		53,164	49,153	71,000	71,000	71,000	71,000
		Income from printing and publications	Sale of manuals and publications of standards		293	162	300	300	300	300
		Accreditation fees	Assessment activities		106	28				
		Seminar and training fees	Trainings		662	629				
		IATF	Implementation of projects entered into with other agencies	46,600	47,490	890				
		Others	Sale of bid documents and acceptance of bid bonds	137	157	98				
Retained Income				-	499,704	499,704	535,373	535,373	589,800	-
				-	499,704	499,704	535,373	535,373	589,800	-
OSEC - Intellectual Property Office - Philippines				1,145,004	492,698	390,728	560,000	560,000	589,900	589,900
Retained Income/Fund	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	1,145,004	492,698	390,728	560,000	560,000	589,900	589,900
IPO Retained Income				1,145,004	492,698	390,728	560,000	560,000	589,900	589,900
Philippine Trade Training Center				-	12,362	12,362	8,500	8,500	8,500	8,500
Trust Receipts	E.O. 133	Seminar and training fees	Training and seminar expenses	-	12,362	12,362	8,500	8,500	8,500	8,500
Receipts deposited with BTr other than IATF				-	12,362	12,362	8,500	8,500	8,500	8,500
Construction Industry Authority of the Philippines				-	11,841	7,802	4,030	3,750	3,530	3,306
Revolving Fund	Sec. 8, General Provisions, FY 2015 GAA	Dormitory fees	Maintenance of dormitory facilities	-	3,969	-	2,803	2,523	2,242	2,018
				n/a	3,969	-	2,803	2,523	2,242	2,018
Trust Receipts	P.D. 1746	Seminar and training fees		-	7,872	7,802	1,227	1,227	1,288	1,288
				n/a	7,872	7,802	1,227	1,227	1,288	1,288

Table B.19
OFF-BUDGET ACCOUNTS, FY 2014 - 2016
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2014	2014 ACTUAL		2015		2016	
		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
DEPARTMENT OF TRANSPORTATION AND COMMUNICATIONS				3,458,519	581,529	1,604,165	618,950	2,619,706	657,703	527,275
Office of the Secretary				1,363,998	451,498	380,962	418,195	459,466	532,046	525,616
Trust Receipts				<u>1,168,462</u>	<u>53,563</u>	<u>41,833</u>	<u>54,805</u>	<u>42,217</u>	<u>60,926</u>	<u>57,741</u>
	R.A. 9184	Fees from bid documents	Payment of honoraria of BAC members	92,115	49,408	39,745	50,000	40,000	55,000	55,000
	R.A. 3870	Legal Research Fund		-	2,133	-	2,631	-	2,774	-
	BLT Agreement	Escrow account for rental fees	Rental fees	1,076,347	2,022	2,088	2,174	2,217	3,152	2,741
Others				<u>195,536</u>	<u>397,935</u>	<u>339,129</u>	<u>363,390</u>	<u>417,249</u>	<u>471,120</u>	<u>467,875</u>
	BLT Agreement	Collections from the operations of the MRT 3	Fund provided by MRT for MRT 3 projects	125,416	8,249	4,574	9,000	5,000	9,000	5,500
	MOA-ATM Payroll	Interest income	Payroll DOTC OSEC Fund 101	32	334,118	334,307	350,000	350,000	400,000	400,000
		Interest income	Payroll DOTC OSEC Fund 102	-	-	-	-	-	-	-
		Interest income	Payroll MVUC	-	-	-	-	-	-	-
		Interest income	Payroll MRT	-	-	-	-	-	-	-
	Court Order	Interest income	Payment of Lot affected by NIADP with administrative case	5,583	11	11	12	12	13	13
	Court Order	Interest income	Payment of Lot affected by NIADP with adverse claim	412	1	1	1	1	1	1
	Deed of Donation	Interest income	LBP President's Social Trust Fund	21	1	2	-	-	-	-
		Interest income	Financial assistance to Typhoon	-	-	-	-	-	-	-
		Interest income	For Environment Compliance Certificate of LADP	3,982	-	229	-	250	-	255
		Interest income	LADP-EGF Trust Fund	2,501	5	5	6	6	6	6
		Interest income	For Environment Compliance Certificate of LADP-EGF	2,039	-	-	-	-	-	-
	MOA	Fund from concessionaire	Procurement of an independent consultancy service	55,550	55,550	-	4,371	61,980	62,100	62,100
Land Transportation Franchising and Regulatory Board				391	515	124	275	146	375	159
Trust Receipts				<u>391</u>	<u>515</u>	<u>124</u>	<u>275</u>	<u>146</u>	<u>375</u>	<u>159</u>
	R.A. 9184, LTFRB BAC	Fees from bid documents	Honoraria, miscellaneous	391	515	124	275	146	375	159
Land Transportation Office				2,093,362	128,710	1,223,041	144,380	2,103,994	123,782	-
Trust Receipts				<u>2,093,362</u>	<u>128,710</u>	<u>1,223,041</u>	<u>144,380</u>	<u>2,103,994</u>	<u>123,782</u>	<u>-</u>
	R.A. 9184	Fees from bid documents	Payment of honoraria for BAC members	670	655	-	60	670	-	-
	R.A. 3870	Legal Research Fund		-	112,815	-	115,854	-	118,977	-
		Stradcom shares	Electricity for IT	-	736	736	247	247	-	-
		Fund transfer - DPWH		-	-	-	23,411	10,383	-	-
		Interest income		1	1	-	3	3	-	-
	BOO Contract	Escrow Account	BOO contract	2,092,691	9,697	1,222,305	-	2,092,691	-	-
		Others		-	4,806	-	4,805	-	4,805	-
Philippine Coast Guard				768	806	38	56,100	56,100	1,500	1,500
Trust Receipts				<u>768</u>	<u>806</u>	<u>38</u>	<u>56,100</u>	<u>56,100</u>	<u>1,500</u>	<u>1,500</u>
Receipts deposited with BTr other than IATF	R.A. 9184	Others	Security deposit, BAC activities	768	806	38	56,100	56,100	1,500	1,500

