

Table B.15
EARMARKED REVENUES, 2017-2019
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars	Balance as of Dec. 31, 2017	2017 ACTUAL		2018 PROGRAM		2019 PROPOSED	
				Revenues	Expenditures	Revenues ^{1/}	Expenditures ^{2/}	Revenues ^{3/}	Expenditures
I. USE OF INCOME, GENERAL FUND			11,564,209	32,381,882	20,851,330	25,508,820	25,502,382	29,848,214	29,838,861
DEPARTMENT OF SCIENCE AND TECHNOLOGY			14,285	22,085	7,800	14,227	7,800	17,146	7,800
Industrial Technology Development Institute	RA 9236	50% of the fees and charges generated from calibration services	8,109 ^{4/}	11,809	3,700	8,140	3,700	11,000	3,700
Philippine Science High School	RA 9036	Fees generated from school-related activities	6,176 ^{4/}	10,276	4,100	6,087	4,100	6,146	4,100
DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT			3,837 ^{4/}	31,887 ^{5/}	28,050	37,155	37,144	35,067	35,060
Inter-Country Adoption Board	RA 8043	Income from fees, charges and assessments							
AUTONOMOUS REGION IN MUSLIM MINDANAO			7,054	1,822,151	1,848,754	2,345,209	2,345,209	2,486,615	2,486,615
	RA9054	Share from Internal Revenue, natural resources taxes, fees and charges	6,432	1,022,151	1,182,079	1,345,209	1,345,209	1,369,115	1,369,115
		35% Regional Share	622	800,000	666,675	1,000,000	1,000,000	1,117,500	1,117,500
		35% LGU Share							
LOCAL GOVERNMENT UNITS			11,539,033	30,505,759	18,966,726	23,112,229	23,112,229	27,309,386	27,309,386
Special Shares from Collections of DOE, DENR-Osec and MGB, and DOF-BIR pursuant to existing laws									
Department of Energy	PD 87/RA 7160/ RA 9513	40% royalty fees from energy resources production	11,532	1,073,833	1,062,301	2,535,371	2,535,371	1,977,578	1,977,578
Department of Environment and Natural Resources Office of the Secretary	RA 7160	40% of forest charges	262,751	646,451	383,700	372,514	372,514	301,759	301,759
Mines and Geo-Sciences Bureau	RA 7160	40% of 90% royalty fees from mineral reservations	168,303	168,303	-	9,766	9,766	17,305	17,305
Department of Finance Bureau of Internal Revenue	RA 7160	40% of 90% royalty fees from mineral reservations	94,448	478,148	383,700	362,748	362,748	284,454	284,454
	RA 7160	40% of mining taxes	11,264,750	28,785,475	17,520,725	20,204,344	20,204,344	25,030,049	25,030,049
	RA 7171/ RA 10351	15% of excise tax collections on Virginia tobacco	2,055,497	2,334,000	278,503	1,076,000	1,076,000	882,000	882,000
	RA 8240/ RA 10351	15% of excise tax collections on Virginia tobacco	-	14,610,000	14,610,000	12,887,388	12,887,388	14,401,782	14,401,782
	RA 8240/ RA 10351	15% of the incremental revenue collected from excise tax on Burley and other native tobacco products	-	2,460,000	2,460,000	2,926,385	2,926,385	3,607,416	3,607,416
	RA 8407/ RA 10351	20% share from VAT in lieu of franchise tax paid by Manila Jockey Club, Inc. and Philippine Racing Club, Inc. for Makati and Manila	1,585	3,950	2,365	2,193	2,193	1,902	1,902
	RA 7643	20% of 50% of VAT collections by cities/municipalities	9,151,143	9,321,000	169,857	3,288,188	3,288,188	6,087,207	6,087,207
	RA 7922	1 1/2% of 5% tax on gross income earned by businesses within Cagayan Special Economic Zone	56,525	56,525	-	24,190	24,190	49,742	49,742

