

**Table B.18**  
**OFF-BUDGET ACCOUNTS, FY 2016 - 2018**  
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2016*	2016 ACTUAL		2017		2018	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>DEPARTMENT OF AGRICULTURE</b>				<b>944,254</b>	<b>763,433</b>	<b>433,640</b>	<b>747,306</b>	<b>497,876</b>	<b>535,215</b>	<b>523,547</b>
<b>Office of the Secretary</b>				<b>328,479</b>	<b>304,939</b>	<b>166,259</b>	<b>283,403</b>	<b>218,306</b>	<b>307,218</b>	<b>236,719</b>
Revolving Fund				182,034	226,724	93,127	187,872	152,577	202,981	164,126
Agricultural Training Institute Revolving Fund	General provisions in the GAA	Income from hostels/dormitories and other like facilities	Maintenance and operating expenses of dormitory and other facilities	13,024	30,239	28,924	32,357	32,357	32,414	32,414
		Rent/lease income		-	1,746	1,700	1,768	1,768	1,790	1,790
	R.A. 10352 Special Provision Sec. 14 and General Provision Sec. 5	Other service income	Payment of loan amortization, maintenance and operationalization of the International Training Center for Pig husbandry (ITCPH)	-	5	2	5	5	6	6
		Seminar/training fees		-	1,082	950	1,101	1,101	1,119	1,119
		Other business income		-	13,370	13,012	13,381	13,381	13,394	13,394
Bureau of Animal Industry Revolving Fund	General provisions in the GAA	Income from hostels/dormitories and other like facilities	Other maintenance and operating expenses	192	542	433	913	913	931	931
		Seminar/training fees	Training expenses	-	350	350	717	717	731	731
Plant Quarantine Revolving Fund	P.D. 1433	Inspection fees	MOOE / Capital Outlay	168,353	192,781	59,268	150,100	116,307	165,089	127,756
		Permit fees import		-	177,328	53,665	135,813	107,625	149,394	118,388
		Other service income		-	12,902	5,498	14,193	8,569	15,612	9,242
		Registration fees		-	913	105	94	113	83	126
				-	1,638	-	-	-	-	-
Plant Variety Protection Fund	R.A. 9168	Other service income from Plant Variety Protection Office	MOOE / Capital Outlay	-	667	667	902	500	947	525
				-	667	667	902	500	947	525
Bureau of Soils and Water Management Revolving Fund	General provisions in the GAA	Rent/lease income	MOOE and Capital Outlay of the building	465	2,495	3,835	3,600	2,500	3,600	2,500
		Other service income		150	1,143	3,029	1,000	125	1,000	125
		Income from hostels/dormitories and other like facilities		65	-	-	500	-	500	-
				250	1,352	806	2,100	2,375	2,100	2,375
Trust Receipts				146,445	78,215	73,132	95,531	65,729	104,237	72,593
Receipts Deposited with the National Treasury other than IATF			Performance/bidders bond	124,150	35,602	25,959	33,982	25,175	38,289	29,646
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184	Other service income	Bid documents	22,295	42,613	47,173	61,549	40,554	65,948	42,947

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>Agricultural Credit Policy Council</b>				<b>434,267</b>	<b>368,305</b>	<b>200,000</b>	<b>369,394</b>	<b>200,000</b>	<b>128,762</b>	<b>200,000</b>
Revolving Fund				434,267	368,305	200,000	369,394	200,000	128,762	200,000
	R.A. 8435	Repayment of loans	AMCFP Facility	-	355,069	-	362,545	-	122,083	-
		Interest on loans		-	13,236	-	6,849	-	6,679	-
<b>Philippine Carabao Center</b>				<b>181,089</b>	<b>90,189</b>	<b>65,959</b>	<b>94,509</b>	<b>79,151</b>	<b>99,235</b>	<b>86,828</b>
Revolving Fund				181,089	90,189	65,959	94,509	79,151	99,235	86,828
	R.A. 7307	Sale of animals, meat and dairy	Operating expenses for the operation of institutional dairy business module	181,089	90,189	65,959	94,509	79,151	99,235	86,828
<b>Philippine Center for Post-Harvest Development and Mechanization</b>				<b>419</b>	<b>-</b>	<b>1,422</b>	<b>-</b>	<b>419</b>	<b>-</b>	<b>-</b>
Revolving Fund				419	-	1,422	-	419	-	-
	General Provisions in the GAA	Income from hostels/dormitories and other like facilities	Repair of dormitory facilities	419	-	1,422	-	419	-	-
<b>DEPARTMENT OF BUDGET AND MANAGEMENT</b>				<b>5,832</b>	<b>5,641</b>	<b>3,198</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>
<b>Office of the Secretary</b>				<b>3,605</b>	<b>4,561</b>	<b>971</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Trust Receipts				296	423	142	-	-	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	Permanent Committee Resolution No. 2009-02 and deed of donation by and between DBM and OP	Other gains	Honoraria and donations	296	423	142	-	-	-	-
Donations and Grants				3,309	4,138	829	-	-	-	-
In Cash	General Provisions in the GAA	Germany	Capacity Strengthening of the Philippine government for improving and demonstrating development and managing for results	3,309	4,138	829	-	-	-	-
<b>Government Procurement Policy Board-Technical Support Office</b>				<b>2,227</b>	<b>1,080</b>	<b>2,227</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>
Trust Receipts				2,227	1,080	2,227	3,600	3,600	3,600	3,600
Receipts Deposited with Authorized Government Depository Banks (AGDB)	Sec 9, General Provisions of R.A. 10155	Seminar/training fees	Training materials (supplies and handouts) lease of venue remittance to BTr of net proceeds	2,227	1,080	2,227	3,600	3,600	3,600	3,600

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>DEPARTMENT OF EDUCATION</b>				<b>2,924,488</b>	<b>1,323,410</b>	<b>1,441,801</b>	<b>1,247,540</b>	<b>1,053,894</b>	<b>1,289,387</b>	<b>1,132,202</b>
<b>Office of the Secretary</b>				<b>1,951,490</b>	<b>1,159,844</b>	<b>985,620</b>	<b>1,184,042</b>	<b>1,015,840</b>	<b>1,223,788</b>	<b>1,096,023</b>
Revolving Fund	B.P. 6831	Income from dormitory operations, miscellaneous income, income from seminars and conferences, etc.	Operation and maintenance of facilities	161,688	268,835	217,743	274,198	222,098	279,688	224,682
				161,688	268,835	217,743	274,198	222,098	279,688	224,682
Trust Receipts	LOI No. 1488	Sevice fees (Provident Fund)	Operational expenses	1,789,802	891,009	767,877	909,844	793,742	944,100	871,341
				1,789,802	891,009	767,877	909,844	793,742	944,100	871,341
<b>OSEC - Baquio Teachers Camp</b>				<b>139,479</b>	<b>47,019</b>	<b>29,241</b>	<b>47,959</b>	<b>29,826</b>	<b>48,918</b>	<b>30,423</b>
Revolving Fund	B.P. 6831	Lodging fees, rental of facilities, interest income	Operation and maintenance of facilities	139,479	47,019	29,241	47,959	29,826	48,918	30,423
				139,479	47,019	29,241	47,959	29,826	48,918	30,423
<b>National Book Development Board</b>				<b>119,500</b>	<b>5,618</b>	<b>2,203</b>	<b>3,239</b>	<b>2,200</b>	<b>3,378</b>	<b>300</b>
Trust Receipts Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9521	Contribution from PAGCOR and PCSO, deposited with LBP as Portfolio manager of the fund account no. 3401-085466	National Book Trust fund for local authors	119,500	5,315	1,900	3,239	2,200	3,378	300
				119,500	5,315	1,900	3,239	2,200	3,378	300
Donations and Grants In Cash	MOA dated September 2014 (National Book Awards); MOA dated November 2015 (Philippine International Literary Festival)	National Commission for Culture and the Arts	Honoraria and cash prizes (NBA); Honoraria and materials (PILF)	-	303	303	-	-	-	-
				-	20	20	-	-	-	-
	MOA dated April 2016	Komisyon sa Wikang Filipino	Other general services (World Book and Copyright Day); representation expenses, venue rental, printing expenses (PILF)	-	283	283	-	-	-	-
				-	283	283	-	-	-	-
<b>National Council for Children's Television</b>				<b>65,472</b>	<b>1,708</b>	<b>620</b>	<b>1,700</b>	<b>-</b>	<b>1,700</b>	<b>-</b>
Trust Receipts Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 8370	Interest income of the National Endowment Fund for Children's Television; P30M from income of lotto operations of PCSO and P30M from gross income of PAGCOR	Grants to local producers of Children's Television programs	65,472	1,708	620	1,700	-	1,700	-
				65,472	1,708	620	1,700	-	1,700	-

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>National Museum</b>				<b>644,505</b>	<b>107,114</b>	<b>422,722</b>	<b>7,200</b>	<b>2,000</b>	<b>7,872</b>	<b>2,000</b>
Revolving Fund	R.A. 8492	Income from museum operations	Administration, operation and maintenance of museums	2,767	2,205	10,906	2,000	2,000	2,000	2,000
				2,767	2,205	10,906	2,000	2,000	2,000	2,000
Trust Receipts				429,738	2,909	331,926	3,200	-	3,872	-
Endowment Fund	R.A. 8492	Contributions from PAGCOR and PCSO	Special programs, projects and activities of the museum	429,738	2,909	331,926	3,200	-	3,872	-
Donations and Grants				212,000	102,000	79,890	2,000	-	2,000	-
In Cash		Philippine Charity Sweepstakes Office	Special programs, projects and other activities of the museum in accordance with Sec 7 of R.A. 8492	112,000	2,000	-	2,000	-	2,000	-
	R.A. 8492	Bloomerry Cultural Foundation Inc. (BCFI)	Procurement of audio-visual and networking equipment and services for the National Museum of Natural History	100,000	100,000	79,890	-	-	-	-
<b>Philippine High School for the Arts</b>				<b>4,042</b>	<b>2,107</b>	<b>1,395</b>	<b>3,400</b>	<b>4,028</b>	<b>3,731</b>	<b>3,456</b>
Trust Receipts				10	130	120	496	253	595	281
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184	Others	Refundable performance bond and bid bond	10	130	120	496	253	595	281
Donations and Grants				4,032	1,977	1,275	2,904	3,775	3,136	3,175
In Cash	E.O. 420	Local Government Units/Parents/National Government/NGO	Donations and solicitations for the students performances and use of facilities	4,032	1,977	1,275	2,904	3,775	3,136	3,175
<b>STATE UNIVERSITIES AND COLLEGES</b>				<b>26,977,282</b>	<b>17,206,625</b>	<b>13,572,763</b>	<b>16,785,186</b>	<b>17,635,136</b>	<b>18,713,685</b>	<b>17,691,009</b>
Retained Income/Receipts	R.A. 8292	Internally-generated income	PS, MOOE, CO	26,977,282	17,206,625	13,572,763	16,785,186	17,635,136	18,713,685	17,691,009
				26,977,282	17,206,625	13,572,763	16,785,186	17,635,136	18,713,685	17,691,009
<b>DEPARTMENT OF ENERGY</b>				<b>6,274,557</b>	<b>922,229</b>	<b>359,723</b>	<b>912,807</b>	<b>80,505</b>	<b>958,410</b>	<b>80,520</b>
<b>Office of the Secretary</b>				<b>6,274,557</b>	<b>922,229</b>	<b>359,723</b>	<b>912,807</b>	<b>80,505</b>	<b>958,410</b>	<b>80,520</b>
Trust Receipts				6,274,557	922,229	359,723	912,807	80,505	958,410	80,520
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 8479 Sec. 10 / P.D. 1956 / R.A. 7638	Others	Gasoline station training and loan fund / oil price stabilization fund / ER 1-94	6,274,557	922,229	359,723	912,807	80,505	958,410	80,520
<b>DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES</b>				<b>181,162</b>	<b>144,876</b>	<b>47,203</b>	<b>76,894</b>	<b>72,084</b>	<b>101,576</b>	<b>82,601</b>
<b>Office of the Secretary</b>				<b>89,249</b>	<b>69,703</b>	<b>18,926</b>	<b>33,556</b>	<b>32,487</b>	<b>56,071</b>	<b>41,025</b>
Retained Income/Receipts	R.A. 7586 and DBM-DENR Joint Circular on R.A. 10629	Seventy-five percent (75%) of income from entrance fees and use of facilities, operations, and management of the different wild flora and fauna under the NIPAS	Maintenance, administration, operation, and management expenses of the NIPAS	86,547	67,520	18,397	31,356	31,117	53,871	39,655
				86,547	67,520	18,397	31,356	31,117	53,871	39,655
Revolving Fund	General provisions in the GAA	Income from hostel	Maintenance, administration and operating expenses of hostel	2,702	2,183	529	2,200	1,370	2,200	1,370
				2,702	2,183	529	2,200	1,370	2,200	1,370
<b>Environmental Management Bureau</b>				<b>91,913</b>	<b>75,173</b>	<b>28,277</b>	<b>43,338</b>	<b>39,597</b>	<b>45,505</b>	<b>41,576</b>
Revolving Fund	P.D. 984, P.D. 1586	Fines and penalties - service income	MOOE/CO	91,913	75,173	28,277	43,338	39,597	45,505	41,576
				91,913	75,173	28,277	43,338	39,597	45,505	41,576

