

Table B.16
OFF-BUDGET ACCOUNTS, FY 2018 - 2020
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2018*	2018 Actual		2019 Program		2020 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF AGRICULTURE				2,610,728	999,268	1,352,923	1,213,877	2,672,353	1,421,265	2,782,923
Office of the Secretary				371,567	205,826	137,453	207,934	111,121	217,210	128,658
Revolving Fund				371,567	201,396	137,453	207,934	111,121	217,210	128,658
Agricultural Training Institute Revolving Fund				2,144	18,678	33,414	20,559	20,559	20,564	20,564
	General provisions in the GAA	Income from hostels/dormitories and other like facilities	Maintenance and Other Operating expenses		13,257	-	15,933	15,933	15,934	15,934
		Rent/lease income			893	-	2,453	2,453	2,454	2,454
		Other service income	Payment of loan amortization, maintenance and operationalization of the International Training Center for Pig Husbandry (ITCPH)		38	33,414	6	6	7	7
		Seminar/training fees			2,157	-	1,398	1,398	1,399	1,399
		Other business income			2,333	-	769	769	770	770
Bureau of Animal Industry Revolving Fund				1,010	893	685	989	989	1,009	1,009
	General provisions in the GAA	Income from hostels/dormitories and other like facilities	Maintenance and Other Operating expenses		903	253	258	258	263	263
		Seminar/training fees	Training expenses		107	640	685	731	746	746
Plant Quarantine Revolving Fund				367,893	179,551	101,161	184,060	87,336	193,263	104,803
	P.D. 1433 Enforcement of Plant Quarantine Rules and Regulations	Inspection fees	MOOE / Capital Outlay		167,226	91,045	165,940	78,604	174,237	94,324
		Permit fees import			10,476	8,093	14,903	6,986	15,648	8,384
		Registration fees			1,849	2,023	3,217	1,746	3,378	2,095
Bureau of Soils and Water Management Revolving Fund				520	2,274	2,193	2,326	2,237	2,374	2,282
	General provisions in the GAA	Rent/lease income	Maintenance and Other Operating Expenses		214	713	730	702	745	716
		Income from hostels/dormitories and other like facilities			306	1,561	1,505	1,596	1,535	1,629
Donations and Grants In Kind		Motor Vehicles donation to DA-OSEC from Victory Liner, Sustainable Development Solution and ATI from ATI-Region 2 Cooperative	Not applicable		-	4,430	-	-	-	-
					-	4,430	-	-	-	-
Agricultural Credit Policy Council				2,016,688	618,200	1,050,000	874,048	2,431,886	1,058,972	2,500,000
Revolving Fund				2,016,688	618,200	1,050,000	874,048	2,431,886	1,058,972	2,500,000
	R.A. 8435	Repayment of loans; interest on loans	Agro-Industry Modernization Credit and Financing Program (AMCFP) Facility		2,016,688	618,200	1,050,000	874,048	2,431,886	1,058,972
Philippine Carabao Center				222,473	175,242	165,470	131,895	129,346	145,083	154,265
Revolving Fund				221,090	173,859	165,470	130,152	129,346	143,166	154,265
	R.A. 7307	Sale of animals, meat and dairy	Operating expenses for the propagation and distribution of animals		210,719	166,886	156,811	120,158	119,852	132,173
	GP of R.A. 10964	Income from Hostels/Dormitories and other Like facilities	Operating expenses of PCC Hostel & Training Facility		10,371	6,973	8,659	9,994	10,993	10,443
Trust Receipts				1,383	1,383	-	1,743	-	1,917	-
Receipts Deposited with the National Treasury other than IATF	GP of R.A. 10964	Receipts from sales of unserviceable Property, Plant and Equipment (PPE)	Receipt from sales of LN2, unserviceable materials and remittance of liquidated damages		1,383	1,383	-	1,743	-	1,917

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF BUDGET AND MANAGEMENT				1,829	1,180	316	-	-	-	-
Office of the Secretary				1,829	1,180	316	-	-	-	-
Trust Receipts				1,829	1,180	316	-	-	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	Deed of Donation by and between DBM and OP	Others	Donations	1,829	1,180	316	-	-	-	-
DEPARTMENT OF EDUCATION				3,557,350	3,627,089	4,031,521	4,055,086	4,386,084	4,348,306	4,780,646
Office of the Secretary				2,821,854	3,601,125	3,977,229	3,946,044	4,381,384	4,297,553	4,776,646
Revolving Fund	B.P. 6831	Income from dormitory operations, miscellaneous income, income from seminars and conferences, etc.	Operation and maintenance of facilities	344,308	837,126	750,978	920,839	826,076	1,012,923	908,683
				344,308	837,126	750,978	920,839	826,076	1,012,923	908,683
Trust Receipts	LOI No. 1488	Sevice fees (Provident Fund)	Operational expenses	2,221,022	2,670,877	3,173,274	2,937,961	3,490,601	3,231,758	3,839,661
				2,221,022	2,670,877	3,173,274	2,937,961	3,490,601	3,231,758	3,839,661
Donations and Grants				85,291	49,426	29,587	39,178	38,978	-	-
In Cash	GP No. 5, R.A. 10924 Phils.Australia Development Cooperation Programme	Local and Private Australia	MOOE / Palarong Pambansa	3,917	1,100	-	200	-	-	-
				Maintenance and Other Operating expenses	81,374	48,326	29,587	38,978	38,978	-
OSEC - Baguio Teachers Camp				171,233	43,696	23,390	48,066	25,729	52,872	28,302
Revolving Fund	B.P. 6831	Lodging fees, rental of facilities, interest income	Operation and maintenance of facilities	171,233	43,696	23,390	48,066	25,729	52,872	28,302
National Book Development Board				189,003	3,493	100	3,592	-	4,303	-
Trust Receipts				189,003	3,493	100	3,592	-	4,303	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9521	Contribution from PAGCOR & PCSO amounting to P100 Million plus interest income deposited with LBP as Portfolio Manager of the fund	National Book Trust Fund for local authors	121,530	3,493	100	3,592	-	4,303	-
	R.A. 8047	Amounts transferred by the former Instructional Materials Development Center (IMDC) to NBDB	Special Account in the General Fund (Automatically Appropriated)	67,473	-	-	-	-	-	-
National Council for Children's Television				68,684	1,521	-	1,650	-	1,650	-
Trust Receipts				68,684	1,521	-	1,650	-	1,650	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 8370	Interest income on the Endowment Fund	Production of quality Television Show for Children	68,684	1,521	-	1,650	-	1,650	-

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
National Museum				472,631	18,235	52,550	100,000	1,500	42,000	1,500
Revolving Fund	Sec. 26 of R.A. 8492	Income from museum operations/entrance fees	Administration, operation and maintenance of museums	2,849	1,689	1,348	2,000	1,500	2,000	1,500
Trust Receipts				429,880	16,546	-	98,000	-	40,000	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 8492	Interest earned from Philippine government treasury bills	Special programs, projects and activities of the museum	67,880	16,546	-	-	-	-	-
		Contributions from PAGCOR		250,000	-	-	-	-	-	-
		Contributions from PCSO		112,000	-	-	98,000	-	40,000	-
Donations and Grants				39,902	-	51,202	-	-	-	-
In Cash	R.A. 8492	Bloomberry Cultural Foundation Inc. (BCFI)	Procurement of audio-visual and networking equipment and services for the National Museum of Natural History	39,902	-	51,202	-	-	-	-
Philippine High School for the Arts				5,178	2,715	1,642	3,800	3,200	2,800	2,500
Trust Receipts				343	334	145	300	200	300	200
Receipts Deposited with the National Treasury other than IATF	R.A. 9184	Others	Refundable performance bond and bid bond	343	334	145	300	200	300	200
Donations and Grants				4,835	2,381	1,497	3,500	3,000	2,500	2,300
In Cash	E.O. 420	Local Government Units/Parents/National Government/NGO	Donations for the performances and other activities of the students	4,835	2,381	1,497	3,500	3,000	2,500	2,300
STATE UNIVERSITIES AND COLLEGES				30,046,710	20,699,413	20,362,503	25,235,010	28,507,775	26,562,770	28,802,925
Retained Income/Receipts	R.A. 8292	Tuition fees, collection from students, other sources, revolving fund, grants and donations	PS, MOOE, CO	30,046,710	20,699,413	20,362,503	25,235,010	28,507,775	26,562,770	28,802,925
DEPARTMENT OF ENERGY				7,212,886	617,217	151,967	7,268	928	7,413	977
Trust Receipts				7,212,886	617,217	151,967	7,268	928	7,413	977
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 / Energy Regulation 1-94	7,212,886	617,217	151,967	7,268	928	7,413	977
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES				350,390	170,157	111,274	132,772	108,258	152,235	114,563
Office of the Secretary				205,180	106,118	74,394	65,531	40,272	79,342	43,231
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	199,782	104,265	72,958	62,255	35,516	76,012	38,447
				199,782	104,265	72,958	62,255	35,516	76,012	38,447
Revolving Fund				5,398	1,853	1,436	3,276	4,756	3,330	4,784
	General provisions in the GAA	Income from Hostels/Dormitories and other Like facilities	Maintenance, administration and operating expenses of hostel	5,398	1,853	1,436	3,276	4,756	3,330	4,784
Environmental Management Bureau				145,210	64,039	36,880	67,241	67,986	72,893	71,332
Revolving Fund	P.D. 984, P.D. 1586	Fines and penalties - service income	MOOE/CO	145,210	64,039	36,880	67,241	67,986	72,893	71,332
				145,210	64,039	36,880	67,241	67,986	72,893	71,332