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II. SPECIAL ACCOUNTS IN THE GENERAL FUND				371,110,439	60,432,907	32,437,842	64,333,218	33,513,775	66,886,535	30,987,072
DEPARTMENT OF AGRARIAN REFORM				13,382,985	809	372	510	2,357	515	2,357
Office of the Secretary			13,382,985	809	372	510	2,357	515	2,357	
Agrarian Reform Fund	RA 6657/ RA 8532/RA 9700	Income from agrarian reform operations 90% of the proceeds from sale of assets, compromise agreements, and rental from PCGG property for the payment of lawful claims	13,381,000 ^{6/}	304	-	-	-	-	-	
Fiduciary Fund	EO 361 s. 1971	Interest Income from investments in treasury notes - RP-US Agreement Public Law 88-94	1,985 ^{7/}	505 ^{8/}	372	510	2,357	515	2,357	
DEPARTMENT OF AGRICULTURE				4,052,270	102,325	37,647	130,638	1,950,725	116,482	1,900,725
Office of the Secretary			3,791,420	41,294	37,647	59,908	1,900,725	49,316	1,900,725	
Agricultural Competitiveness Enhancement Fund	RA 8178/ RA 9496/RA 10848	All duties collected from the importation collection of the Bureau of Customs from the importation of agricultural products under the minimum access volume mechanism including unused balances and collections from repayments from loan beneficiaries including interests, if any	3,679,730	-	12,857	-	1,800,000	-	1,800,000	
Philippine Livestock Promotion Fund	RA 1578/ RA 1556	Regulatory fees/other business income	77,016	7,493	112	13,946	69,635	7,796	69,635	
Seed Fund	RA 7308	Clearance, certification lab fees & other business income	26,642	25,267	22,477	35,060	21,090	30,573	21,090	
Plant Variety Protection Fund	RA 9168	Other service income from Plant Variety Protection Income	1,844	404	259	902	-	947	-	
Remedies Fund	RA 8800	50% of collection from safeguard duties on agricultural products	6,188	8,130	1,942	10,000	10,000	10,000	10,000	
Bureau of Fisheries and Aquatic Resources			260,850	61,031	-	70,730	50,000	67,166	-	
Wildlife Management Fund	RA 9147	Sourced from donations, contributions, endowments, permits, and fines imposed for violations within the jurisdiction of the BFAR	257,598	57,779	-	60,668	50,000	63,701	-	
		Franchising and licensing fees		7,405		7,775		8,164		
		Permit fees		27,091		28,446		29,868		
		Registration fees		41		43		45		
		Clearance and certification fees		18,572		19,501		20,476		
		Processing fees		3,198		3,358		3,526		
		Inspection fees		8		8		9		
		Other service income		124		130		136		
		Fines and penalties - business income		1,340		1,407		1,477		
Fisheries Management Fund	RA 10654	Administrative fines and penalties imposed under Sec. 19 of RA 10654	3,252	3,252	-	10,062	-	3,465	-	
		Proceeds from sale of forfeited fish, fishing gears, paraphernalia, and fishing vessels; and endowments, grants and donations		962		7,772		1,060		
				2,290		2,290		2,405		
DEPARTMENT OF EDUCATION				98,768	250,000	397,611	500,000	409,694	375,000	473,944
Early Childhood Care and Development Council	RA 8980/RA 10410	Contributions from PAGCOR								