Table B.19
OFF-BUDGET ACCOUNTS, FY 2014 - 2016
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2014	2014 ACTUAL		2015		2016	
		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
NATIONAL ECONOMIC AND DEVELOPMENT AUTHORITY				126,026	252,150	259,243	1,343,038	951,182	1,618,248	2,609,531
Public-Private Partnership Center of the Philippines				100,284	243,279	237,695	1,318,038	926,182	1,588,248	2,579,531
Revolving Fund PPPCP Revolving Fund	E.O. 136	Consultancy fees	Transaction Advisory Services	100,284	243,279	237,695	1,318,038	926,182	1,588,248	2,579,531
Statistical Research and Training Center				25,742	8,871	21,548	25,000	25,000	30,000	30,000
Trust Receipts				25,742	8,871	21,548	25,000	25,000	30,000	30,000
	General Provisions in the GAA	Training fees (research and training projects)	Training expenses	25,742	8,871	21,548	25,000	25,000	30,000	30,000
PRESIDENTIAL COMMUNICATIONS OPERATIONS OFFICE				695,489	1,242,271	1,116,780	1,283,901	1,152,227	1,320,064	1,252,246
Bureau of Communication Services				-	5	-	7	-	7	-
Others	E.O. 292	Proceeds from sale of properties, waste materials, and scrap paper	Miscellaneous expense	-	5	-	7	-	7	-
National Printing Office				192,103	1,106,646	1,036,841	1,139,088	1,066,458	1,173,261	1,098,452
Revolving Fund NPO Revolving Fund	E.O. 285, NBC 332, DOF- DBM J.C. No. 5-80, E.O. 378, s. of 2004	Printing and publication income, miscellaneous operating and service income, fines and penalties	PS, MOOE, and other liabilities	187,487	1,105,911	1,035,396	1,139,088	1,066,458	1,173,261	1,098,452
Trust Receipts				4,616	735	1,445	-	-	-	-
				4,616	735	1,445	-	-	-	-
Philippine Information Agency				-	133,155	77,972	139,813	85,769	146,803	153,794
Others	MOA	Miscellaneous income	Various expenses for different projects entered into between PIA and other NGAs	n/a	133,155	77,972	139,813	85,769	146,803	153,794