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>DEPARTMENT OF FINANCE</b>				<b>1,784,724</b>	<b>9,704,627</b>	<b>9,604,431</b>	<b>2,393,338</b>	<b>334,312</b>	<b>1,775,919</b>	<b>234,757</b>
<b>Office of the Secretary</b>				<b>1,617,246</b>	<b>9,579,752</b>	<b>9,387,236</b>	<b>2,212,566</b>	<b>83,370</b>	<b>1,595,975</b>	<b>77,815</b>
Revolving Fund (Municipal Development Fund Office) Local Loans Account	P.D. 1914; IRR DOF- COA-DBM J.C. 3-84 and 6-87; MDF PGB Resolution No. 01-92	Interest of loan amortization of LGUs; Interest earnings from placement of investment and from current account	Relending to LGUs	1,617,246 14,788	9,493,905 8,200,345	9,261,774 8,250,148	2,117,060 2,114,038	3,203 492	1,506,782 1,503,458	3,188 206
Program Support Account	P.D. 1914; IRR DOF-COA-DBM J.C. 3-84 and 6-87; MDF PGB Resolution No. 01-92	Interest earnings from current account	Relending to LGUs	497,243	433,578	34,139	311	-	342	-
MDF Revolving Fund 161	P.D. 1914; IRR DOF-COA-DBM J.C. 3-84 and 6-87	Interest earnings from current account	Remitted to BTr	1,105,215	859,982	977,487	2,711	2,711	2,982	2,982
Donations and Grants In Cash (reverted - P45,319)	Letter of Agreement	Germany	MOOE and CO for International Finance Group and Fiscal Intelligence Unit's Capacity development project	-	85,847 74,074	125,462 115,019	95,506 50,000	80,167 42,500	89,193 55,000	74,627 46,750
reverted-P3	Grant Agreement	International Bank for Reconstruction and Development (IBRD)	MOOE to increase transparency of the extractive sector and increase civil society engagement through its participation in MSG through EIPI outreach activities	-	-	-	37,088	29,670	30,711	24,569
reverted - P1,331	Letter of Agreement	Japan	MOOE/CO for the strengthening of DOF's capacity in revenue generation and financial resource management	-	11,773	10,443	8,418	7,997	3,482	3,308
<b>Privatization and Management Office</b>				<b>163,120</b>	<b>16,913</b>	<b>109,583</b>	<b>73,830</b>	<b>144,000</b>	<b>73,002</b>	<b>50,000</b>
Revolving Fund	Article III, Sec. 6, E.O. 323 dated December 6, 2000	Income from conservation and disposition of transferred assets	Cost and expenses incurred by the office in the conservation of PMO transferred assets	163,120 163,120	16,913 16,913	109,583 109,583	73,830 73,830	144,000 144,000	73,002 73,002	50,000 50,000
<b>Securities and Exchange Commission</b>				<b>4,358</b>	<b>107,962</b>	<b>107,612</b>	<b>106,942</b>	<b>106,942</b>	<b>106,942</b>	<b>106,942</b>
Revolving Fund	General Provisions in the GAA	Building rental	Building maintenance	350 350	7,962 7,962	7,612 7,612	6,942 6,942	6,942 6,942	6,942 6,942	6,942 6,942
Retained Income/Receipts	R.A. 8799	Various fees from Securities Regulation Code (SRC)	PS, MOOE, and CO	4,008 3,918	100,000 100,000	100,000 100,000	100,000 100,000	100,000 100,000	100,000 100,000	100,000 100,000
	R.A. 9182	Various fees from Special Purpose Vehicles (SPV)		90	-	-	-	-	-	-
<b>DEPARTMENT OF FOREIGN AFFAIRS</b>				<b>317,379</b>	<b>377,669</b>	<b>328,970</b>	<b>434,320</b>	<b>501,600</b>	<b>499,468</b>	<b>601,920</b>
<b>Office of the Secretary</b>				<b>317,379</b>	<b>377,669</b>	<b>328,970</b>	<b>434,320</b>	<b>501,600</b>	<b>499,468</b>	<b>601,920</b>
Revolving Fund	R.A. 8239, Philippine Passport Act of 1996	Express passport processing fee/miscellaneous income	PS, MOOE, CO	317,379 317,379	377,669 377,669	328,970 328,970	434,320 434,320	501,600 501,600	499,468 499,468	601,920 601,920

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>DEPARTMENT OF HEALTH</b>				<b>7,236,118</b>	<b>14,064,759</b>	<b>13,047,693</b>	<b>15,609,087</b>	<b>13,495,141</b>	<b>17,565,728</b>	<b>16,873,150</b>
<b>Office of the Secretary</b>				<b>7,236,118</b>	<b>14,064,759</b>	<b>13,047,693</b>	<b>15,609,087</b>	<b>13,495,141</b>	<b>17,565,728</b>	<b>16,873,150</b>
Revolving Fund	N.B.C. 321	Sales of drugs and medicines	Procurement of drugs and medicines	2,439,014	2,877,687	2,521,755	3,155,497	2,652,089	3,520,530	3,047,325
Retained Income/Receipts				2,439,014	2,877,687	2,521,755	3,155,497	2,652,089	3,520,530	3,047,325
Hospital Retained Income Applicable to all DOH-retained hospitals	DOH, DOF, DBM J.C. No. 2003-1	Registration fees, other service income, certification fees, other business income, other fees, seminar/training fees, rent/lease income, income from hostels/dormitories and other like facilities, medical fees	Augmentation of MOOE/equipment	4,789,315	11,121,500	10,451,655	12,386,953	10,763,559	13,938,550	13,670,954
Trust Receipts				4,789,315	11,121,500	10,451,655	12,386,953	10,763,559	13,938,550	13,670,954
Receipts Deposited with Authorized Government Depository Banks (AGDB)	DOH-DBM-DOF J.C. No. 2003-1	Affiliation fees	Security deposits/professional fees for refund to doctors and patients from Philhealth	7,789	65,572	74,283	66,637	79,493	106,648	154,871
				7,789	65,572	74,283	66,637	79,493	106,648	154,871
<b>DEPARTMENT OF INTERIOR AND LOCAL GOVERNMENT</b>				<b>1,204,158</b>	<b>1,478,938</b>	<b>1,348,221</b>	<b>1,634,225</b>	<b>1,726,223</b>	<b>1,636,527</b>	<b>1,648,956</b>
<b>Office of the Secretary</b>				<b>72</b>	<b>7,098</b>	<b>7,026</b>	<b>8,000</b>	<b>7,000</b>	<b>6,000</b>	<b>5,000</b>
Donations and Grants				72	7,098	7,026	8,000	7,000	6,000	5,000
In Cash	MOA	United Nations Development Programme (UNDP)	Pro-water projects	72	7,098	7,026	8,000	7,000	6,000	5,000
<b>Bureau of Fire Protection</b>				<b>226,240</b>	<b>123,617</b>	<b>14,068</b>	<b>166,888</b>	<b>249,852</b>	<b>31,858</b>	<b>29,936</b>
Trust Receipts				225,076	112,733	2,309	166,888	249,852	31,858	29,936
	R.A. 6963	Fire Arms License Fee (Share	Scholarship Expenses/fund	100,600	16,812	-	9,886	8,349	12,358	10,436
	IATF	President's Social Fund - Yolanda	Repair of building / house	95	-	-	7,510	7,415	-	-
	IATF	DOE - Emergency response protocol activities	Training / seminar / research fund	2,000	-	-	-	2,000	-	-
	IATF	ASEAN	ASEAN activities	82,596	84,786	2,190	130,000	212,596	-	-
	R.A. 9184	Bid documents/Other service fees	Payment of BAC Honoraria	39,785	11,135	119	19,492	19,492	19,500	19,500
Donations and Grants				1,164	10,884	11,759	-	-	-	-
In Cash	Grant Contract between Japan and DILG-BFP	Japan Grant	Conversion of Fire Trucks/Freight in Exps.	1,164	10,884	11,759	-	-	-	-
<b>Bureau of Jail Management and Penology</b>				<b>165,227</b>	<b>9,609</b>	<b>6,195</b>	<b>5,500</b>	<b>4,000</b>	<b>6,500</b>	<b>5,500</b>
Revolving Fund				148,895	-	-	-	-	-	-
	R.A. 6963	Bidding Documents	Payment of BAC Honoraria	148,895	-	-	-	-	-	-
Trust Receipts				16,326	5,981	2,573	5,500	4,000	6,500	5,500
Receipts Deposited with the National Treasury other than IATF	R.A. 6963	Share from the net proceeds of firearms license fees	Scholarship grants/ privileges of surviving children of deceased or permanently incapacitated jail officers	15,978	5,400	2,033	5,000	3,500	6,000	5,000
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184	Other sales	Honorarium of Prequalification, Bids and Awards Committee members; blue printing of plans	348	581	540	500	500	500	500