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DEPARTMENT OF ENERGY									
Office of the Secretary			222,594,458	<u>21,653,948</u>	<u>7,486,259</u>	<u>26,870,274</u>	<u>9,989,302</u>	<u>28,233,885</u>	<u>11,494,327</u>
	PD 87/PD 972/ RA 9513/PD 1234	Government share from National Wealth		<u>21,607,203</u>	<u>6,506,946</u> ^{9/}	<u>26,852,658</u>	<u>8,635,554</u> ^{9/}	<u>28,214,182</u>	<u>10,739,952</u> ^{9/}
		Petroleum		286,253	121,733	390,662	114,501	644,599	156,265
		Oil							
		Gas		16,250,695	5,374,201	21,515,273	6,500,278	22,192,478	8,606,109
		Malampaya							
		Libertad							
		Coal		4,515,854	855,251	4,459,390	1,805,521	4,884,235	1,782,644
		Geothermal		310,672	125,110	299,720	117,763	304,431	119,888
		Wind		51,507	14,790	50,479	20,603	50,479	20,192
		Hydro		146,564	14,344	86,942	58,625	87,768	34,777
		Solar		45,658	1,517	50,192	18,263	50,192	20,077
		Other service income		<u>46,745</u>	-	<u>17,616</u>	-	<u>19,703</u>	-
		Permit fees - Import		820		180		206	
		Clearance fees		11,866		5,481		6,740	
		Other verification and authentication fees		343		33		35	
		Other processing fees		8,918		2,778		3,299	
		Fines and penalties - service income		3,891		2,300		2,300	
		Other service income		20,907		6,844		7,123	
		Locally-funded projects			979,313 ^{10/}		1,353,748 ^{10/}		754,375 ^{10/}
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES									
			<u>1,236,353</u>	<u>745,865</u>	<u>85,415</u>	<u>576,475</u>	<u>136,500</u>	<u>601,777</u>	<u>155,500</u>
Office of the Secretary			<u>77,823</u>	<u>39,262</u>	<u>27,270</u>	<u>22,978</u>	<u>35,500</u>	<u>23,572</u>	<u>35,500</u>
Protected Areas and Wildlife Bureau Integrated Protected Areas Fund	RA 7586	25% of income from entrance fees and use of the facilities, operations or management of the different wild flora and fauna under the National Integrated Protected Areas System (NIPAS)	<u>58,572</u>	<u>32,994</u>	<u>23,560</u>	<u>16,407</u>	<u>30,000</u>	<u>16,723</u>	<u>30,000</u>
		Other permit fees	5,605	1,172	-	658	-	763	-
		Registration fees	34	6	-	8	-	8	-
		Certification fees	101	35	-	30	-	37	-
		Supervision and regulation enforcement fees	8,461	1,660	310	1,256	2,230	1,382	2,230
		Inspection fees	2	1	-	2	-	2	-
		Other verification and authentication fees	-	-	-	-	-	-	-
		Other processing fees	4	2	-	-	-	-	-
		Fines and penalties - service income	133	101	-	1	-	1	-
		Other service income	37,740	23,324	17,991	12,121	21,410	12,124	21,410
		Rent/lease income	6,492	6,693	5,259	2,331	6,360	2,406	6,360
		Entrance fees	-	-	-	-	-	-	-
Wildlife Management Fund	RA 9147	Income from fines imposed and damages awarded, fees, charges, donations related to the implementation of the Wildlife Act	<u>19,251</u>	<u>6,268</u>	<u>3,710</u>	<u>6,571</u>	<u>5,500</u>	<u>6,849</u>	<u>5,500</u>
		Other permit fees	12,510	4,937	2,786	5,287	4,567	5,560	4,529
		Registration fees	79	35	-	28	-	35	2
		Certification fees	712	713	924	678	933	705	967
		Supervision and regulation enforcement fees	70	30	-	20	-	20	-
		Inspection fees	1,379	476	-	438	-	426	2
		Other processing fees	66	12	-	47	-	30	-
		Other service income	4,390	21	-	45	-	42	-
		Rent/lease income	15	15	-	-	-	-	-
		Other gains	28	28	-	-	-	-	-
		Miscellaneous income	2	1	-	28	-	31	-