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DEPARTMENT OF FINANCE				2,118,394	1,252,483	1,875,373	3,413,046	2,044,116	3,267,203	4,122,727
Office of the Secretary				1,776,859	827,004	1,786,083	844,529	1,830,674	618,298	1,653,750
Revolving Fund (Municipal Development Fund Office)				1,635,937	560,815	1,660,816	588,855	1,575,000	618,298	1,653,750
Local Loans Account and Program Support Fund	PD 1914; IRR, DOF, COA, DBM Joint Circular Nos. 3-84 and 6-87, MDF PGB Resolution 01-92	Interest on NG Deposits	Relending to LGUs	24,680	559,003	1,643,742	586,953	1,459,482	616,301	1,532,456
Municipal Development Fund Revolving Fund	PD 1914; IRR, DOF, COA, DBM Joint Circular Nos. 3-84 and 6-87	Others	Remitted to BTr	1,021,104	1,218	17,074	1,279	115,518	1,343	121,294
Program Support Fund	PDF 1914; IRR, DOF, COA, DBM Joint Circular Nos. 3-84 and 6-87, MDF PGB Resolution 01-92	Interest on NG Deposits	Relending to LGUs	590,153	594	-	623	-	654	-
Donations and Grants				140,922	266,189	125,267	255,674	255,674	-	-
In Cash	Grant Agreement	Germany KFW-IDF DOF projects such as: (1) Capacity Development Support; (2) Promotion of International Diplomacy through Strategic Communication; (3) Inter-agency Business Process Interoperability (IABPI); (4) Communicating Economic, Fiscal & Institutional Reform (CEFIR); (5) Consulting Services for the Conduct of an Objective, Fact Finding and Science-based Review of Performance of Existing Mine Operation (MICC); (6) Philippine Tax Academy Training and Educational Program (PTA); (7) Anti-Red Tape Act (ARTA); and (8) Personal Property Security Act (PPSA)	MOOE/CO for: (1) IFG and FIU's capacity development projects; (2) Negotiation of international financing transactions for strategic communication; (3) Anti-Red Tape Team to streamline the delivery of government service; (4) Promotion of the Tax Reform (TRAIN) program; (5) Review of performance of mine operation; and (6) Tax training and educational programs for government employees	125,113	212,215	87,102	254,890	254,890	-	-
	Grant Agreement	International Bank for Reconstruction and Development (IBRD)	MOOE to increase transparency of the extractive sectors and increase civil society engagement through its participation in MSG thru EITI outreach activities	15,809	53,974	38,165	784	784	-	-
Privatization and Management Office				194,600	274,665	80,065	267,409	100,000	240,391	100,000
Revolving Fund	Article III, Sec. 6, E.O. 323 dated December 6, 2000	Income from conservation and disposition of transferred assets	Costs and expenses incurred by the office in the conservation and disposition of PMO transferred assets as provided under Sec 6 Art. III dated Dec. 6, 2000.	194,600	274,665	80,065	267,409	100,000	240,391	100,000

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Securities and Exchange Commission				146,935	150,814	9,225	2,301,108	113,442	2,408,514	2,368,977
Revolving Fund	General Provisions in the GAA	Building rental	Building maintenance	6,864	10,105	3,462	6,942	6,942	6,942	6,942
Retained Income/Receipts				139,740	104,766	5,763	2,254,629	106,500	2,362,035	2,362,035
	R.A. 8799	Various fees from Securities Regulation Code (SRC)	MOOE and CO	138,004	100,000	2,549	100,000	100,000	100,000	100,000
	R.A. 11232	Registration fees and fines and penalties under the Revised Corporation Code (RCC)	PS, MOOE and CO	-	-	-	2,148,129	-	2,255,535	2,255,535
	General Provisions in the GAA	Seminar Fee	Seminar Expenses	1,736	4,766	3,214	6,500	6,500	6,500	6,500
Trust Receipts				331	35,943	-	39,537	-	39,537	-
	R.A. 3870	Legal research fee	Not applicable	331	35,943	-	39,537	-	39,537	-
DEPARTMENT OF FOREIGN AFFAIRS				605,922	573,718	397,164	549,415	631,668	576,886	694,835
Office of the Secretary				605,922	572,536	395,982	549,415	631,668	576,886	694,835
Revolving Fund	R.A. 8239, Philippine Passport Act of 1996	Passport Fees	Payment of salaries and wages of contractual employees, other MOOE, FINEX, and CO	605,922	572,536	395,982	549,415	631,668	576,886	694,835
Technical Cooperation Council of the Philippines				-	1,182	1,182	-	-	-	-
Trust Receipts				-	1,182	1,182	-	-	-	-
Inter-Agency Transferred Fund (IATF)	2017 GAA R.A.10924, General Provision, Sec. 6	Others	Training Expenses	-	1,182	1,182	-	-	-	-
DEPARTMENT OF HEALTH				9,105,860	21,030,911	19,402,590	22,578,003	20,974,223	24,318,854	22,781,891
Office of the Secretary				9,105,860	21,030,911	19,402,590	22,578,003	20,974,223	24,318,854	22,781,891
Revolving Fund	NBC 321/ DOH-DOF-DBM- JC-2003-1	Sales of drugs and medicines	Purchase of Drugs and Medicines for sale at hospital Pharmacy	2,581,024	3,507,501	3,257,061	3,877,575	3,601,607	4,243,306	3,949,115
Retained Income/Receipts				6,156,599	16,864,383	15,755,683	18,252,737	16,950,697	19,583,477	18,379,789
Hospital Retained Income Applicable to all DOH-retained hospitals	DOH, DOF, DBM J.C. No. 2003-1	Hospital fees/rent/lease income/ seminar fee/training fee/ PhilHealth reimbursement to PF and Med Pool/refund/clearance and certification fees	Hospital operating expenses/repairs of facilities/training expenses/supplies and materials/miscellaneous expenses/hospital equipment and facilities	6,156,599	16,864,383	15,755,683	18,252,737	16,950,697	19,583,477	18,379,789
Trust Receipts				368,237	659,027	389,846	447,691	421,919	492,071	452,987
Receipts Deposited with Authorized Government Depository Banks (AGDB)	DOH, DBM, DOF J.C. No. 2003-1	Affiliation fees, Seminar/Training Fees, and Other Fees	Security deposits/professional fees for refund to doctors and patients from Philhealth	368,237	659,027	389,846	447,691	421,919	492,071	452,987

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF INTERIOR AND LOCAL GOVERNMENT				1,293,831	1,559,053	1,486,981	1,555,637	1,474,473	1,661,260	1,512,223
Office of the Secretary				58,094	132,600	88,458	25,000	30,000	25,000	30,000
Donations and Grants In Cash	MOA	United Nations Development Programme (UNDP)	Pro-water projects	58,094	132,600	88,458	25,000	30,000	25,000	30,000
	DRMIS AFD Agreement No. CPH101601P	European Commission	Training expenses	47,578	132,600	85,104	25,000	30,000	25,000	30,000
				10,516	-	3,354	-	-	-	-
Bureau of Fire Protection				192,495	37,810	18,964	41,150	25,199	43,250	27,936
Trust Receipts				189,878	21,952	3,030	41,150	25,199	43,250	27,936
Receipts Deposited with the National Treasury other than IATF	R.A. 6963	Share in Fire Arms License Fee	Scholarship Expenses/fund	113,221	-	3,030	24,250	8,349	25,750	10,436
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184	Bid documents/Other service fees	Payment of BAC Honoraria	76,657	21,952	-	16,900	16,850	17,500	17,500
Donations and Grants In Cash	Grant Contract between Japan and DILG-BFP	Japan Grant	Conversion of Fire Trucks conversion/Freight- in Exps.	2,617	15,858	15,934	-	-	-	-
				2,617	15,858	15,934	-	-	-	-
Bureau of Jail Management and Penology				173,965	26,007	28,275	4,300	3,250	5,300	3,250
Revolving Fund	R.A. 6963	Bidding Documents	Payment of BAC Honoraria	148,895	-	-	-	-	-	-
				148,895	-	-	-	-	-	-
Trust Receipts	A.O. No 257, DBM-DILG Joint Circular No. 1-92	Licensing Fees	Tuition and Matriculation Fees	24,369	595	2,863	4,300	3,250	5,300	3,250
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184	Other sales	Payment of Honorarium	23,642	-	2,371	4,000	3,000	5,000	3,000
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184	Other sales	Payment of Honorarium	727	595	492	300	250	300	250
Donations and Grants In Cash	International Committee of the Red Cross (ICRC)		Paralegal training	701	25,412	25,412	-	-	-	-
	R.A. 6963	Department of Foreign Affairs and Trade (DFAT)	Upgrading of internet connection at the Inmate Classification and Counseling Unit (ICCU) in Special Intensive Care Area (SICA) at Camp Bagong Diwa, Taguig City	-	1,042	1,042	-	-	-	-
	R.A. No. 7160; R.A. No. 6975	Various LGUs	Repair of facilities	12	-	-	-	-	-	-
		DOH	TB DOTS Program	166	24,370	24,370	-	-	-	-
		NGO	Agri-business of Inmates	23	-	-	-	-	-	-
				500	-	-	-	-	-	-
National Police Commission				111,142	23,894	16,275	15,746	18,316	18,200	20,967
Trust Receipts	R.A. 6963	Licensing fees	Scholarship grants	111,142	23,894	16,275	15,746	18,316	18,200	20,967
Inter-Agency Transfer Fund (IATF)				111,142	23,894	16,275	15,746	18,316	18,200	20,967
Philippine National Police				736,076	1,297,116	1,297,116	1,426,828	1,361,972	1,569,510	1,430,070
Trust Receipts	A.O. 257	Licensing Fees	MOOE	736,076	1,297,116	1,297,116	1,426,828	1,361,972	1,569,510	1,430,070
				736,076	1,297,116	1,297,116	1,426,828	1,361,972	1,569,510	1,430,070