**Table B.18**  
**OFF-BUDGET ACCOUNTS, FY 2016 - 2018**  
**(In thousand pesos)**

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2016*	2016 ACTUAL		2017		2018	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Donations and Grants				6	3,628	3,622	-	-	-	-
In Cash				6	3,628	3,622	-	-	-	-
	R.A. 6963	International Committee of the Red Cross	Paralegal training	-	526	526	-	-	-	-
		Department of Foreign Affairs	Repair and maintenance expenses	6	69	63	-	-	-	-
	R.A. No. 7160; R.A. No. 6975	Local Government Units	Food supplies expenses, other supplies and materials expenses	-	3,033	3,033	-	-	-	-
<b>National Police Commission</b>				<b>76,543</b>	<b>29,218</b>	<b>14,466</b>	<b>13,502</b>	<b>25,036</b>	<b>7,800</b>	<b>24,151</b>
Trust Receipts				76,543	29,218	14,466	13,502	25,036	7,800	24,151
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 6963	Licensing fees	Scholarship grants	76,543	29,218	14,466	13,502	25,036	7,800	24,151
<b>Philippine National Police</b>				<b>736,076</b>	<b>1,309,396</b>	<b>1,306,466</b>	<b>1,440,335</b>	<b>1,440,335</b>	<b>1,584,369</b>	<b>1,584,369</b>
Trust Receipts	A.O. 257	Firearms licenses, firearms fees, etc.	MOOE	736,076	1,309,396	1,306,466	1,440,335	1,440,335	1,584,369	1,584,369
<b>DEPARTMENT OF JUSTICE</b>				<b>1,553,734</b>	<b>1,668,351</b>	<b>1,376,154</b>	<b>175,296</b>	<b>127,885</b>	<b>327,558</b>	<b>287,146</b>
<b>Office of the Secretary</b>				<b>187,361</b>	<b>102,391</b>	<b>7,342</b>	<b>25,000</b>	<b>29,983</b>	<b>25,000</b>	<b>29,983</b>
Trust Receipts				187,361	102,391	7,342	25,000	29,983	25,000	29,983
Victims Compensation Fund	R.A. 7309	Income from other sources	Award for victims of unjust imprisonment or detention and victims of violent crimes	187,361	102,391	7,342	25,000	29,983	25,000	29,983
<b>Bureau of Corrections</b>				<b>76,353</b>	<b>73,676</b>	<b>31,233</b>	<b>70,603</b>	<b>40,402</b>	<b>72,721</b>	<b>50,097</b>
Revolving Fund				76,353	73,676	31,233	70,603	40,402	72,721	50,097
	General provisions in the GAA	Agro-industrial projects and operations	Purchase products of the agro-industrial projects of the BuCor livelihood and rehabilitation projects and allowance of prisoners	76,353	73,676	31,233	70,603	40,402	72,721	50,097
<b>Bureau of Immigration</b>				<b>12,350</b>	<b>1,340,520</b>	<b>1,335,477</b>	<b>57,193</b>	<b>56,500</b>	<b>58,337</b>	<b>57,066</b>
Trust Receipts				12,350	1,340,520	1,335,477	57,193	56,500	58,337	57,066
Receipts Deposited with the National Treasury other than IATF	R.A. 3870	Legal Fees	UP Legal Research	-	42,357	42,321	43,204	42,744	44,068	43,172
	C.A. 613 SEC 40	Other Fees	Cash bond	-	13,715	13,620	13,989	13,756	14,269	13,894
	C.A. 613 SEC 7A	Express Lane or Special Lane Fees	PS requirements	-	1,284,448	1,279,536	-	-	-	-
<b>National Bureau of Investigation</b>				<b>-</b>	<b>264</b>	<b>264</b>	<b>1,000</b>	<b>1,000</b>	<b>150,000</b>	<b>150,000</b>
Trust Receipts				-	264	264	1,000	1,000	150,000	150,000
	P.D. 1896, R.A. 9208	IACAT	Anti-trafficking related expenses	-	264	264	1,000	1,000	-	-
	R.A. No. 10867	Clearance and certification	Modernization program per Section 12 of R.A. 10867	-	-	-	-	-	150,000	150,000

**Table B.18**  
**OFF-BUDGET ACCOUNTS, FY 2016 - 2018**  
**(In thousand pesos)**

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2016*	2016 ACTUAL		2017		2018	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>Presidential Commission on Good Government</b>				<b>1,277,670</b>	<b>151,500</b>	<b>-</b>	<b>21,500</b>	<b>-</b>	<b>21,500</b>	<b>-</b>
Trust Receipts				1,277,670	151,500	-	21,500	-	21,500	-
Escrow Funds	E.O. 1, s. of 1986	Rental income/ dividends		1,277,670	151,500	-	21,500	-	21,500	-
<b>Public Attorney's Office</b>				<b>-</b>	<b>-</b>	<b>1,838</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Trust Receipts				-	-	1,838	-	-	-	-
Receipts Deposited with the National Treasury other than IATF	R.A. 9406	Legal Fees	Transferred to General Fund	-	-	1,838	-	-	-	-
<b>DEPARTMENT OF LABOR AND EMPLOYMENT</b>				<b>5,056,583</b>	<b>4,750,191</b>	<b>4,143,653</b>	<b>4,659,586</b>	<b>4,099,994</b>	<b>4,705,805</b>	<b>4,176,525</b>
<b>Office of the Secretary</b>				<b>169,519</b>	<b>83,544</b>	<b>56,989</b>	<b>64,652</b>	<b>54,026</b>	<b>63,000</b>	<b>56,000</b>
Trust Receipts				169,519	83,544	56,989	64,652	54,026	63,000	56,000
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 6982 and R.A. 9367	Twenty percent (20%) of Socio-Economic Program Related Fund	Socio-economic projects, death benefit, maternity benefits and administrative expenditures	169,519	83,544	56,989	64,652	54,026	63,000	56,000
<b>National Labor Relations Commission</b>				<b>1,820,809</b>	<b>1,803,032</b>	<b>1,704,789</b>	<b>1,712,000</b>	<b>1,662,250</b>	<b>1,737,150</b>	<b>1,692,500</b>
Trust Receipts				1,820,809	1,803,032	1,704,789	1,712,000	1,662,250	1,737,150	1,692,500
Receipts Deposited with Authorized Government Depository Banks (AGDB)	Art. 223/224 of the Labor Code/ E.O. No. 338	Enforcement of decisions/orders/resolution of the commission	Appeal bond, monetary judgement awards, injunction and execution of awards in labor cases. Including enforcement of orders, resolutions, and decisions of the commission.	1,819,328	1,788,472	1,682,416	1,700,000	1,650,000	1,725,000	1,680,000
Execution Fund	Batas Pambansa Bilang 325 / Labor Code of the Philippines / E.O. 338 / En Banc Resolution No. 10-15, series of 2015 / Decisions, Resolutions, and Orders of the Commission / Sheriff's Manual	Fees collected from the execution of judgement awards		1,481	14,560	22,373	12,000	12,250	12,150	12,500
<b>National Maritime Polytechnic</b>				<b>9,197</b>	<b>11,742</b>	<b>8,914</b>	<b>11,952</b>	<b>10,757</b>	<b>15,439</b>	<b>12,351</b>
Retained Income/Receipts				9,017	11,742	8,095	11,952	10,757	15,439	12,351
Protected Area Retention Income Account (PA RIA)	Sec 13 General provisions in the GAA FY 2016 / P.D. 1369	Seminar / training fee	Honorarium, laundry, other professionals, travel and others	9,017	11,742	8,095	11,952	10,757	15,439	12,351
Trust Receipts				180	-	819	-	-	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	MOA between NMP and National Commission for Culture and the Arts dated April 13, 2015		Financial assistance to typhoon victims	180	-	819	-	-	-	-
<b>Overseas Workers Welfare Administration</b>				<b>3,057,058</b>	<b>2,851,873</b>	<b>2,372,961</b>	<b>2,870,982</b>	<b>2,372,961</b>	<b>2,890,216</b>	<b>2,415,674</b>
Retained Income/Receipts				3,057,058	2,851,873	2,372,961	2,870,982	2,372,961	2,890,216	2,415,674
OWWA Welfare Fund	Letter of Instruction No. 537, s. of 1977; Amended P.D. 1694/1809	Income from collections Income from investments Other income	Cash outlay, bank debits	-	2,188,434	-	2,203,097	-	2,217,857	-
				-	643,063	-	647,372	-	651,709	-
				-	20,376	-	20,513	-	20,650	-



**Table B.18**  
**OFF-BUDGET ACCOUNTS, FY 2016 - 2018**  
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2016*	2016 ACTUAL		2017		2018	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>DEPARTMENT OF NATIONAL DEFENSE</b>				<b>3,351,923</b>	<b>13,867,178</b>	<b>12,948,254</b>	<b>755,948</b>	<b>1,020,857</b>	<b>678,676</b>	<b>670,142</b>
<b>Government Arsenal</b>				<b>16,734</b>	<b>12,163</b>	<b>12,341</b>	<b>3,600</b>	<b>6,026</b>	<b>4,150</b>	<b>6,150</b>
Retained Income/Receipts	Special provisions in the GAA	Medical fees - Laboratory	Hospital supplies and equipments	180	96	-	100	280	150	150
				180	96	-	100	280	150	150
Trust Receipts				16,554	12,067	12,341	3,500	5,746	4,000	6,000
Receipts Deposited with the National Treasury other than IATF			Refund of performance/bid bonds	16,202	11,069	11,463	2,500	4,500	3,000	5,000
Receipts Deposited with Authorized Government Depository Banks (AGDB)	E.O. 338	Other business income	BAC expenses	352	998	878	1,000	1,246	1,000	1,000
<b>National Defense College of the Philippines</b>				<b>2,388</b>	<b>16,707</b>	<b>17,142</b>	<b>12,032</b>	<b>12,438</b>	<b>12,117</b>	<b>12,215</b>
Revolving Fund				2,037	1,506	1,941	1,582	2,038	1,867	1,817
	E.O. No. 85	Income from hostels/dormitories and other Like facilities	Maintenance and upkeep of Students' Dormitory	2,037	1,506	1,941	1,582	2,038	1,867	1,817
Trust Receipts				351	15,201	15,201	10,450	10,400	10,250	10,398
Inter-Agency Transferred Fund (IATF)		Other fees	Foreign travel expenses (Global Security and Development Study) / Training fees (Senior Executive Course on National Security)	3	15,201	15,201	10,250	10,250	10,250	10,250
	E.O. No. 85									
Receipts Deposited with Authorized Government Depository Banks (AGDB)		Consultancy fees	Policy research	348	-	-	200	150	-	148
<b>Office of Civil Defense</b>				<b>206,110</b>	<b>6,520</b>	<b>407,287</b>	<b>114,800</b>	<b>333,230</b>	<b>-</b>	<b>-</b>
Trust Receipts				206,110	6,520	407,287	114,800	333,230	-	-
Inter-Agency Transferred Fund (IATF)	R.A. 10121		MOOE and Capital Outlay	149,697	4,956	72,689	114,800	264,497	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	General Provisions in the GAA	Income from other sources	MOOE	56,413	1,564	334,598	-	68,733	-	-

**Table B.18**  
**OFF-BUDGET ACCOUNTS, FY 2016 - 2018**  
**(In thousand pesos)**

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2016*	2016 ACTUAL		2017		2018	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>Philippine Veterans Affairs Office</b>				<b>148,817</b>	<b>138,457</b>	<b>90,752</b>	<b>88,765</b>	<b>101,459</b>	<b>88,937</b>	<b>101,622</b>
<b>PVAO - Proper</b>				<b>14,103</b>	<b>21,218</b>	<b>15,000</b>	<b>22,000</b>	<b>15,000</b>	<b>22,000</b>	<b>15,000</b>
Revolving Fund	Special provisions in the GAA	Other service income	Shrine fees	14,103	21,218	15,000	22,000	15,000	22,000	15,000
				14,103	21,218	15,000	22,000	15,000	22,000	15,000
<b>PVAO - Veterans Memorial Medical Center</b>				<b>134,714</b>	<b>117,239</b>	<b>75,752</b>	<b>66,765</b>	<b>86,459</b>	<b>66,937</b>	<b>86,622</b>
Retained Income/Receipts	DND-DOF-DBM J.C. 1-06	Other business income	MOOE/Capital Outlay	91,806	70,344	44,415	60,000	60,000	60,000	60,000
				91,806	70,344	44,415	60,000	60,000	60,000	60,000
Trust Receipts				1,526	1,267	952	1,000	1,000	1,000	1,000
Receipts Deposited with the National Treasury other than IATF	DOH AO No. 5-A, 1996	Affiliation fees	Supplies and materials, equipment, training expenses, honoraria of medical trainers	1,526	1,267	952	1,000	1,000	1,000	1,000
Donations and Grants				41,382	45,628	30,385	5,765	25,459	5,937	25,622
In Cash				41,382	40,075	25,129	45	20,045	45	20,045
	Memorandum of Agreement	PHIVIDECON Donation PVAO Fund Transfer VMMC Cooperative	Renovation Renovation Hospital Use	40,929	40,000	25,054	-	20,000	-	20,000
				378	-	-	-	-	-	-
				75	75	75	45	45	45	45
In Kind	Memorandum of Agreement	Property, plant and equipment Supplies	Hospital Use	-	5,553	5,256	5,720	5,414	5,892	5,577
				-	322	25	332	26	342	27
				-	5,231	5,231	5,388	5,388	5,550	5,550
<b>Armed Forces of the Philippines</b>				<b>2,977,874</b>	<b>13,693,331</b>	<b>12,420,732</b>	<b>536,751</b>	<b>567,704</b>	<b>573,472</b>	<b>550,155</b>
<b>AFP - Philippine Army</b>				<b>318,943</b>	<b>131,971</b>	<b>108,283</b>	<b>130,532</b>	<b>210,180</b>	<b>132,758</b>	<b>178,062</b>
Retained Income/Receipts	R.A. No. 10633, GAA FY 2014	Collection of Philhealth refund, lab test, and x-ray, intern students, mess and room; portion of Philhealth refund	Upgrading and Procurement of hospital equipment and facilities, and additional support for patients mess	87,218	16,685	14,758	16,336	49,883	16,398	20,606
				87,218	16,685	14,758	16,336	49,883	16,398	20,606
Trust Receipts				231,725	115,286	93,525	114,196	160,297	116,360	157,456
Receipts Deposited with the National Treasury other than IATF	E.O. No. 1002	Collections of light and water consumption, PA dental fund, miscellaneous revenue fund, service fee, typhoon insurance, PA Golf Club, PA Officers Clubhouse, testing fee and fire insurance	Payment of electric and water consumption, procurement of equipment, refund to suppliers, repair of damaged military facilities, etc	148,011	92,719	78,563	91,549	123,967	93,578	126,924
Receipts Deposited with Authorized Government Depository Banks (AGDB)		Income from other sources	Performance/bidders bond, military officers quarters, PA transient facilities, PA wellness center, loss and damage insurance, motor vehicle insurance, PA identification card	83,714	22,567	14,962	22,647	36,330	22,782	30,532

