

**Table B.15**  
**EARMARKED REVENUES, 2018-2020**  
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars	Balance as of Dec. 31, 2018	2018 ACTUAL		2019 PROGRAM		2020 PROPOSED	
				Revenues	Expenditures	Revenues <sup>1/</sup>	Expenditures <sup>2/</sup>	Revenues <sup>3/</sup>	Expenditures
<b>I. USE OF INCOME, GENERAL FUND</b>			<b>19,842,909</b>	<b>25,217,296</b>	<b>5,533,333</b>	<b>29,845,868</b>	<b>29,835,861</b>	<b>94,775,065</b>	<b>94,768,815</b>
<b>DEPARTMENT OF SCIENCE AND TECHNOLOGY</b>									
Industrial Technology Development Institute	RA 9236	50% of the fees and charges generated from calibration services	- <sup>4/</sup>	33,943 14,260	7,800 3,700	17,800 11,000	7,800 3,700	22,900 12,100	7,800 3,700
Philippine Science High School	RA 9036	Fees generated from school-related activities	- <sup>4/</sup>	19,683	4,100	6,800	4,100	10,800	4,100
<b>DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT</b>									
Inter-Country Adoption Board	RA 8043	Income from fees, charges and assessments	195,691 <sup>4/</sup>	27,556 <sup>5/</sup>	33,617	35,067	35,060	24,760	33,610
<b>AUTONOMOUS REGION IN MUSLIM MINDANAO</b>									
	RA9054	Share from Internal Revenue, natural resources taxes, fees and charges	30,673	2,043,568	1,996,231	2,483,615	2,483,615	-	-
		35% Regional Share	14,654	1,143,568	1,305,970	1,366,115	1,366,115	-	-
		35% LGU Share	16,019	900,000	690,261	1,117,500	1,117,500	-	-
<b>BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO</b>									
	RA 11054	Share from taxes, fees and charges, other than tariff and custom duties	- <sup>6/</sup>	- <sup>6/</sup>	- <sup>6/</sup>	- <sup>6/</sup>	- <sup>6/</sup>	65,634,076	65,634,076 <sup>7/</sup>
Department of Finance								2,000,000	2,000,000 <sup>7/</sup>
Bureau of Internal Revenue	RA 11054	5% of net internal revenue tax collection	-	-	-	-	-	43,893,477	43,893,477 <sup>7/</sup>
Bureau of Customs	RA 11054	5% of net collection	-	-	-	-	-	19,740,599	19,740,599 <sup>7/</sup>
<b>LOCAL GOVERNMENT UNITS</b>									
Special Shares from Collections of DOE, DENR-Osec and MGB, and DOF-BIR pursuant to existing laws			19,616,545	23,112,229	3,495,685	27,309,386	27,309,386	29,093,329	29,093,329
Department of Energy	PD 87/RA 7160/ RA 9513	40% royalty fees from energy resources production	514,596	2,535,371	2,020,775	1,977,578	1,977,578	1,963,149	1,963,149
Department of Environment and Natural Resources			4,049	372,514	368,465	301,759	301,759	490,358	490,358
Office of the Secretary	RA 7160	40% of forest charges	4,049	9,766	5,717	17,305	17,305	3,364	3,364
Mines and Geo-Sciences Bureau	RA 7160	40% of 90% royalty fees from mineral reservations	-	362,748	362,748	284,454	284,454	486,994	486,994
Department of Finance			19,097,900	20,204,344	1,106,445	25,030,049	25,030,049	26,639,822	26,639,822
Bureau of Internal Revenue	RA 7160	40% of mining taxes	573,528	1,076,000	502,472	882,000	882,000	3,167,240	3,167,240
	RA 7171/ RA 10351	15% of excise tax collections on Virginia tobacco	12,887,388	12,887,388	-	14,401,782	14,401,782	17,328,337	17,328,337
	RA 8240/ RA 10351	15% of the incremental revenue collected from excise tax on Burley and other native tobacco products	2,926,385	2,926,385	-	3,607,416	3,607,416	3,949,482	3,949,482
	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	233	2,193	1,961	1,902	1,902	814	814
	RA 7643	20% of 50% of VAT collections by cities/municipalities	2,710,365	3,288,188	577,823	6,087,207	6,087,207	2,185,249	2,185,249
	RA 7922	1 1/2% of 5% tax on gross income earned by businesses within Cagayan Special Economic Zone	1	24,190	24,189	49,742	49,742	8,700	8,700