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National Youth Commission				4,283	9,175	8,410	258	2,982	-	-
Trust Receipts				4,283	9,175	8,410	258	2,982	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	Letter of agreement	UNFPA and UNICEF	Implementation of various programs and projects	3,774	8,647	7,974	-	2,874	-	-
Receipts Deposited with the National Treasury other than IATF	General provisions in the GAA	AYSEA and UNESCAP	Payment of honoraria of BAC members and TWG members and for the implementation of various programs and projects	509	528	436	258	108	-	-
Philippine Commission on Women				17,776	32,451	29,483	42,355	32,754	-	-
Donations and Grants In Cash				17,776	32,451	29,483	42,355	32,754	-	-
	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"	17,776	32,451	29,483	42,355	32,754	-	-
DEPARTMENT OF JUSTICE				3,963,454	2,862,036	990,772	2,540,651	2,366,819	2,709,005	2,520,999
Office of the Secretary				568,350	360,356	19,618	45,824	45,824	48,115	48,115
Trust Receipts				568,350	360,356	17,648	45,824	45,824	48,115	48,115
Receipts Deposited with the National Treasury other than IATF	R.A. 7309	Income from other sources	Award for victims of unjust imprisonment or detention and victims of violent crimes	568,350	360,356	17,648	45,824	45,824	48,115	48,115
Donations and Grants In Cash				-	-	1,970	-	-	-	-
	UNICEF LETTER (2-year Country Programme Action Plan)	UNICEF	Trainings/seminars and other professional services related to Committee for the Special Protection of Children	-	-	1,970	-	-	-	-
Bureau of Corrections				254,354	145,083	18,395	91,530	103,807	152,337	152,337
Revolving Fund				254,354	145,083	18,395	91,530	103,807	152,337	152,337
	Special provisions in the GAA	Agro-industrial projects and operations	Purchase of products for the Agro-industrial projects of the BuCor Livelihood and rehabilitation projects and allowance of prisoners	254,354	145,083	18,395	91,530	103,807	152,337	152,337
Bureau of Immigration				1,350,413	2,086,245	910,706	2,205,443	2,067,188	2,312,949	2,170,547
Trust Receipts				1,350,413	2,086,245	910,706	2,205,443	2,067,188	2,312,949	2,170,547
Receipts Deposited with the National Treasury other than IATF	R.A. 3870 SEC 40 C.A. 613	Legal Fees	UP Legal Research (Deposited to the BTr)	457	76,861	76,403	44,949	-	46,297	-
		Other Fees	Cash bond	804	28,032	202,103	80,326	-	82,736	-
		Filing Fees	67% Payable to Data Trail ACR ICARD	12,602	12,602	-	12,980	-	13,369	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	Special provisions in the GAA	Express Lane or Special Lane Fees	Express Lanes Fees and charges collected shall be used exclusively for the following purposes: 64% to augment salaries of the BI personnel; 25% payment of the salaries of contractual personnel	1,336,550	1,968,750	632,200	2,067,188	2,067,188	2,170,547	2,170,547

Table B.16
OFF-BUDGET ACCOUNTS, FY 2018 - 2020
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2018*	2018 Actual		2019 Program		2020 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
National Bureau of Investigation				275,768	166,495	40,727	150,000	150,000	150,000	150,000
Trust Receipts				275,768	162,200	36,432	150,000	150,000	150,000	150,000
Receipts Deposited with the National Treasury other than IATF	Memorandum of Agreement	DENR, PAGCOR, Local Government of Cotabato, Provincial Government of Bataan	NBI Operations, Social Welfare and Development Programs, Financial Assistance to NBI, and NBI Modernization Program	9,122	12,200	3,078	-	-	-	-
	Section 12 of R.A. 10867	Clearance and certification	Modernization program	266,646	150,000	33,354	150,000	150,000	150,000	150,000
Donations and Grants				-	4,295	4,295	-	-	-	-
In Kind	Deed of donation	Dr. Alfonso Uy		-	68	68	-	-	-	-
		PCSO		-	866	866	-	-	-	-
		Australian Federal Police		-	184	184	-	-	-	-
		BPI Family Savings Bank DPWH		-	1,719 1,458	1,719 1,458	-	-	-	-
Office of the Solicitor General				-	1,041	-	1,072	-	1,104	-
Trust Receipts				-	1,041	-	1,072	-	1,104	-
Receipts Deposited with the National Treasury other than IATF	Section 16 of R.A. 9139	Filing Fees	Under Section 16 of R.A. 9139, 50% of the total filing fees accrues to the UP Law Center and publication of the Journal of the House of Representatives while the 50% balance accrues to OSG under the Special Account in the General Fund (SAGF) 152 per R.A. 9417.	-	1,041	-	1,072	-	1,104	-
Parole and Probation Administration				-	1,326	1,326	-	-	-	-
Trust Receipts				-	1,326	1,326	-	-	-	-
	General Provisions in the GAA	Seminar fees	Maintenance and Other Operating Expenses	-	924	924	-	-	-	-
		Rental fees		-	402	402	-	-	-	-
Presidential Commission on Good Government				1,514,569	101,490	-	46,782	-	44,500	-
Trust Receipts				1,514,569	101,490	-	46,782	-	44,500	-
Escrow Funds	E.O. 1, s. of 1986	Rental income/ dividends		1,514,569	101,490	-	46,782	-	44,500	-

Table B.16
OFF-BUDGET ACCOUNTS, FY 2018 - 2020
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2018*	2018 Actual		2019 Program		2020 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF LABOR AND EMPLOYMENT				6,039,479	4,670,290	4,498,779	4,736,526	4,327,033	4,804,936	4,242,882
Office of the Secretary				274,272	105,350	68,075	85,522	75,925	75,000	70,000
Trust Receipts Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 6982 and R.A. 9367	20% Socio-Economic Program Forfeited Unclaimed/Undistributed Cash Bonus Fund under Social Amelioration and Welfare Program	Socio-economic projects, death benefit, maternity benefits and administrative expenditures	274,272 274,272	105,350 105,350	68,075 68,075	85,522 85,522	75,925 75,925	75,000 75,000	70,000 70,000
National Labor Relations Commission				2,395,869	2,352,656	2,077,681	2,367,325	2,167,250	2,392,350	2,267,300
Trust Receipts 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 judgment awards, injunction and execution of awards in labor cases including enforcement of orders, resolutions, and decisions of the commission	2,395,869 2,395,716	2,352,656 2,335,351	2,077,681 2,059,630	2,367,325 2,350,000	2,167,250 2,150,000	2,392,350 2,375,000	2,267,300 2,250,000
	Batas Pambansa Bilang 325 / Labor Code of the Philippines / E.O. 338 / En Banc Resolution No. 10-15, s. 2015 / Decisions, Resolutions, and Orders of the Commission / Sheriff's Manual	Fees collected from the execution of judgement award	Expenses relative to the execution of judgment awards	153	17,305	18,051	17,325	17,250	17,350	17,300
National Maritime Polytechnic				5,373	18,100	15,914	12,253	11,028	12,866	11,579
Retained Income/Receipts Protected Area Retention Income Account (PA RIA)	P.D. 1369 / Sec 12 General provisions in the GAA R.A. 10964	Seminar/training fee	Honorarium, laundry, other professionals, travel and others	5,268 5,268	15,110 15,110	12,924 12,924	12,253 12,253	11,028 11,028	12,866 12,866	11,579 11,579
Trust Receipts Inter-Agency Transferred Fund (IATF)	MOA between NMP and National Commission for Culture and the Arts dated April 13, 2015	Presidential Management Staff (PMS) - President's Social Fund (PSF) Assistance	Assistance to Typhoon Yolanda victims	105 105	2,990 2,990	2,990 2,990	- -	- -	- -	- -
Overseas Workers Welfare Administration				3,363,965	2,194,184	2,337,109	2,271,426	2,072,830	2,324,720	1,894,003
Retained Income/Receipts OWWA Welfare Fund	Letter of Instruction No. 1401; Amended P.D. 1694	Fidelity Insurance Premiums	Member's contribution	3,363,759 3,363,759	2,193,982 2,193,982	2,337,015 2,337,015	2,271,426 2,271,426	2,072,830 2,072,830	2,324,720 2,324,720	1,894,003 1,894,003
Donations and Grants In Cash		Various Local Grants	Tuloy Aral	206 206	202 202	94 94	- -	- -	- -	- -