**Table B.18**  
**OFF-BUDGET ACCOUNTS, FY 2016 - 2018**  
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2016*	2016 ACTUAL		2017		2018	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>AFP - Philippine Air Force</b>				<b>1,250,813</b>	<b>1,211,657</b>	<b>140,908</b>	<b>175,539</b>	<b>128,781</b>	<b>192,327</b>	<b>134,808</b>
Retained Income/Receipts	E.O. No. 1002	All PAF General Hospital collections	For procurement of food stuffs for patients confined in PAF hospitals and Maintenance and Other Operating Expenses subject to existing budgeting, accounting, and auditing rules and regulations	38,180 38,180	23,762 23,762	31,285 31,285	26,140 26,140	32,849 32,849	28,750 28,750	34,492 34,492
Trust Receipts				1,212,633	1,187,895	109,623	149,399	95,932	163,577	100,316
Inter-Agency Transferred Fund (IATF)		Other business income	For the implementation of activities agreed upon with the concerned government agency which transferred the funds	1,103,773	1,065,916	37,878	15,222	20,600	15,983	21,218
Receipts Deposited with Authorized Government Depository Banks (AGDB)	E.O. No. 1002	Rent/lease income	For the repair and maintenance of government quarters	35,323	16,274	1,758	17,901	1,846	19,691	1,938
		Other business income	For the electric and water consumption; honoraria of PAFBAC personnel, and refund of performance bond posted by suppliers	73,537	105,705	69,987	116,276	73,486	127,903	77,160
<b>AFP - Philippine Navy</b>				<b>356,185</b>	<b>11,484,950</b>	<b>11,469,958</b>	<b>140,744</b>	<b>125,023</b>	<b>156,065</b>	<b>138,182</b>
Retained Income/Receipts	AFPHB Resolution No. 2002-29 dated June 25, 2002	Quarters and rental collection, interest earned net of taxes withheld	Refund of overpayment, remittance to AFP Housing Board, fund transfer to different PN units	104,061 10,612	109,473 11,173	83,387 11,316	120,420 12,290	92,495 12,448	133,708 13,519	102,401 13,692
	E.O. No. 1002	Income from other sources	Payment of light and water expenses, remittance of collection and interest income to BTr, refund of overpayment, payment of donation from BPMI UNTV to support beneficiaries of PN personnel, payment of manager's check	48,029	59,609	38,479	65,570	43,096	72,127	48,062
		Affiliation fees	Procurement of medical equipment, payment of water expense, subsistence allowance, professional fees and affiliation fees	45,420	38,691	33,592	42,560	36,951	48,062	40,647
Trust Receipts				252,124	18,477	29,571	20,324	32,528	22,357	35,781
Inter-Agency Transferred Fund (IATF)	E.O. No. 1002	Income from other sources	Cash transfer to PN units, return of residual fund to GHQ/DND, bank charges	252,124	18,477	29,571	20,324	32,528	22,357	35,781
Donations and Grants In Kind (local)	Deed of Donation	Motor vehicle from PCSO, NAVIA-MPC		- -	11,357,000 11,357,000	11,357,000 11,357,000	- -	- -	- -	- -

**Table B.18**  
**OFF-BUDGET ACCOUNTS, FY 2016 - 2018**  
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2016*	2016 ACTUAL		2017		2018	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>AFP - General Headquarters</b>				<b>1,051,933</b>	<b>864,753</b>	<b>701,583</b>	<b>89,936</b>	<b>103,720</b>	<b>92,322</b>	<b>99,103</b>
<b>AFP - GHQ Proper</b>				<b>728,735</b>	<b>681,616</b>	<b>625,619</b>	<b>3,850</b>	<b>3,850</b>	<b>4,235</b>	<b>4,235</b>
Retained Income/Receipts	DOH-DOF-DBM J.C. No. 2003-1	Hospital income	Procurement of medical equipment, medicines, and medical supplies/payment of professional fees	12,422 12,422	3,747 3,747	3,673 3,673	- -	- -	- -	- -
Trust Receipts	IATF COA Circular No. 94-013/E.O. 658	Inter Agency Transfer Fund	Implementation of projects, payment of combat incentive pay, guns for peace program, repairs and maintenance, purchase of property, plant and equipment	714,883 287,644	674,369 451,567	618,446 390,803	- -	- -	- -	- -
	E.O. 1002	Fines and penalties, other service income, affiliation fees, rent, lease income, interest income, other business income, insurance income, other gains (light and water)	Light and water payments, repairs and maintenance, purchase of supplies, purchase of property, plant and equipment, fuel, oil and lubricants expenses, communication expenses, representation expenses	228,461	154,163	135,660	-	-	-	-
	UNRF	United Nations Reimbursement Fund	Payment of UNMI, repairs and maintenance, purchase of supplies, purchase of property, plant and equipment, fuel, oil and lubricants expenses, communication expenses, representation expenses	192,128	56,569	80,103	-	-	-	-
	A.O. 257, R.A. 6963 / DBM-DILG J.C. 1-92	Thirty percent (30%) share from firearms license fee collections of PNP, other gains (sale of bid documents)	Scholarship expenses, payment of honoraria	6,650	12,070	11,880	-	-	-	-
Donations and Grants In Cash	Deed of donation	Income from grants and donations	Scholarship expenses, donation to Fallen PNP SAF 44, donation to beneficiaries of the members of AFP who were killed in offensive action against BIFF after the Mamasapano incident	1,430 1,430	3,500 3,500	3,500 3,500	3,850 3,850	3,850 3,850	4,235 4,235	4,235 4,235
<b>AFP Medical Center</b>				<b>181,296</b>	<b>59,796</b>	<b>3,827</b>	<b>80,000</b>	<b>95,000</b>	<b>82,000</b>	<b>90,000</b>
Retained Income/Fund	DOH-DOF-DBM J.C. No. 2003-1	Hospital income	Procurement of medical equipment, medicines and medical supplies / implants and payment of medical procedures done in other hospitals	181,296 181,296	59,796 59,796	3,827 3,827	80,000 80,000	95,000 95,000	82,000 82,000	90,000 90,000

**Table B.18**  
**OFF-BUDGET ACCOUNTS, FY 2016 - 2018**  
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2016*	2016 ACTUAL		2017		2018	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>Philippine Military Academy</b>				<b>10,942</b>	<b>6,087</b>	<b>2,614</b>	<b>6,086</b>	<b>4,870</b>	<b>6,087</b>	<b>4,868</b>
Trust Receipts										
		Water	Acquisition of motor vehicle	10,942	6,087	2,614	6,086	4,870	6,087	4,868
		Concessionaire	Acquisition of generators and band equipments	797	531	-	531	425	531	423
				2,648	1,239	-	1,238	991	1,239	991
		PHIC		48	-	-	-	-	-	-
		Service fee	Repair of quarters	320	35	-	35	28	35	28
		Garbage, PMA Facilities and Welfare Fund	Acquisition of motor vehicle	3,431	1,376	-	1,376	1,101	1,376	1,101
		AFP Modernization		522	-	-	-	-	-	-
		AFP Housing Bd	Repair of government quarters	1,084	-	741	-	-	-	-
	EO 1002	BUCOR	Subsistence allowance and medical allowance of Insular Prisoners	134	1,977	1,843	1,977	1,582	1,977	1,582
		PITC	Training equipment	107	107	-	107	85	107	85
		PMAAA (CL 88)	Repair of classrooms	82	-	-	-	-	-	-
		Rent income	Repair and maintenance of quarters	1,689	731	-	731	585	731	585
		Interest income	Repair of quarters	5	5	19	5	4	5	4
		PHIC Reimbursement	Reimbursement of hospitalized personnel	25	36	11	36	29	36	29
		Donation for use of SPDU (BBEAL)	Procurement of equipment	50	50	-	50	40	50	40
<b>Presidential Security Group</b>				<b>130,960</b>	<b>117,254</b>	<b>69,523</b>	-	-	-	-
Trust Receipts										
		Laboratory fees	Repair of laboratory	13,227	1,375	1,643	-	-	-	-
	E.O. 1002	Income from light/water	Light /water payments	313	34	-	-	-	-	-
		Rent income concessionaires	Rental payment	11,044	1,146	1,643	-	-	-	-
				1,709	195	-	-	-	-	-
	AFPGIC Policy	Insurance income	Financial Assistance	161	-	-	-	-	-	-
Custodial Funds										
PSG Housing Board	DBM Letter dated 3-18-1998	Repair of MEQ/MOQ		117,733	115,879	67,880	-	-	-	-
				8,342	7,157	-	-	-	-	-
DILG	IATF-COA CIRCULAR NO.	Trust Fund for Apec-SPOEP	Trust Fund for Apec-SPOEP	106,774	108,722	1,948	-	-	-	-
DILG	94-013 dated Dec.13, 1994		Trust Fund for Apec-SPOEP	2,295	-	65,642	-	-	-	-
PCSO			Purchase of drugs and medicines	4	-	1	-	-	-	-
PCSO			Ambulance	318	-	289	-	-	-	-