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				Revenues	Expenditures	Revenues <sup>1/</sup>	Expenditures <sup>2/</sup>	Revenues <sup>3/</sup>	Expenditures
<b>II. SPECIAL ACCOUNTS IN THE GENERAL FUND</b>			<b>453,780,604</b>	<b>73,834,140</b>	<b>13,367,796</b>	<b>54,282,390</b>	<b>13,352,512</b>	<b>70,946,827</b>	<b>14,599,907</b>
<b>DEPARTMENT OF AGRARIAN REFORM</b>			29,167,357	843	-	2,357	2,357	2,357	2,357
Office of the Secretary			29,167,357	843	-	2,357	2,357	2,357	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	29,165,000 <sup>8/</sup>	843	-	-	-	-	-
Fiduciary Fund	EO 361 s. 1971	Interest income from investments in treasury notes - RP-US Agreement Public Law 88-94	2,357 <sup>9/</sup>	-	-	2,357	2,357	2,357	2,357
<b>DEPARTMENT OF AGRICULTURE</b>			2,710,292	174,363	1,516,721	182,997	1,964,113	192,565	1,964,120
Office of the Secretary			2,337,357	62,278	1,516,721	71,034	1,901,113	75,005	1,901,120
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	2,229,730	-	1,450,000	-	1,800,000	-	1,800,000
Philippine Livestock Promotion Fund	RA 1578/ RA 1556	Regulatory fees/other business income	66,586	29,650	40,080	29,467	69,635	30,056	69,635
Seed Fund	RA 7308	Clearance, certification lab fees & other business income	30,600	21,681	17,723	30,573	21,090	33,905	21,090
Plant Variety Protection Fund	RA 9168	Other service income from Plant Variety Protection Income	2,791	947	380	994	388	1,044	395
Remedies Fund	RA 8800	50% of collection from safeguard duties on agricultural products	7,650	10,000	8,538	10,000	10,000	10,000	10,000
Bureau of Fisheries and Aquatic Resources			372,935	112,085	-	111,963	63,000	117,560	63,000
Wildlife Management Fund	RA 9147	Sourced from donations, contributions, endowments, permits, and fines imposed for violations within the jurisdiction of the BFAR	323,722	66,123	-	63,703	50,000	66,887	50,000
		Permit fees export	173,982	27,708	-	29,868	-	31,361	-
		Registration fees	829	221	-	45	-	47	-
		Clearance fees	39,860	14,200	-	12,286	-	12,900	-
		Certification fees	26,573	9,467	-	8,190	-	8,600	-
		Licensing fees	42,733	9,498	-	8,164	-	8,572	-
		Inspection fees	65	57	-	9	50,000	9	50,000
		Other processing fees	20,438	3,633	-	3,526	-	3,702	-
		Other service income	1,462	1,339	-	136	-	143	-
		Fines and penalties - business income	1,340	-	-	1,477	-	1,551	-
		Other business income	16,438	-	-	-	-	-	-
		Miscellaneous income	2	-	-	2	-	2	-
Fisheries Management Fund	RA 10654	Administrative fines and penalties imposed under Sec. 19 of RA 10654	49,213	45,962	-	48,260	13,000	50,673	13,000
		Proceeds from sale of forfeited fish, fishing gears, paraphernalia, and fishing vessels: and endowments, grants and donations	46,911	45,949	-	48,246	13,000	50,659	13,000
		Miscellaneous income	2,302	13	-	14	-	14	-
<b>DEPARTMENT OF EDUCATION</b>			108,924	375,000	364,844	500,000	473,944	-	134,980
Early Childhood Care and Development Council	RA 8980/RA 10410	Contributions from PAGCOR	108,924	375,000	364,844	500,000	473,944	-	134,980