Table B.16
OFF-BUDGET ACCOUNTS, FY 2018 - 2020
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2018*	2018 Actual		2019 Program		2020 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF NATIONAL DEFENSE				3,008,354	1,533,034	2,045,782	2,032,277	2,333,734	1,658,765	1,938,988
Government Arsenal				61,426	14,031	114,791	4,875	6,875	4,950	4,650
Retained Income/Receipts				653	416	123	375	375	450	150
	Special provisions in the GAA / R.A. 10717	Medical fees - Laboratory	Hospital supplies and equipments	653	416	123	375	375	450	150
Trust Receipts				60,773	13,615	114,668	4,500	6,500	4,500	4,500
Inter-Agency Transferred Fund (IATF)			Implementation of Projects	52,289	10,392	111,943	-	-	-	-
Receipts Deposited with the National Treasury other than IATF	E.O. 338	Other business income	Refund of Performance/Bidder's Bond	7,736	1,708	1,797	3,000	5,000	3,000	3,000
Receipts Deposited with Authorized Government Depository Banks (AGDB)			BAC expenses	748	1,515	928	1,500	1,500	1,500	1,500
National Defense College of the Philippines					803	9,601	10,312	20,253	20,226	11,663
Revolving Fund				803	1,080	1,786	2,023	2,010	1,913	1,902
	E.O. No. 85	Income from hostels/dormitories and other Like facilities	Maintenance and upkeep of Students' Dormitory	803	1,080	1,786	2,023	2,010	1,913	1,902
Trust Receipts				-	8,521	8,526	18,230	18,216	9,750	9,750
Inter-Agency Transferred Fund (IATF)		Other fees	Foreign travel expenses (Global Security and Development Study)	-	8,521	8,522	18,230	18,216	9,750	9,750
Receipts Deposited with Authorized Government Depository Banks (AGDB)	E.O. No. 85	Consultancy fees	Policy research	-	-	4	-	-	-	-
Office of Civil Defense				183,969	103,974	166,834	-	-	-	-
Trust Receipts				183,969	103,974	166,834	-	-	-	-
Inter-Agency Transferred Fund (IATF)	R.A. 10121	Income from other sources	MOOE and Capital Outlay	66,256	10,958	100,814	-	-	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	General Provisions in the GAA		MOOE	117,713	93,016	66,020	-	-	-	-
Philippine Veterans Affairs Office				368,504	386,681	484,023	516,000	488,500	526,000	507,500
PVAO - Proper				14,405	12,969	20,432	22,000	2,500	12,000	1,500
Revolving Fund				14,405	12,969	20,432	22,000	2,500	12,000	1,500
	Special provisions in the GAA	Other Service Income	Shrine fees	14,405	12,969	20,432	22,000	2,500	12,000	1,500
PVAO - Veterans Memorial Medical Center				354,099	373,712	463,591	494,000	486,000	514,000	506,000
Retained Income/Receipts				104,954	47,239	71,398	80,000	80,000	100,000	100,000
	DND-DOF-DBM J.C. 1-06	Other business income	MOOE/Capital Outlay	104,954	47,239	71,398	80,000	80,000	100,000	100,000
Trust Receipts				9,832	13,121	5,130	14,000	6,000	14,000	6,000
Receipts Deposited with the National Treasury other than IATF	DOH A.O. No. 5-A, 1996	Affiliation fees	Supplies and materials, equipment, training expenses, honoraria of medical trainers	9,832	13,121	5,130	14,000	6,000	14,000	6,000
Donations and Grants				239,313	313,352	387,063	400,000	400,000	400,000	400,000
In Cash (local)	Memorandum of Agreement	PHIVIDEC Donation, Office of the President, DOH, PCSO, and various grants	For renovation and hospital use	239,313	313,352	387,063	400,000	400,000	400,000	400,000

Table B.16
OFF-BUDGET ACCOUNTS, FY 2018 - 2020
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2018*	2018 Actual		2019 Program		2020 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Armed Forces of the Philippines				2,393,652	1,018,747	1,269,822	1,491,149	1,818,133	1,116,152	1,415,186
AFP - Philippine Army				425,130	180,401	134,643	169,216	275,006	189,014	250,124
Retained Income/Receipts	R.A. No. 10633, GAA FY 2014	Medical fees - Laboratory; affiliation fees; other service income; other fees	Upgrading and procurement of hospital equipment and facilities, and additional support for patients mess	96,244	21,267	21,808	24,090	51,258	25,545	53,914
Trust Receipts				328,886	159,134	112,835	145,126	223,748	163,469	196,210
Receipts Deposited with the National Treasury other than IATF	E.O. No. 1002	Performance Bond and Bidders Bond; collection for power and water consumption, dental service and concessionaires; fees collected from the use of PA Golf Club and PA Officers Clubhouse; Collection as testing fee of RFC and service fee collection from accredited financial institutions; Typhoon	For bidders' refund; payment for power and water consumption; procurement of dental equipment, other various equipment, repair of various equipment, RDC equipment; requirements of Provident Fund; repair and rehabilitation of damage facilities	241,505	144,323	99,258	122,272	166,518	148,584	151,467
Receipts Deposited with Authorized Government Depository Banks (AGDB)	E.O. No. 1002	Rental collection of married officers' quarters; payment for the use of PA Transient Facilities, PA Wellness Center. PA Identification Card; Loss and Damage Insurance, Fire Insurance and Motor Vehicle	Repair and maintenance of military quarters and transient facilities; and procurement and repair of various equipment; Replacement/repair of loss and damage facilities and vehicles	87,381	14,811	13,577	22,854	57,230	14,885	44,743
AFP - Philippine Air Force				1,183,690	146,545	136,498	186,438	254,954	161,570	150,490
Retained Income/Receipts	E.O. No. 1002	Drugs and medicines; medical supplies; medical fees (radiology, laboratory, cardiovascular services, physical medicine and rehabilitation services); other fees	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	42,398	18,469	8,752	33,610	36,687	20,365	9,649
Trust Receipts				1,141,292	128,076	127,746	152,828	218,267	141,205	140,841
Inter-Agency Transferred Fund (IATF)		Other business income	For the implementation of activities agreed upon with the concerned government agency which transferred the funds	1,050,225	23,031	31,909	23,067	70,266	25,392	35,180
Receipts Deposited with Authorized Government Depository Banks (AGDB)	E.O. No. 1002	Rent/lease income	For the repair and maintenance of government quarters	50,577	16,828	6,120	17,338	10,786	18,553	6,748
		Other business income	For the electric and water consumption; honoraria of PAFBAC personnel, and refund of performance bond posted by suppliers	40,490	88,217	89,717	112,423	137,215	97,260	98,913

Table B.16
OFF-BUDGET ACCOUNTS, FY 2018 - 2020
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2018*	2018 Actual		2019 Program		2020 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
AFP - Philippine Navy				140,104	112,825	135,799	175,044	247,680	132,417	119,844
Retained Income/Receipts				75,851	28,291	20,117	50,556	37,953	32,904	35,762
	E.O. No. 1002	Quarters and rental collection, interest earned net of taxes withheld	Remittance of collection and interest income to Bureau of Treasury, Refund Overpayment, Remittance of AFP Housing Board, Fund transfer to different PN Units, Procurement of Medical Equipment, Payment of Drugs and Medicines, Subsistence Allowance, Professional Fees and Affiliation Fees	75,851	28,291	20,117	50,556	37,953	32,904	35,762
Trust Receipts				64,253	82,644	113,792	124,488	209,727	99,513	84,082
Inter-Agency Transferred Fund (IATF)			Cash transfer to PN Units Repair and rehabilitation of Naval Forces Central (NFC) facilities, Bank Charges	1,741	4,816	45,763	19,044	108,886	5,341	12,671
Receipts Deposited with the National Treasury other than IATF	E.O. No. 1002	Income from other sources	Payment of Light and Water Expenses, Payment of Honoraria to Members of PNBAC, Transfer to MARSOG, Payment of Donation intended for legal beneficiaries of KIA/WIA personnel in Marawi City	62,512	77,828	68,029	105,444	100,841	94,172	71,411
Donations and Grants				-	1,890	1,890	-	-	-	-
In Kind (local)	Deed of Donation	Various vehicles		-	1,740	1,740	-	-	-	-
		Various dog breeds		-	150	150	-	-	-	-
AFP - General Headquarters				644,728	578,976	862,882	960,451	1,040,493	633,151	894,728
AFP - GHQ Proper				354,560	504,059	744,968	882,863	991,130	552,882	827,282
Retained Income/Receipts				11,069	3,175	3,370	2,286	3,584	3,493	3,707
General Headquarters-Proper Retained Income	DOH-DOF-DBM J.C. No. 2003-1	Hospital income	Procurement of machinery and equipment/payment of professional fees/payment of mess/repair of structures	11,069	3,175	3,370	2,286	3,584	3,493	3,707
Trust Receipts				332,483	491,998	647,264	574,573	796,523	541,197	711,990
Inter-Agency Transferred Fund (IATF)	IATF COA Circular No. 94-013/E.O. 658	Income from Other Sources	Implementation of projects and operations/ payment of combat incentive pay/firearms remuneration/repairs and maintenance/ purchase of inventory/ refund of unutilized IATF/ grant of cash advance/payment of communication expense/payment of supplies and materials/payment of other MOOE/payment of Travelling expenses/ payment of professional and general services/ release of IATF/ remittance of taxes/ retention fee/adjustments/payment of asia-related expenses/ payment typhoon Glenda related expenses	137,193	222,100	286,294	359,066	453,369	244,310	314,923
Receipts Deposited with the National Treasury other than IATF	E.O. 1002	Fines and Penalties - Service Income	Support for the operation of Pro Fund/issuances/ transfers/implementation of projects/ adjustment	90,902	195,694	287,440	158,968	287,708	215,263	316,184
	UNRF	United Nations Reimbursement Fund	Payment of UNMI allowances, repairs and maintenance, purchase of supplies, medical and dental expenses, communication expenses, representation expenses	100,137	60,463	58,017	-	-	66,509	63,818
Receipts Deposited with Authorized Government Depository Banks (AGDB)	A.O. 257, R.A. 6963 / DBM-DILG J.C. 1-92	Share in the profit of Joint Venture	Scholarship expenses, payment of honoraria, adjustments	4,251	13,741	15,513	56,539	55,446	15,115	17,065

