

Table B.16
OFF-BUDGET ACCOUNTS, FY 2019 - 2021
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2019*	2019 Actual		2020 Program		2021 Proposed		
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	
DEPARTMENT OF AGRICULTURE				2,163,394	1,366,294	1,820,203	556,961	1,298,940	577,656	677,375	
Office of the Secretary				491,921	308,266	195,870	315,648	202,518	329,416	212,480	
Revolving Fund				491,921	308,266	195,870	315,648	202,518	329,416	212,480	
Agricultural Training Institute Revolving Fund				8,625	43,296	36,815	36,818	36,818	36,823	36,823	
	General provisions in the GAA	Income from hostels/dormitories and other like facilities	Maintenance and Other Operating expenses		21,252	18,071	18,071	18,071	18,072	18,072	
				Rent/lease income		3,505	2,980	2,981	2,981	2,982	2,982
		Other service income	Payment of loan amortization, maintenance and operationalization of the International Training Center for Pig Husbandry (ITCPH)		-	-	1	1	2	2	
		Seminar/training fees			4,227	3,594	3,595	3,595	3,596	3,596	
		Other business income		14,312	12,170	12,170	12,170	12,171	12,171		
Bureau of Animal Industry Revolving Fund				1,110	721	513	736	736	750	750	
	General provisions in the GAA	Income from hostels/dormitories and other like facilities	Maintenance and Other Operating expenses		571	513	153	153	156	156	
				Seminar/training fees	Training expenses		58	150	-	583	583
Plant Quarantine Revolving Fund				481,834	261,899	156,801	274,994	162,464	288,743	172,407	
	P.D. 1433 Enforcement of Plant Quarantine Rules and Regulations	Inspection fees Permit fees import Registration fees	MOOE / Capital Outlay		246,484	147,572	258,808	150,324	271,748	157,840	
						12,742	7,629	13,379	9,712	14,048	11,654
						2,673	1,600	2,807	2,428	2,947	2,913
Bureau of Soils and Water Management Revolving Fund				352	2,350	1,741	3,100	2,500	3,100	2,500	
	General provisions in the GAA	Rent/lease income Income from hostels/dormitories and other like facilities	Maintenance and Other Operating Expenses		132	854	654	1,000	125	1,000	
						220	1,496	1,087	2,100	2,375	2,100
Agricultural Credit Policy Council				1,458,563	921,475	1,479,600	102,036	923,902	102,000	300,000	
Revolving Fund				1,458,563	921,475	1,479,600	102,036	923,902	102,000	300,000	
	R.A. 8435	Repayment of loans: interest on loans	Agro-Industry Modernization Credit and Financing Program (AMCFP) Facility	1,458,563	921,475	1,479,600	102,036	923,902	102,000	300,000	
Philippine Carabao Center				212,910	136,553	144,733	139,277	172,520	146,240	164,895	
Revolving Fund				212,910	136,553	144,733	139,277	172,520	146,240	164,895	
	R.A. 7307	Sale of animals, meat and dairy	Operating expenses for the propagation and distribution of animals	199,295	129,787	141,211	132,173	168,822	138,781	161,013	
	GP of R.A. 10964	Income from Hostels/Dormitories and other Like facilities	Operating expenses of PCC Hostel and Training Facility	13,615	6,766	3,522	7,104	3,698	7,459	3,882	
DEPARTMENT OF BUDGET AND MANAGEMENT				1,579	1,579	-	-	-	-	-	
Office of the Secretary				1,579	1,579	-	-	-	-	-	
Trust Receipts				1,579	1,579	-	-	-	-	-	
Receipts Deposited with Authorized Government Depository Banks (AGDB)	PCR No. 2009-2	Other Business Income	Honoraria	1,579	1,579	-	-	-	-	-	

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF EDUCATION				<u>3,891,416</u>	<u>1,590,628</u>	<u>1,256,562</u>	<u>944,706</u>	<u>746,417</u>	<u>992,555</u>	<u>799,708</u>
Office of the Secretary				3,000,291	906,294	727,857	936,175	739,823	983,536	799,008
Revolving Fund	B.P. 6831	Income from Hostels/Dormitories and other Like facilities	Operation and maintenance of facilities	<u>381,333</u>	<u>378,184</u>	<u>341,159</u>	<u>397,093</u>	<u>358,217</u>	<u>428,860</u>	<u>386,874</u>
Trust Receipts	LOI No. 1488	Other service income	Operational expenses (Provident Fund)	<u>2,326,923</u>	<u>441,310</u>	<u>335,409</u>	<u>463,376</u>	<u>352,180</u>	<u>500,446</u>	<u>380,354</u>
Donations and Grants In Cash	GP No. 5, R.A. 10924 Phils.Australia Development Cooperation Programme	Local and Private Australia	MOOE / Palarong Pambansa Maintenance and Other Operating Expenses	<u>102,388</u>	<u>40,361</u>	<u>23,264</u>	<u>26,945</u>	-	<u>1,568</u>	-
				5,300	1,383	-	1,452	-	1,568	-
				97,088	38,978	23,264	25,493	-	-	-
OSEC - Baguio Teachers Camp				189,647	46,439	28,025	48,761	29,426	52,662	31,780
Revolving Fund	B.P. 6831	Lodging fees, rental of facilities, interest income	Operation and maintenance of facilities	<u>189,647</u>	<u>46,439</u>	<u>28,025</u>	<u>48,761</u>	<u>29,426</u>	<u>52,662</u>	<u>31,780</u>
National Book Development Board				193,876	4,873	-	4,212	-	4,366	-
Trust Receipts	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	<u>193,876</u>	<u>4,873</u>	-	<u>4,212</u>	-	<u>4,366</u>	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)				126,403	4,873	-	4,212	-	4,366	-
	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				70,138	1,454	-	1,487	-	1,518	-
Trust Receipts	R.A. 8370	Interest income on the Endowment Fund	Production of Child-Friendly Television Program	<u>70,138</u>	<u>1,454</u>	-	<u>1,487</u>	-	<u>1,518</u>	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)				70,138	1,454	-	1,487	-	1,518	-
National Museum				622,756	676,459	526,334	2,032	5,194	2,235	-
Revolving Fund	R.A. 8492 and R.A. 11333	Income from museum operations/entrance fees	Administration, operation and maintenance of museums	<u>8,518</u>	<u>7,560</u>	<u>1,891</u>	<u>2,032</u>	-	<u>2,235</u>	-
				8,518	7,560	1,891	2,032	-	2,235	-
Trust Receipts	R.A. 8492	Interest earned from Philippine government treasury bills	Special programs, projects and activities of the museum	<u>588,330</u>	<u>158,450</u>	-	-	-	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	GOVERNMENT TREASURY BILL PER NM BOARD RESOLUTION NO. 5-2018 DATED 02/20/2018	Contributions from PAGCOR		88,330	20,450	-	-	-	-	-
		Contributions from PCSO		250,000	-	-	-	-	-	-
				250,000	138,000	-	-	-	-	-
Donations and Grants In Cash	R.A. 8492	Bloomerry Cultural Foundation Inc. (BCF1)	Procurement of audio-visual and networking equipment and services for the National Museum of Natural History	<u>25,908</u>	<u>510,449</u>	<u>524,443</u>	-	<u>5,194</u>	-	-
				17,305	-	22,597	-	5,194	-	-
		PCSO and DOST		8,154	510,000	501,846	-	-	-	-
		Japan		449	449	-	-	-	-	-

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Philippine High School for the Arts				4,355	1,548	2,371	800	1,400	900	700
Trust Receipts				677	334	-	300	200	300	200
Receipts Deposited with the National Treasury other than IATF	R.A. 9184	Others - Performing bond and bidding fee	Refundable performance bond and bid bond	677	334	-	300	200	300	200
Donations and Grants				3,678	1,214	2,371	500	1,200	600	500
In Cash	E.O. 420	Local Government Units/Parents/National Government/NGO	Donations for the performances and other activities of the students	3,678	1,214	2,371	500	1,200	600	500
STATE UNIVERSITIES AND COLLEGES				33,697,165	25,799,393	20,926,938	26,636,308	27,949,410	27,668,684	27,405,345
Retained Income/Receipts	R.A. 8292	Tuition fees, collection from students, other sources	PS, MOOE, CO	33,697,165	25,799,393	20,926,938	26,636,308	27,949,410	27,668,684	27,405,345
DEPARTMENT OF ENERGY				7,012,830	27,141	227,197	7,413	977	8,414	896
Trust Receipts				7,012,830	27,141	227,197	7,413	977	8,414	896
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	7,012,830	27,141	227,197	7,413	977	8,414	896
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES				481,162	286,768	155,996	218,657	166,063	243,035	217,461
Office of the Secretary				270,883	177,624	111,921	104,056	59,679	160,220	105,758
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	265,656	175,156	109,282	101,546	57,042	156,335	103,099
Revolving Fund	General provisions in the GAA	Income from Hostels/Dormitories and other Like facilities	Maintenance, administration and operating expenses of hostel	5,227	2,468	2,639	2,510	2,637	3,885	2,659
Environmental Management Bureau				210,279	109,144	44,075	114,601	106,384	82,815	111,703
Revolving Fund	P.D. 984, P.D. 1586	Fines and penalties - service income	MOOE/CO	210,279	109,144	44,075	114,601	106,384	82,815	111,703