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<b>DEPARTMENT OF ENERGY</b>									
Office of the Secretary			249,497,429	29,889,806	2,629,037	29,179,507	2,760,183	29,158,713	2,785,829
	PD 87/PD 972/ RA 9513/PD 1234	Government share from National Wealth	249,497,429	29,844,989	2,020,775 <sup>10/</sup>	29,162,233	2,005,808 <sup>10/</sup>	29,137,408	1,930,919 <sup>10/</sup>
		Petroleum							
		Oil		303,851		268,765		250,573	
		Gas							
		Malampaya		24,516,375		24,096,026		24,075,621	
		Libertad							
		Coal		4,460,590		4,195,967		4,197,980	
		Geothermal		337,583		338,547		349,146	
		Wind		55,296		50,479		50,479	
		Hydro		141,139		163,775		164,935	
		Solar		30,155		48,674		48,674	
		Other service income		44,817	-	17,274	-	21,305	-
		Permit fees - impart		667		131		128	
		Clearance fees		10,524		5,485		7,164	
		Other verification and authentication fees		259		40		43	
		Other processing fees		6,439		2,913		5,055	
		Fines and penalties - service income		5,497		4,300		4,300	
		Other service income		21,431		4,405		4,615	
		Locally-funded projects			608,262 <sup>11/</sup>		754,375 <sup>11/</sup>		854,910 <sup>11/</sup>
<b>DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES</b>									
			1,465,553	785,332	129,540	608,771	167,390	622,742	193,079
Office of the Secretary			97,629	40,537	20,915	30,586	35,500	37,455	35,500
Biodiversity Management 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)	77,760	34,833	15,811	24,064	30,000	30,252	30,000
		Other permit fees	2,185	2,173		1,170		1,186	
		Registration fees	6	13		8		8	
		Certification fees	30	29		41		39	
		Supervision and regulation enforcement fees	1,471	1,459		1,618		1,779	229
		Inspection fees	2	2		2		2	
		Other processing fees	16	16		-		-	
		Fines and penalties - service income	351	88		1		1	
		Other service income	68,150	22,953	15,811	20,171	25,639	26,165	25,410
		Rent/lease income	5,513	5,850		995	4,361	1,010	4,361
		Entrance fees	-	2,202		-		-	
		Other business income	36	35		58		62	
		Sales of unserviceable property	-	12		-		-	
		Miscellaneous income	-	1		-		-	
Wildlife Management Fund	RA 9147	Income from fines imposed and damages awarded, fees, charges, donations related to the implementation of the Wildlife Act	19,869	5,704	5,104	6,522	5,500	7,203	5,500
		Other permit fees	17,796	4,423	5,104	5,365	4,342	6,011	5,146
		Registration fees	51	44		33		35	
		Certification fees	1,422	678		658		672	
		Supervision and regulation enforcement fees	47	47		20		21	
		Inspection fees	451	451		394	4	412	4
		Other processing fees	27	27		12	8	14	9
		Other service income	68	28		35	1,146	33	341
		Other business income	7	6		5		5	