**Table B.18**  
**OFF-BUDGET ACCOUNTS, FY 2016 - 2018**  
**(In thousand pesos)**

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2016*	2016 ACTUAL		2017		2018	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS</b>				<b>9,816,344</b>	<b>49,051</b>	<b>2,183</b>	<b>49,542</b>	<b>2,203</b>	<b>50,038</b>	<b>2,225</b>
<b>Office of the Secretary</b>				<b>9,816,344</b>	<b>49,051</b>	<b>2,183</b>	<b>49,542</b>	<b>2,203</b>	<b>50,038</b>	<b>2,225</b>
Revolving Fund	E.O. 34	Lodging fee	Repairs, maintenance, supplies, utilities of the quarters	105,666	44,799	1,193	45,247	1,204	45,700	1,216
	P.D. 1004	Toll fees	Maintenance, repair and improvement of Bauiao-Bontoc Halsema Road	12,029	4,089	1,193	4,130	1,204	4,172	1,216
Trust Receipts	E.O. 338	Bid documents performance	Payment of BAC Honoraria	9,710,678	4,252	990	4,295	999	4,338	1,009
		Trust receipts from other agencies	Infrastructure projects	113,124	1,585	106	1,601	107	1,617	108
				9,597,554	2,667	884	2,694	892	2,721	901
<b>DEPARTMENT OF SCIENCE AND TECHNOLOGY</b>				<b>950,435</b>	<b>1,575,963</b>	<b>1,266,224</b>	<b>1,259,902</b>	<b>1,266,533</b>	<b>873,800</b>	<b>817,258</b>
<b>Office of the Secretary</b>				<b>448,292</b>	<b>397,247</b>	<b>298,108</b>	<b>288,185</b>	<b>261,335</b>	<b>295,717</b>	<b>251,597</b>
Trust Receipts	Memorandum of Agreement	Other service income	Repayment of loan and laboratory expenses	448,292	397,247	298,108	288,185	261,335	295,717	251,597
Inter-Agency Transfer Fund (IATF)		Other service income / various project funds	MOOE, special purpose, scholarships	3,562	3,220	2,742	4,092	4,092	2,000	2,000
Receipts Deposited with the National Treasury other than IATF		Collections of laboratory	Stipend of scholars, tuition fees, and other operating expenses	161,132	241,460	185,172	129,065	139,738	135,436	130,057
Receipts Deposited with Authorized Government Depository Banks (AGDB)				283,598	152,567	110,194	155,028	117,505	158,281	119,540
<b>Advance Science and Technology Institute</b>				<b>93,377</b>	<b>124,497</b>	<b>166,400</b>	<b>88,900</b>	<b>176,215</b>	<b>-</b>	<b>6,229</b>
Trust Receipts	Sec. 7 of GP, R.A. 10717 - GAA FY2016; COA-DBM-DOF J.C. 1-97	Subsidy from national government agencies	Payment of operating expenses for the implementation of Grants-in-Aid (GIA) projects	93,377	124,497	166,400	88,900	176,215	-	6,229
Inter-Agency Transfer Fund (IATF)				72,344	106,780	143,348	80,595	161,508	-	-
Receipts deposited with the National Treasury other than IATF	Sec. 6 of GP, R.A. 10651 - GAA FY2015; COA-DBM-DOF J.C. 1-97; Resolution No. 2005-2 of the DOF-DBM-COA Permanent Committee	Other processing fees	Payment of honoraria of the Bids and Awards Committee members and remittance of unutilized balance to the National Treasury and refund of performance/bid/warranty security	21,033	17,717	22,886	8,305	14,707	-	6,229
Receipts Deposited with Authorized Government Depository Banks (AGDB)	COA-DBM-DOF J.C. 1-97; Resolution No. 2005-2 of the DOF-DBM-COA Permanent Committee	Other Processing Fees		-	-	166	-	-	-	-
<b>Food and Nutrition Research Institute</b>				<b>50,394</b>	<b>55,133</b>	<b>38,787</b>	<b>29,830</b>	<b>32,885</b>	<b>689</b>	<b>689</b>
Trust Receipts	Sec.7 GAA Provisions	Grants-in-Aid Fund NGAs		50,394	55,133	38,787	29,830	32,885	689	689
Inter-Agency Transfer Fund (IATF)		Performance, bidder bond		23,724	26,748	18,098	8,651	8,651	-	-
Receipts Deposited with the National Treasury other than IATF				12,872	20,932	16,188	12,658	12,658	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	COA-GAFMIS CL No. 2003-005 dated Nov. 21, 2003	Income from grants and donations in cash	For projects operating expenses	13,798	7,453	4,501	8,521	11,576	689	689

**Table B.18**  
**OFF-BUDGET ACCOUNTS, FY 2016 - 2018**  
**(In thousand pesos)**

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2016*	2016 ACTUAL		2017		2018	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>Industrial Technology Development Institute</b>				<b>70,371</b>	<b>82,588</b>	<b>111,628</b>	<b>129,053</b>	<b>96,789</b>	-	-
Trust Receipts				70,371	82,588	111,628	129,053	96,789	-	-
Inter-Agency Transfer Fund (IATF)	E.O. No. 338	} Other Fees	Project Cost - MOOE & CO	61,494	75,619	106,032	129,053	96,789	-	-
Receipts Deposited with the National Treasury other than IATF	E.O. No. 338			5,714	4,186	2,807	-	-	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	General Provisions in the GAA			3,163	2,783	2,789	-	-	-	-
<b>Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development</b>				<b>5,195</b>	<b>14,098</b>	<b>13,867</b>	<b>13,500</b>	<b>13,500</b>	<b>15,000</b>	<b>15,000</b>
Trust Receipts				5,195	14,098	13,867	13,500	13,500	15,000	15,000
Receipts Deposited with the National Treasury other than IATF	E.O. No. 338	Other Sales	Project expenditures per approved project line item budget	5,195	14,098	13,867	13,500	13,500	15,000	15,000
<b>Philippine Council for Health Research and Development</b>				<b>100,826</b>	<b>357,687</b>	<b>258,413</b>	<b>276,764</b>	<b>276,764</b>	<b>214,800</b>	<b>214,800</b>
Trust Receipts				100,826	357,289	258,015	276,764	276,764	214,800	214,800
Receipts Deposited with the National Treasury other than IATF	E.O. 338	Subsidy from National Government Agencies	Various trust fund receipts	100,826	357,289	258,015	276,764	276,764	214,800	214,800
Donations and Grants				-	398	398	-	-	-	-
In Kind		DBM-MITHI	Computer	-	398	398	-	-	-	-
<b>Philippine Council for Industry, Energy and Emerging Research and Development</b>				<b>15,230</b>	<b>270,226</b>	<b>255,054</b>	<b>275,000</b>	<b>275,000</b>	<b>300,000</b>	<b>285,000</b>
Trust Receipts				15,230	270,226	255,054	275,000	275,000	300,000	285,000
	E.O. 338	Receipt of Project Funds (monitored and implemented)	Trust fund receipts and expenditure	15,230	270,226	255,054	275,000	275,000	300,000	285,000
<b>Philippine Nuclear Research Institute</b>				<b>67,441</b>	<b>106,916</b>	<b>53,036</b>	<b>31,570</b>	<b>23,677</b>	<b>11,489</b>	<b>8,616</b>
Trust Receipts				67,441	106,916	53,036	31,570	23,677	11,489	8,616
Receipts Deposited with Authorized Government Depository Banks (AGDB)	E.O. 338	Various grants-in-aid (DOST, PCIEERD, PCAARD, PCHRD, DA etc.)	Procurement/payments of various GIA projects requirements	67,441	106,916	53,036	31,570	23,677	11,489	8,616
<b>Philippine Science High School</b>				<b>1,271</b>	<b>9,500</b>	<b>8,229</b>	<b>5,930</b>	<b>5,092</b>	<b>4,277</b>	<b>3,499</b>
Trust Receipts				1,271	5,720	4,449	5,930	5,092	4,277	3,499
Inter-Agency Transfer Fund (IATF)	General Provisions in the GAA	Others	Operating expenses	360	3,394	3,034	4,000	4,000	2,500	2,500
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. No. 9184	Performance bonds, bid document fees	BAC honoraria	911	2,326	1,415	1,930	1,092	1,777	999
Donations and Grants				-	3,780	3,780	-	-	-	-
In Kind	COA Circular 2014-002 dated April 15, 2014	Local grants	For school equipment and activities	-	3,780	3,780	-	-	-	-
<b>Philippine Textile Research Institute</b>				<b>6,988</b>	<b>13,693</b>	<b>6,705</b>	<b>25,000</b>	<b>25,000</b>	<b>12,000</b>	<b>12,000</b>
Trust Receipts				6,988	13,693	6,705	25,000	25,000	12,000	12,000
Inter-Agency Transfer Fund (IATF)	E.O. 197	Others	Donations/ subsidy	6,988	13,693	6,705	25,000	25,000	12,000	12,000

**Table B.18**  
**OFF-BUDGET ACCOUNTS, FY 2016 - 2018**  
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2016*	2016 ACTUAL		2017		2018	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>Science and Technology Information Institute</b>				<b>29,857</b>	<b>56,327</b>	<b>29,139</b>	<b>15,894</b>	-	-	-
Trust Receipts				29,857	56,327	29,139	15,894	-	-	-
	Sec. 7 of the General Provisions, RA 10717	Grants-in-Aid Funds, Performance bidder's warranty and security bonds and bid document fees	Operating expenses for the implementation of the project	29,857	56,327	29,139	15,894	-	-	-
<b>Technology Application and Promotion Institute</b>				<b>61,193</b>	<b>88,051</b>	<b>26,858</b>	<b>80,276</b>	<b>80,276</b>	<b>19,828</b>	<b>19,828</b>
Trust Receipts				61,193	88,051	26,858	80,276	80,276	19,828	19,828
Receipts Deposited with the National Treasury other than IATF	MOA	Others	Implementation of various projects	61,193	88,051	26,858	80,276	80,276	19,828	19,828
<b>DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT</b>				<b>507,798</b>	<b>1,778,671</b>	<b>1,524,889</b>	<b>249,762</b>	<b>583,304</b>	<b>18,800</b>	<b>30,897</b>
<b>Office of the Secretary</b>				<b>485,970</b>	<b>1,764,454</b>	<b>1,509,346</b>	<b>220,440</b>	<b>555,982</b>	<b>2,500</b>	<b>16,397</b>
Trust Receipts				197,022	87,481	88,690	68,251	251,318	2,500	16,397
	TA 7733, Agreement No. 69734, 70013, 70507	Grant	Operating / training expenditure, construction of warehouse	197,022	87,481	88,690	68,251	251,318	2,500	16,397
Donations and Grants In Cash				288,948	1,676,973	1,420,656	152,189	304,664	-	-
				288,948	1,671,616	1,415,299	152,189	304,664	-	-
	ADB TYMDTF Grant #0472 PHI	DSWD ADB KC NCDDP additional financing ADB Grant Dollar	Operating/training expenditure	151,900	155,948	4,048	93,493	245,393	-	-
	ADB TYMDTF Grant #9175 PHI	DSWD KC NCDDP ADB/JFPR		676	34	24	-	576	-	-
	ADB TYMDTF Grant #12886	JSDf for Community Enterprise Development as pathway out of poverty project (SLP-CED)	Operating/training expenditure, construction of warehouse	19,992	32,959	44,932	58,696	58,695	-	-
	MOA dated Dec 11, 2015	ADB to cover payment of prior year's account payable	Housing assistance to 550 beneficiaries integrated people driven model community project for the typhoon affected families in Tacloban City	-	39,930	39,930	-	-	-	-
	MOA dated Oct 30, 2014 and Sept 29, 2015	ADB to cover payment of prior year's account payable	Construction of Transitional Shelter Units for Yolanda affected population	-	40,738	40,738	-	-	-	-
	COA Circular 2014-002	Donations for victims of calamities	Relief and recovery for victims of calamities	116,271	1,400,027	1,283,756	-	-	-	-
		Comprehensive Continuing Education Program of DSWD	Test materials for DSWD Psychologists	90	1,586	1,496	-	-	-	-
		Psychologist Reconstruction/rehabilitation of day care centers in Brgy. Linsunogan-San Marcelino	Reconstruction/rehabilitation of day care centers	19	394	375	-	-	-	-
In Kind				-	5,357	5,357	-	-	-	-
	Deed of Donations and Acceptance dated Oct 19, 2016	Receipt of ICT Equipment from UNICEF		-	1,013	1,013	-	-	-	-
	Deed of Donations and Acceptance dated Apr 5, 2016	Receipt of motor vehicles from World Vision Development Foundation		-	4,344	4,344	-	-	-	-