Table B.16
OFF-BUDGET ACCOUNTS, FY 2018 - 2020
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2018*	2018 Actual		2019 Program		2020 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Donations and Grants				11,008	8,886	94,334	306,004	191,023	8,192	111,585
In Cash	Deed of donation	Income from local grants and donations	Scholarship Expenses	1,554	5,109	4,985	1,089	1,089	6,181	6,032
			Financial assistance to Killed in Action (KIA) beneficiaries and Wounded in Action (WIA) military personnel	9,454	1,662	87,234	304,915	189,934	2,011	105,553
In Kind	Deed of donation	Other Machineries and Equipment (Musical Combo Instruments) Toyota (Vehicles)		-	125	125	-	-	-	-
				-	1,990	1,990	-	-	-	-
AFP Medical Center				228,388	59,242	39,570	60,000	40,000	70,000	60,000
Retained Income/Receipts				228,388	59,242	39,570	60,000	40,000	70,000	60,000
AFP Medical Center Retained Income	DOH-DOF-DBM J.C. No. 2003-1	Hospital income	Procurement of hospital equipments, medical supplies/implants and payment of medical procedures done in other hospitals; Distribution of Professional Fees among Medical and Non-Medical Personnel	228,388	59,242	39,570	60,000	40,000	70,000	60,000
Philippine Military Academy				46,065	10,539	11,321	17,588	9,363	10,269	7,446
Trust Receipts				46,065	10,539	11,321	17,588	9,363	10,269	7,446
Inter-Agency Transferred Fund (IATF)			Mess and Medicine Allowance of Insular Prisoners; Repair and Rehabilitation of Damaged Facilities brought by Typhoon Lando	20,180	2,413	5,948	2,485	2,132	2,485	2,132
Receipts Deposited with the National Treasury other than IATF		Other service income, interest on NG Deposits and other income	Other Supplies Expense and Water Supplies System; Other Supplies Expenses; Repair and Maintenance of Government Quarters and Other Structures	24,131	6,917	5,158	12,473	3,433	7,125	5,313
Receipts Deposited with Authorized Government Depository Banks (AGDB)		Interest on NG Deposits Others	PHIC Reimbursement (FPDSH); Repairs and Maintenance of Government Quarters; Repair of Classrooms; 17 Supts Cup Shootfest 2017	1,754	1,209	215	2,630	3,798	659	1
Presidential Security Group				15,715	5,136	67,023	-	-	-	-
Trust Receipts				11,970	2,277	5,027	-	-	-	-
	J.C. No. 9-86	Laboratory fees	Repair of laboratory	89	5	-	-	-	-	-
		Income from light/water	Light /water payments	9,232	1,787	5,027	-	-	-	-
	AFPGIC Policy	Rent income concessionaires	Rental payment	2,488	485	-	-	-	-	-
		Insurance income		161	-	-	-	-	-	-
Custodial Funds				3,745	2,859	61,996	-	-	-	-
	DBM Letter dated 3-18-1998	Quarters collections	Repair of MEQ/MOQ	2,735	2,859	2,654	-	-	-	-
	IATF-COA CIRCULAR NO. 94-013 dated Dec.13, 1994	DILG-ASEAN financial assistance	Trust Fund for Apec-SPOEP	-	-	59,342	-	-	-	-
		PCSO	Insurance Vehicle	10	-	-	-	-	-	-
		DOH	Trust fund for medical assistance	1,000	-	-	-	-	-	-
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS				27,325,962	10,038,583	5,651,971	10,131,687	5,663,206	10,233,003	5,765,577
Office of the Secretary				27,325,962	10,038,583	5,651,971	10,131,687	5,663,206	10,233,003	5,765,577
Revolving Fund				21,676	13,638	2,306	6,492	1,790	6,556	2,353
	E.O. 34	Lodging fee	Repairs, maintenance, supplies, utilities of the quarters	13,886	5,626	2,084	5,682	1,566	5,739	2,126
		Seminar fee	Training/seminar expenses	7,790	8,012	222	810	224	817	227
Trust Receipts				27,304,286	10,024,945	5,649,665	10,125,195	5,661,416	10,226,447	5,763,224
	E.O. 338	Bid documents	Payment of BAC Honoraria	13,504,812	2,464,470	272,447	2,489,115	230,426	2,514,006	277,924
		Receipts of fund for implementation of projects	Infrastructure projects/payment of progress billings, and taxes withheld from creditor	13,799,474	7,560,475	5,377,218	7,636,080	5,430,990	7,712,441	5,485,300

Table B.16
OFF-BUDGET ACCOUNTS, FY 2018 - 2020
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2018*	2018 Actual		2019 Program		2020 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF SCIENCE AND TECHNOLOGY				1,552,493	2,573,652	1,476,126	1,913,784	1,878,419	2,084,744	1,902,895
Office of the Secretary				144,124	505,864	441,237	391,978	324,626	445,369	367,520
Trust Receipts				144,124	505,864	441,237	391,978	324,626	445,369	367,520
Inter-Agency Transfer Fund (IATF)	RA 7687/RA 10612	Other service income/ various project fund	Tuition fee/stipend/allowances/PCHRD - Institutional Dev't Activities for Reg. Health R&D Income, operational requirement/ various agency fund	77,253	368,258	325,613	245,262	233,199	287,537	274,516
Receipts Deposited with the National Treasury other than IATF	STCIERD Resolution (Southern Tagalog Consortium for Industry & Energy Research & Development	Bid bonds/ Sale of Bid documents	Operational Requirements of the Consortium for the Industrial and Energy R&D Efforts in CALABARZON/ Yolanda Funds	390	10,768	245	10,856	10,146	1,063	270
Receipts Deposited with Authorized Government Depository Banks (AGDB)	Memorandum of Agreement	Technology development transfer and commercialization; other service income	Remittance to Treasury; SIE - Scholarship funds/project implementation/bid documents fee; operating expenses of projects; and re-payment of loan and laboratory expense	66,481	126,838	115,379	135,860	81,281	156,769	92,734
Advance Science and Technology Institute				380,909	347,300	53,836	-	380,909	-	-
Trust Receipts				380,909	347,300	53,836	-	380,909	-	-
Inter-Agency Transfer Fund (IATF)	Sec. 6 and 7 of GP, RA 10964 - GAA FY2018	Subsidy from national government agencies	Payment of operating expenses for the implementation of Grants-in-Aid (GIA) projects	367,922	341,421	42,090	-	367,922	-	-
Receipts deposited with the National Treasury other than IATF	Resolution No. 2005-2 of the DOF-DBM-COA Permanent Committee	Other processing fees	Payment of honoraria of the BAC members and remittance of unutilized balance to the National Treasury and refund of performance/bid/warranty security bonds	12,987	5,879	11,746	-	12,987	-	-
Food and Nutrition Research Institute				75,953	57,393	60,766	287,601	361,967	-	-
Trust Receipts				75,953	57,393	60,766	287,601	361,967	-	-
Inter-Agency Transfer Fund (IATF)	Sec. 6 GAA Provisions; MOA	Grants-in-Aid Fund NGAs	Implementation of various Grants-in-Aid projects	56,030	54,826	38,128	153,680	209,710	-	-
Receipts Deposited with the National Treasury other than IATF		Performance, bidder bond	Implementation of various projects	7,166	-	15,229	128,224	133,803	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)		Income from grants and donations in cash		12,757	2,567	7,409	5,697	18,454	-	-
Industrial Technology Development Institute				380,669	402,919	147,340	515,761	118,773	400,500	400,500
Trust Receipts				380,669	402,919	147,340	515,761	118,773	400,500	400,500
Inter-Agency Transfer Fund (IATF)	E.O. No. 338	Other Fees	Project Cost - MOOE & CO	369,534	389,695	137,262	509,964	117,997	400,000	400,000
Receipts Deposited with the National Treasury other than IATF	E.O. No. 338			11,135	13,224	10,078	5,797	776	500	500
National Academy of Science and Technology				31,177	47,829	17,460	-	-	-	-
Trust Receipts				31,177	47,829	17,460	-	-	-	-
Inter-Agency Transfer Fund (IATF)	E.O. No. 338, s. 1996	Other Sales	Implementation of various projects	31,177	47,829	17,460	-	-	-	-
National Research Council of the Philippines				15,295	39,067	23,772	64,253	64,523	62,361	62,361
Trust Receipts				15,295	39,067	23,772	64,253	64,523	62,361	62,361
Inter-Agency Transfer Fund (IATF)		IATF	MOOE	15,295	39,067	23,772	64,253	64,523	62,361	62,361