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF FINANCE				<u>4,566,781</u>	<u>4,701,003</u>	<u>2,496,838</u>	<u>1,925,259</u>	<u>2,928,192</u>	<u>3,517,773</u>	<u>3,699,749</u>
Office of the Secretary				1,619,922	2,197,283	2,337,689	618,298	1,653,750	2,176,651	2,390,319
Revolving Fund (Municipal Development Fund Office)				<u>1,432,627</u>	<u>2,073,185</u>	<u>2,276,494</u>	<u>618,298</u>	<u>1,653,750</u>	<u>2,176,651</u>	<u>2,390,319</u>
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	6,948	1,894,165	1,911,897	616,301	1,532,456	1,988,873	2,007,492
Municipal Development Fund Revolving Fund	PD 1914: IRR, DOF, COA, DBM Joint Circular Nos. 3-84 and 6-87	Others	Remitted to BTr	835,047	178,541	364,597	1,343	121,294	187,468	382,827
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	590,632	479	-	654	-	310	-
Donations and Grants				<u>187,295</u>	<u>124,098</u>	<u>61,195</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
In Cash	Grant Agreement	Germany For KFW-IDF SRATCOM- 2014-2019; for KFW-IDF CEFIR- 2017-2019; for KFW-IDF Mine Operation- 2018-2019; and KFW-IDF ARTA and KFW-IDF PPSA- 2019	MOOE for various projects- for KFW-IDF STRATCOM, KFW-IDF Mine Operation and KFW-IDF PPSA For MOOE/CO for various projects- for KFW-IDF CEFIR, KFW-IDF PTA and KFW-IDF ARTA II	187,295	124,098	61,195	-	-	-	-
Privatization and Management Office				209,654	72,921	57,867	72,982	80,000	72,155	80,000
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.	<u>209,654</u>	<u>72,921</u>	<u>57,867</u>	<u>72,982</u>	<u>80,000</u>	<u>72,155</u>	<u>80,000</u>
Securities and Exchange Commission				2,737,205	2,430,799	101,282	1,233,979	1,194,442	1,268,967	1,229,430
Revolving Fund	General Provisions in the GAA	Building rental	Building maintenance	7,194	11,116	3,895	6,942	6,942	-	-
Retained Income/Receipts				<u>2,729,823</u>	<u>2,388,500</u>	<u>97,387</u>	<u>1,187,500</u>	<u>1,187,500</u>	<u>1,229,430</u>	<u>1,229,430</u>
	R.A. 8799	Various fees from Securities Regulation Code (SRC)	MOOE and CO	635,477	100,000	10,737	100,000	100,000	100,000	100,000
	R.A. 11232	Various fees under the Revised Corporation Code (RCC)	PS, MOOE and CO	2,091,314	2,282,033	83,286	1,081,000	1,081,000	1,129,430	1,129,430
	General Provisions in the GAA	Seminar Fee	Seminar Expenses	3,032	6,467	3,364	6,500	6,500	-	-
Trust Receipts				<u>188</u>	<u>31,183</u>	<u>-</u>	<u>39,537</u>	<u>-</u>	<u>39,537</u>	<u>-</u>
	R.A. 3870	Legal research fee	Not applicable	188	31,183	-	39,537	-	39,537	-

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF FOREIGN AFFAIRS				<u>606,921</u>	<u>507,841</u>	<u>523,395</u>	<u>576,886</u>	<u>694,835</u>	<u>588,424</u>	<u>578,180</u>
Office of the Secretary				605,921	506,924	523,395	576,886	694,835	588,424	578,180
Revolving Fund	R.A. 8239, Philippine Passport Act of 1996	Passport Fees	Payment of salaries and wages of contractual employees, PS, other MOOE, FINEX, and CO	<u>605,921</u>	<u>506,924</u>	<u>523,395</u>	<u>576,886</u>	<u>694,835</u>	<u>588,424</u>	<u>578,180</u>
Technical Cooperation Council of the Philippines				1,000	917	-	-	-	-	-
Trust Receipts				<u>1,000</u>	<u>917</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Inter-Agency Transferred Fund (IATF)	R.A. 11260	Others - Transfer of Funds from DFA-HRMO	Training Expenses on Culture/Heritage Preservation and Eco-Tourism for Sustainable Development of DFA Cadets on 29 June to 03 July 2019, Cebu Province	1,000	917	-	-	-	-	-
DEPARTMENT OF HEALTH				<u>10,542,425</u>	<u>23,265,118</u>	<u>21,828,551</u>	<u>24,845,105</u>	<u>24,578,539</u>	<u>27,221,734</u>	<u>26,850,034</u>
Office of the Secretary				10,542,425	23,265,118	21,828,551	24,845,105	24,578,539	27,221,734	26,850,034
Revolving Fund	NBC # 321 COA Cir. No. 80-128 dtd. Feb. 6, 1980 DOHH AO. #49-A S.2000, DBM-DOH-DBM JC 2003-1	Sales of drugs and medicines	Purchase of drugs and medicines supplies	<u>2,423,875</u>	<u>4,033,764</u>	<u>4,190,913</u>	<u>4,185,729</u>	<u>4,345,714</u>	<u>4,587,664</u>	<u>4,711,510</u>
Retained Income/Receipts				<u>7,667,503</u>	<u>18,535,235</u>	<u>17,024,330</u>	<u>19,987,618</u>	<u>19,623,910</u>	<u>21,919,358</u>	<u>21,495,533</u>
Hospital Retained Income Applicable to all DOH-retained hospitals	DOH, DOF, DBM J.C. No. 2003-1	Hospital fees, drugs and medicines, rent/lease income, seminar/training fees, certification fees, income from hostels/dormitories and other like facilities, income from printing and publication, other business income, etc.	Augmentation of MOOE and CO	7,667,503	18,535,235	17,024,330	19,987,618	19,623,910	21,919,358	21,495,533
Trust Receipts				<u>451,047</u>	<u>696,119</u>	<u>613,308</u>	<u>671,758</u>	<u>608,915</u>	<u>714,712</u>	<u>642,991</u>
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	451,047	696,119	613,308	671,758	608,915	714,712	642,991