**Table B.18**  
**OFF-BUDGET ACCOUNTS, FY 2016 - 2018**  
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2016*	2016 ACTUAL		2017		2018	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>Council for the Welfare of Children</b>				<b>3,206</b>	<b>1,918</b>	<b>1,933</b>	<b>73</b>	<b>73</b>	-	-
Trust Receipts				3,206	1,918	1,933	73	73	-	-
Receipts Deposited with the National Treasury other than IATF	MOA between Philippine Government and UNICEF; performance bond from 5% contract price	Others	UNICEF and performance bond	3,206	1,918	1,933	73	73	-	-
<b>Inter-Country Adoption Board</b>				<b>5,373</b>	<b>9,543</b>	<b>9,743</b>	<b>16,000</b>	<b>14,000</b>	<b>16,300</b>	<b>14,500</b>
Trust Receipts				5,373	9,543	9,743	16,000	14,000	16,300	14,500
Receipts Deposited with the National Treasury other than IATF	Sec. 12 of R.A. No. 8043	Pre-Travel Fees	Pre-adoptive placement cost (cost of passport, medical examination and psychological evaluation required and other pre-adoptive cost/expenses)	5,373	9,543	9,743	16,000	14,000	16,300	14,500
<b>Juvenile Justice and Welfare Council</b>				<b>13,249</b>	<b>2,080</b>	<b>3,191</b>	<b>13,249</b>	<b>13,249</b>	-	-
Trust Receipts				13,249	2,080	3,191	13,249	13,249	-	-
Inter-Agency Transfer Fund (IATF)	R.A. 9344 and IRR	PCSO Trust Fund	Establishment and operation of JJWC	11,010	-	1,985	11,010	11,010	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	MOA	UNICEF Fund	Strengthening implementation of intervention diversion programs	2,239	2,080	1,206	2,239	2,239	-	-
<b>National Council on Disability Affairs</b>				-	<b>676</b>	<b>676</b>	-	-	-	-
Trust Receipts				-	676	676	-	-	-	-
Inter-Agency Transfer Fund (IATF)	MOA between NCDA and TESDA	Others	Travelling expenses for the 9th International Abilympics	-	676	676	-	-	-	-
<b>DEPARTMENT OF TOURISM</b>				<b>391,147</b>	<b>246,063</b>	<b>265,365</b>	<b>163,756</b>	<b>227,548</b>	<b>163,836</b>	<b>228,530</b>
<b>Office of the Secretary</b>				<b>380,725</b>	<b>172,891</b>	<b>190,372</b>	<b>83,756</b>	<b>151,650</b>	<b>83,836</b>	<b>151,730</b>
Trust Receipts				380,725	171,313	188,794	82,106	150,000	82,106	150,000
Inter-Agency Transfer Fund (IATF)	E.O. No. 46, Permanent Committee Resolution	Share in the profit of joint venture	Expenses for the implementation of various tourism programs and projects	380,725	171,313	188,794	82,106	150,000	82,106	150,000
Donations and Grants				-	1,578	1,578	1,650	1,650	1,730	1,730
In Cash	P.D. 1616	Japan	Expenses for the restoration of Maestranza Wall	-	1,578	1,578	1,650	1,650	1,730	1,730
<b>Intramuros Administration</b>				<b>10,422</b>	<b>73,172</b>	<b>74,993</b>	<b>80,000</b>	<b>75,898</b>	<b>80,000</b>	<b>76,800</b>
Revolving Fund	P.D. 1616	Rent/lease income	PS, MOOE, and CO	10,422	73,172	74,993	80,000	75,898	80,000	76,800

**Table B.18**  
**OFF-BUDGET ACCOUNTS, FY 2016 - 2018**  
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2016*	2016 ACTUAL		2017		2018	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>DEPARTMENT OF TRADE AND INDUSTRY</b>				<b>1,542,358</b>	<b>718,392</b>	<b>497,641</b>	<b>844,469</b>	<b>900,357</b>	<b>890,124</b>	<b>898,639</b>
<b>Office of the Secretary</b>				<b>1,526,047</b>	<b>692,687</b>	<b>481,388</b>	<b>832,156</b>	<b>887,107</b>	<b>878,146</b>	<b>878,146</b>
<b>OSEC - Proper</b>				<b>64,901</b>	<b>81,854</b>	<b>46,795</b>	<b>58,350</b>	<b>58,350</b>	<b>64,150</b>	<b>64,150</b>
Trust Receipts Inter-Agency Transfer Fund (IATF)	General Provisions in the GAA	Fund transfers from NGAs	Implementation of projects entered into with other agencies	64,901	81,854	46,795	58,350	58,350	64,150	64,150
Receipts Deposited with the National Treasury other than IATF		ICC processing fees Import Commodity Clearance (ICC), ISO Trust, Bid Bonds	Issuance of ICC stickers, purchase/printing of ICC strickers, printing of ISO/PMS manuals, sale of bid documents	22,354	51,197	44,252	58,350	58,350	64,150	64,150
<b>OSEC - Intellectual Property Office of the Philippines</b>				<b>1,461,146</b>	<b>610,833</b>	<b>434,593</b>	<b>773,806</b>	<b>828,757</b>	<b>813,996</b>	<b>813,996</b>
Retained Income/Receipts 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	1,461,146	610,833	434,593	773,806	828,757	813,996	813,996
<b>Construction Industry Authority of the Philippines</b>				<b>16,311</b>	<b>9,452</b>	<b>-</b>	<b>3,563</b>	<b>4,500</b>	<b>3,228</b>	<b>11,743</b>
Revolving Fund	General Provisions in the GAA	Dormitory fees	Maintenance of the dormitory and its facilities	16,311	9,452	-	3,563	4,500	3,228	11,743
					16,311	9,452	-	3,563	4,500	3,228
<b>Philippine Trade Training Center</b>				<b>-</b>	<b>16,253</b>	<b>16,253</b>	<b>8,750</b>	<b>8,750</b>	<b>8,750</b>	<b>8,750</b>
Trust Receipts	E.O. No. 133 Joint DBM/CSC Authorization dated April 15, 1988	Seminar and training fees	Collection from seminar fees	-	16,253	16,253	8,750	8,750	8,750	8,750
					-	16,253	16,253	8,750	8,750	8,750

**Table B.18**  
**OFF-BUDGET ACCOUNTS, FY 2016 - 2018**  
**(In thousand pesos)**

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2016*	2016 ACTUAL		2017		2018	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>DEPARTMENT OF TRANSPORTATION</b>				<b>1,799,833</b>	<b>806,060</b>	<b>681,974</b>	<b>4,531,630</b>	<b>3,931,348</b>	<b>1,103,451</b>	<b>1,107,692</b>
<b>Office of the Secretary</b>				<b>1,642,906</b>	<b>774,402</b>	<b>676,432</b>	<b>900,500</b>	<b>904,500</b>	<b>1,100,500</b>	<b>1,105,100</b>
Trust Receipts				1,642,906	774,402	676,432	900,500	904,500	1,100,500	1,105,100
	R.A. 9184	Fees from sale of bid documents	Honoraria	254,256	466,928	329,332	500,000	450,000	600,000	550,000
			Remittance to the BTr, seminar fees	3,684	-	-	-	-	-	-
	BLT Agreement	Escrow Acct for Rental Fees for MRT3 BLT	Rental Fees	1,222,682	-	-	-	-	-	-
	MOU w/ PMS	Presidential Social Fund Transfer from PMS	Financial Assistance to Typhoon Sendong Victims	1,930	1,470	1,766	500	2,000	500	900
	Concessionaire Agreement between DOTC & GMK Megawide Cebu Airport Corp.	Collection from GMK Megawide Cebu Airport Corp - Peso	Consultancy Services for the MCIAA PPP	58,308	729	-	-	6,000	-	50,000
		Collection from GMK Megawide Cebu Airport Corp - Dollar	Consultancy Services for the MCIAA PPP	2,222	166	2,669	-	2,000	-	200
	BLT Agreement	Collection from MRTC - LRTIII Dollar Account	Construction of DOTC Building and payment for utility expenses during construction of EDSA LRT3	94,544	4,289	42,463	-	90,000	-	4,000
	MOA with LBP for payroll of DoT officials and employees	NCA deposit, interest income - DoT Payroll Account	Salaries, other personnel benefits, remuneration, and remittance to BTr of interest income	741	300,820	300,202	400,000	350,000	500,000	500,000
	MOA	NCA deposit, interest income - LADP - EGF Trust Fund	Remittance of interest income, payment for issues arising from the project construction	4,539	-	-	-	4,500	-	-
<b>Land Transportation Franchising and Regulatory Board</b>				<b>202</b>	<b>110</b>	<b>-</b>	<b>135</b>	<b>64</b>	<b>165</b>	<b>85</b>
Trust Receipts				202	110	-	135	64	165	85
	R.A. 9184, LTRFB BAC Resolution	Proceeds from sale of bid documents	Honoraria, miscellaneous expenses, and publication	202	110	-	135	64	165	85
<b>Land Transportation Office</b>				<b>154,090</b>	<b>29,790</b>	<b>4,063</b>	<b>3,629,237</b>	<b>3,025,305</b>	<b>1,028</b>	<b>1,028</b>
Trust Receipts				154,090	29,790	4,063	3,629,237	3,025,305	1,028	1,028
	R.A. 9184	Bid Documents	BAC Honoraria / Remittance to the National Treasury	1,161	1,095	1,143	1,010	1,662	600	600
	R.A. 3870	Fund Transfer - DPWH	Electricity for IT	13,159	416	393	445	445	420	420
		Interest Income		50	14	-	3	49	8	8
	BOO Contract	Escrow Account for IT Fee	Bank charges / Remittance to contractor	139,720	28,265	2,527	3,627,779	3,023,149	-	-
<b>Philippine Coast Guard</b>				<b>2,635</b>	<b>1,758</b>	<b>1,479</b>	<b>1,758</b>	<b>1,479</b>	<b>1,758</b>	<b>1,479</b>
Trust Receipts				2,635	1,758	1,479	1,758	1,479	1,758	1,479
Receipts Deposited with the National Treasury other than IATF	R.A. 9184	Other Fees	Bid document, performance bond, bid security, security warranty	2,635	1,758	1,479	1,758	1,479	1,758	1,479

**Table B.18**  
**OFF-BUDGET ACCOUNTS, FY 2016 - 2018**  
**(In thousand pesos)**

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2016*	2016 ACTUAL		2017		2018	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>NATIONAL ECONOMIC AND DEVELOPMENT AUTHORITY</b>				<b>2,059,603</b>	<b>1,704,352</b>	<b>396,068</b>	<b>90,116</b>	<b>548,806</b>	<b>1,150,617</b>	<b>356,211</b>
<b>Philippine Statistical Research and Training Institute</b>				<b>15,170</b>	<b>23,717</b>	<b>29,240</b>	<b>17,100</b>	<b>17,100</b>	<b>19,300</b>	<b>19,300</b>
Retained Income / Receipts	General Provisions in the GAA	Seminar/training fees	Training Expenses	5,030	5,405	4,746	7,100	7,100	7,300	7,300
				5,030	5,405	4,746	7,100	7,100	7,300	7,300
Trust Receipts	General Provisions in the GAA	Other fees	Research Projects	10,140	18,312	24,494	10,000	10,000	12,000	12,000
Inter-Agency Transfer Fund (IATF)				10,140	18,312	24,494	10,000	10,000	12,000	12,000
<b>Public-Private Partnership Center of the Philippines</b>				<b>2,044,433</b>	<b>1,680,635</b>	<b>366,828</b>	<b>73,016</b>	<b>531,706</b>	<b>1,131,317</b>	<b>336,911</b>
Revolving Fund	E.O. No. 136	Consultancy Fees	Transaction advisory services	2,044,433	1,680,635	366,828	73,016	531,706	1,131,317	336,911
				2,044,433	1,680,635	366,828	73,016	531,706	1,131,317	336,911
<b>PRESIDENTIAL COMMUNICATIONS OPERATIONS OFFICE</b>				<b>650,804</b>	<b>1,772,166</b>	<b>1,514,732</b>	<b>1,656,075</b>	<b>1,403,518</b>	<b>1,674,858</b>	<b>1,377,762</b>
<b>Bureau of Broadcast Services</b>				-	<b>962</b>	<b>962</b>	<b>30,000</b>	<b>30,000</b>	-	-
Trust Receipts	MOA	Income from other sources	ASEAN 2017 expenses	-	937	937	30,000	30,000	-	-
Inter-Agency Transfer Fund (IATF)				-	937	937	30,000	30,000	-	-
Donations and Grants	Deed of donation	Mr. Carlo Jose Maano O. Villo	Office equipment	-	25	25	-	-	-	-
In Kind				-	25	25	-	-	-	-
<b>Bureau of Communication Services</b>				<b>10</b>	<b>10</b>	-	<b>11</b>	-	<b>12</b>	-
Custodial Funds	E.O. 292	Proceeds from sale of properties/waste materials/scrap paper		10	10	-	11	-	12	-
Others				10	10	-	11	-	12	-
<b>National Printing Office</b>				<b>463,178</b>	<b>1,549,802</b>	<b>1,376,432</b>	<b>1,291,361</b>	<b>1,232,060</b>	<b>1,330,102</b>	<b>1,232,060</b>
Revolving Fund	E.O. 285 dated 7-25-87; E.O. 378. s. 2004	Income from printing and publication	PS, MOOE, CO and other liabilities	457,314	1,545,754	1,371,403	1,291,361	1,232,060	1,330,102	1,232,060
				457,314	1,545,754	1,371,403	1,291,361	1,232,060	1,330,102	1,232,060
Trust Receipts	E.O. 338 s. 1996, as implemented by COA-DBM- DOF J.C. 1-97 dated January 2, 1997 and General Provisions in the GAA	Cash treasury / agency trust deposit	Trust liabilities	5,864	4,048	5,029	-	-	-	-
Receipts Deposited with the National Treasury other than IATF				5,864	4,048	5,029	-	-	-	-
<b>Philippine Information Agency</b>				<b>187,616</b>	<b>221,392</b>	<b>137,338</b>	<b>334,703</b>	<b>141,458</b>	<b>344,744</b>	<b>145,702</b>
Trust Receipts	E.O. 292, General Provisions in the GAA	Others	Various expenses for different projects entered into between PIA and other NGAs	187,616	221,392	137,338	334,703	141,458	344,744	145,702
Inter-Agency Transfer Fund (IATF)				187,616	221,392	137,338	334,703	141,458	344,744	145,702