Table B.16
OFF-BUDGET ACCOUNTS, FY 2018 - 2020
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2018*	2018 Actual		2019 Program		2020 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development				19,550	17,996	19,860	36,116	36,116	86,804	86,804
Trust Receipts				19,550	17,996	19,860	36,116	36,116	86,804	86,804
Inter-Agency Transferred Fund (IATF)	E.O. No. 336	Other Sales	Project expenditures per approved project line item budget	18,833	17,813	19,094	36,116	36,116	86,804	86,804
Receipts Deposited with the National Treasury other than IATF	E.O. No. 336	Other Sales	Performance bond for procurement of goods and services	717	183	766	-	-	-	-
Philippine Council for Health Research and Development				115,647	403,130	287,483	402,503	402,503	461,220	461,220
Trust Receipts				115,647	403,130	287,483	402,503	402,503	461,220	461,220
Receipts Deposited with the National Treasury other than IATF	E.O. No. 338, s. 1996	Subsidy from NGAs	Implementation of various projects	115,647	403,130	287,483	402,503	402,503	461,220	461,220
Philippine Council for Industry, Energy and Emerging Research and Development				103,900	248,300	160,470	51,300	49,730	100,000	100,000
Trust Receipts				103,900	248,300	160,470	51,300	49,730	100,000	100,000
	E.O. No. 338	Receipt of Project Funds (monitored and implemented)	Trust fund receipts and expenditure	103,900	248,300	160,470	51,300	49,730	100,000	100,000
Philippine Nuclear Research Institute				60,420	119,570	59,150	100,000	75,000	520,000	416,000
Trust Receipts				60,420	119,570	59,150	100,000	75,000	520,000	416,000
Receipts Deposited with Authorized Government Depository Banks (AGDB)	General Provisions in the GAA 2019	Various GIA (DOST, PCIEERD, PCAARD, PCHRD, DA etc.)	Procurement/payments of various GIA projects requirements	60,420	119,570	59,150	100,000	75,000	520,000	416,000
Philippine Science High School				926	7,602	6,676	4,767	4,767	3,490	3,490
Trust Receipts				926	7,602	6,676	4,767	4,767	3,490	3,490
Inter-Agency Transfer Fund (IATF)	General Provisions in the GAA	Others	Operating expenses	926	7,602	6,676	4,767	4,767	3,490	3,490
Philippine Textile Research Institute				44,565	69,843	40,648	21,020	21,020	-	-
Trust Receipts				44,565	69,843	40,648	21,020	21,020	-	-
Inter-Agency Transfer Fund (IATF)	R.A. 10964	Income from grants and donations in cash	Based on projects line-item budget	44,565	69,843	40,648	21,020	21,020	-	-
Science and Technology Information Institute				68,343	82,277	43,791	38,485	38,485	5,000	5,000
Trust Receipts				68,343	82,277	43,791	38,485	38,485	5,000	5,000
	Section 6, Trust Receipts. General provisions GAA 2018	DOST, Grants-in-Aid Funds, and other funding agencies	Operating expenses for the implementation of various project	68,343	82,277	43,791	38,485	38,485	5,000	5,000
Technology Application and Promotion Institute				111,015	224,562	113,637	-	-	-	-
Trust Receipts				111,015	224,562	113,637	-	-	-	-
Receipts Deposited with the National Treasury other than IATF	MOA	Others	Implementation of various projects	111,015	224,562	113,637	-	-	-	-

Table B.16
OFF-BUDGET ACCOUNTS, FY 2018 - 2020
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2018*	2018 Actual		2019 Program		2020 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT				781,923	618,920	152,936	227,882	476,219	7,049	95,426
Office of the Secretary				611,750	437,181	138,017	38,850	283,112	-	88,377
Trust Receipts				611,750	437,181	138,017	38,850	283,112	-	88,377
	ADB TYMDTF Grant #0472 PHI	DSWD ADB KC NCDDP additional financing ADB Grant Dollar	Operating/training expenses	86	3,258	78,447	-	-	-	-
	ADB TYMDTF Grant #12886	JSDF for Community Enterprise Development as pathway out of poverty project (SLP-CED)	Operating/training expenditure, construction of warehouse	-	-	24,110	-	-	-	-
	COA Circular 2014-002	Donations for victims of calamities and conflict in Mamasapano, Children, CCT Scholar Graduates, SPF Indonesia Fund, Comprehensive Continuing Education Program of DSWD Psychologist, and reconstruction/rehabilitation of Day Care Centers	Relief and recovery for victims of calamities; test materials for DSWD Psychologists; reconstruction and rehabilitation of Day Care Centers	278,764	104,512	14,455	38,850	38,850	-	-
		Comprehensive Continuing Education Program of DSWD Psychologist	Test materials for DSWD Psychologists	90	-	-	-	-	-	-
		Reconstruction/rehabilitation of day care centers in Birgy. Linusungan-San Marcelino	Reconstruction/rehabilitation of day care centers	19	-	-	-	-	-	-
		China Donations for Various DSWD Programs	Operating/training expenses	100,000	100,000	-	-	20,180	-	79,820
	Agreement No. 2015/SPE/0000400216	DSWD AECID KALAH	Operating/training expenses	18,177	11	-	-	18,177	-	-
	Project document	DSWD ASEAN JAIF	ASEAN program evaluation for persons with disability	3,118	276	-	-	3,118	-	-
		DSWD ASEAN ROK	ASEAN Conference on Cyber Pornography and Cyber Prostitution-Free Southeast Asia	2,857	374	-	-	2,706	-	-
	Agreement No. 70507	DFAT: DSWD TA Facility for Protection of Social Reforms	Operating/training expenses	173,771	183,589	10,019	-	165,214	-	8,557
	Agreement No. 70013	DFAT: Support Program for Disaster Response	Operating/training expenses	34,623	45,160	10,986	-	34,623	-	-
	Approved FACE and CAS	UNICEF-Initiatives on Child Pornography through Harnessing Response Mechanisms (ICHARM)	Operating/training expenses	245	1	-	-	244	-	-
Council for the Welfare of Children				1,796	5,380	3,584	-	-	-	-
Trust Receipts				1,796	5,380	3,584	-	-	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	MOA between Philippine Gov't represented by NEDA and UNICEF	Income from Compromise Agreement	Implementation of UNICEF Assisted Projects	1,796	5,380	3,584	-	-	-	-
Inter-Country Adoption Board				2,919	8,465	6,973	7,049	7,049	7,049	7,049
Trust Receipts				2,919	8,465	6,973	7,049	7,049	7,049	7,049
Receipts Deposited with the National Treasury other than IATF	Sec. 12 of R.A. No. 8043	Pre-Travel Fees	Pre-Travel Expenses	2,919	8,465	6,973	7,049	7,049	7,049	7,049

Table B.16
OFF-BUDGET ACCOUNTS, FY 2018 - 2020
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2018*	2018 Actual		2019 Program		2020 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Juvenile Justice and Welfare Council				13,486	15,120	3,560	9,411	13,486	-	-
Trust Receipts				13,486	15,120	3,560	9,411	13,486	-	-
Inter-Agency Transfer Fund (IATF)	R.A. 9344 and IRR	PCSO Trust Fund	Establishment and operation of JJWC	9,411	11,010	1,599	9,411	9,411	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	MOA	UNICEF Fund	Strengthening implementation of intervention diversion programs	4,075	4,110	1,961	-	4,075	-	-
National Anti-Poverty Commission				75,986	76,387	401	86,286	86,286	-	-
Trust Receipts				75,986	76,387	401	86,286	86,286	-	-
Inter-Agency Transfer Fund (IATF)	MOA between NAPC and Bureau of Fisheries and Aquatic Resources (BFAR) and MOA between NAPC, DILG, DOH and LWUA	Others	MOA w/ BFAR for the implementation of a joint project entitled "Capacity-Building for Project Implementers and Social Preparation Towards Establishment of Community Fish Landing Centers for Municipal Fisherfolks";	21,909	22,310	401	32,209	32,209	-	-
			MOA w/ DILG, DOH and LWUA for the implementation of the SALINTUBIG projects in various provinces/municipalities. The NAPC is the coordinating agency responsible for the overall coordination and monitoring of the program							
Receipts Deposited with the National Treasury other than IATF	MOA between PAGCOR and Memorandum of Agreement between HANJIN	Others	MOA w/ PAGCOR for the implementation of socio-civic programs and projects;	54,077	54,077	-	54,077	54,077	-	-
			MOA w/ HANJIN for the rehabilitation of five (5) microhydro plants and development of solar-powered irrigation facilities and potable water supply in Northern Luzon							
DEPARTMENT OF TOURISM				388,927	142,466	134,055	223,654	222,152	230,112	230,112
Office of the Secretary				368,905	48,204	46,028	129,154	129,154	135,612	135,612
Trust Receipts				368,905	46,828	44,652	127,734	127,734	134,121	134,121
Inter-Agency Transfer Fund (IATF)	E.O. No. 46, Permanent Committee Resolution	Share in the profit of joint venture	Expenses for various tourism programs and projects	368,905	46,828	44,652	127,734	127,734	134,121	134,121
Donations and Grants				-	1,376	1,376	1,420	1,420	1,491	1,491
In Cash	P.D. 1616	Japan	Expenses for the restoration of Maestranza Wall	-	1,376	1,376	1,420	1,420	1,491	1,491
Intramuros Administration				20,022	94,262	88,027	94,500	92,998	94,500	94,500
Revolving Fund	P.D. 1616	Other permit fees; rent/lease income; and entrance fees	PS, MOOE, and CO	20,022	94,262	88,027	94,500	92,998	94,500	94,500

Table B.16
OFF-BUDGET ACCOUNTS, FY 2018 - 2020
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2018*	2018 Actual		2019 Program		2020 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF TRADE AND INDUSTRY				2,487,270	1,729,143	1,466,296	1,767,583	1,989,201	1,875,325	1,874,018
Office of the Secretary				2,023,540	897,465	634,866	907,710	1,125,070	964,846	962,318
OSEC - Proper				140,312	97,469	74,977	68,360	65,750	83,528	81,000
Trust Receipts Inter-Agency Transfer Fund (IATF)		Fund transfers from NGAs	Implementation of projects entered into with other agencies	140,312	97,469	74,977	68,360	65,750	83,528	81,000
Receipts Deposited with the National Treasury other than IATF	General Provisions in the GAA	National Trade Fair, Import Commodity Clearance (ICC) processing fees, ICC, ISO Trust, Bid Bonds	Rental of venue and booths; issuance of ICC stickers, purchase/printing of ICC stickers, printing of ISO/PMS manuals, sale of bid documents	101,049	48,793	36,217	-	-	-	-
				39,263	48,676	38,760	68,360	65,750	83,528	81,000
OSEC - Intellectual Property Office of the Philippines				1,883,228	799,996	559,889	839,350	1,059,320	881,318	881,318
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	1,883,228	799,996	559,889	839,350	1,059,320	881,318	881,318
Construction Industry Authority of the Philippines				12,699	-	459	4,000	9,000	6,000	8,000
Revolving Fund				12,699	-	459	4,000	9,000	6,000	8,000
	General Provisions in the GAA	Rent/Lease Income	Maintenance of the dormitory and its facilities	12,699	-	459	4,000	9,000	6,000	8,000
Philippine Trade Training Center				-	24,894	24,894	8,750	8,750	15,000	15,000
Revolving Fund				-	24,894	24,894	8,750	8,750	15,000	15,000
	E.O. No. 133; Joint DBM/CSC Authorization dated April 15, 1988	Seminar and training fees	Seminar and training expenses	-	24,894	24,894	8,750	8,750	15,000	15,000
Technical Education and Skills Development Authority				451,031	806,784	806,077	847,123	846,381	889,479	888,700
Revolving Fund				451,031	806,784	806,077	847,123	846,381	889,479	888,700
	E.O. 939 and J.C. No. 7-85	Assessment fees/certification fees; income collected from students; examination fees; seminar/training fees; rent/lease income; income from hostels dormitories and other like facilities; and other business income	Supplies and materials, utilities, honorarium; assessor's fees; communication expenses; and general services	451,031	806,784	806,077	847,123	846,381	889,479	888,700