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Environmental Management Bureau			<u>209,781</u>	<u>184,402</u>	<u>32,867</u>	<u>183,536</u>	<u>35,000</u>	<u>189,942</u>	<u>35,000</u>
Air Quality Management Fund			209,781	<u>100,818</u>	<u>32,867</u>	<u>114,232</u>	<u>35,000</u>	<u>119,944</u>	<u>35,000</u>
	RA 8749	Supervision and regulation enforcement fees		100,239	32,867	114,208	35,000	119,918	35,000
		Other service income		573		24		26	
		Other gains		6					
National Water Quality Management Fund	RA 8749	Supervision and regulation enforcement fees	N/A	50,149	-	38,191	-	38,573	-
Area Water Quality Management Fund	RA 8749	Supervision and regulation enforcement fees	N/A	33,435	-	31,113	-	31,425	-
Mines and Geo-Sciences Bureau			<u>1,118,287</u>	<u>546,163</u>	<u>63,868</u>	<u>380,723</u>	<u>85,000</u>	<u>380,723</u>	<u>101,116</u>
	RA 7942	Share from national wealth	1,118,287	118,731	63,868	82,766	85,000	82,766	101,116
	RA 7160	LGUs share in royalty income	N/A	427,432		297,957		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)	39,856	14,230	11,890	13,926	11,890	14,622	21,463
<b>DEPARTMENT OF FINANCE</b>			<u>6,535,088</u>	<u>2,418,614</u>	<u>694,244</u>	<u>997,982</u>	<u>756,940</u>	<u>2,217,064</u>	<u>1,841,850</u>
Bureau of Customs			<u>1,468,615</u>	<u>745,630</u>	<u>297,639</u>	<u>685,311</u>	<u>347,428</u>	<u>779,307</u>	<u>347,428</u>
Non-Intrusive Container Inspection System Project Fund	EO 592/EO 635	Income collected from the Container Security Fee (CSF)	1,009,882	625,476	294,138	602,518	297,428	656,750	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	458,733	120,154	3,501	82,793	50,000	122,557	50,000
Bureau of Internal Revenue				<u>1,137,946</u>	<u>-</u>	<u>54,420</u>	<u>54,420</u>	<u>1,137,946</u>	<u>1,137,946</u>
Special Education Fund	RA 5447	1% share in the taxes on locally-manufactured Virginia-type cigarettes	N/A	1,132,732	-	54,420	54,420	1,132,732	1,132,732
	EO 937	Penalties for delayed remittances by banks	N/A	5,214	-	-	-	5,214	5,214
Insurance Commission			<u>5,066,473</u> <sup>12/</sup>	<u>535,038</u>	<u>396,605</u>	<u>258,251</u>	<u>355,092</u>	<u>299,811</u>	<u>356,476</u>
Insurance Fund	RA 8424/PD 612	25% share in the premium tax collections of the BIR	4,194,765	N/A	156,173	N/A	121,997	N/A	122,855
Pre-Need Fund	RA 9829	Fees and charges and other income derived from the regulation of pre-need companies	871,707	535,038	240,432	258,251	233,095	299,811	233,621
<b>DEPARTMENT OF HEALTH</b>			<u>1,565,530</u>	<u>608,662</u>	<u>804,797</u>	<u>702,264</u>	<u>921,196</u>	<u>1,670,223</u>	<u>688,195</u>
Office of the Secretary	RA 6631/RA 8407 RA 6632/RA 7953	Share from Franchise Tax/VAT collected by Philippine Racing Club, Inc. and Manila Jockey Club, Inc. to benefit the Philippine Anti-Tuberculosis Society, Inc., the White Cross and the PCSO	-	2,963	2,963	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	142,247	138,727	105,644	139,420	67,448	140,814	91,743
Food and Drug Administration	RA 9502/ RA 3270	Income collection from fees, fines, royalties and other charges	1,423,283	466,972	696,190	533,424	824,328	1,499,989	567,032