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF INTERIOR AND LOCAL GOVERNMENT				<u>1,438,940</u>	<u>1,885,009</u>	<u>1,869,487</u>	<u>1,953,736</u>	<u>1,880,051</u>	<u>1,994,131</u>	<u>1,914,487</u>
Office of the Secretary				71,456	23,232	78,663	43,137	43,000	-	-
Donations and Grants				<u>71,456</u>	<u>23,232</u>	<u>78,663</u>	<u>43,137</u>	<u>43,000</u>	<u>-</u>	<u>-</u>
In Cash	MOA	United Nations Development Programme (UNDP)	Pro-water projects	60,940	23,232	69,371	-	-	-	-
	DRMIS AFD Agreement No. CPH101601P	European Commission	Training expenses	10,516	-	9,292	43,137	43,000	-	-
Bureau of Fire Protection				227,029	44,397	6,246	30,248	20,242	31,628	21,096
Trust Receipts				<u>227,029</u>	<u>44,397</u>	<u>6,246</u>	<u>30,248</u>	<u>20,242</u>	<u>31,628</u>	<u>21,096</u>
Receipts Deposited with the National Treasury other than IATF	R.A. 6963	Share in Fire Arms License Fee	Scholarship Grants	120,019	12,592	5,794	13,348	3,392	14,128	3,596
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184	Bid documents/Other service fees	Payment of BAC Honoraria	107,010	31,805	452	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.	-	-	-	-	-	-	-
Bureau of Jail Management and Penology				75,778	60,163	46,892	48,000	43,000	48,000	43,000
Trust Receipts				<u>55,014</u>	<u>24,168</u>	<u>14,445</u>	<u>20,000</u>	<u>15,000</u>	<u>20,000</u>	<u>15,000</u>
Receipts Deposited with the National Treasury other than IATF	R.A. 6963	Licensing Fees	Scholarship Grants	48,536	10,439	2,396	10,000	5,000	10,000	5,000
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184	Other sales	Payment of Honorarium	6,478	13,729	12,049	10,000	10,000	10,000	10,000
Donations and Grants				<u>20,764</u>	<u>35,995</u>	<u>32,447</u>	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>
In Cash	R.A. 6963	International Committee of the Red Cross (ICRC)	Paralegal training	-	729	729	-	-	-	-
		DOH	Medical and TB DOTS Program	2,453	1,948	218	1,500	1,500	1,500	1,500
	E.O. No. 66, s. 2018	NGO	Agri-business of Inmates	15,000	-	-	-	-	-	-
		Dangerous Drugs Board	Construction of Jail Buildings	15,000	-	-	-	-	-	-
		Department of Labor and Employment	Rehabilitation Projects for Persons Deprived of Liberty (PDL)	1,807	1,807	1,500	1,500	1,500	1,500	1,500
		Various LGUs	Prisoners' Subsistence Allowance and Rehabilitation Projects for PDL	1,504	31,511	30,000	25,000	25,000	25,000	25,000
National Police Commission				140,490	41,786	33,277	16,690	38,776	18,711	39,258
Trust Receipts				<u>140,490</u>	<u>41,786</u>	<u>33,277</u>	<u>16,690</u>	<u>38,776</u>	<u>18,711</u>	<u>39,258</u>
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 6963	Licensing fees	Scholarship grants	140,490	41,786	33,277	16,690	38,776	18,711	39,258
Philippine National Police				908,747	1,612,547	1,612,547	1,773,802	1,693,174	1,862,492	1,777,833
Trust Receipts				<u>908,747</u>	<u>1,612,547</u>	<u>1,612,547</u>	<u>1,773,802</u>	<u>1,693,174</u>	<u>1,862,492</u>	<u>1,777,833</u>
Receipts Deposited with the National Treasury other than IATF	A.O. 257	Firearms licenses, firearms fees, etc.	Mandatory support and scholarship expenses	908,747	1,612,547	1,612,547	1,773,802	1,693,174	1,862,492	1,777,833

Table B.16
OFF-BUDGET ACCOUNTS, FY 2019 - 2021
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2019*	2019 Actual		2020 Program		2021 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
National Youth Commission				5,635	17,927	16,575	-	-	-	-
Trust Receipts				<u>5,635</u>	<u>17,927</u>	<u>16,575</u>	-	-	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	Letter of agreement	UNFPA and UNICEF	Implementation of various programs and projects	5,155	17,833	16,452	-	-	-	-
Receipts Deposited with the National Treasury other than IATF	General provisions in the GAA	Sale of bid documents, performance bonds and injunction bonds	Payment of honoraria of BAC members and TWG members and for the implementation of various programs and projects	480	94	123	-	-	-	-
Philippine Commission on Women				9,805	84,957	75,287	41,859	41,859	33,300	33,300
Donations and Grants				<u>9,805</u>	<u>84,957</u>	<u>75,287</u>	<u>41,859</u>	<u>41,859</u>	<u>33,300</u>	<u>33,300</u>
In Cash	MOU between the Government of Canada and the Government of the Philippines	Foreign Grants from Canada	Implementation of the project "Supporting Women's Economic Empowerment of the Philippines or GREAT Women II Project"	9,805	84,957	75,287	41,859	41,859	33,300	33,300
DEPARTMENT OF JUSTICE				<u>5,257,723</u>	<u>5,213,739</u>	<u>3,658,431</u>	<u>3,260,406</u>	<u>2,555,208</u>	<u>3,436,466</u>	<u>2,683,576</u>
Office of the Secretary				577,074	1,277	10,395	48,115	48,115	48,115	48,115
Trust Receipts				<u>577,074</u>	<u>1,277</u>	<u>10,395</u>	<u>48,115</u>	<u>48,115</u>	<u>48,115</u>	<u>48,115</u>
Receipts Deposited with the National Treasury other than IATF	R.A. 7309	1% of the net income of PAGCOR; P5.00 filing fee on every civil case filed with the court	Award for victims of unjust imprisonment or detention and victims of violent crimes	577,074	1,277	10,395	48,115	48,115	48,115	48,115
Bureau of Corrections				528,755	314,420	40,159	271,840	242,089	323,853	264,707
Revolving Fund				<u>528,755</u>	<u>314,420</u>	<u>40,159</u>	<u>271,840</u>	<u>242,089</u>	<u>323,853</u>	<u>264,707</u>
	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 allowances of prisoners	528,755	314,420	40,159	271,840	242,089	323,853	264,707
Bureau of Immigration				1,999,439	4,178,897	3,529,871	2,745,063	2,115,004	2,869,715	2,220,754
Trust Receipts				<u>1,999,439</u>	<u>4,178,897</u>	<u>3,529,871</u>	<u>2,745,063</u>	<u>2,115,004</u>	<u>2,869,715</u>	<u>2,220,754</u>
Receipts Deposited with the National Treasury other than IATF	R.A. 3870 SEC 40 C.A. 613	Legal Fees Other Fees Filing Fees	UP Legal Research Cash bond 67% Payable to Data Trail ACR ICARD	1,665 914 101,201	113,195 7,045 956,447	111,987 6,935 867,848	46,297 82,736 501,026	- - -	47,686 85,218 516,057	- - -
Receipts Deposited with Authorized Government Depository Banks (AGDB)	Special provisions in the GAA	Express Lane Fees or Special Lane Fees	Express Lane 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	1,895,659	3,102,210	2,543,101	2,115,004	2,115,004	2,220,754	2,220,754
National Bureau of Investigation				377,271	457,668	78,006	150,000	150,000	150,000	150,000
Trust Receipts				<u>377,271</u>	<u>455,277</u>	<u>78,006</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Receipts Deposited with the National Treasury other than IATF	Memorandum of Agreement	DENR, PAGCOR, Local Government of Cotabato, Provincial Government of Bataan, Dangerous Drug Board, PCSO	NBI Operations, Social Welfare and Development Program, Financial Assistance to NBI, and NBI Modernization Program	31,675	38,631	6,956	-	-	-	-
	Section 12 of R.A. 10867	Clearance and certification	Modernization program	345,596	416,646	71,050	150,000	150,000	150,000	150,000
Donations and Grants				-	2,391	-	-	-	-	-
In Kind				-	200	-	-	-	-	-
	Section 16 of R.A. 9139	Cesar J. Manuel, Jr. Australian Federal Police Retirees and Ex-Employees Association, Inc. Dr. Zenaida C. Bocaling		-	1,207	-	-	-	-	-
				-	832	-	-	-	-	-
				-	152	-	-	-	-	-

Table B.16
OFF-BUDGET ACCOUNTS, FY 2019 - 2021
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2019*	2019 Actual		2020 Program		2021 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Office of the Solicitor General				-	862	-	888	-	914	-
Trust Receipts				-	862	-	888	-	914	-
Receipts Deposited with the National Treasury other than IATF	Section 19 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.	-	862	-	888	-	914	-
Presidential Commission on Good Government				1,775,184	260,615	-	44,500	-	43,869	-
Trust Receipts				1,775,184	260,615	-	44,500	-	43,869	-
Escrow Funds	E.O. 1, s. of 1986	Rental income/ dividends	NA	1,775,184	260,615	-	44,500	-	43,869	-
DEPARTMENT OF LABOR AND EMPLOYMENT				<u>6,986,170</u>	<u>4,973,705</u>	<u>4,024,367</u>	<u>4,866,559</u>	<u>3,935,147</u>	<u>4,858,480</u>	<u>4,241,485</u>
Office of the Secretary				318,189	104,861	63,003	115,347	76,863	126,882	92,236
Trust Receipts				318,189	104,861	63,003	115,347	76,863	126,882	92,236
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	318,189	104,861	63,003	115,347	76,863	126,882	92,236
National Labor Relations Commission				2,850,619	2,472,110	2,017,360	2,392,350	2,267,300	2,432,230	2,142,331
Trust Receipts				2,850,619	2,472,110	2,017,360	2,392,350	2,267,300	2,432,230	2,142,331
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	2,845,905	2,446,572	1,996,383	2,375,000	2,250,000	2,410,786	2,123,192
	Batas Pambansa Bilang 325 / Labor Code of the Philippines / E.O. 338 / En Banc Resolution No.	Fees collected from the execution of judgement award	Expenses relative to the execution of judgment awards	4,714	25,538	20,977	17,350	17,300	21,444	19,139
National Maritime Polytechnic				2,202	13,982	12,447	13,741	12,367	14,428	12,985
Retained Income/Receipts				2,202	13,982	12,447	13,741	12,367	14,428	12,985
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	2,202	13,982	12,447	13,741	12,367	14,428	12,985
Overseas Workers Welfare Administration				3,815,160	2,382,752	1,931,557	2,345,121	1,578,617	2,284,940	1,993,933
Retained Income/Receipts				3,814,622	2,382,230	1,931,367	2,344,717	1,578,083	2,284,540	1,993,531
OWWA Welfare Fund	Amended P.D. 1694, Letter of Instruction No. 1401	Fidelity Insurance Premiums	Congressional Migrant Workers Scholarship Program Fund (CMWSPF): Kalinga sa Marino	3,814,622	2,382,230	1,931,367	2,344,717	1,578,083	2,284,540	1,993,531
Donations and Grants				538	522	190	404	534	400	402
In Cash		Various Local Grants	Tuloy Aral	538	522	190	404	534	400	402