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Environmental Management Bureau			42,300	171,551	26,351	177,410	35,000	183,536	35,000
Air Quality Management Fund				103,612	26,351	108,792	35,000	114,232	35,000
	RA 8749	Supervision and regulation enforcement fees		103,590	26,351	108,769	35,000	114,208	35,000
		Other service income		22	-	23	-	24	-
National Water Quality Management Fund	RA 8749	Supervision and regulation enforcement fees		37,439	-	37,813	-	38,191	-
Area Water Quality Management Fund	RA 8749	Supervision and regulation enforcement fees		30,500	-	30,805	-	31,113	-
Mines and Geo-Sciences Bureau			1,079,063	518,021	26,695	363,469	66,000	380,743	85,000
	RA 7942	Share from national wealth	1,079,063	112,613	26,695	79,015	66,000	82,786	85,000
	RA 7160	LGUs share in royalty income	-	405,408	-	284,454	-	297,957	-
Palawan Council for Sustainable Development Wildlife Management Fund	RA 9147	Income from fines imposed and damages awarded, fees, charges, donations related to the implementation of the Wildlife Act (Wildlife clearances, permits and certifications)	37,167	17,031	5,099	12,618	-	13,926	-
DEPARTMENT OF FINANCE			3,298,890	1,196,165	1,166,528	1,217,251	742,098	1,162,317	721,423
Bureau of Customs			1,075,019	624,520	806,428	654,996	347,428	685,311	347,428
Non-Intrusive Container Inspection System Project Fund	EO 592/EO 635	Income collected from the Container Security Fee (CSF)	682,896	546,502	777,428	573,827	297,428	602,518	297,428
Super Green Lane Trust Fund	EO 230/EO 563	Income from the service fees charged for shipments of qualified importers utilizing the Super Green Lane (SGL) Facility	392,123	78,018	29,000	81,169	50,000	82,793	50,000
Bureau of Internal Revenue			417,136	-	-	-	-	-	-
Special Education Fund	RA 5447	1% share in the taxes on locally-manufactured Virginia-type cigarettes	315,431	-	-	-	-	-	-
	EO 937	Penalties for delayed remittances by banks	101,705	-	-	-	-	-	-
Insurance Commission			1,806,735	571,645	360,100	562,255	394,670	477,006	373,995
Insurance Fund	RA 8424/PD 612	25% share in the premium tax collections of the BIR	1,164,434	287,107 ^{11/}	130,904	250,000	158,886	250,000	121,997
Pre-Need Fund	RA 9829	Fees and charges and other income derived from the regulation of pre-need companies	642,301	284,538	229,196	312,255	235,784	227,006	251,998
		Registration fees		51,340	50,521	53,895	40,696	56,084	62,259
		Clearance fees		104,999	1,515	2,750	2,077	325	361
		Certification fees		43,136	32,513	36,744	27,745	40,418	44,868
		Supervision and regulation enforcement fees		22,333	36,884	41,683	31,475	45,851	50,899
		Accreditation fees		2,698	6,576	7,432	5,612	8,174	9,074
		Filing fees		6,990	59,732	135,758	102,511	46,443	51,556
		Fines and penalties - service income		41,243	16,790	8,625	6,513	4,313	4,787
		Other service income		11,799	24,665	25,368	19,155	25,398	28,194
DEPARTMENT OF HEALTH			1,860,195	567,867	994,954	826,796	385,322	1,328,283	478,333
Office of the Secretary			-	2,021	2,021	29,420	29,420	29,420	29,420
	RA 6631/RA 8407 RA 6632/RA 7953	Share from Franchise Tax/VAT collected by Philippine Racing Club, Inc. and Manila Jockey Club, Inc. to benefit the Philippine Anti-Tuberculosis Society, Inc., the White Cross and the PCSO		2,021	2,021	29,420	29,420	29,420	29,420
Bureau of Quarantine and International Health Surveillance	RA 9271	At least 50% of Income from Quarantine Services	127,830	171,109	92,282	67,448	67,448	167,580	67,448
Food and Drug Administration	RA 9502/ RA 3270	Income collection from fees, fines, royalties and other charges	1,732,365	394,737	900,651	729,928	288,454	1,131,283	381,465