Table B.16
OFF-BUDGET ACCOUNTS, FY 2018 - 2020
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2018*	2018 Actual		2019 Program		2020 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF TRANSPORTATION				1,992,069	7,657,700	7,677,877	5,998,198	7,144,376	2,143,783	3,691,524
Office of the Secretary				994,394	4,151,443	4,155,545	2,592,346	4,129,985	2,141,846	3,689,985
Trust Receipts				994,394	4,151,443	4,155,545	2,592,346	4,129,985	2,141,846	3,689,985
	R.A. 9184	Fees from sale of bid documents	Honoraria	264,220	17,229	12,247	19,000	15,000	19,000	15,000
	BLT Agreement	Escrow Acct for Rental Fees for MRT3 BLT	Rental Fees	545,251	4,134,214	4,134,214	2,122,846	3,674,178	2,122,846	3,674,178
	MOU w/ PMS	Presidential Social Fund Transfer from PMS	Financial Assistance to Typhoon Sendong Victims	2,125	-	-	-	500	-	500
	Concessionaire Agreement between DOTC & GMK Megawide Cebu Airport Corp.	Collection from GMK Megawide Cebu Airport Corp - Peso	Consultancy Services for the MCI AA PPP	58,191	-	-	130	260	-	260
	BLT Agreement	Collection from GMK Megawide Cebu Airport Corp - Dollar	Consultancy Services for the MCI AA PPP	2,230	-	-	10	9	-	9
	BLT Agreement	Collection from MRTC - LRTIII Dollar Account	Construction of DOTC Building and payment for utility expenses during construction of EDSA LRT3	95,193	-	-	360	38	-	38
	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	27,184	-	9,084	450,000	440,000	-	-
Land Transportation Franchising and Regulatory Board				32,051	25,630	77,837	395	9,253	435	37
Trust Receipts				32,051	25,630	77,837	395	9,253	435	37
	R.A. 9184, LTFRB BAC Resolution	Proceeds from sale of bid documents	Honoraria, miscellaneous expenses, and publication	686	359	30	395	33	435	37
	MOA between DOTr & LTFRB re: PUV Modernization		Meetings/consultations, meals and accommodation	18,016	-	65,810	-	1,940	-	-
	MOA between DOTr & LTFRB re: rehabilitation of existing LTFRB buildings, including proceeds from sale of bid docs		Various expenses related to the rehabilitation of the existing LTFRB buildings	13,349	25,271	11,997	-	7,280	-	-
Land Transportation Office				956,906	3,473,903	3,443,535	3,403,239	3,003,239	1,502	1,502
Trust Receipts				956,906	3,473,903	3,443,535	3,403,239	3,003,239	1,502	1,502
	R.A. 9184	Bid Documents	BAC Honoraria / Remittance to the BTr	2,457	2,309	283	2,737	2,737	1,000	1,000
	R.A. 3870	Stradcom shares	Electricity for IT	23	427	427	500	500	500	500
	R.A. 9184	Interest Income	Remittance to the BTr	1	1	2	2	2	2	2
	BOO Contract	Escrow Account for IT Fee	Bank charges / Remittance to contractor	954,425	3,471,166	3,442,823	3,400,000	3,000,000	-	-
Philippine Coast Guard				8,718	6,724	960	2,218	1,899	-	-
Trust Receipts				8,718	6,724	960	2,218	1,899	-	-
Receipts Deposited with the National Treasury other than IATF	R.A. 9184	Other Fees	Bid document, performance bond, bid security, security warranty	8,718	6,724	960	2,218	1,899	-	-

Table B.16
OFF-BUDGET ACCOUNTS, FY 2018 - 2020
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2018*	2018 Actual		2019 Program		2020 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
NATIONAL ECONOMIC AND DEVELOPMENT AUTHORITY				2,124,992	165,110	125,426	352,016	846,336	1,374,924	154,593
Philippine Statistical Research and Training Institute				24,231	38,419	44,188	25,300	25,300	30,500	30,500
Retained Income / Receipts				6,534	10,253	8,719	10,300	10,300	10,500	10,500
	General Provisions in the GAA	Seminar/training fees	Training Expenses	6,534	10,253	8,719	10,300	10,300	10,500	10,500
Trust Receipts				17,697	28,166	35,469	15,000	15,000	20,000	20,000
Inter-Agency Transfer Fund (IATF)	General Provisions in the GAA	Other fees	Research and training projects	17,697	28,166	35,469	15,000	15,000	20,000	20,000
Public-Private Partnership Center of the Philippines				2,100,761	126,691	81,238	326,716	821,036	1,344,424	124,093
Revolving Fund				2,050,718	67,446	72,036	253,301	748,702	1,328,388	108,057
	E.O. No. 136	Consultancy Fees	Transaction advisory services	2,050,718	67,446	72,036	253,301	748,702	1,328,388	108,057
Trust Receipts				50,043	59,245	9,202	73,415	72,334	16,036	16,036
Receipts Deposited with Authorized Government Depository Banks (AGDB)	E.O. No. 136	Other business income	Consultancy Fees	50,043	59,245	9,202	73,415	72,334	16,036	16,036
PRESIDENTIAL COMMUNICATIONS OPERATIONS OFFICE				868,121	1,833,304	1,770,173	2,002,021	1,930,429	2,194,241	2,112,125
Bureau of Broadcast Services				-	2,788	2,788	-	-	-	-
Trust Receipts				-	2,788	2,788	-	-	-	-
Inter-Agency Transfer Fund (IATF)	MOA	Income from other sources	Early Childhood Community Development Centre (ECCDC) and FEDERALISM	-	2,788	2,788	-	-	-	-
Bureau of Communication Services				15	15	-	13	-	11	-
Custodial Funds				15	15	-	13	-	11	-
Others	EO 292	Proceeds from sale of scrap papers, used vehicle tires and batteries, and/or replacement cost of unrecovered items	Deposited to the BTr	15	15	-	13	-	11	-
National Printing Office				727,042	1,719,825	1,610,021	1,888,012	1,768,344	2,076,814	1,945,178
Revolving Fund				720,402	1,716,375	1,607,585	1,888,012	1,768,344	2,076,814	1,945,178
	E.O. 285 dated 7-25-87; E.O. 378, s. 2004	Income from printing and publication	PS, MOOE, CO and other liabilities	720,402	1,716,375	1,607,585	1,888,012	1,768,344	2,076,814	1,945,178
Trust Receipts				6,640	3,450	2,436	-	-	-	-
Receipts Deposited with the National Treasury other than IATF	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	6,640	3,450	2,436	-	-	-	-
Philippine Information Agency				141,064	110,676	157,364	113,996	162,085	117,416	166,947
Trust Receipts				141,064	110,676	157,364	113,996	162,085	117,416	166,947
Inter-Agency Transfer Fund (IATF)	MOA	Others	Various expenses for different projects entered into between PIA and other NGAs, GOCCs, GFIs and Non-Government Instrumentalities	141,064	110,676	157,364	113,996	162,085	117,416	166,947

Table B.16
OFF-BUDGET ACCOUNTS, FY 2018 - 2020
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2018*	2018 Actual		2019 Program		2020 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
OTHER EXECUTIVE OFFICES				3,194,589	2,510,768	2,319,352	2,777,527	2,644,937	3,054,429	2,989,611
Commission on Filipinos Overseas				10,225	1,280	-	1,500	-	1,500	-
Custodial Funds				10,225	1,280	-	1,500	-	1,500	-
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	10,225	1,280	-	1,500	-	1,500	-
Commission on Higher Education				74,763	1,802	-	1,892	-	1,987	-
Revolving Fund				34,263	1,388	-	1,457	-	1,530	-
Student Micro-Project Loan Fund	MOA and CMO	Others	Loan Grants relative to Student Micro-Project Loan Fund	34,263	1,388	-	1,457	-	1,530	-
Trust Receipts				40,500	414	-	435	-	457	-
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	40,500	414	-	435	-	457	-
Commission on the Filipino Language				-	-	355	-	-	-	-
Trust Receipts				-	-	355	-	-	-	-
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	-	-	355	-	-	-	-
Film Development Council of the Philippines				6,992	11	11	11	11	11	11
Revolving Fund				6,992	11	11	11	11	11	11
	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	11	11	11	11	11	11
Games and Amusements Board				1,696	-	40	-	-	-	-
Trust Receipts				1,696	-	40	-	-	-	-
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	1,696	-	40	-	-	-	-
Governance Commission for GOCCs				44	51	7	51	42	51	42
Trust Receipts				44	51	7	51	42	51	42
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184	Proceeds from sale of bid documents and performance security	Payment of honoraria	44	51	7	51	42	51	42