Table B.16
OFF-BUDGET ACCOUNTS, FY 2019 - 2021
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2019*	2019 Actual		2020 Program		2021 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF NATIONAL DEFENSE				3,330,249	3,193,865	2,858,736	1,453,296	1,861,274	2,149,994	1,966,719
Office of the Secretary				-	9,592	9,592	-	-	-	-
Donations and Grants				-	9,592	9,592	-	-	-	-
In Kind	Deed of donation	Government Arsenal	Five (5) motor vehicles (Toyota Innova)	-	9,592	9,592	-	-	-	-
Government Arsenal				135,587	101,113	26,952	4,950	133,781	4,520	4,520
Retained Income/Receipts				188	80	545	450	150	20	20
	Special provisions in the GAA / R.A. 10717	Medical fees - Laboratory	Hospital supplies and equipments	188	80	545	450	150	20	20
Trust Receipts				135,399	101,033	26,407	4,500	133,631	4,500	4,500
Inter-Agency Transferred Fund (IATF)			Implementation of Projects	127,731	85,420	9,978	-	127,131	-	-
Receipts Deposited with the National Treasury other than IATF	E.O. 338	Other business income	Refund of Performance/Bidder's Bond	7,320	14,653	15,069	3,000	5,000	3,000	3,000
Receipts Deposited with Authorized Government Depository Banks (AGDB)			BAC expenses	348	960	1,360	1,500	1,500	1,500	1,500
National Defense College of the Philippines					1,991	4,482	3,294	1,234	3,183	1,590
Revolving Fund	E.O. No. 85	Income from hostels/dormitories and other Like facilities	Maintenance and upkeep of Students' Dormitory	1,991	2,443	1,255	1,234	3,183	1,590	1,431
Trust Receipts				-	2,039	2,039	-	-	-	-
Inter-Agency Transferred Fund (IATF)	E.O. No. 85	Other fees	Foreign travel expenses (Global Security and Development Study)	-	2,039	2,039	-	-	-	-
Office of Civil Defense				38,817	2,184	147,336	-	38,817	-	-
Trust Receipts				38,817	2,184	147,336	-	38,817	-	-
Inter-Agency Transferred Fund (IATF)	R.A. 10121	Income from other sources	MOOE and Capital Outlay	6,910	-	59,346	-	6,910	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	General Provisions in the GAA		MOOE	31,907	2,184	87,990	-	31,907	-	-
Philippine Veterans Affairs Office				174,346	343,112	537,270	93,000	104,787	98,000	99,000
PVAO - Proper				11,008	19,528	22,925	10,000	18,000	15,000	16,000
Revolving Fund	Special provisions in the GAA	Other Service Income	Shrine fees	11,008	19,528	22,925	10,000	18,000	15,000	16,000
PVAO - Veterans Memorial Medical Center				163,338	323,584	514,345	83,000	86,787	83,000	83,000
Retained Income/Receipts				95,661	72,295	81,588	80,000	80,000	80,000	80,000
	DND-DOF-DBM J.C. 1-06	Other business income	MOOE/Capital Outlay	95,661	72,295	81,588	80,000	80,000	80,000	80,000
Trust Receipts				10,426	7,337	6,743	3,000	3,000	3,000	3,000
Receipts Deposited with the National Treasury other than IATF	DOH A.O. No. 5-A, 1996	Affiliation fees	Hospital use	10,426	7,337	6,743	3,000	3,000	3,000	3,000
Donations and Grants				57,251	243,952	426,014	-	3,787	-	-
In Cash				53,838	195,573	151,319	-	-	-	-
	Memorandum of Agreement	Veterans Hospitalization Office of the President	Hospital improvement	4	-	104,725	-	1	-	-
		Department of Health - Health Facility Enhancement Program	Infrastructure project	3,148	46,879	163,731	-	3,148	-	-
		Department of Health - Medical Assistance Program	Financial Assistance to Indigent Patients	261	1,500	1,239	-	638	-	-
		Philippine Charity Sweepstakes Office	Financial Assistance to Indigent Patients	-	-	5,000	-	-	-	-

Table B.16
OFF-BUDGET ACCOUNTS, FY 2019 - 2021
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2019*	2019 Actual		2020 Program		2021 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Armed Forces of the Philippines				2,979,508	2,733,382	2,134,292	1,354,112	1,580,706	2,045,884	1,861,768
AFP - Philippine Army				525,034	169,418	69,514	173,707	395,861	179,088	255,341
Retained Income/Receipts				102,449	10,425	4,220	11,373	54,719	12,424	47,301
	R.A. No. 10633, FY 2014 GAA	Medical fees - Laboratory; affiliation fees; other service income; other fees	Upgrading and procurement of hospital equipment and facilities, and additional support for patients mess	102,449	10,425	4,220	11,373	54,719	12,424	47,301
Trust Receipts				422,585	158,993	65,294	162,334	341,142	166,664	208,040
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 Insurance	For bidders' refund; payment for power and water consumption; procurement of dental equipment, other various equipment, repair of various equipment, procurement of RDC equipment; requirements of Provident Fund; replacement/repair of loss and damaged facilities and vehicles	333,284	144,564	52,785	147,769	268,100	151,404	182,906
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; Loss and Damage Insurance, Fire Insurance and COA trust fund	Repair and maintenance of military quarters and transient facilities; and procurement and repair of various facilities; Replacement/repair of loss and damage facilities and vehicles	89,301	14,429	12,509	14,565	73,042	15,260	25,134
AFP - Philippine Air Force				1,291,887	283,003	174,806	297,154	183,547	312,011	192,724
Retained Income/Receipts				43,583	9,916	8,731	10,412	9,168	10,932	9,626
	E.O. No. 1002	Drugs and medicines; medical supplies; medical fees (operating room, 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	43,583	9,916	8,731	10,412	9,168	10,932	9,626
Trust Receipts				1,248,304	273,087	166,075	286,742	174,379	301,079	183,098
Inter-Agency Transferred Fund (IATF)		Other business income	For the implementatio of activities agreed upon with the concerned government agency which transferred the funds	1,164,831	163,015	48,409	171,166	50,829	179,724	53,371
Receipts Deposited with Authorized Government Depository Banks (AGDB)	E.O. No. 1002	Rent/lease income	For the repair and maintenance of government quarters	45,834	15,453	20,196	16,226	21,206	17,037	22,266
		Other business income	For the electric and water consumption; honoraria of PAFBAC personnel, and refund of performance bond posted by suppliers	37,639	94,619	97,470	99,350	102,344	104,318	107,461