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<b>DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT</b>									
Bureau of Fire Protection	RA 9514	80% of the fees, fines and penalties collected under the new Fire Code of the Philippines	5,047,341	1,943,885	1,780,797	1,807,585	1,000,000	1,907,038	1,000,000
<b>DEPARTMENT OF JUSTICE</b>									
Land Registration Authority	PD 1529	20% of land registration fees/collections of the Registry of Deeds of LGUs and LRA	<u>7,485,496</u>	<u>1,955,082</u>	<u>493,206</u>	<u>2,004,953</u>	<u>519,881</u>	<u>2,102,585</u>	<u>559,181</u>
			7,189,202	1,949,792	456,646	1,948,722	496,377	2,047,562	535,245
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>4,126</u>	<u>2,202</u>	<u>16,790</u>	<u>2,279</u>	<u>3,504</u>	<u>2,344</u>	<u>936</u>
			626	43	-	50	50	50	50
	RA 9417/RA 9139	Certification fees, oath-taking fees, filing fees, and other fees	3,500	1,960	16,790	2,024	3,454	2,083	886
	RA 9417	Other income, fees and revenue (miscellaneous income)	-	199	-	205	-	211	-
	RA 9417	5% of monetary awards by the courts to client agencies and other income, fees and revenue	-	-	-	-	-	-	-
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	292,168	3,088	19,770	53,952	20,000	52,679	23,000
<b>DEPARTMENT OF LABOR AND EMPLOYMENT</b>									
Office of the Secretary	EO 1022	Verification fees earned in foreign posts	<u>2,781,644</u>	<u>691,429</u>	<u>218,408</u>	<u>609,693</u>	<u>231,921</u>	<u>705,384</u>	<u>161,495</u>
			2,775,319	691,161	218,101	609,233	231,560	704,984	161,134
National Conciliation and Mediation Board Special Voluntary Arbitration Fund	RA 6715	Collective Bargaining Agreement registration fees	6,325	268	307	460	361	400	361
<b>DEPARTMENT OF NATIONAL DEFENSE</b>									
General Headquarters of the Philippines	RA 10349/ RA 7227	AFP's share from BCDA's asset disposition program	13,731,108	3,948,266	610	884,643	-	471,912	471,912
<b>DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS</b>									
Office of the Secretary	RA 8794	LTO - Motor Vehicle User's Charge (MVUC) Tax collections	<u>36,134,247</u> <sup>13/</sup>	<u>12,965,776</u> <sup>14/</sup>	<u>43,499</u>	<u>-</u> <sup>15/</sup>	<u>-</u> <sup>15/</sup>	<u>15,565,446</u> <sup>16/</sup>	<u>-</u> <sup>16/</sup>
Special Road Support Fund		80% of MVUC	29,423,926	11,213,644	43,499	-	-	-	-
Special Local Road Fund		5% of MVUC	3,629,026	700,853	-	-	-	-	-
Special Road Safety Fund		7.5% of MVUC	3,081,295	1,051,279	-	-	-	-	-
	RA 11239	100% of MVUC						15,565,446	-
<b>DEPARTMENT OF TOURISM</b>									
Office of the Secretary Tourism Development Fund	RA 9593	Accreditation, IDs, stickers and other fees	61,249	17,573	6,239	18,100	4,578	18,643	4,578
<b>DEPARTMENT OF TRADE AND INDUSTRY</b>									
Office of the Secretary 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	<u>173,572</u>	<u>38,638</u>	<u>20,690</u>	<u>6,802</u>	<u>24,721</u>	<u>7,483</u>	<u>23,421</u>
			126,636	32,454	20,360	-	21,321	-	21,321
Remedies Fund	RA 8800	50% of the revenues collected from fees, charges and safeguard duties	46,936	6,184	330	6,802	3,400	7,483	2,100