Table B.19
OFF-BUDGET ACCOUNTS, FY 2014 - 2016
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2014	2014 ACTUAL		2015		2016	
		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
Presidential Broadcast Staff - RVTM				503,386	2,470	1,967	5,000	-	-	-
Trust Receipts	MOA between PCOO and OP dated September 30, 2014	Fund transfer from PCOO	For the payment of hotel venue rental, airfare, and other expenses for the preparation of APEC 2015	503,386	2,470	1,967	5,000	-	-	-
				503,386	2,470	1,967	5,000	-	-	-
OTHER EXECUTIVE OFFICES				66,223,385	1,000,899	736,722	857,076	795,663	1,087,330	1,024,659
Commission on Filipino Overseas				5,792	-	1,188	-	1,501	-	4,291
Trust Receipts	E.O. 338; General			5,792	-	1,188	-	1,501	-	4,291
				118	-	-	-	-	-	118
Others	E.O. 292, General Provisions in the GAA	Donations from overseas Filipinos, grants from multilateral agencies, financial support from CFO's corporate and government partners, and other income from projects and activities		5,674		1,188		1,501		4,173
Commission on Higher Education				70,340	1,031	-	1,083	-	1,137	-
Revolving Fund Student Micro Project Loan Fund	MOA and CMO	Others	Micro-Project Loan Fund	31,560	1,031	-	1,083	-	1,137	-
				31,560	1,031	-	1,083	-	1,137	-
Trust Receipts BSP - Educational Guarantee Fund	P.D. 932, P.D. 1371	Payments of claims by financial institutions of defaulting Study-Now-Pay-Later Program grantees	Payment of claims	38,780	-	-	-	-	-	-
				38,780	-	-	-	-	-	-
Film Development Council of the Philippines				6,902	14	14	14	14	14	14
Revolving Fund FDCP Revolving Fund	Permanent Committee	Amusement Tax Collections	Loans	6,902	14	14	14	14	14	14
				6,902	14	14	14	14	14	14
Governance Commission for GOCCs				36,550	15,000	15,000	15,000	15,000	-	-
Others	R.A. 9184	Payment from bid documents	Payment of honoraria for BAC members	36,550	15,000	15,000	15,000	15,000	-	-
				36,550	15,000	15,000	15,000	15,000	-	-

Table B.19
OFF-BUDGET ACCOUNTS, FY 2014 - 2016
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2014	2014 ACTUAL		2015		2016	
		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
National Commission for Culture and the Arts				242	9,917	9,901	25,994	25,944	150	100
NCCA - Proper				242	9,917	9,901	25,994	25,944	150	100
Revolving Fund NCCA Revolving Fund	Sec. 22, R.A. 7356	Proceeds from sale of publications and cultural materials	Printing of publications and fabrication of cultural materials	<u>242</u> 242	<u>116</u> 116	<u>100</u> 100	<u>150</u> 150	<u>100</u> 100	<u>150</u> 150	<u>100</u> 100
Trust Receipt Inter-Agency Transfer Fund	Board Resolution	Others	Philippines participation in the 56th Venice Biennale for Calamity-related National Heritage Reconstruction Program	<u>-</u> -	<u>9,801</u> 4,560	<u>9,801</u> 4,560	<u>25,844</u> 20,603	<u>25,844</u> 20,603	<u>-</u> -	<u>-</u> -
Receipt deposited with BTr other than IATF	Board Resolution	Others	Improvement of Occupational through School Workshop - Phase IV	-	5,241	5,241	5,241	5,241	-	-
National Historical Commission of the Philippines				65,203,730	97,478	40,088	102,277	42,055	104,321	42,895
Revolving Fund NHCP Revolving Fund	R.A. 10086	Seminar and training fees Rent/lease income Others Income from printing and	MOOE MOOE/equipment outlay MOOE MOOE	<u>648,546</u> 648,546	<u>953</u> 30 462 461	<u>470</u> 14 226 230	<u>1,002</u> 32 486 484	<u>494</u> 15 237 242	<u>1,021</u> 32 495 494	<u>504</u> 15 242 247
Trust Receipts Inter-Agency Transferred Fund (IATF) Receipts deposited with BTr other than IATF	R.A. 9206 R.A. 9174	Others Other business income Rent/lease income	Trust MOOE MOOE	<u>64,555,184</u> 64,555,184	<u>96,525</u> 88,259 8,266	<u>39,618</u> 36,874 2,744	<u>101,275</u> 92,672 8,603	<u>41,561</u> 38,718 2,843	<u>103,300</u> 94,525 8,775	<u>42,391</u> 39,492 2,899
National Library of the Philippines				-	3,238	2,873	-	-	-	-
Trust Receipts Inter-Agency Transferred Fund (IATF)	Sec. 5, General Provisions, R.A. 10651	Others	Cultural projects	<u>-</u> n/a	<u>3,238</u> 1,893	<u>2,873</u> 1,941	<u>-</u> -	<u>-</u> -	<u>-</u> -	<u>-</u> -
Receipts deposited with AGDB	Sec. 6, General	Others	Refund of deposits	-	1,345	932	-	-	-	-