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DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT									
Bureau of Fire Protection	RA 9514	80% of the fees, fines and penalties collected under the new Fire Code of the Philippines	4,884,253	1,614,788	2,463,566	1,679,868	1,000,000	1,751,964	1,000,000
DEPARTMENT OF JUSTICE									
Land Registration Authority	PD 1529	20% of land registration fees/collections of the Registry of Deeds of LGUs and LRA	<u>5,570,491</u> 5,242,791 ^{12/}	<u>1,743,625</u> 1,715,043	<u>473,680</u> 414,870	<u>1,770,874</u> 1,732,207	<u>475,714</u> 434,941	<u>1,822,439</u> 1,766,508	<u>518,356</u> 496,377
Office of the Solicitor General	SCN LOI No. 270 as amended by LOI No. 278/PD 736	50% of the total income from filing fees, certification fees and oath-taking fees of naturalized aliens under the old naturalization law	<u>18,850</u> 583	<u>2,568</u> 42	<u>38,810</u> 8	<u>1,923</u> 50	<u>20,773</u> 50	<u>1,979</u> 50	<u>1,979</u> 50
	RA 9417	Other income, fees and revenue	18,267	1,818	38,802	1,873	20,723	1,929	1,929
	RA 9417/RA 9139	5% of monetary awards by the courts to client agencies and other income, fees and revenue	-	708	-	-	-	-	-
Presidential Commission on Good Government	RA 9700	10% of the proceeds from sale of assets, compromise agreements, and rental from PCGG property for the payment of lawful claims	308,850	26,014	20,000	36,744	20,000	53,952	20,000
DEPARTMENT OF LABOR AND EMPLOYMENT									
Office of the Secretary	EO 1022	Verification fees earned in foreign posts	<u>2,090,523</u> 2,084,158	<u>597,687</u> 597,287	<u>54,602</u> 54,320	<u>530,264</u> 529,804	<u>232,527</u> 232,166	<u>609,734</u> 609,233	<u>69,499</u> 69,138
National Conciliation and Mediation Board Special Voluntary Arbitration Fund	RA 6715	Collective Bargaining Agreement registration fees	6,365	400	282	460	361	501	361
DEPARTMENT OF NATIONAL DEFENSE									
General Headquarters of the Philippines	RA 10349/ RA 7227	AFP's share from BCDA's asset disposition program	<u>8,780,111</u>	<u>3,573,791</u>	<u>2,307,660</u>	<u>881,003</u>	-	<u>884,643</u>	-
		Other permit fees	-	2,230,541	-	-	-	-	-
		Other processing fees	8,780,111	-	2,307,660	-	-	-	-
		Other service income	-	1,010,709	-	649,097	-	649,097	-
		Rent/lease income	-	215,971	-	231,906	-	235,546	-
		Other sales	-	116,570	-	-	-	-	-
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS									
Office of the Secretary	RA 8794	LTO - Motor Vehicle User's Charge (MVUC) Tax collections	<u>19,414,520</u>	<u>12,706,850</u>	<u>11,007,482</u>	<u>12,122,767</u>	<u>12,289,160</u>	<u>12,883,808</u>	<u>10,368,294</u>
Special Road Support Fund		80% of MVUC	16,079,111 ^{13/}	10,989,708	9,684,041	10,484,555	10,010,682	11,146,212	8,419,846
Special Local Road Fund		5% of MVUC	1,514,520 ^{13/}	686,857	225,251	655,285	1,237,268	696,638	1,039,305
Special Road Safety Fund		7.5% of MVUC	1,820,889 ^{13/}	1,030,285	1,098,190	982,927	1,041,210	1,040,958	909,143
DEPARTMENT OF TOURISM									
Office of the Secretary Tourism Development Fund	RA 9593	Accreditation, IDs, stickers and other fees	49,915	10,914	-	12,757	4,578	11,578	4,578
DEPARTMENT OF TRADE AND INDUSTRY									
Office of the Secretary			<u>180,972</u>	<u>66,154</u>	<u>11,454</u>	<u>25,596</u>	<u>24,721</u>	<u>33,779</u>	<u>24,721</u>
Micro, Small and Medium Enterprise Development Council Fund	RA 9501	90% of the penalties collected by BSP from lending institutions for non-compliance with provisions of the Amended Magna Carta for SMES	115,502	33,967	10,034	23,506	21,321	24,682	21,321
Remedies Fund	RA 8800	50% of the revenues collected from fees, charges and safeguard duties	65,470	32,187	1,420	2,090	3,400	9,097	3,400