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<b>DEPARTMENT OF TRANSPORTATION</b>			<u>12,063,888</u>	<u>2,301,436</u>	<u>1,105,318</u>	<u>1,628,009</u>	<u>1,386,512</u>	<u>1,271,018</u>	<u>1,042,118</u>
Office of the Secretary			<u>10,439,533</u>	<u>1,214,275</u>	<u>69,113</u>	<u>145,331</u>	<u>72,125</u>	<u>183,857</u>	<u>66,738</u>
Special Vehicle Pollution Control Fund	RA 8794/ RA 11239	7.5% of MVUC	10,119,374	1,051,279	-	-	-	-	-
Land Transportation Office									
Seat Belt Use Fund	RA 8750	Fines imposed for the enforcement of RA 8750	320,159	162,996	69,113	145,331	72,125	183,857	66,738
Maritime Industry Authority									
Marina Trust Fund	RA 9295	Tonnage fees	456,899	71,806	20,430	69,433	25,000	71,806	24,987
Office for Transportation Security									
National Civil Aviation Security Committee Fund	LOI-414 A EO 277/ EO 311	Aviation security fees (part of the terminal fees) collected from passengers both domestic and international airports	1,167,456	1,015,355	1,015,775	1,413,245	1,289,387	1,015,355	950,393
<b>NATIONAL ECONOMIC AND DEVELOPMENT AUTHORITY</b>			<u>46,385</u>	<u>33,448</u>	<u>7,413</u>	<u>9,500</u>	<u>8,200</u>	<u>8,500</u>	<u>8,200</u>
Philippine Statistical Research and Training Institute									
Endowment Fund	EO 121	Interest income from Treasury bills/bonds	21,148	5,752	4,954	7,000	5,700	6,000	5,700
Tariff Commission									
Remedies Fund	RA 8800	50% of the revenues/receipts from safeguard duties collected by the Bureau of Customs	25,237	27,696	2,459	2,500	2,500	2,500	2,500
<b>OTHER EXECUTIVE OFFICES</b>			<u>15,325,618</u>	<u>4,566,027</u>	<u>2,217,033</u>	<u>4,998,112</u>	<u>1,827,253</u>	<u>4,796,390</u>	<u>2,039,996</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	11,073,032	<u>2,897,676</u> 2,466,865 43,753 387,058	<u>1,008,299</u> 858,390 15,225 134,684	<u>3,187,444</u> 2,713,552 48,128 425,764	<u>907,204</u> 772,326 13,698 121,180	<u>3,506,188</u> 2,984,907 52,941 468,340	<u>1,087,800</u> 974,206 15,145 98,449
Dangerous Drugs Board			206,243	132,574 <sup>17/</sup>	77,000 <sup>17/</sup>	<u>104,600</u> 24,000 2,000 6,600 12,000 60,000	77,000 <sup>17/</sup>	<u>104,600</u> 24,000 2,000 6,600 12,000 60,000	77,000 <sup>17/</sup>
Film Development Council of the Philippines									
Film Fund	RA 9167	35% of amusement tax collected from grade "B" films Registration fees Other business income	<u>35,560</u> 35,560	<u>99,854</u> 95,115 1,115 3,624	<u>75,577</u> 74,717 860 -	<u>106,844</u> 101,773 1,193 3,878	<u>69,860</u> 69,000 860 -	<u>114,305</u> 108,879 1,277 4,149	<u>69,860</u> 69,000 860 -
Games and Amusement Board									
	EO 120 PD 871	3% on gross gate receipts - boxing, wrestling, karate 3% on gross gate receipts - basketball and other professional games	10,570	<u>13,593</u> 209 7,174	9,304	<u>9,500</u> 166 3,900	9,500	<u>10,343</u> 166 4,743	10,343
	EO 120 PD 871	3% on gross radio and TV coverages - boxing, wrestling, karate 3% on gross radio and TV coverages - basketball and other professional games		45 6,165		189 5,245		189 5,245	
Housing and Land Use Regulatory Board			1,424,032	<u>491,145</u> 7,857 412,246 59,695 11,347	<u>278,009</u> -	<u>546,733</u> 8,878 465,338 59,695 12,822	<u>184,150</u> -	- <sup>18/</sup>	- <sup>18/</sup>
Movie and Television Review and Classification Board									
Sinking Fund	PD 1986	Permit fees - import Permit fees - export Registration fees Review fees Other processing fees Fines and penalties - service income	336,247	<u>133,493</u> 428 98 12,382 110,552 7,066 2,967	51,665	<u>134,788</u> 432 99 12,502 111,624 7,135 2,996	57,518	<u>136,095</u> 436 100 12,623 112,707 7,204 3,025	66,275