Table B.19
OFF-BUDGET ACCOUNTS, FY 2014 - 2016
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2014	2014 ACTUAL		2015		2016	
		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
National Archives of the Philippines				2,251	1,596	1,966	2,808	2,750	2,808	2,750
Trust Receipts				2,251	1,596	1,966	2,808	2,750	2,808	2,750
Receipts deposited with BTr other than IATF	General Provisions in the GAA	Seminar and training fees	Travelling, transportation, supplies and materials, honoraria, catering venue, and other related expenses in the conduct of the Regional Seminar-Workshops including equipments	2,251	1,596	1,966	2,808	2,750	2,808	2,750
Philippine Racing Commission				7,014	8,558	8,012	8,900	8,900	8,900	8,900
Trust Receipts				7,014	8,558	8,012	8,900	8,900	8,900	8,900
	E.O. 88 and 89	Share from breakages from	Horse Prizes	7,014	8,558	8,012	8,900	8,900	8,900	8,900
Philippine Sports Commission				890,564	864,067	658,868	701,000	701,000	970,000	970,000
Retained Income/Fund				890,564	864,067	658,868	701,000	701,000	970,000	970,000
	R.A. 6847	Share from PAGCOR income	For National Sports	778,919	752,422	547,223	650,000	650,000	828,000	828,000
		Share from PCSO income	Development Programs	-	-	-	10,000	10,000	20,000	20,000
		Grants and donations		26,399	26,399	26,399	5,000	5,000	29,000	29,000
		Rent income from sports facilities	Maintenance of sports facilities	30,284	30,284	30,284	32,000	32,000	33,000	33,000
		Parking fees, bid docs, sale of scrap materials		54,962	54,962	54,962	4,000	4,000	60,000	60,000
THE JUDICIARY				2,331,091	8,108,166	6,807,547	7,996,543	6,593,884	10,560,094	8,409,162
Supreme Court of the Philippines				2,010,974	7,995,054	6,773,500	7,874,237	6,556,988	10,430,390	8,369,277
Retained Income/Fund				1,858,815	5,140,396	4,581,322	5,057,216	4,404,529	6,269,590	5,274,438
	A.M. No. 02-8-13-SC	Fiduciary Fund		n/a	8,419	-	8,282	-	8,143	-
	A.M. No. 99-8-12-SC	SC Map Fiduciary Fund		n/a	161	-	325	-	377	-
	R.A. 9227	Special Allowance for the Judiciary	Allowances for judges and justices	214,940	1,257,851	1,431,851	1,233,353	1,328,000	1,233,353	1,328,000
	P.D. 1949	Judiciary Development Fund	80% for COLA, 20% for purchase of office equipments and facilities	1,490,710	1,022,197	949,948	1,000,869	915,991	870,756	842,712
	Bar Matter No. 850	Mandatory Continuing Legal Education	Scholarships and trainings	48,619	4,448	-	4,607	-	3,178	-
	Rule 141 of the Rules of	SC PHILJA PTC Fund Fiduciary Fund/Sheriff Trust		13,787 90,759	1,242 2,846,078	7,345 2,192,178	1,366 2,808,414	8,079 2,152,459	1,503 4,152,280	8,887 3,094,839
Trust Receipts				152,159	2,854,658	2,192,178	2,817,021	2,152,459	4,160,800	3,094,839
Receipts deposited with AGDB	Rule 141	Fiduciary Fund	Refund	152,159	2,854,658	2,192,178	2,817,021	2,152,459	4,160,800	3,094,839

