

Table B.15
EARMARKED REVENUES, 2019-2021
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars	Balance as of Dec. 31, 2019	2019 ACTUAL		2020 PROGRAM		2021 PROPOSED		
				Revenues	Expenditures	Revenues ^{1/}	Expenditures ^{2/}	Revenues ^{3/}	Expenditures	
I. USE OF INCOME, GENERAL FUND				7,002,753	45,197,581	38,585,939	99,775,065	99,768,815	108,597,941	108,595,483
DEPARTMENT OF SCIENCE AND TECHNOLOGY										
Industrial Technology Development Institute	RA 9236	50% of the fees and charges generated from calibration services	-	26,539	7,800	22,900	7,800	24,110	7,800	
			- 4/	11,000	3,700	12,100	3,700	13,310	3,700	
Philippine Science High School	RA 9036	Fees generated from school-related activities	- 4/	15,539	4,100	10,800	4,100	10,800	4,100	
DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT										
Inter-Country Adoption Board	RA 8043	Income from fees, charges and assessments	181,165 4/	18,038	32,564	24,760	33,610	20,651	34,503	
AUTONOMOUS REGION IN MUSLIM MINDANAO										
	RA 9054	Share from Internal Revenue, natural resources taxes, fees and charges 35% Regional Share 35% LGU Share	569,837	1,570,182	1,214,504					
BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO										
Share in Taxes, Fees and Charges Collected in the BARMM	RA 11054	Share from taxes, fees and charges, other than tariff and custom duties	-	-	-	70,634,076	70,634,076	80,283,347	80,283,347 5/	
			-	-	-	2,000,000	2,000,000	3,613,514	3,613,514 5/	
Special Development Fund	RA 11054	Amount equivalent to five billion pesos (P5,000,000,000.00) for a period of ten (10) years	-	-	-	5,000,000	5,000,000	5,000,000	5,000,000 5/	
Department of Finance										
Bureau of Internal Revenue	RA 11054	5% of net internal revenue tax collection	-	-	-	43,893,477	43,893,477	46,309,621	46,309,621 5/	
Bureau of Customs	RA 11054	5% of net collection	-	-	-	19,740,599	19,740,599	25,360,212	25,360,212 5/	
LOCAL GOVERNMENT UNITS				6,251,751	43,582,822	37,331,071	29,093,329	29,093,329	28,269,833	28,269,833
Special Shares from Collections of DOE, DENR-Osec and MGB, and DOF-BIR pursuant to existing laws										
Department of Energy	PD 87/RA 7160/ RA 9513	40% royalty fees from energy resources production	1	1,977,578	1,977,577	1,963,149	1,963,149	2,102,290	2,102,290	
Department of Environment and Natural Resources										
Office of the Secretary	RA 7160	40% of forest charges	17,273	301,762	284,489	490,358	490,358	512,297	512,297	
			17,273	17,308	35	3,364	3,364	6,463	6,463	
Mines and Geo-Sciences Bureau	RA 7160	40% of 90% royalty fees from mineral reservations	-	284,454	284,454	486,994	486,994	505,834	505,834	
Department of Finance										
Bureau of Internal Revenue	RA 7160	40% of mining taxes	6,234,477	41,303,482	35,069,005	26,639,822	26,639,822	25,655,246	25,655,246	
			186,116	1,341,660	1,155,544	3,167,240	3,167,240	3,643,706	3,643,706	
	RA 7171/ RA 10351	15% of excise tax collections on Virginia tobacco	-	27,289,170	27,289,170	17,328,337	17,328,337	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	-	6,533,801	6,533,801	3,949,482	3,949,482	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	1,261	1,902	641	814	814	388	388	
	RA 7643	20% of 50% of VAT collections by cities/municipalities	6,042,072	6,087,207	45,135	2,185,249	2,185,249	725,192	725,192	
	RA 7922	1 1/2% of 5% tax on gross income earned by businesses within Cagayan Special Economic Zone	5,028	49,742	44,714	8,700	8,700	8,141	8,141	