Table B.16
OFF-BUDGET ACCOUNTS, FY 2019 - 2021
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2019*	2019 Actual		2020 Program		2021 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
AFP - Philippine Navy				182,457	270,918	228,565	260,149	220,205	286,164	242,226
Retained Income/Receipts				<u>93,871</u>	<u>35,823</u>	<u>17,803</u>	<u>32,759</u>	<u>19,583</u>	<u>36,035</u>	<u>21,541</u>
	E.O. No. 1002	Other service income, rent/lease income, and other fees	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	93,871	35,823	17,803	32,759	19,583	36,035	21,541
Trust Receipts				<u>88,586</u>	<u>206,718</u>	<u>182,385</u>	<u>227,390</u>	<u>200,622</u>	<u>250,129</u>	<u>220,684</u>
Inter-Agency Transferred Fund (IATF)			Cash transfer to PN Units, Remittance to BTR, Bank service charges, Reversion of unutilized funds to DND/GHQ/OCD	3,472	134,067	132,336	147,474	145,569	162,222	160,126
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 Unit Utilization of Title X, Payment of Donation intended for legal beneficiaries of KIA/WIA personnel in Marawi City	85,114	72,651	50,049	79,916	55,052	87,907	60,558
Donations and Grants				-	<u>28,377</u>	<u>28,377</u>	-	-	-	-
In Kind (local)	Deed of Donation	Various local sources	Various vehicles, equipment and dog breeds	-	28,377	28,377	-	-	-	-
AFP - General Headquarters				980,130	2,010,043	1,661,407	623,102	781,093	1,268,621	1,171,477
AFP - GHQ Proper				601,029	1,875,066	1,617,590	544,690	715,697	1,185,209	1,101,081
Retained Income/Receipts				<u>29,415</u>	<u>24,842</u>	<u>6,496</u>	<u>3,493</u>	<u>3,707</u>	<u>14,008</u>	<u>4,933</u>
General Headquarters-Proper Retained Income	DOH-DOF-DBM J.C. No. 2003-1: GHQ-AFP Circular Nr 9 and EO No. 1002	Income from Hostels/Dormitories and other Like facilities, other service income, medical supplies	Repair and maintenance - military apartments, payment of professional fees, and procurement of medical equipment, medicines, and medical supplies	29,415	24,842	6,496	3,493	3,707	14,008	4,933
Trust Receipts				<u>571,614</u>	<u>1,850,224</u>	<u>1,611,094</u>	<u>541,197</u>	<u>711,990</u>	<u>1,171,201</u>	<u>1,096,148</u>
Inter-Agency Transferred Fund (IATF)	IATF COA Circular No. 94-013/E.O. 1002	Income from Other Sources	Implementation of projects/ payment of combat incentive pay/ guns for peace program/ repairs and maintenance/ purchase of property, plant and equipment/ ASEAN Typhoon Glenda/ E-CLIP/ COMELEC	139,482	56,868	17,523	66,509	63,818	58,756	37,770
	UNRF	United Nations Reimbursement Fund	Payment of UNMI allowances/ repairs and maintenance/ purchase of supplies/ purchase of property, plant, and equipment/ fuel, oil, and lubricant expenses/ communication expenses/ representation expenses	93,457	1,324,603	1,368,338	244,310	314,923	773,351	796,195
	Administrative Order (AO) No. 257	Other Service Income/Rent/Lease Income/Miscellaneous Income/Title X Fund	Payment of Honoraria/Repair of Vehicle/Bank Service Charged and Adjustments	335,287	468,753	224,368	215,263	316,184	332,223	253,994
		Other Gains (Sale of Bid Documents)/Interest Earned/Trust Liabilities		3,388	-	865	15,115	17,065	6,871	8,189
AFP Medical Center				264,053	64,698	29,033	70,000	60,000	75,000	65,000
Retained Income/Receipts				<u>264,053</u>	<u>64,698</u>	<u>29,033</u>	<u>70,000</u>	<u>60,000</u>	<u>75,000</u>	<u>65,000</u>
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	264,053	64,698	29,033	70,000	60,000	75,000	65,000

Table B.16
OFF-BUDGET ACCOUNTS, FY 2019 - 2021
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2019*	2019 Actual		2020 Program		2021 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Philippine Military Academy				47,232	13,344	12,178	8,412	5,396	8,412	5,396
Retained Income/Receipts				629	116	-	119	-	119	-
General Headquarters-Proper 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	629	116	-	119	-	119	-
Trust Receipts				46,603	13,228	12,178	8,293	5,396	8,293	5,396
Inter-Agency Transferred Fund (IATF)		Others	Mess and Medicine Allowance of Insular Prisoners; Repair and Rehabilitation of Damaged Facilities brought by Typhoon Lando	15,592	2,350	6,938	-	-	-	-
Receipts Deposited with the National Treasury other than IATF		Other service income	Procurement of Motor Vehicle, Procurement of 2 units motorcycles, Procurement of PABX System, Construction of Car Shed at the EP Condo Area, Payment of Other Supplies, Procurement of 20 pcs Trash Bins, Procurement of Therapeutic Ultrasound and Electrotherapy for use of PMASH, and Procurement of 31 Single Bed Frames & 3 other items for Nakar Hall	26,298	7,386	5,220	7,608	5,376	7,608	5,376
Receipts Deposited with Authorized Government Depository Banks (AGDB)		Other service income	Repairs and Maintenance of Government Quarters	4,702	3,492	20	685	20	685	20
		Others	Repair of Classrooms, 17 Supt's Cup Shoot Fest 2017	11	-	-	-	-	-	-
Presidential Security Group				67,816	56,935	2,606	-	-	-	-
Trust Receipts				11,803	2,439	2,606	-	-	-	-
	J.C. No. 9-86	Laboratory fees	Repair of laboratory	89	-	-	-	-	-	-
		Income from light/water	Light /water payments	8,748	2,122	2,606	-	-	-	-
	AFPGIC Policy	Rent income concessionaires	Rental payment	2,805	317	-	-	-	-	-
		Insurance income		161	-	-	-	-	-	-
Custodial Funds				3,983	2,466	-	-	-	-	-
	DBM Letter dated 3-18-1998	Quarters collections	Repair of MEQ/MOQ	2,951	216	-	-	-	-	-
	IATF-COA CIRCULAR NO. 94-013 dated Dec.13, 1994	DILG-ASEAN financial assistance	Trust Fund for Apec-SPOEP	-	-	-	-	-	-	-
		PCSO	Insurance Vehicle	10	-	-	-	-	-	-
		DOH	Trust fund for medical assistance	1,000	-	-	-	-	-	-
		PCSO	For procurement of medical equipment	22	2,250	-	-	-	-	-
Donations and Grants In Cash		Balance of donations for micro-financing program deposited to BTr		52,030	52,030	-	-	-	-	-
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS				33,669,496	9,759,804	3,416,270	10,233,003	5,765,577	9,955,974	3,484,937
Office of the Secretary				33,669,496	9,759,804	3,416,270	10,233,003	5,765,577	9,955,974	3,484,937
Revolving Fund				26,870	7,668	2,474	6,556	2,353	7,821	2,524
	E.O. 34	Income from the DPWH Employees' Quarters	Repairs, maintenance, supplies, utilities of the quarters	17,555	4,509	840	5,739	2,126	4,599	857
		Seminar fee	Training/seminar expenses	9,315	3,159	1,634	817	227	3,222	1,667
Trust Receipts				33,642,626	9,752,136	3,413,796	10,226,447	5,763,224	9,948,153	3,482,413
	E.O. 338	Bid documents	Payment of BAC Honoraria	15,128,701	1,881,548	257,659	2,514,006	277,924	1,919,367	262,838
		Receipts of fund for implementation of projects	Infrastructure projects/payment of progress billings, and taxes withheld from creditor	18,513,925	7,870,588	3,156,137	7,712,441	5,485,300	8,028,786	3,219,575