**Table B.18**  
**OFF-BUDGET ACCOUNTS, FY 2016 - 2018**  
**(In thousand pesos)**

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2016*	2016 ACTUAL		2017		2018	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>OTHER EXECUTIVE OFFICES</b>				<b>2,488,981</b>	<b>2,119,016</b>	<b>1,875,753</b>	<b>2,221,595</b>	<b>2,044,452</b>	<b>2,298,630</b>	<b>2,076,058</b>
<b>Commission on Filipino Overseas</b>				<b>8,945</b>	-	<b>96</b>	-	-	-	-
Custodial Funds				8,945	-	96	-	-	-	-
Others	E.O. 292, General Provisions in the GAA	Donations from overseas Filipinos, grants from multilateral agencies, financial support from CFO's corporate and government partners, and other income from projects and activities	Community driven development projects	8,945	-	96	-	-	-	-
<b>Commission on Higher Education</b>				<b>72,323</b>	<b>1,051</b>	-	<b>1,104</b>	-	<b>1,159</b>	-
Revolving Fund				32,475	517	-	543	-	570	-
Student Micro-Project Loan Fund	MOA and CMO	Others	Loan Grants relative to Student Microproject Loan Fund	32,475	517	-	543	-	570	-
Trust Receipts				39,848	534	-	561	-	589	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	P.D. 932, P.D. 1371	Bangko Sentral ng Pilipinas (Educational Guarantee Fund)	Payment of Claims by Financial Institutions of defaulting Study-Now-Pay Later Program grantees	39,848	534	-	561	-	589	-
<b>Commission on the Filipino Language</b>				<b>728</b>	<b>4,449</b>	<b>3,721</b>	<b>9,812</b>	<b>9,812</b>	-	-
Trust Receipts				728	4,449	3,721	9,812	9,812	-	-
Inter-Agency Transfer Fund (IATF)	MOA between CFL and NCCA dated Feb 24, 2015 and Feb 15, 2016	Grants received from NCCA for implementation of various projects	Printing, Honorarium and other MOOE	728	3,481	2,753	7,900	7,900	-	-
	MOA between CFL and CHED dated Dec 10, 2015	Contract with CHED for translation of the 9 Syllabi of the General Education Core courses to Filipino Language and Production of References for each of the Syllabi	Printing, Honorarium and other MOOE	-	968	968	1,912	1,912	-	-
<b>Film Development Council of the Philippines</b>				<b>6,992</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>43</b>
Revolving Fund				6,992	43	43	43	43	43	43
	Permanent Committee Resolution No. 01-2006	Interest on Advances to GOCCs	Receipts represents Interest Income to be deposited to the National Treasury as expenditure	6,992	43	43	43	43	43	43
<b>Games and Amusements Board</b>				<b>1,856</b>	-	-	-	-	-	-
Trust Receipts				1,856	-	-	-	-	-	-
Receipts Deposited with the National Treasury other than IATF	GAB Board Resolution No. 02-22, 2002	One percent of boxers purses	Financial assistance to professional boxers	1,856	-	-	-	-	-	-
<b>Governance Commission for GOCCs</b>				<b>103</b>	<b>41</b>	<b>38</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>
Trust Receipts				103	41	38	40	40	40	40
	R.A. 9184	Documents and performance security	Payment of honoraria	3	41	38	40	40	40	40
	Deed of Donation	President Social Funds (PSF)	Donations for the victims of Typhoon Yolanda	100	-	-	-	-	-	-

**Table B.18**  
**OFF-BUDGET ACCOUNTS, FY 2016 - 2018**  
**(In thousand pesos)**

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2016*	2016 ACTUAL		2017		2018	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>National Commission for Culture and the Arts</b>				<b>77,892</b>	<b>72,265</b>	<b>92,879</b>	<b>68,203</b>	<b>83,638</b>	<b>21,765</b>	<b>21,857</b>
<b>NCCA - Proper</b>				<b>19,405</b>	<b>42,513</b>	<b>36,532</b>	<b>36,110</b>	<b>54,964</b>	<b>150</b>	<b>100</b>
Revolving Fund	R.A. 7356, Sec. 22	Income from sale of publications and cultural items	Printing of publications and fabrication of cultural items	501	139	-	150	100	150	100
				501	139	-	150	100	150	100
Trust Receipts				18,904	42,374	36,532	35,960	54,864	-	-
Inter-Agency Transfer Fund				18,744	41,510	34,780	35,960	54,704	-	-
	NCCA-TIEZA dated November 7, 2014	Tourism Infrastructure and Enterprise Zone Authority (TIEZA)	Calamity-Related National Heritage Reconstruction and Restoration Program	6,465	-	2,327	-	6,465	-	-
	NCCA-TIEZA MOA dated July 9, 2015		Installation of Public Art at NAIA Terminal 3	-	-	23	-	-	-	-
	NCCA-DFA MOA dated November 11, 2015	Department of Foreign Affairs	ASEAN Community Day	-	-	107	-	-	-	-
	NCCA-DFA MOA dated November 6, 2015	Department of Foreign Affairs	15th International Architecture Biennale / 56th Biennale Arte	-	9,270	12,362	-	-	-	-
	NCCA-IA MOA dated December 16, 2015	Intramuros Administration	Intramuros Center for Living Traditions	3,000	3,000	-	-	3,000	-	-
	NCCA-DFA MOA dated April 6, 2016	Department of Foreign Affairs	15th International Architecture Biennale / 57th Biennale Arte	9,177	29,040	19,863	35,960	45,137	-	-
	NCCA-HREP dated May 24, 2016	House of Representatives	Arts in Public Spaces	102	200	98	-	102	-	-
Receipts Deposited with the National Treasury other than IATF				160	864	1,752	-	160	-	-
	NCCA-AECID Ref. File No. 2013/SPE/0400064	La Agencia Espanola de Cooperacion Internacional para el Desarrollo (AECID)	Improvement of Occupational Training through the School Workshop - Phase VI	-	-	1,048	-	-	-	-
	NCCA-UNESCO (ICHCAP) MOA dated December 28, 2015	Grant from UNESCO (ICHCAP)	Joint Cooperation Project for Safeguarding Intangible Cultural Heritage (ICH) by Digitizing ICH-Related Analogue Data of the Philippines	160	864	704	-	160	-	-
	U.S. Fixed Amount Award for Organizations	Grant from U.S. Embassy	Documentation, transcription, translation and publication of the Itneq Epic Dulimaman	-	-	-	545	545	-	-
<b>National Historical Commission of the Philippines</b>				<b>53,142</b>	<b>18,724</b>	<b>50,664</b>	<b>19,287</b>	<b>17,673</b>	<b>19,865</b>	<b>18,202</b>
Revolving Fund				1,691	1,438	320	1,482	329	1,526	338
	R.A. 10086	Other service income	MOOE / Equipment Outlay	1,691	25	6	26	6	27	6
		Rent/lease income		-	20	4	21	4	21	4
		Income from printing and publication		-	768	171	791	176	815	181
		Other Fees		-	625	139	644	143	663	147
				-						
Trust Receipts				51,451	17,286	50,344	17,805	17,344	18,339	17,864
Inter-Agency Transferred Fund (IATF)		Others		-	11,050	46,757	11,382	13,649	11,723	14,059
Receipts Deposited with the National Treasury other than IATF	R.A. 9206	Other business income	MOOE / Equipment Outlay	-	6,236	3,587	6,423	3,695	6,616	3,805

**Table B.18**  
**OFF-BUDGET ACCOUNTS, FY 2016 - 2018**  
**(In thousand pesos)**

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2016*	2016 ACTUAL		2017		2018	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>National Library of the Philippines</b>				<b>5,345</b>	<b>11,028</b>	<b>5,683</b>	<b>12,806</b>	<b>11,001</b>	<b>1,750</b>	<b>3,555</b>
Trust Receipts				5,345	11,028	5,683	12,806	11,001	1,750	3,555
Inter-Agency Transferred Fund	MOA with NCCA	Grants received from NCCA	Honorarium, training expenses, etc.	555	1,313	758	2,501	2,501	1,750	1,750
Receipts Deposited with the National Treasury other than IATF	MOA with various private entities	Grants received from various private entities		4,790	9,715	4,925	10,305	8,500	-	1,805
<b>National Youth Commission</b>				<b>304</b>	<b>2,328</b>	<b>2,024</b>	<b>396</b>	<b>396</b>	<b>-</b>	<b>-</b>
Trust Receipts				304	2,328	2,024	396	396	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	Letter of agreement	UNFPA and UNICEF	Implementation of various programs and projects	279	2,303	2,024	-	-	-	-
Receipts Deposited with the National Treasury other than IATF	General provisions in the GAA	Sale of bid documents, performance bonds and injunction bonds	Payment of honoraria of BAC members and TWG members and for the implementation of various programs and projects	25	25	-	396	396	-	-
<b>Office of the Presidential Adviser on the Peace Process</b>				<b>22,092</b>	<b>23,489</b>	<b>1,397</b>	<b>22,092</b>	<b>-</b>	<b>-</b>	<b>-</b>
Trust Receipts				22,092	23,489	1,397	22,092	-	-	-
	Agreement between OPAPP and Turkey Government with NCA-BMB-D-16-0011815 dated July 07, 2016	Trust receipt from Turkey Government	Foreign travel	22,092	23,489	1,397	22,092	-	-	-
<b>Pasig River Rehabilitation Commission</b>				<b>560</b>	<b>182</b>	<b>156</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>-</b>
Trust Receipts				560	182	156	5	-	5	-
	R. A. 9184	Other service income Deposits	Honoraria Interest income	-	177	156	-	-	-	-
				-	5	-	5	-	5	-
<b>Philippine Commission on Women</b>				<b>3,469</b>	<b>35,616</b>	<b>32,147</b>	<b>53,770</b>	<b>46,351</b>	<b>56,035</b>	<b>55,000</b>
Donations and Grants In Cash	MOU between the Government of Canada and the Government of the Philippines	Foreign Grants from Canada	Implementation of the project "Supporting Women's Economic Empowerment of the Philippines or GREAT Women II Project"	3,469	35,616	32,147	53,770	46,351	56,035	55,000
<b>Philippine Racing Commission</b>				<b>10,503</b>	<b>6,059</b>	<b>4,114</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Trust Receipts	E.O. 88 and 89	Share from breakages from Philippine Racing Club/ Manila Jockey, Inc.	Payment of Added Prizes	10,503	6,059	4,114	-	-	-	-
				10,503	6,059	4,114	-	-	-	-