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II. SPECIAL ACCOUNTS IN THE GENERAL FUND			<u>547,601,718</u>	<u>90,788,632</u>	<u>18,710,477</u>	<u>72,476,499</u>	<u>30,483,485</u>	<u>74,087,666</u>	<u>48,757,469</u>
DEPARTMENT OF AGRARIAN REFORM			<u>29,167,624</u>	<u>2,357</u>	<u>2,090</u>	<u>2,357</u>	<u>2,357</u>	<u>3,536</u>	<u>2,357</u>
Office of the Secretary			<u>29,167,624</u>	<u>2,357</u>	<u>2,090</u>	<u>2,357</u>	<u>2,357</u>	<u>3,536</u>	<u>2,357</u>
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	-	-	-	-	-	-
Fiduciary Fund	EO 361 s. 1971	Interest income from investments in treasury notes - RP-US Agreement Public Law 88-94	2,624	2,357	2,090	2,357	2,357	3,536	2,357
DEPARTMENT OF AGRICULTURE			<u>3,117,516</u>	<u>1,955,439</u>	<u>1,492,663</u>	<u>2,679,015</u>	<u>1,964,113</u>	<u>2,688,375</u>	<u>1,964,120</u>
Office of the Secretary			<u>2,663,929</u>	<u>1,858,349</u>	<u>1,475,933</u>	<u>2,577,071</u>	<u>1,901,113</u>	<u>2,581,334</u>	<u>1,901,120</u>
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	1,988,793	1,199,054	1,440,000	1,800,000	1,800,000	1,800,000	1,800,000
Livestock Promotion Fund	RA 1578/ RA 1556	Regulatory fees/other business income	49,363	38,526	15,039	42,397	69,635	43,245	69,635
Seed Fund	RA 7308	Clearance, certification lab fees & other business income	30,457	27,275	12,063	33,630	21,090	36,993	21,090
Plant Variety Protection Fund	RA 9168	Other service income from Plant Variety Protection Income	4,020	1,703	686	1,044	388	1,096	395
Remedies Fund	RA 8800	50% of collection from safeguard duties on agricultural products	591,296	591,791	8,145	700,000	10,000	700,000	10,000
Bureau of Fisheries and Aquatic Resources			<u>453,587</u>	<u>97,090</u>	<u>16,730</u>	<u>101,944</u>	<u>63,000</u>	<u>107,041</u>	<u>63,000</u>
Wildlife Management Fund	RA 9147	Sourced from donations, contributions, endowments, permits, and fines imposed for violations within the jurisdiction of the BFAR	384,444	77,160	16,730	81,018	50,000	85,068	50,000
		Permit fees (import)		9,450		9,922		10,418	
		Permit fees (export)		23,105		24,260		25,473	
		Other permit fees		10,996		11,546		12,123	
		Registration fees		242		254		267	
		Clearance fees		7,400		7,770		8,159	
		Certification fees		1,069		1,123		1,179	
		Licensing fees		14,901		15,646		16,428	
		Inspection fees		125		131		138	
		Application fees		594		624		655	
		Import processing fees		862		905		950	
		Other processing fees		1,697		1,782		1,871	
		Other service income		363		381		400	
		Fines and penalties - business income		6,356		6,674		7,007	
Fisheries Management Fund	RA 10654	Administrative fines and penalties imposed under Sec. 19 of RA 10654	69,143	19,930	-	20,926	13,000	21,973	13,000
		Proceeds from sale of forfeited fish, fishing gears, paraphernalia, and fishing vessels: and endowments, grants and donations		-		-	13,000	-	13,000
		Fines and penalties - service income		19,910		20,905		21,951	
		Miscellaneous income		20		21		22	
DEPARTMENT OF EDUCATION									
Early Childhood Care and Development Council	RA 8980/RA 10410	Contributions from PAGCOR	199,157	500,000	409,767	-	134,980	-	64,177