Table B.16
OFF-BUDGET ACCOUNTS, FY 2019 - 2021
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2019*	2019 Actual		2020 Program		2021 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF SCIENCE AND TECHNOLOGY				<u>1,126,506</u>	<u>1,610,846</u>	<u>1,485,797</u>	<u>1,316,476</u>	<u>1,547,581</u>	<u>1,318,115</u>	<u>1,185,845</u>
Office of the Secretary				261,021	558,638	441,741	413,431	319,122	436,708	340,048
Trust Receipts				<u>261,021</u>	<u>558,638</u>	<u>441,741</u>	<u>413,431</u>	<u>319,122</u>	<u>436,708</u>	<u>340,048</u>
Inter-Agency Transfer Fund (IATF)	R.A. 7687/R.A. 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	111,960	319,057	284,350	332,531	288,129	357,653	313,825
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	13,213	32,054	19,231	24,441	24,332	19,500	19,373
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 repayment of loan and laboratory expense	135,848	207,527	138,160	56,459	6,661	59,555	6,850
Advance Science and Technology Institute				248,826	112,363	244,446	-	248,826	100,000	100,000
Trust Receipts				<u>248,826</u>	<u>112,363</u>	<u>244,446</u>	<u>-</u>	<u>248,826</u>	<u>100,000</u>	<u>100,000</u>
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	221,964	95,263	241,221	-	221,964	100,000	100,000
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	26,862	17,100	3,225	-	26,862	-	-
Food and Nutrition Research Institute				116,163	140,403	100,193	31,608	147,771	144,750	144,750
Trust Receipts				<u>116,163</u>	<u>140,403</u>	<u>100,193</u>	<u>31,608</u>	<u>147,771</u>	<u>144,750</u>	<u>144,750</u>
Inter-Agency Transfer Fund (IATF)	Sec. 6 GAA Provisions; MOA	Grants-in-Aid Fund NGAs	Implementation of various Grants-in-Aid projects/ other government funded projects	102,637	122,924	76,317	31,558	136,195	144,750	144,750
Receipts Deposited with the National Treasury other than IATF		Performance, bidder bond	Implementation of various projects	5,191	7,264	9,239	50	3,241	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)		Income from grants and donations in cash		8,335	10,215	14,637	-	8,335	-	-
National Academy of Science and Technology				82,424	95,265	44,018	-	-	-	-
Trust Receipts				<u>82,424</u>	<u>95,265</u>	<u>44,018</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Inter-Agency Transfer Fund (IATF)	E.O. No. 338, s. 1996	Other Sales	Implementation of various projects	82,424	95,265	44,018	-	-	-	-
National Research Council of the Philippines				15,296	67,098	52,310	69,832	69,832	84,858	84,858
Trust Receipts				<u>15,296</u>	<u>67,098</u>	<u>52,310</u>	<u>69,832</u>	<u>69,832</u>	<u>84,858</u>	<u>84,858</u>
Inter-Agency Transfer Fund (IATF)	Sec. 6 GAA Provisions	DOST, Grants-in-Aid Funds, and other funding agencies	Implementation of various Grants-in-Aid projects/ other government funded projects	15,296	67,098	52,310	69,832	69,832	84,858	84,858

Table B.16
OFF-BUDGET ACCOUNTS, FY 2019 - 2021
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2019*	2019 Actual		2020 Program		2021 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				33,774	40,331	26,107	52,419	52,419	52,441	52,441
Trust Receipts				<u>33,774</u>	<u>40,331</u>	<u>26,107</u>	<u>52,419</u>	<u>52,419</u>	<u>52,441</u>	<u>52,441</u>
Inter-Agency Transferred Fund (IATF)	E.O. No. 338, s. 1996	Other Sales	Project expenditures per approved project line item budget	32,775	39,907	25,965	52,419	52,419	52,441	52,441
Receipts Deposited with the National Treasury other than IATF	E.O. No. 338, s. 1996	Other Sales	Performance bond for procurement of goods and services	999	424	142	-	-	-	-
Philippine Council for Health Research and Development				85,436	249,968	280,179	487,175	487,175	216,240	216,240
Trust Receipts				<u>85,436</u>	<u>249,968</u>	<u>280,179</u>	<u>487,175</u>	<u>487,175</u>	<u>216,240</u>	<u>216,240</u>
Inter-Agency Transferred Fund (IATF)	E.O. No. 338, s. 1996	Various Trust Receipts	Implementation of various projects	85,436	249,968	280,179	487,175	487,175	216,240	216,240
Philippine Council for Industry, Energy and Emerging Research and Development				66,933	108,576	145,543	100,000	100,000	100,000	100,000
Trust Receipts				<u>66,933</u>	<u>108,576</u>	<u>145,543</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
	E.O. No. 338, s. 1996	Receipt of Project Funds (monitored and implemented)	Trust fund receipts and expenditure	66,933	108,576	145,543	100,000	100,000	100,000	100,000
Philippine Nuclear Research Institute				139,420	177,000	98,000	150,000	112,500	175,000	140,000
Trust Receipts				<u>139,420</u>	<u>177,000</u>	<u>98,000</u>	<u>150,000</u>	<u>112,500</u>	<u>175,000</u>	<u>140,000</u>
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	139,420	177,000	98,000	150,000	112,500	175,000	140,000
Philippine Science High School				6,694	12,689	6,921	8,773	6,698	3,118	2,508
Trust Receipts				<u>6,694</u>	<u>12,689</u>	<u>6,921</u>	<u>8,773</u>	<u>6,698</u>	<u>3,118</u>	<u>2,508</u>
Inter-Agency Transfer Fund (IATF)	General Provisions in the GAA	Others	Operating expenses	5,893	9,180	4,213	6,028	4,343	-	-
Receipts Deposited with the National Treasury other than IATF	R.A. 9184	Others	Performance bond for procurement of goods and services	469	529	60	300	300	280	280
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184	Others	BAC honoraria	332	2,980	2,648	2,445	2,055	2,838	2,228
Science and Technology Information Institute				70,519	48,515	46,339	3,238	3,238	5,000	5,000
Trust Receipts				<u>70,519</u>	<u>48,515</u>	<u>46,339</u>	<u>3,238</u>	<u>3,238</u>	<u>5,000</u>	<u>5,000</u>
	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	70,519	48,515	46,339	3,238	3,238	5,000	5,000

Table B.16
OFF-BUDGET ACCOUNTS, FY 2019 - 2021
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2019*	2019 Actual		2020 Program		2021 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT				492,709	59,525	272,753	28,535	257,186	8,000	8,000
Office of the Secretary				398,582	45,447	258,615	-	234,681	-	-
Trust Receipts				398,582	45,447	258,615	-	234,681	-	-
	ADB TYMDF Grant #0472 PHI	DSWD ADB KC NCDDP additional financing ADB Grant Dollar	Operating/training expenses	-	-	86	-	-	-	-
	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	211,915	45,447	112,296	-	48,519	-	-
		Comprehensive Continuing Education Program of DSWD Psychologist	Test materials for DSWD Psychologists	90	-	-	-	-	-	-
		Reconstruction/rehabilitation of day care centers in Brgy. Linusungan-San Marcelino China Donations for Various DSWD Programs	Reconstruction/rehabilitation of day care centers	19	-	-	-	-	-	-
	Agreement No. 2015/SPE/0000400216	DSWD AECID KALAH	Operating/training expenses	10,315	-	7,862	-	10,315	-	-
	Project document	DSWD ASEAN JAIF	ASEAN program evaluation for persons with disability	-	-	3,118	-	-	-	-
		DSWD ASEAN ROK	ASEAN Conference on Cyber Pornography and Cyber Prostitution-Free Southeast Asia	Operating/training expenses	151	-	2,706	-	-	-
	Agreement No. 70507	DFAT: DSWD TA Facility for Protection of Social Reforms	Operating/training expenses	88,103	-	85,668	-	88,103	-	-
	Agreement No. 70013	DFAT: Support Program for Disaster Response	Operating/training expenses	6,985	-	27,638	-	6,985	-	-
	Approved FACE and CAS	UNICEF-Initiatives on Child Pornography through Harnessing Response Mechanisms (ICHARM)	Operating/training expenses	245	-	-	-	-	-	-
Council for the Welfare of Children				3,057	3,050	1,789	8,813	-	-	-
Trust Receipts				3,057	3,050	1,789	8,813	-	-	-
	Receipts Deposited with Authorized Government Depository Banks (AGDB)	MOA between Philippine Gov't represented by NEDA and UNICEF	Income from Compromise Agreement	3,057	3,050	1,789	8,813	-	-	-
Inter-Country Adoption Board				3,962	7,990	6,947	7,866	7,866	8,000	8,000
Trust Receipts				3,962	7,990	6,947	7,866	7,866	8,000	8,000
	Receipts Deposited with the National Treasury other than IATF	Sec. 12 of R.A. No. 8043	Pre-Travel Fees	3,962	7,990	6,947	7,866	7,866	8,000	8,000
Juvenile Justice and Welfare Council				11,122	3,038	5,402	11,856	14,639	-	-
Trust Receipts				11,122	3,038	5,402	11,856	14,639	-	-
	Inter-Agency Transfer Fund (IATF)	R.A. 9344 and IRR	PCSO Trust Fund	8,339	-	1,072	8,339	8,339	-	-
	Receipts Deposited with Authorized Government Depository Banks (AGDB)	MOA	UNICEF Fund	2,783	3,038	4,330	3,517	6,300	-	-
			Establishment and operation of JJWC							
			Strengthening implementation of intervention diversion programs							