**Table B.18**  
**OFF-BUDGET ACCOUNTS, FY 2016 - 2018**  
**(In thousand pesos)**

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2016*	2016 ACTUAL		2017		2018	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>Philippine Sports Commission</b>				<b>1,862,465</b>	<b>1,153,089</b>	<b>885,506</b>	<b>1,235,220</b>	<b>1,235,220</b>	<b>1,295,889</b>	<b>1,295,889</b>
Retained Income / Receipts				1,862,465	1,153,089	885,506	1,235,220	1,235,220	1,295,889	1,295,889
	R.A. 6847	Share from PAGCOR income	For National Sports Development programs	-	1,103,783	836,200	1,200,000	1,200,000	1,260,000	1,260,000
		Share from PCSO income		-	1,025	1,025	10,000	10,000	10,000	10,000
		Grants and Donations		-	26,009	26,009	2,400	2,400	2,500	2,500
		Rent from Sports Facilities		-	21,634	21,634	22,175	22,175	22,729	22,729
		Affiliation Fees		-	94	94	95	95	100	100
		Parking fees, bid docs, sale of scrao materials	Maintenance of Sports Facilities	-	544	544	550	550	560	560
<b>Presidential Management Staff</b>				-	<b>2,976</b>	<b>2,976</b>	-	-	-	-
Donations and Grants				-	2,976	2,976	-	-	-	-
In Kind	Memorandum Order No. 36 dated Sept 9, 1992 - DOF-DBM JV No. 1-03 and specific provision in the GAA	Department of Science and Technology	ICT Equipments	-	2,976	2,976	-	-	-	-
<b>Technical Education and Skills Development Authority</b>				<b>420,749</b>	<b>817,428</b>	<b>850,656</b>	<b>830,910</b>	<b>668,952</b>	<b>923,694</b>	<b>703,229</b>
Revolving Fund				420,749	817,428	850,656	830,910	668,952	923,694	703,229
	E.O. 939 and J.C. No. 7-85	Sariling Sikap Program	Training supplies, materials, utilities, repair and maintenance	420,749	817,428	850,656	830,910	668,952	923,694	703,229
<b>THE JUDICIARY</b>				<b>11,593,251</b>	<b>5,832,089</b>	<b>4,126,538</b>	<b>5,976,176</b>	<b>4,036,331</b>	<b>5,297,477</b>	<b>3,718,302</b>
<b>Court of Appeals</b>				<b>36,085</b>	<b>91,636</b>	<b>146,660</b>	<b>99,581</b>	<b>162,455</b>	<b>107,526</b>	<b>178,250</b>
Trust Receipts				36,085	91,636	146,660	99,581	162,455	107,526	178,250
	E.O. 292	Bail bonds, cash bonds, performance bonds, deposit for cost sheriff fees	Miscellaneous	16,126	5,827	74,540	4,291	82,453	2,755	90,366
			Deposits of Appellants, Litigants, etc.	19,959	85,809	72,120	95,290	80,002	104,771	87,884
<b>Court of Tax Appeals</b>				<b>19,851</b>	<b>5,140</b>	<b>4,185</b>	<b>4,467</b>	<b>3,252</b>	<b>4,782</b>	<b>3,892</b>
Trust Receipts				19,851	5,140	4,185	4,467	3,252	4,782	3,892
Receipts Deposited with Authorized Government Depository Banks (AGDB)	DOJ Issuances, R.A. No. 9184	Others	Bailbond/ performance bond, chargeable against a particular receipt	19,803	4,761	3,778	4,123	2,952	4,422	3,542
	Rule 141	Filing fees	Sheriff's trust fund, chargeable against the receipts	48	379	407	344	300	360	350



**Table B.18**  
**OFF-BUDGET ACCOUNTS, FY 2016 - 2018**  
**(In thousand pesos)**

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2016*	2016 ACTUAL		2017		2018	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>Supreme Court of the Philippines and the Lower Courts</b>				<b>11,332,531</b>	<b>5,653,993</b>	<b>3,959,368</b>	<b>5,872,128</b>	<b>3,870,624</b>	<b>5,185,169</b>	<b>3,536,160</b>
Retained Income / Receipts				2,410,928	2,356,286	2,248,512	2,119,502	2,383,900	2,406,866	2,227,843
Special Allowance for Judiciary (SAJ)	R.A. 9227	Legal fees, fines and penalties, other service income	Allowances for justices and judges	489,717	1,364,979	1,296,931	1,229,618	1,452,422	1,401,764	1,383,601
Judiciary Development Fund (JDF)	P.D. 1949	Legal fees	80% for COLA, 20% for equipments and facilities of courts	1,854,054	986,624	942,129	876,915	923,380	973,376	831,042
Mandatory Continuing Legal Education (MCLE)	A.O. 113-2003	Other service income	Scholarship and training	63,372	882	-	8,932	-	23,046	-
SC PHILJA PTC Fund	A.M. No. 11-2-2-SC-PHILJA	Legislation fees	Training expenses	3,785	3,801	9,452	4,037	8,098	8,680	13,200
Trust Receipts				8,921,603	3,297,707	1,710,856	3,752,626	1,486,724	2,778,303	1,308,317
Fiduciary Funds/Sheriff Fund	Rule 141 of the Rules of Court, OCA Circular No. 56-2007, SC Administrative Circular No. 35-2004, Administrative Matter No. 04-2-04-SC, OCA Circular No. 140-2011	Bail bonds	Refund	8,844,842	3,289,882	1,710,856	3,745,016	1,486,724	2,771,312	1,308,317
Fiduciary Fund Notarial	A.M. No. 02-8-13-SC	Notarial registers		75,017	7,785	-	7,571	-	6,966	-
SC Map fiduciary Fund	A.M. No. 99-8-12-SC	Insurance premiums		1,744	40	-	39	-	25	-
<b>Sandiganbayan</b>				<b>204,784</b>	<b>81,320</b>	<b>16,325</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Trust Receipts				204,784	81,320	16,325	-	-	-	-
	Supreme Court A.M. No. 10-8-3-SC dated Jan. 18 2011	Bail bonds	Bail bonds payable	204,784	81,320	16,325	-	-	-	-
<b>CIVIL SERVICE COMMISSION</b>				<b>449,537</b>	<b>201,562</b>	<b>86,718</b>	<b>232,125</b>	<b>105,897</b>	<b>263,411</b>	<b>119,279</b>
<b>Civil Service Commission - Proper</b>				<b>437,680</b>	<b>173,814</b>	<b>66,210</b>	<b>208,577</b>	<b>85,056</b>	<b>239,863</b>	<b>97,814</b>
Revolving Fund				437,680	173,814	66,210	208,577	85,056	239,863	97,814
	Sections 62 and 63, chapter 10, Title I (A), Book V of E.O. No. 292, s. 1987	Fees from examinations, certifications, training courses, seminars, and workshops	Training courses, seminars and workshops	437,680	173,814	66,210	208,577	85,056	239,863	97,814
<b>Career Executive Service Board</b>				<b>11,857</b>	<b>27,748</b>	<b>20,508</b>	<b>23,548</b>	<b>20,841</b>	<b>23,548</b>	<b>21,465</b>
Revolving Fund				11,857	27,748	20,508	23,548	20,841	23,548	21,465
	CSC Resolution No. 90-536 and 90-731 dated June 4 and August 7, 1990 respectively	Seminar/training fees	Fees from trainings/conferences	1,151	18,623	17,471	14,688	17,713	14,688	18,244
		Examination fees	Fees form examinations	10,706	9,125	3,037	8,860	3,128	8,860	3,221

**Table B.18**  
**OFF-BUDGET ACCOUNTS, FY 2016 - 2018**  
**(In thousand pesos)**

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2016*	2016 ACTUAL		2017		2018	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>COMMISSION ON AUDIT</b>				<b>593,646</b>	<b>196,432</b>	<b>139,508</b>	<b>108,000</b>	<b>51,735</b>	<b>157,066</b>	<b>109,457</b>
Revolving Fund	General Provisions in the GAA	Other business income	Expenses incurred in the conduct of training and maintenance of dormitories and other facilities	76,472	103,450	110,244	70,390	34,013	98,009	83,054
				76,472	103,450	110,244	70,390	34,013	98,009	83,054
Retained Income/Receipts	Joint Circular 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	517,174	92,982	29,264	37,610	17,722	59,057	26,403
				517,174	92,982	29,264	37,610	17,722	59,057	26,403
<b>COMMISSION ON ELECTIONS</b>				<b>660,014</b>	<b>162,775</b>	<b>73,080</b>	<b>179,053</b>	<b>75,837</b>	<b>191,367</b>	<b>80,208</b>
Trust Receipts	COMELEC Resolutions approving the conduct of plebiscite to ratify the conversion of a municipality into a component city. (e.g., M.R. No. 15-0692 dated 21 September 2015 entitled "In the Matter of the Conduct of Plebiscite to Ratify the Conversion of the Municipality of General Trias, Province of Cavite, into a Component City"	Deposits from a particular municipality requesting to be converted to a component city	Supplies, honorarium and traveling expense	<u>660,014</u>	<u>104,375</u>	<u>14,680</u>	<u>114,814</u>	<u>11,598</u>	<u>123,917</u>	<u>12,758</u>
Inter-Agency Transferred Fund				94,821	-	1,000	-	1,100	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	Sec. 270-271 of Art. XXIII of the Omnibus Code and ComElec Rules and Procedures (as amended under ComElec Min. Res. No. 02-0130 dated September 18, 2002	Operating and service income, filing fees, protest fees, election appeal, special relief, authentication of IDs, ID replacement, bid document fees, processing fees (gun ban), administrative fines and penalty, etc.	Legal fees	387,114	73,891	-	81,281	-	87,031	-
				507	83	-	91	-	100	-
				177,572	30,401	13,680	33,442	10,498	36,786	11,548
Donations and Grants In Kind	General Provisions in the GAA	Local grants (thermal paper rolls and marking pens)		-	58,400	58,400	64,239	64,239	67,450	67,450

**Table B.18**  
**OFF-BUDGET ACCOUNTS, FY 2016 - 2018**  
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2016*	2016 ACTUAL		2017		2018	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
<b>OFFICE OF THE OMBUDSMAN</b>				<b>17,861</b>	<b>7,369</b>	<b>-</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>	<b>-</b>
Trust Receipts				17,861	7,369	-	7,000	-	7,000	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	General Provisions in the GAA	Clearance fees	Accountable forms	17,861	7,369	-	7,000	-	7,000	-
<b>METRO MANILA DEVELOPMENT AUTHORITY</b>				<b>1,315</b>	<b>114,500</b>	<b>113,185</b>	<b>114,500</b>	<b>114,500</b>	<b>114,000</b>	<b>114,000</b>
Retained Income				1,315	114,500	113,185	114,500	114,500	114,000	114,000
Protected Area Retention Income Account (PA RIA)	Sec. 10 R.A. 7924	Fines and penalties - business income	PS, MOOE	1,315	114,500	113,185	114,500	114,500	114,000	114,000
<b>GRAND TOTAL</b>				<b>91,335,121</b>	<b>83,562,388</b>	<b>71,219,562</b>	<b>63,118,834</b>	<b>55,941,476</b>	<b>63,046,029</b>	<b>55,042,593</b>

\*Cash Balance as of Dec 31, 2016 shall be equivalent to the Cash Balance as of Dec 31, 2015 plus 2016 Actual Receipt minus 2016 Actual Expenditure.