**Table B.15**  
**EARMARKED REVENUES, 2018-2020**  
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars	Balance as of Dec. 31, 2018	2018 ACTUAL		2019 PROGRAM		2020 PROPOSED	
				Revenues	Expenditures	Revenues <sup>1/</sup>	Expenditures <sup>2/</sup>	Revenues <sup>3/</sup>	Expenditures
National Commission for Culture and the Arts									
National Commission for Culture and the Arts - Proper			2,238,453	772,959	688,196	877,953	492,195	893,632	698,892
National Endowment Fund for Culture and the Arts	RA 7356	10% share from the annual PTA travel tax collection	608,158	626,374	688,196	720,831	492,195	829,532	698,892
		Interest income on treasury bills/high yield savings account	1,223,977	40,267	-	50,804	-	64,100	-
		Investment/BSP-SDA Investment							
National Endowment for Culture and the Arts (NECA)	RA 10066	PAGCOR's contribution to the NCCA	406,318	106,318	-	106,318	-	-	-
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	1,481	24,733	28,983	30,250	29,826	31,227	29,826
		Manila Jockey Club, Inc.		24,733	28,983	30,250	29,826	31,227	29,826
		Philippine Racing Club, Inc.							
		Bureau of Customs							
<b>BUDGETARY SUPPORT TO GOVERNMENT CORPORATIONS</b>									
Cultural Center of the Philippines	PD 1158/RA 8424	50% tobacco inspection fees collected by BIR of the immediately preceding year	69,879,883	11,119,960	1,335,400	10,141,115	1,303,323	10,228,764	1,678,596
			-	4,806	4,806	7,000	7,000	5,000	5,000
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	62,543,962	8,970,602	345,530	8,326,143	401,370	8,326,143	560,434
Philippine Coconut Authority	PD 1234/PD 1854/RA 1145	Fees from copra exporters, oil millers, desiccators and other end-users of coconut products	70,762	16,273	6,722	15,000	15,000	15,000	6,750
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	7,265,159	2,128,279	978,342	1,792,972	879,953	1,882,621	1,106,412
<b>TOTAL EARMARKED REVENUES</b>			<b>473,623,513</b>	<b>99,051,436</b>	<b>18,901,129</b>	<b>84,128,258</b>	<b>43,188,373</b>	<b>165,721,892</b>	<b>109,368,722</b>

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.

<sup>1/</sup> Revised projections as submitted by agencies during the FY 2020 Budget Preparation.

<sup>2/</sup> Expenditure level as provided in the 2019 GAA.

<sup>3/</sup> Projections submitted by agencies and/or recommendations of the DBM during the FY 2020 Budget Preparation.

<sup>4/</sup> Balance remitted back to the BTR.

<sup>5/</sup> Includes bank to bank transfer without BTR certification.

<sup>6/</sup> R.A. No. 11054 was signed into law on July 27, 2018 and the Bangsamoro Autonomous Region in Muslim Mindanao (BARMM) was only inaugurated on March 29, 2019.

<sup>7/</sup> The shares in national taxes shall be under the New General Appropriations while the Annual Block Grant shall be under the Automatic Appropriations in accordance with Sec. 17, Art. XII of R.A. No. 11054.

<sup>8/</sup> Based on PARC preliminary report, subject to reconciliation with the BTR and the DBM.

<sup>9/</sup> Represents the actual balance as of December 31, 2018 per BTR certification.

<sup>10/</sup> Expenditures under the Share from National Wealth represent LGU shares to be released in the following year, except for the Malampaya shares due to the Temporary Restraining Order (TRO) issued by the Supreme Court.

<sup>11/</sup> Expenditures charged to collections other than the Malampaya proceeds.

<sup>12/</sup> Balances reported are as of March 31, 2019.

<sup>13/</sup> Balance as of December 31, 2018 is based on Road Board submission.

<sup>14/</sup> Actual revenues for 2018 are based on LTO submission.

<sup>15/</sup> Vetoed in FY 2019.

<sup>16/</sup> Pending issuance of new fund code and account title for MVUC collections and Implementing Rules and Regulations (IRR) of R.A. No. 11239 "An Act Abolishing the Road Board and Providing for the Disposition of the Motor Vehicle User's Charge Collections, amending for the purpose of R.A. No. 8974".

<sup>17/</sup> Disaggregation into specific revenue/expenditure items is not provided by the agency.

<sup>18/</sup> Account no longer exists as E.O. No. 648 s. 1981 was repealed by R.A. No. 11201 which created the Department of Human Settlements and Urban Development (DHSUD).

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