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DEPARTMENT OF TRANSPORTATION			<u>10,483,165</u>	<u>2,117,033</u>	<u>1,840,060</u>	<u>2,308,216</u>	<u>1,621,264</u>	<u>2,672,966</u>	<u>1,516,192</u>
Office of the Secretary Special Vehicle Pollution Control Fund	RA 8794	7.5% of MVUC	<u>8,933,990</u>	<u>1,175,372</u>	<u>797,694</u>	<u>1,128,014</u>	<u>884,691</u>	<u>1,190,288</u>	<u>201,805</u>
			8,716,337	1,030,285	727,461	982,927	801,832	1,044,957	129,680
Land Transportation Office Seat Belt Use Fund	RA 8750	Fines imposed for the enforcement of RA 8750	217,653	145,087	70,233	145,087	82,859	145,331	72,125
Maritime Industry Authority Marina Trust Fund	RA 9295	Tonnage fees	406,524	65,448	-	67,411	25,000	69,433	25,000
Office for Transportation Security National Civil Aviation Security Committee	LOI-414 A EO 277/ EO 311	Aviation security fees (part of the terminal fees) collected from passengers both domestic and international airports	1,142,651	876,213	1,042,366	1,112,791	711,573	1,413,245	1,289,387
NATIONAL ECONOMIC AND DEVELOPMENT AUTHORITY			<u>36,836</u>	<u>21,611</u>	<u>5,650</u>	<u>8,500</u>	<u>8,200</u>	<u>9,500</u>	<u>8,200</u>
Philippine Statistical Research and Training Institute Endowment Fund	EO 121	Interest income from Treasury bills/bonds	20,350	5,125	5,650	6,000	5,700	7,000	5,700
Tariff Commission Remedies Fund	RA 8800	50% of the revenues/receipts from safeguard duties collected by the Bureau of Customs	16,486 ^{12/}	16,486	-	2,500	2,500	2,500	2,500
OTHER EXECUTIVE OFFICES			<u>12,993,745</u>	<u>4,002,098</u>	<u>3,131,550</u>	<u>4,185,377</u>	<u>2,180,633</u>	<u>4,335,055</u>	<u>1,827,253</u>
Commission on Higher Education Higher Education Development Fund	RA 7722	40% of travel tax collections of PTA 30% of the registration fees collected by PRC 1% of the gross sales of the lotto operation of PCSO	9,183,655	<u>2,463,641</u>	<u>1,633,814</u>	<u>2,710,006</u>	<u>1,073,691</u>	<u>2,981,005</u>	<u>907,204</u>
				2,133,106	1,414,613	2,346,417	752,373	2,581,058	655,456
				19,006	12,604	20,907	11,318	22,997	9,748
				311,529	206,597	342,682	310,000	376,950	242,000
Dangerous Drugs Board		Income from government service	125,516	<u>102,316</u>	77,000	<u>103,800</u>	77,000	<u>104,600</u>	77,000
		Fines and penalties		24,354		24,000		24,000	
	RA 7953/ RA 8407/ RA 9165	25% of gross receipts from breakages of Philippine Racing Club Inc. and Manila Jockey Club, Inc.		2,641		1,200		2,000	
		10% of unclaimed and forfeited sweepstakes and lotto prizes from PCSO		3,321		6,600		6,600	
		PSM per month from PAGCOR		12,000		12,000		12,000	
				60,000		60,000		60,000	
Film Development Council of the Philippines Film Fund	RA 9167	35% of amusement tax collected from grade "B" films	39,652	<u>87,695</u>	<u>73,577</u>	<u>71,860</u>	<u>69,860</u>	<u>87,695</u>	<u>69,860</u>
		Registration fees		82,933	72,225	69,000	69,000	82,933	69,000
		Other business income		1,352	1,352	860	860	1,352	860
				3,410	-	2,000	-	3,410	-
Games and Amusement Board			17,592	<u>14,717</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>
	EO 120	3% on gross gate receipts - boxing, wrestling, karate		42	42	166	166	166	166
	PD 871	3% on gross gate receipts - basketball and other professional games		8,947	4,035	3,900	3,900	3,900	3,900
	EO 120	3% on gross radio and TV coverages - boxing, wrestling, karate		178	178	189	189	189	189
	PD 871	3% on gross radio and TV coverages - basketball and other professional games		5,550	5,245	5,245	5,245	5,245	5,245
Housing and Land Use Regulatory Board	EO 648	Registration fees	1,210,896	<u>426,435</u>	497,155	<u>468,808</u>	275,288	<u>515,841</u>	184,150
		Other processing fees		7,561		8,393		9,316	
		Fines and penalties		367,158		407,545		452,375	
		Other service income		41,227		41,227		41,227	
				10,489		11,643		12,923	