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DEPARTMENT OF ENERGY									
Office of the Secretary									
	PD 87/PD 972/ RA 9513/PD 1234	Government share from National Wealth	277,911,438	31,323,238	2,909,229	29,158,713	2,668,390	28,578,711	2,809,263
		Petroleum		31,261,025	1,977,578	29,137,408	1,813,480	28,557,159	2,102,290
		Oil		229,375		250,573		269,155	
		Gas							
		Malampaya		26,568,783		24,075,621		23,461,510	
		Libertad							
		Coal		3,900,604		4,197,980		4,201,979	
		Geothermal		364,660		349,146		360,427	
		Wind		42,154		50,479		50,479	
		Hydro		125,086		164,935		164,935	
		Solar		30,363		48,674		48,674	
		Other service income	-	62,213	-	21,305	-	21,552	-
		Permit fees (import)		678	-	128	-	128	-
		Clearance fees		-	-	7,164	-	5,539	-
		Other verification and authentication fees		-	-	43	-	45	-
		Other processing fees		24,430	-	5,055	-	6,331	-
		Fines and penalties - service income		15,397	-	4,300	-	4,300	-
		Other service income		21,708	-	4,615	-	5,209	-
		Locally-funded projects			931,651 ^{7/}		854,910 ^{7/}		706,973 ^{7/}
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES									
Office of the Secretary									
			1,592,078	470,162	122,822	329,750	193,079	353,637	178,977
			157,638	65,348	5,342	42,420	35,500	58,728	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)	136,671	58,909	-	34,961	30,000	51,066	30,000
		Other permit fees	4,286	2,101	-	260	-	278	-
		Registration fees	830	824	-	8	-	9	-
		Certification fees	224	194	-	326	-	276	-
		Supervision and regulation enforcement fees	3,859	2,387	-	1,834	4,000	1,921	4,000
		Inspection fees	6	4	-	-	-	-	-
		Other processing fees	182	166	-	-	-	-	-
		Fines and penalties - service income	467	116	-	78	-	79	-
		Other service income	113,693	45,542	-	28,073	25,999	46,192	26,000
		Rent/lease income	12,195	6,682	-	881	1	1,953	-
		Entrance fees	717	717	-	3,501	-	358	-
		Fines and penalties - business income	8	8	-	-	-	-	-
		Other business income	196	160	-	-	-	-	-
		Income from grants and donation in cash	1	1	-	-	-	-	-
		Miscellaneous income	7	7	-	-	-	-	-
Wildlife Management Fund									
	RA 9147	Income from fines imposed and damages awarded, fees, charges, donations related to the implementation of the Wildlife Act	20,967	6,439	5,342	7,459	5,500	7,662	5,500
		Other permit fees	16,732	4,056	5,120	6,085	5,299	6,280	5,290
		Registration fees	81	30	-	21	-	23	-
		Certification fees	2,906	1,705	221	837	199	852	208
		Supervision and regulation enforcement fees	122	75	-	33	-	33	-
		Inspection fees	923	472	1	421	2	427	2
		Other processing fees	101	74	-	43	-	31	-
		Other verification and authentication fees	-	-	-	-	-	-	-
		Fines and penalties - Service income	9	9	-	-	-	-	-
		Other service income	86	18	-	19	-	16	-
		Other business income	7	-	-	-	-	-	-