Table B.16
OFF-BUDGET ACCOUNTS, FY 2019 - 2021
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2019*	2019 Actual		2020 Program		2021 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
National Anti-Poverty Commission				75,986	-	-	-	-	-	-
Trust Receipts				<u>75,986</u>	-	-	-	-	-	-
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"; 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	21,909	-	-	-	-	-	-
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; 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	54,077	-	-	-	-	-	-
DEPARTMENT OF TOURISM				<u>552,163</u>	<u>271,121</u>	<u>107,885</u>	<u>279,332</u>	<u>283,657</u>	<u>290,940</u>	<u>295,265</u>
Office of the Secretary				526,451	164,909	7,363	232,177	232,177	243,785	243,785
Trust Receipts				<u>526,451</u>	<u>164,909</u>	<u>7,363</u>	<u>232,177</u>	<u>232,177</u>	<u>243,785</u>	<u>243,785</u>
Inter-Agency Transfer Fund (IATF)	E.O. No. 46, Permanent Committee Resolution	Share in the profit of joint venture	Expenses for the implementation of various tourism programs and projects	526,451	164,909	7,363	232,177	232,177	243,785	243,785
Intramuros Administration				25,712	106,212	100,522	47,155	51,480	47,155	51,480
Revolving Fund	P.D. 1616: GAA	Other permit fees; rent/lease income; and entrance fees	PS, MOOE, and CO	<u>25,712</u>	<u>106,212</u>	<u>100,522</u>	<u>47,155</u>	<u>51,480</u>	<u>47,155</u>	<u>51,480</u>
				25,712	106,212	100,522	47,155	51,480	47,155	51,480
DEPARTMENT OF TRADE AND INDUSTRY				<u>2,775,896</u>	<u>1,573,785</u>	<u>1,285,159</u>	<u>1,875,325</u>	<u>2,083,142</u>	<u>1,919,391</u>	<u>1,916,084</u>
Office of the Secretary				2,263,883	912,722	672,379	964,846	1,171,442	1,008,912	1,006,384
OSEC - Proper				144,086	37,196	33,422	83,528	81,000	83,528	81,000
Trust Receipts				<u>144,086</u>	<u>37,196</u>	<u>33,422</u>	<u>83,528</u>	<u>81,000</u>	<u>83,528</u>	<u>81,000</u>
Inter-Agency Transfer Fund (IATF)		Fund transfers from NGAS	Implementation of projects entered into with other agencies	101,049	-	-	-	-	-	-
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	43,037	37,196	33,422	83,528	81,000	83,528	81,000
OSEC - Intellectual Property Office of the Philippines				2,119,797	875,526	638,957	881,318	1,090,442	925,384	925,384
Retained Income/Receipts				<u>2,119,797</u>	<u>875,526</u>	<u>638,957</u>	<u>881,318</u>	<u>1,090,442</u>	<u>925,384</u>	<u>925,384</u>
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	2,119,797	875,526	638,957	881,318	1,090,442	925,384	925,384
Construction Industry Authority of the Philippines				17,165	9,990	5,524	6,000	8,000	6,000	6,000
Revolving Fund				<u>17,165</u>	<u>9,990</u>	<u>5,524</u>	<u>6,000</u>	<u>8,000</u>	<u>6,000</u>	<u>6,000</u>
	General Provisions in the GAA	Rent/Lease Income	Maintenance of the dormitory and its facilities	17,165	9,990	5,524	6,000	8,000	6,000	6,000

Table B.16
OFF-BUDGET ACCOUNTS, FY 2019 - 2021
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2019*	2019 Actual		2020 Program		2021 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Philippine Trade Training Center				-	28,625	28,625	15,000	15,000	15,000	15,000
Revolving Fund	E.O. No. 133: Joint DBM/CSC Authorization dated April 15, 1988	Seminar/training fees	Seminar and training expenses	-	28,625	28,625	15,000	15,000	15,000	15,000
Technical Education and Skills Development Authority				494,848	622,448	578,631	889,479	888,700	889,479	888,700
Revolving Fund	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	Supplies and materials, utilities, honorarium; assessor's fees; communication expenses; and general services	494,848	622,448	578,631	889,479	888,700	889,479	888,700
DEPARTMENT OF TRANSPORTATION				1,364,433	7,320,557	7,535,895	5,543,346	5,512,674	4,038,695	4,061,962
Office of the Secretary				263,851	3,870,934	4,087,706	3,938,080	4,057,654	4,035,612	4,059,150
Trust Receipts				263,851	3,870,934	4,087,706	3,938,080	4,057,654	4,035,612	4,059,150
	R.A. 9184	Proceeds from sale of bid documents	Honoraria	74,714	23,062	220,607	30,420	70,000	35,420	50,000
	BLT Agreement	Escrow Account for rental fees for MRT3 BLT	Rental fees	38,540	3,839,850	3,843,497	3,900,000	3,930,000	4,000,000	4,000,000
	MOU w/ PMS, OP	Presidential Social Fund transfer from PMS	Financial assistance to Typhoon Yolanda victims	1,450	1,170	2,505	-	-	-	-
	Concessionaire Agreement between DOTC & GMK Megawide Cebu Airport Corp.	Collection from GMK Megawide Cebu Airport Corp - Peso	Consultancy services for the MCIAA PPP	47,341	6,716	16,108	7,500	50,000	4	4,000
		Collection from GMK Megawide Cebu Airport Corp - Dollar	Consultancy services for the MCIAA PPP	2,261	3	100	5	110	8	150
	BLT Agreement	Collection from MRTC - LRTIII Dollar Account	Construction of DOTC Building and payment for utility expenses during construction of EDSA LRT3	96,306	125	4,120	150	4,300	180	5,000
	MOU w/ DPWH	Fund transfer from DPWH	Expenses from the implementation of 2017 Road Safety Action Plan	3,239	8	769	5	3,244	-	-
Land Transportation Franchising and Regulatory Board				686	305	122	335	89	368	97
Trust Receipts				686	305	122	335	89	368	97
	R.A. 9184	Proceeds from sale of bid documents	Honoraria	686	305	122	335	89	368	97
Land Transportation Office				1,088,284	3,444,152	3,445,795	1,603,002	1,453,002	1,215	1,215
Trust Receipts				1,088,284	3,444,152	3,445,795	1,603,002	1,453,002	1,215	1,215
	R.A. 9184	Proceeds from sale of bid documents	Honoraria / Remittance to the BTr	803	992	2,646	2,737	2,737	1,000	1,000
	R.A. 3870	Stradcom shares	Electricity for IT	23	324	324	250	250	200	200
	R.A. 9184	Interest Income	Remittance to the BTr	12	13	2	15	15	15	15
	BOO Contract	Escrow Account for IT Fee	Bank charges / Remittance to contractor	1,087,446	3,442,823	3,442,823	1,600,000	1,450,000	-	-
Philippine Coast Guard				11,612	5,166	2,272	1,929	1,929	1,500	1,500
Trust Receipts				11,612	5,166	2,272	1,929	1,929	1,500	1,500
	R.A. 9184	Proceeds from sale of bid documents/other fees	Honoraria/refund of performance bond, bid security, security warranty	11,612	5,166	2,272	1,929	1,929	1,500	1,500