Table B.16
OFF-BUDGET ACCOUNTS, FY 2018 - 2020
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2018*	2018 Actual		2019 Program		2020 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
National Commission for Culture and the Arts				56,917	48,602	35,343	13,305	40,697	13,713	32,774
NCCA - Proper				519	113	323	123	150	135	150
Revolving Fund	R.A. 7356, Sec. 22	Income from sale of publications and cultural items	Printing of publications and fabrication of cultural items	519	113	323	123	150	135	150
				519	113	323	123	150	135	150
National Historical Commission of the Philippines				56,398	48,489	35,020	13,182	40,547	13,578	32,624
Revolving Fund	R.A. 10086	Rent/lease income, Income from printing and publication, and other business income	MOOE / Equipment Outlay	3,631	1,538	815	1,584	840	1,632	866
				3,631	1,538	815	1,584	840	1,632	866
Trust Receipts				52,767	46,951	34,205	11,598	39,707	11,946	31,758
Inter-Agency Transferred Fund (IATF)				52,767	45,400	32,548	10,000	38,000	10,300	30,000
Receipts Deposited with the National Treasury other than IATF	R.A. 9206	Others Other business income	MOOE / Equipment Outlay	-	1,551	1,657	1,598	1,707	1,646	1,758
Office of the Presidential Adviser on the Peace Process				25,420	23,586	1,966	25,160	467	-	-
Donations and Grants In Cash	Memorandum of Agreement between Government of the Philippines and Government of Spain	Foreign Grants from Spain	Other professional services/travel expenses in connection with the Orientation/Sharing for the Community Peace Dividends Fund	25,420	23,586	1,966	25,160	467	-	-
				25,420	23,586	1,966	25,160	467	-	-
Pasig River Rehabilitation Commission				816	467	421	5	-	-	-
Trust Receipts				816	467	421	5	-	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R. A. 9184	Other service income	Honoraria	816	467	421	5	-	-	-
Philippine Racing Commission				-	5,487	9,414	5,500	5,500	5,500	5,500
Trust Receipts	E.O. 88 and 89	Share from breakages from Philippine Racing Club/ Manila Jockey, Inc.	Payment of Added Prizes (i.e. Horse prizes)	-	5,487	9,414	5,500	5,500	5,500	5,500
				-	5,487	9,414	5,500	5,500	5,500	5,500
Philippine Sports Commission				2,544,626	1,581,072	1,427,825	1,840,367	1,716,103	2,142,188	2,062,584
Retained Income / Receipts	R.A. 6847 Sec. 26	Service concession revenue; other sales, fees and business income	For National Sports Development programs	2,544,626	1,581,072	1,427,825	1,840,367	1,716,103	2,142,188	2,062,584
				2,544,626	1,581,072	1,427,825	1,840,367	1,716,103	2,142,188	2,062,584

Table B.16
OFF-BUDGET ACCOUNTS, FY 2018 - 2020
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2018*	2018 Actual		2019 Program		2020 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
THE JUDICIARY				20,713,468	10,255,972	6,666,545	8,544,563	6,039,525	8,415,786	8,270,193
Court of Appeals				258,898	134,252	129,554	148,574	142,014	162,896	154,474
Trust Receipts				258,898	134,252	129,554	148,574	142,014	162,896	154,474
Receipts Deposited with the National Treasury other than IATF	E.O. 292	Bail bonds, cash bonds, performance bonds, deposit for cost sheriff fees	Miscellaneous and deposits of Appellants, Litigants, etc.	217,643	732	6,872	693	5,780	655	4,689
Receipts Deposited with Authorized Government Depository Banks (AGDB)	N.B.C. 304 B.P. 40			41,255	133,520	122,682	147,881	136,234	162,241	149,785
Court of Tax Appeals				86,759	39,472	1,889	25,396	2,937	32,408	2,413
Trust Receipts				86,759	39,472	1,889	25,396	2,937	32,408	2,413
Receipts Deposited with Authorized Government Depository Banks (AGDB)	DOJ Issuances	Others	Bailbond/ performance bond	86,441	38,925	1,453	24,843	2,465	31,858	1,959
	Rule 141	Filing fees	Sheriff's trust fund	318	547	436	553	472	550	454
Supreme Court of the Philippines and the Lower Courts				20,054,328	10,014,804	6,497,418	8,370,593	5,894,574	8,220,482	8,113,306
Retained Income / Receipts				2,985,449	3,464,203	3,408,329	2,303,684	2,808,037	2,186,562	3,143,981
Special Allowance for Judiciary (SAJ)	R.A. 9227	Legal fees, fines and penalties, other service income	Allowances for justices and judges	599,925	1,657,587	1,748,621	1,233,651	1,571,652	1,134,958	1,744,533
Judiciary Development Fund (JDF)	P.D. 1949	Legal fees	80% for COLA, 20% for equipments and facilities of courts	2,305,658	1,785,762	1,646,115	1,055,455	1,223,699	1,034,346	1,382,780
Mandatory Continuing Legal Education (MCLE)	A.O. 113-2003	Other service income	Scholarship and training	77,261	10,293	2,508	9,557	6,211	12,137	11,553
SC PHILJA PTC Fund	A.M. No. 11-2-2-SC-PHILJA	Legislation fees	Training expenses	2,605	10,561	11,085	5,021	6,475	5,121	5,115
Trust Receipts				17,068,879	6,550,601	3,089,089	6,066,909	3,086,537	6,033,920	4,969,325
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	16,971,410	6,535,776	3,089,089	6,046,832	3,086,537	5,986,363	4,969,325
Fiduciary Fund Notarial	A.M. No. 02-8-13-SC	Notarial registers		95,670	14,807	-	20,063	-	47,550	-
SC Map fiduciary Fund	A.M. No. 99-8-12-SC	Insurance premiums		1,799	18	-	14	-	7	-
Sandiganbayan				313,483	67,444	37,684	-	-	-	-
Trust Receipts				313,483	67,444	37,684	-	-	-	-
	Supreme Court A.M. No. 10-8-3-SC dated Jan. 18 2011	Bail bonds	Bail bonds payable (reverted to the BTr)	313,483	67,444	37,684	-	-	-	-
CIVIL SERVICE COMMISSION				23,310	22,690	15,476	20,105	14,064	20,105	14,110
Career Executive Service Board				23,310	22,690	15,476	20,105	14,064	20,105	14,110
Revolving Fund				23,310	22,690	15,476	20,105	14,064	20,105	14,110
	CSC Resolution No. 90-536 and 90-731 dated June 4 and August 7, 1990 respectively	Seminar/training fees; examination fees and other business income	Fees for written examination, assessment center and performance validation and other related activities	23,310	22,690	15,476	20,105	14,064	20,105	14,110

Table B.16
OFF-BUDGET ACCOUNTS, FY 2018 - 2020
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2018*	2018 Actual		2019 Program		2020 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
COMMISSION ON AUDIT				799,267	202,164	110,271	151,105	110,609	161,624	104,667
Revolving Fund				143,179	130,103	68,462	86,893	78,396	98,246	66,954
	General Provisions in the GAA	Income from Hostels/Dormitories and other Like facilities	Expenses incurred in the conduct of training and maintenance of dormitories and other facilities	143,179	130,103	68,462	86,893	78,396	98,246	66,954
Retained Income/Receipts				656,088	72,061	41,809	64,212	32,213	63,378	37,713
Protected Area Retention Income Account (PA RIA)	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	656,088	72,061	41,809	64,212	32,213	63,378	37,713
COMMISSION ON ELECTIONS				486,157	131,201	53,196	149,149	58,517	155,609	64,366
Trust Receipts				486,157	131,201	53,196	141,464	58,517	155,609	64,366
Inter-Agency Transferred Fund		Deposits from a particular municipality requesting to be converted to a component city	Supplies, honorarium, travel expenses	-	4,047	4,035	4,452	4,439	4,897	4,882
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 18th day of September 2002)	Legal Fees	For remittance to UP Research Center	-	11	-	12	-	13	-
		Operating and service income, filing fees, protest fees, election appeal, special relief, authentication of IDs, ID replacement, bid documents fees, processing fees (gun ban), administrative fines and penalty, etc.		486,157	57,156	-	60,014	-	66,015	-
		Other fees	Travel expenses and honoraria Subject for refund	-	110	100	121	110	133	121
		Others	Supplies, honorarium, travel	-	69,877	49,061	76,865	53,968	84,551	59,363
Donations and Grants				-	-	-	7,685	-	-	-
In Cash		2nd final tranche of Financial Assistance for 279 COMELEC Personnel affected by Typhoon Yolanda in Tacloban City and 7.2 magnitude earthquake in Bohol per MOA dated May 13, 2015.		-	-	-	7,685	-	-	-
Office of the Ombudsman (OMB)				21,395	5,866	-	5,850	-	5,850	-
Trust Receipts				21,395	5,866	-	5,850	-	5,850	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	RA 10964 (FY 2018 GAA) / Bengzon v. Drilon, G.R. No. 103524, 15 April 1992, 208 SCRA 133	Clearance Fees	Accountable forms and other related expenses related to the operations in issuance of clearance	21,395	5,866	-	5,850	-	5,850	-
METRO MANILA DEVELOPMENT AUTHORITY				361,725	199,458	12,733	143,121	143,121	183,437	183,437
Retained Income				361,725	199,458	12,733	143,121	143,121	183,437	183,437
Protected Area Retention Income Account (PA RIA)	Sec. 10 R.A. 7924	Fines, fees, charges and other income (Service and business income)	PS, MOOE	361,725	199,458	12,733	143,121	143,121	183,437	183,437
GRAND TOTAL				133,036,855	97,682,846	84,340,378	102,457,813	98,988,575	103,628,919	101,749,233

*Cash Balance as of Dec 31, 2018 shall be equivalent to the Cash Balance as of Dec 31, 2017 plus 2018 Actual Receipt minus 2018 Actual Expenditure.