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Environmental Management Bureau			<u>202,790</u>	<u>247,207</u>	<u>33,500</u>	<u>189,942</u>	<u>35,000</u>	<u>196,639</u>	<u>35,000</u>
Air Quality Management Fund			<u>202,790</u>	<u>130,170</u>	<u>33,500</u>	<u>119,944</u>	<u>35,000</u>	<u>125,941</u>	<u>35,000</u>
	RA 8749	Supervision and regulation enforcement fees	202,790 ^{8/}	130,033	33,500	119,918	35,000	125,914	35,000
		Other service income		78	-	26	-	27	-
		Fines and penalties - service income		59	-	-	-	-	-
National Water Quality Management Fund	RA 8749	Supervision and regulation enforcement fees		75,448	-	38,573	-	38,959	-
Area Water Quality Management Fund	RA 8749	Supervision and regulation enforcement fees		41,589	-	31,425	-	31,739	-
Mines and Geo-Sciences Bureau	RA 7942	Share from national wealth	1,186,741	140,545	72,091	82,766	101,116	82,916	91,708
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)	44,909	17,062	11,889	14,622	21,463	15,354	16,769
DEPARTMENT OF FINANCE			<u>14,352,125</u>	<u>4,200,213</u>	<u>698,572</u>	<u>1,769,467</u>	<u>703,904</u>	<u>1,847,788</u>	<u>664,220</u>
Bureau of Customs			<u>1,937,874</u>	<u>791,582</u>	<u>296,656</u>	<u>779,307</u>	<u>347,428</u>	<u>814,596</u>	<u>347,428</u>
Non-Intrusive Container Inspection System Project Fund	EO 592/EO 635	Income collected from the Container Security Fee (CSF)	1,363,766	651,207	294,023	656,750	297,428	689,588	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	574,108	140,375	2,633	122,557	50,000	125,008	50,000
Bureau of Internal Revenue			<u>7,470,247</u>	<u>2,182,841</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Education Fund	RA 5447	1% share in the taxes on locally-manufactured Virginia-type cigarettes	7,461,131 ^{9/}	2,182,841	-	- ^{10/}	-	- ^{10/}	-
	EO 937	Penalties for delayed remittances by banks	9,116	- ^{11/}	-	- ^{11/}	-	- ^{11/}	-
Insurance Commission			<u>4,944,004</u>	<u>1,225,790</u>	<u>401,916</u>	<u>990,160</u>	<u>356,476</u>	<u>1,033,192</u>	<u>316,792</u>
Insurance Fund	RA 8424/PD 612	25% share in the premium tax collections of the BIR	4,027,034	690,209	155,053	724,719	122,855	760,955	83,171
Pre-Need Fund	RA 9829	Fees and charges and other income derived from the regulation of pre-need companies	916,970	535,581	246,863	265,441	233,621	272,237	233,621
DEPARTMENT OF HEALTH			<u>1,587,676</u>	<u>574,055</u>	<u>607,818</u>	<u>643,782</u>	<u>845,491</u>	<u>749,171</u>	<u>638,195</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	-	29,420	29,420	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	160,630	73,551	81,096	92,017	91,743	92,937	91,743
Food and Drug Administration	RA 9502/ RA 3270	Income collection from fees, fines, royalties and other charges	1,427,046	471,084	497,302	522,345	724,328	626,814	517,032
DEPARTMENT OF INFORMATION AND COMMUNICATIONS TECHNOLOGY									
Office of the Secretary	RA 10929	Spectrum usage fees	5,995,319 ^{12/}	4,720,418	1,329,966	2,693,134	1,414,453	2,827,791	2,725,461