Table B.15
EARMARKED REVENUES, 2017-2019
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars	Balance as of Dec. 31, 2017	2017 ACTUAL		2018 PROGRAM		2019 PROPOSED	
				Revenues	Expenditures	Revenues ^{1/}	Expenditures ^{2/}	Revenues ^{3/}	Expenditures
Movie and Television Review and Classification Board Sinking Fund	PD 1986	Permit fees - import	257,013	131,318	61,217	131,090	57,518	131,318	57,518
		Permit fees - export		408		400		408	
		Registration fees		89		90		89	
		Review fees		13,966		14,000		13,966	
		Other processing fees		107,096		107,000		107,096	
		Fines and penalties - service income		7,660		7,600		7,660	
				2,099		2,000		2,099	
National Commission for Culture and the Arts National Commission for Culture and the Arts - Proper			2,153,690	747,587	752,271	661,015	588,478	474,846	492,195
National Endowment Fund for Culture and the Arts	RA 7356	10% share from the annual PTA travel tax collection	669,980	410,727		423,050		435,742	492,195
		Interest income on treasury bills/high yield savings account	1,183,710	36,860		37,965		39,104	
		Investment/BSP-SDA investment							
National Endowment for Culture and the Arts (NECA)	RA 10066	PAGCOR's contribution to the NCCA	300,000	300,000	-	200,000	-	-	-
Philippine Sports Commission National Sports Development Fund	RA 6847	Income on taxes from horse races during special holidays, share from all taxes collected on imported athletic equipment, and proceeds from the sale of stamps depicting sports events	5,731	28,389	27,016	29,298	29,298	30,250	29,826
		Manila Jockey Club, Inc.		-	-	12,500	12,500	12,750	
		Philippine Racing Club, Inc.		21,624	20,251	11,798	11,798	12,250	
		Bureau of Customs		6,765	6,765	5,000	5,000	5,250	
BUDGETARY SUPPORT TO GOVERNMENT CORPORATIONS			60,101,990	9,461,377	973,352	10,686,052	2,060,980	10,052,810	423,370
Cultural Center of the Philippines	PD 1158/RA 8424	50% tobacco inspection fees collected by BIR of the immediately preceding year	-	4,461	4,461	7,000	7,000	7,000	7,000
National Tobacco Administration	RA 4155	50% of the tariff or taxes on imported leaf tobacco and 50% of the special taxes on locally-manufactured Virginia type cigarettes	53,918,889	7,984,251 ^{14/}	553,931	8,970,602 ^{14/}	345,530	7,500,000 ^{14/}	401,370
Philippine Coconut Authority	PD 1234/PD 1854/ RA 1145	Fees from copra exporters, oil millers, desiccators and other end-users of coconut products	67,879	15,000	9,563	15,000	15,000	15,000	15,000
Tourism Promotions Fund	RA 9593	At least 25% of the 50% NG share remitted by the PAGCOR to the BTR At least 25% of the NG share remitted by the international airports and seaports to the BTR	6,115,222	1,457,665 ^{14/}	405,397	1,693,450 ^{14/}	1,693,450	2,530,810 ^{14/}	-
TOTAL EARMARKED REVENUES			382,674,648	92,814,789	53,289,172	89,842,038	59,016,157	96,734,749	60,825,933

Source: Department of Budget and Management and Agency Submissions

NOTE: Some of the amounts reflected herein do not have a breakdown since these are already reported by the agencies as total or aggregate collections. Similarly, some of the proposed or programmed expenditures are not disaggregated or attributed to a specific revenue item since the law only provides that these expenditures be sourced from the collections of the agency. Meanwhile, expenditure columns for some agencies have not been provided with any amount because the DBM neither approved nor received any proposal from the agency.

^{1/} Revised projections as submitted by agencies during the FY 2019 Budget Preparation

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

^{3/} Projections submitted by agencies and/or recommendations of the DBM during the FY 2019 Budget Preparation

^{4/} Balance remitted back to the BTR

^{5/} Includes bank to bank transfer without BTR certification

^{6/} Based on PARC preliminary report, subject to reconciliation with the BTR and the DBM

^{7/} Represents the balance of the amount remitted to BTR less actual obligations for FY 2017

^{8/} Earnings for FY 2017 which formed part of the investment maintained with the Government Servicing Bank (GSB)

^{9/} Expenditures under the Share from National Wealth represent LGU shares to be released in the following year, except for the Malampaya which is not being released due to the TRO issued by the Supreme Court

^{10/} Expenditures charged to collections other than Malampaya proceeds

^{11/} No BTR certification for the month of October, November and December 2017 for Large Taxpayer

^{12/} For reconciliation with BTR

^{13/} Data from Road Board

^{14/} Disaggregation into specific revenue/expenditure items is not provided by the agency