Table B.19
OFF-BUDGET ACCOUNTS, FY 2014 - 2016
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2014	2014 ACTUAL		2015		2016	
		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
Court of Appeals				302,723	110,637	32,560	118,634	35,504	126,631	38,448
Trust Receipts				<u>302,723</u>	<u>110,637</u>	<u>32,560</u>	<u>118,634</u>	<u>35,504</u>	<u>126,631</u>	<u>38,448</u>
	E.O. 292	Bail bonds, legal research	Miscellaneous deposits of appellants, litigants, etc.	302,723	110,637	32,560	118,634	35,504	126,631	38,448
Court of Tax Appeals				17,394	2,475	1,487	3,672	1,392	3,073	1,437
Others				<u>17,394</u>	<u>2,475</u>	<u>1,487</u>	<u>3,672</u>	<u>1,392</u>	<u>3,073</u>	<u>1,437</u>
Sheriffs Trust Fund	Rule 141	Miscellaneous income		254	287	595	269	409	278	502
Bailbond and Performance Bond	DOJ Issuances per R.A. 9184			17,140	2,188	892	3,403	983	2,795	935
CIVIL SERVICE COMMISSION				299,254	159,911	158,517	187,511	76,684	22,110	20,249
Civil Service Commission - Proper				282,691	137,837	140,141	165,401	57,399	-	-
Revolving Fund				<u>282,691</u>	<u>137,837</u>	<u>140,141</u>	<u>165,401</u>	<u>57,399</u>	-	-
CSC Revolving Fund	Sec. 62 and 63, Chapter 10, Title I (A), 292, s. 1987	Fees from examinations, certifications, training courses, seminars, and workshops	Training courses, seminars, and workshops	282,691	137,837	140,141	165,401	57,399	-	-
Career Executive Service Board				16,563	22,074	18,367	22,110	19,285	22,110	20,249
Revolving Fund				<u>16,563</u>	<u>22,074</u>	<u>18,367</u>	<u>22,110</u>	<u>19,285</u>	<u>22,110</u>	<u>20,249</u>
CESB Revolving Fund	CSC Resolution No. 90-536 and 90-731, s. of 1990	Fees from trainings, seminars, conferences, and examinations	Training courses, seminars, workshops, and examinations	16,563	22,074	18,367	22,110	19,285	22,110	20,249
COMMISSION ON AUDIT				462,761	23,007	14,780	35,996	18,548	29,501	16,664
Retained Income				<u>462,761</u>	<u>23,007</u>	<u>14,780</u>	<u>35,996</u>	<u>18,548</u>	<u>29,501</u>	<u>16,664</u>
Protected Area Retention Income Account	J.C. No. 9-81	Other service income	Expenses incurred in the conduct of audit funded by third party organizations and other expenses chargeable against other receipts	462,761	23,007	14,780	35,996	18,548	29,501	16,664
Revolving Fund				<u>49,526</u>	<u>41,006</u>	<u>20,543</u>	<u>41,646</u>	<u>26,664</u>	<u>41,326</u>	<u>23,603</u>
COA Revolving Fund	Sec. 9, R.A. 10633	Income from hotels, dormitories, and other like facilities	Expenses incurred in the conduct of training and maintenance of dorm and dormitories and other facilities	49,526	41,006	20,543	41,646	26,664	41,326	23,603

Table B.19
OFF-BUDGET ACCOUNTS, FY 2014 - 2016
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2014	2014 ACTUAL		2015		2016	
		Source/Nature of Revenues	Class/Nature of Expenditures		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
Trust Receipts				120,890	24,494	9,424	-	120,890	-	-
IATF	J.C. No. 9-81	Cost of audit service	Expenses incurred in the conduct of the specific purpose of the trust receipt	120,890	24,494	9,424	-	120,890	-	-
GRAND TOTAL				122,236,085	57,961,051	44,831,001	60,268,720	52,620,170	63,381,025	52,307,814

NOTE: Includes donations and grant proceeds to government agencies

Source: Department of Budget and Management, Agency Submissions