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DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT									
Bureau of Fire Protection	RA 9514	80% of the fees, fines and penalties collected under the new Fire Code of the Philippines	5,856,881	1,805,980	996,440	1,807,585	1,000,000	1,907,038	1,000,000
DEPARTMENT OF JUSTICE									
Land Registration Authority	PD 1529	20% of land registration fees/collections of the Registry of Deeds of LGUs and LRA	<u>10,164,682</u> 9,860,351	<u>1,950,700</u> 1,924,646	<u>520,879</u> 502,927	<u>1,068,540</u> 1,012,800	<u>558,956</u> 535,245	<u>1,120,724</u> 1,063,440	<u>584,009</u> 560,182
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>4,535</u> 598	<u>3,198</u> 37	<u>2,724</u> -	<u>3,061</u> 50	<u>711</u> 50	<u>3,227</u> 50	<u>827</u> 50
	RA 9139	Certification fees, oath-taking fees, filing fees, and other fees		2,656	2,724	2,748	661	2,906	777
	RA 9417/RA 9139	Other income, fees and revenue (miscellaneous income)	3,937	255	-	263	-	271	-
	RA 9417	5% of monetary awards by the courts to client agencies and other income, fees and revenue		250	-	-	-	-	-
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	299,796	22,856	15,228	52,679	23,000	54,057	23,000
DEPARTMENT OF LABOR AND EMPLOYMENT									
Office of the Secretary	EO 1022	Verification fees earned in foreign posts	<u>3,156,893</u> 3,150,526	<u>758,883</u> 758,517	<u>181,032</u> 180,671	<u>352,892</u> 352,492	<u>163,495</u> 163,134	<u>370,517</u> 370,117	<u>163,495</u> 163,134
National Conciliation and Mediation Board Special Voluntary Arbitration Fund	RA 6715	Collective Bargaining Agreement registration fees	6,367	366	361	400	361	400	361
DEPARTMENT OF NATIONAL DEFENSE									
General Headquarters of the Philippines	RA 10349/ RA 7227	AFP's share from BCDA's asset disposition program	14,090,126	4,367,925	4,008,907	2,445,816	471,912	2,307,294	18,371,324
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS									
Office of the Secretary	RA 8794	LTO - Motor Vehicle User's Charge (MVUC) Tax collections	<u>64,854,391</u>	<u>15,654,469</u>	<u>11,802</u>	<u>15,102,512</u>	<u>15,565,446</u>	<u>15,555,587</u>	<u>15,192,000</u>
Special Road Support Fund		80% of MVUC	-	-	11,802	-	-	-	-
Special Local Road Fund		5% of MVUC	-	-	-	-	-	-	-
Special Road Safety Fund		7.5% of MVUC	-	-	-	-	-	-	-
Special Road Fund	RA 11239	100% of MVUC	64,854,391 ^{13/}	15,654,469 ^{13/}	-	15,102,512 ^{14/}	15,565,446	15,555,587 ^{14/}	15,192,000
DEPARTMENT OF TOURISM									
Office of the Secretary Tourism Development Fund	RA 9593	Accreditation, IDs, stickers and other fees	75,691	14,442	-	14,875	4,578	15,322	4,578
DEPARTMENT OF TRADE AND INDUSTRY									
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>152,909</u> 106,823	<u>1,716</u> -	<u>22,379</u> 19,813	<u>7,483</u> -	<u>23,421</u> 21,321	<u>7,633</u> -	<u>23,421</u> 21,321
Remedies Fund	RA 8800	50% of the revenues collected from fees, charges and safeguard duties	46,086	1,716	2,566	7,483	2,100	7,633	2,100

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DEPARTMENT OF TRANSPORTATION			<u>13,439,179</u>	<u>2,621,300</u>	<u>1,246,009</u>	<u>1,271,018</u>	<u>1,042,118</u>	<u>1,307,699</u>	<u>213,180</u>
Office of the Secretary			<u>11,844,488</u>	<u>1,473,975</u>	<u>69,020</u>	<u>183,857</u>	<u>66,738</u>	<u>193,050</u>	<u>67,874</u>
Special Vehicle Pollution Control Fund	RA 8794/ RA 11239	7.5% of MVUC	11,412,762	1,293,388	-	-	-	-	-
Land Transportation Office									
Seat Belt Use Fund	RA 8750	Fines imposed for the enforcement of RA 8750	431,726	180,587	69,020	183,857	66,738	193,050	67,874
Maritime Industry Authority									
Marina Trust Fund	RA 9295	Tonnage fees	501,017	69,118	25,000	71,806	24,987	78,987	25,436
Office for Transportation Security									
National Civil Aviation Security Committee Fund	LOI-414 A EO 2777 EO 311	Aviation security fees (part of the terminal fees) collected from passengers both domestic and international airports	1,093,674	1,078,207	1,151,989	1,015,355	950,393	1,035,662	119,870
NATIONAL ECONOMIC AND DEVELOPMENT AUTHORITY			<u>41,197</u>	<u>7,918</u>	<u>4,325</u>	<u>8,500</u>	<u>8,200</u>	<u>10,100</u>	<u>8,200</u>
Philippine Statistical Research and Training Institute									
Endowment Fund	EO 121	Interest income from Treasury bills/bonds	22,400	5,418	2,013	6,000	5,700	6,100	5,700
Tariff Commission									
Remedies Fund	RA 8800	50% of the revenues/receipts from safeguard duties collected by the Bureau of Customs	18,797	2,500	2,312	2,500	2,500	4,000	2,500
OTHER EXECUTIVE OFFICES			<u>17,379,039</u>	<u>4,170,234</u>	<u>1,887,361</u>	<u>3,111,961</u>	<u>2,039,996</u>	<u>3,792,336</u>	<u>1,974,887</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	12,431,963	<u>2,243,233</u>	<u>836,174</u>	<u>2,467,556</u>	<u>1,087,800</u>	<u>2,714,312</u>	<u>1,291,928</u>
				2,109,923	710,748	2,320,915	924,630	2,553,007	1,176,289
				48,128	16,723	52,941	21,756	58,235	15,419
				85,182	108,703	93,700	141,414	103,070	100,220
Dangerous Drugs Board			N/A	87,276	106,500	<u>104,600</u>	77,000	<u>100,000</u>	77,000
						24,000		24,000	
						2,000		2,000	
	RA 7953/ RA 8407/ RA 9165	25% of gross receipts from breakages of Philippine Racing Club Inc. and Manila Jockey Club, Inc. 10% of unclaimed and forfeited sweepstakes and lotto prizes from PCSO P5M per month from PAGCOR				6,600		2,000	
						12,000		12,000	
						60,000		60,000	
Film Development Council of the Philippines			<u>76,577</u>	<u>138,577</u>	<u>92,880</u>	<u>114,305</u>	<u>69,860</u>	- ^{15/}	- ^{15/}
Film Fund	RA 9167	35% of amusement tax collected from grade "B" films Registration fees Other business income	76,577	132,903	92,020	108,879	69,000	-	-
				4,595	860	1,277	860	-	-
				1,079	-	4,149	-	-	-
Games and Amusement Board			18,686	9,862	11,451	<u>10,343</u>	10,343	<u>9,500</u>	9,500
	EO 120	3% on gross gate receipts - boxing, wrestling, karate				166		166	
	PD 871	3% on gross gate receipts - basketball and other professional games				4,743		3,900	
	EO 120	3% on gross radio and TV coverages - boxing, wrestling, karate				189		189	
	PD 871	3% on gross radio and TV coverages - basketball and other professional games				5,245		5,245	
Housing and Land Use Regulatory Board			1,914,267	<u>673,714</u>	184,150	- ^{16/}	- ^{16/}	- ^{16/}	- ^{16/}
	EO 648	Registration fees Other processing fees Fines and penalties Other service income		8,525 535,783 116,820 12,586					
Movie and Television Review and Classification Board			418,928	<u>136,791</u>	54,109	<u>131,385</u>	66,275	<u>65,331</u>	64,393
Sinking Fund	PD 1986	Reviews fees Registration fees Permit fees - import Permit fees - export Other processing fees Fines, penalties and surcharges		108,520 17,476 248 59 7,485 3,003		108,209 12,264 517 91 7,942 2,362		49,199 8,111 133 3 5,379 2,506	

Table B.15
EARMARKED REVENUES, 2019-2021
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars	Balance as of Dec. 31, 2019	2019 ACTUAL		2020 PROGRAM		2021 PROPOSED	
				Revenues	Expenditures	Revenues ^{1/}	Expenditures ^{2/}	Revenues ^{3/}	Expenditures
National Commission for Culture and the Arts									
National Commission for Culture and the Arts - Proper			<u>2,517,426</u>	<u>856,552</u>	<u>577,579</u>	<u>254,772</u>	<u>698,892</u>	<u>873,693</u>	<u>502,240</u>
National Endowment Fund for Culture and the Arts	RA 7356	10% share from the annual PTA travel tax collection	727,910	697,331	577,579	186,472	698,892	805,293	502,240
		Interest income on treasury bills/high yield savings account investment/BSP-SDA investment	1,283,198	59,221	-	68,300	-	68,400	-
National Endowment for Culture and the Arts (NECA)	RA 10066	PAGCOR's contribution to the NCCA	506,318	100,000	-	-	-	-	-
Philippine Sports Commission									
National Sports Development Fund	RA 6847	Income on taxes from horse races during special holidays, share from all taxes collected on imported athletic equipment, and proceeds from the sale of stamps depicting sports events	<u>1,192</u>	<u>24,229</u>	<u>24,518</u>	<u>29,000</u>	<u>29,826</u>	<u>29,500</u>	<u>29,826</u>
		Manila Jockey Club, Inc.	1,192	24,229	24,518	29,000	29,826	29,500	29,826
		Philippine Racing Club, Inc.							
		Bureau of Customs							
BUDGETARY SUPPORT TO GOVERNMENT CORPORATIONS			<u>84,467,797</u>	<u>15,689,183</u>	<u>2,258,416</u>	<u>10,009,099</u>	<u>1,678,596</u>	<u>10,644,407</u>	<u>2,175,605</u>
Cultural Center of the Philippines	PD 1158/RA 8424	50% tobacco inspection fees collected by BIR of the immediately preceding year	-	6,066	6,066	5,000	5,000	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	71,860,550	9,717,958	401,370	8,890,937	560,434	8,890,937	422,135
Philippine Coconut Authority	PD 1234/PD 1854/ RA 1145	Fees from copra exporters, oil millers, desiccators and other end-users of coconut products	110,505	15,000	12,501	6,750	6,750	6,750	6,750
Tourism Promotions Board Tourism Promotions Fund	RA 9593	At least 25% of the 50% NG share remitted by the PAGCOR to the Bureau of the Treasury (BTr) At least 25% of the NG share remitted by the international airports and seaports to the BTr	12,496,742	5,950,159 ^{17/}	1,838,479	1,106,412 ^{17/}	1,106,412	1,741,720 ^{17/}	1,741,720
TOTAL EARMARKED REVENUES			<u>554,604,471</u>	<u>135,986,213</u>	<u>57,296,416</u>	<u>172,251,564</u>	<u>130,252,300</u>	<u>182,685,607</u>	<u>157,352,952</u>

Source: Department of Budget and Management and Agency Submissions

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

^{1/} Revised projections as submitted by agencies during the FY 2021 Budget Preparation.

^{2/} Expenditure level as provided in the 2020 GAA.

^{3/} Projections submitted by agencies and/or recommendations of the DBM during the FY 2021 Budget Preparation.

^{4/} Balance remitted back to the BTr.

^{5/} 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 RA 11054.

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

^{7/} Expenditures charged to collections other than the Malampaya proceeds.

^{8/} Balance is subject to reconciliation with the BTr.

^{9/} Balance is subject to reconciliation pending the availability of Certifications on the Excise Tax Collection on Locally Manufactured Virginia Tobacco (RA 7171) from the Large Tax Payers Service.

^{10/} Pending resolution of the issue on the basis of the computation – the old rate based on RA 10351 or the new rate under Sin tax in the Train law (RA 11346/ 11467).

^{11/} Report on bank penalties for 2019, which is the basis of computation for the projected revenues, is not yet available at the time of publication.

^{12/} Based on collections per BTr certifications and NTC report.

^{13/} Based on report provided by the BTr.

^{14/} Based on data provided by the LTO.

^{15/} With the Supreme Court ruling issued on December 10, 2019 declaring the collection of amusement taxes of FDCP relative to its Cinema Evaluation System under RA 9167 as invalid and unconstitutional, FDCP will no longer maintain the SAGF account with the BTr.

^{16/} Account no longer exists as EO No. 648 s. 1981 was repealed by RA 11201 which created the Department of Human Settlements and Urban Development (DHSUD).

^{17/} Disaggregation into specific revenue items is not provided by the agency.

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