Table B.16
OFF-BUDGET ACCOUNTS, FY 2019 - 2021
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2019*	2019 Actual		2020 Program		2021 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
NATIONAL ECONOMIC AND DEVELOPMENT AUTHORITY				<u>2,280,944</u>	<u>267,701</u>	<u>111,749</u>	<u>1,451,147</u>	<u>213,833</u>	<u>2,004,672</u>	<u>287,563</u>
Philippine Statistical Research and Training Institute				64,606	117,161	76,786	30,500	30,500	36,000	36,000
Retained Income / Receipts	General Provisions in the GAA	Seminar/training fees	Training expenses	<u>10,375</u>	<u>14,627</u>	<u>10,786</u>	<u>10,500</u>	<u>10,500</u>	<u>11,000</u>	<u>11,000</u>
				10,375	14,627	10,786	10,500	10,500	11,000	11,000
Trust Receipts	General Provisions in the GAA	Other fees	Research and training projects	<u>54,231</u>	<u>102,534</u>	<u>66,000</u>	<u>20,000</u>	<u>20,000</u>	<u>25,000</u>	<u>25,000</u>
Inter-Agency Transfer Fund (IATF)				54,231	102,534	66,000	20,000	20,000	25,000	25,000
Public-Private Partnership Center of the Philippines				2,216,338	150,540	34,963	1,420,647	183,333	1,968,672	251,563
Revolving Fund	E.O. No. 136	Consultancy Fees	Transaction advisory services	<u>2,118,011</u>	<u>93,377</u>	<u>26,084</u>	<u>1,328,388</u>	<u>108,057</u>	<u>1,876,413</u>	<u>176,287</u>
				2,118,011	93,377	26,084	1,328,388	108,057	1,876,413	176,287
Trust Receipts	E.O. No. 136	Other business income	Consultancy Fees	<u>98,327</u>	<u>57,163</u>	<u>8,879</u>	<u>92,259</u>	<u>75,276</u>	<u>92,259</u>	<u>75,276</u>
Receipts Deposited with Authorized Government Depository Banks (AGDB)				98,327	57,163	8,879	92,259	75,276	92,259	75,276
PRESIDENTIAL COMMUNICATIONS OPERATIONS OFFICE				<u>732,668</u>	<u>2,403,309</u>	<u>2,431,835</u>	<u>961,732</u>	<u>857,971</u>	<u>1,152,084</u>	<u>1,020,985</u>
Bureau of Broadcast Services				-	30,210	4,154	-	-	-	-
Trust Receipts	MOA	Income from other sources	PCOO, ECCDC, BFAR, BAC, PIA	<u>-</u>	<u>30,210</u>	<u>4,154</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Inter-Agency Transfer Fund (IATF)				-	30,210	4,154	-	-	-	-
National Printing Office				710,072	2,361,709	2,378,680	950,000	807,500	1,140,000	969,000
Revolving Fund	E.O. 285 dated 7-25-87; E.O. 378, s. 2004	Income from printing and publication	PS, MOOE, CO and other liabilities	<u>703,719</u>	<u>2,357,887</u>	<u>2,374,571</u>	<u>950,000</u>	<u>807,500</u>	<u>1,140,000</u>	<u>969,000</u>
				703,719	2,357,887	2,374,571	950,000	807,500	1,140,000	969,000
Trust Receipts	E.O. 338 s. 1996, as implemented by COA- DBM-DOF J.C. 1-97 dated January 2, 1997 and General Provisions in the GAA	Cash treasury / agency trust deposit	Trust liabilities	<u>6,353</u>	<u>3,822</u>	<u>4,109</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Receipts Deposited with the National Treasury other than IATF				6,353	3,822	4,109	-	-	-	-
Philippine Information Agency				22,596	11,390	49,001	11,732	50,471	12,084	51,985
Trust Receipts	MOA	Others	Various expenses for different projects entered into between PIA and other NGAs, GOCCs, GFIs and Non-Government Instrumentalities	<u>22,596</u>	<u>11,390</u>	<u>49,001</u>	<u>11,732</u>	<u>50,471</u>	<u>12,084</u>	<u>51,985</u>
Inter-Agency Transfer Fund (IATF)				22,596	11,390	49,001	11,732	50,471	12,084	51,985

Table B.16
OFF-BUDGET ACCOUNTS, FY 2019 - 2021
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2019*	2019 Actual		2020 Program		2021 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
OTHER EXECUTIVE OFFICES				2,759,769	3,218,972	3,105,499	1,827,045	1,840,439	1,827,555	1,816,375
Anti-Money Laundering Council				55	195	140	-	-	-	-
Trust Receipts				55	195	140	-	-	-	-
Receipts Deposited with the National Treasury other than IATF		Other service income		55	195	140	-	-	-	-
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				76,654	1,891	-	2,207	-	2,316	-
Revolving Fund				34,908	645	-	677	-	710	-
Student Micro-Project Loan Fund	MOA and CMO	Others	Loan Grants relative to Student Micro-Project Loan Fund	34,908	645	-	677	-	710	-
Trust Receipts				41,746	1,246	-	1,530	-	1,606	-
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	41,746	1,246	-	1,530	-	1,606	-
Film Development Council of the Philippines				6,992	11	11	11	11	-	-
Revolving Fund				6,992	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	-	-
Governance Commission for GOCCs				59	227	168	227	168	227	168
Trust Receipts				59	227	168	227	168	227	168
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184	Proceeds from sale of bid documents and performance security	Payment of honoraria	59	227	168	227	168	227	168
National Commission for Culture and the Arts				37,713	56,546	29,121	10,500	27,660	10,912	3,607
NCCA - Proper				472	234	281	100	100	200	100
Revolving Fund				472	234	281	100	100	200	100
	R.A. 7356, Sec. 22	Income from sale of publications and cultural items	Printing of publications and fabrication of cultural items	472	234	281	100	100	200	100
National Historical Commission of the Philippines				37,241	56,312	28,840	10,400	27,560	10,712	3,507
Revolving Fund				2,273	1,485	2,843	1,530	499	1,575	514
	R.A. 10086	Rent/lease income, Income from printing and publication, and other business income	MOOE / CO	2,273	1,485	2,843	1,530	499	1,575	514
Trust Receipts				34,968	54,827	25,997	8,870	27,061	9,136	2,993
Inter-Agency Transferred Fund (IATF)				34,968	50,954	24,254	4,880	25,265	5,027	1,143
Receipts Deposited with the National Treasury other than IATF	Trust Fund 184	Others	MOOE / CO	-	3,873	1,744	3,990	1,796	4,109	1,850

Table B.16
OFF-BUDGET ACCOUNTS, FY 2019 - 2021
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2019*	2019 Actual		2020 Program		2021 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Office of the Presidential Adviser on the Peace Process				25,002	25,160	136	-	-	-	-
Donations and Grants In Cash	Memorandum of Agreement between OPAPP and Government of Spain: NCA-BMB-D-17-0014360 dated Sept. 06, 2017	Foreign Grants from Spain	Other professional services/travel expenses in connection with the Orientation/Sharing for the Community Peace Dividends Fund	25,002	25,160	136	-	-	-	-
Philippine Racing Commission				-	4,187	4,891	3,600	3,600	3,600	3,600
Trust Receipts	E.O. 88 and 89	Share from breakages from Philippine Racing Club/ Manila Jockey, Inc.	Payment of Added Prizes/forse-breeding activities (i.e. Horse prizes)	-	4,187	4,891	3,600	3,600	3,600	3,600
Philippine Sports Commission				2,603,069	3,129,475	3,071,032	1,809,000	1,809,000	1,809,000	1,809,000
Retained Income / Receipts	R.A. 6847	Rent/lease income; other sales; other business income	Maintenance of sports facilities	2,603,069	3,129,475	3,071,032	1,809,000	1,809,000	1,809,000	1,809,000
THE JUDICIARY				20,618,701	10,147,377	10,159,885	9,431,009	9,912,639	9,946,200	18,768,284
Court of Appeals				266,743	145,200	137,355	161,100	151,500	177,600	165,625
Trust Receipts	E.O. 292	Bail bonds, cash bonds, performance bonds, deposit for cost sheriff fees	Miscellaneous	266,743	145,200	137,355	161,100	151,500	177,600	165,625
Receipts Deposited with the National Treasury other than IATF Receipts Deposited with Authorized Government Depository Banks (AGDB)	N.B.C. 304 B.P. 40		Deposits of Appellants, Litigants	201,181	2,322	18,784	2,400	19,800	3,000	20,800
				65,562	142,878	118,571	158,700	131,700	174,600	144,825
Court of Tax Appeals				89,035	4,076	1,802	25,085	2,031	14,581	1,916
Trust Receipts	DOJ Issuances	Others	Bailbond/Performance Bond	89,035	4,076	1,802	25,085	2,031	14,581	1,916
Receipts Deposited with Authorized Government Depository Banks (AGDB)	Rule 141	Filing fees	Sheriff's trust fund	87,770	2,782	1,454	24,227	1,579	13,505	1,516
				1,265	1,294	348	858	452	1,076	400
Supreme Court of the Philippines and the Lower Courts				19,942,625	9,951,678	9,981,120	9,244,824	9,759,108	9,754,019	18,600,743
Retained Income / Receipts	R.A. 9227	Legal fees, fines and penalties, other service income	Allowances for justices and judges	3,336,238	3,344,228	2,993,439	2,712,304	2,822,516	3,091,551	2,859,375
Special Allowance for Judiciary (SAJ)				710,090	1,763,143	1,652,978	1,521,553	1,560,434	1,810,648	1,544,829
Judiciary Development Fund (JDF)	P.D. 1949	Legal fees	80% for COLA, 20% for equipments and facilities of courts	2,527,144	1,540,097	1,318,611	1,170,997	1,237,492	1,252,967	1,262,242
Mandatory Continuing Legal Education (MCLE)	A.O. 113-2003	Other service income	Scholarship and training expenses	86,263	15,854	6,852	16,401	14,305	25,422	35,333
SC PHILJA PTC Fund	A.M. No. 11-2-2-SC-PHILJA	Legislation fees	Training expenses	12,741	25,134	14,998	3,353	10,285	2,514	16,971
Trust Receipts	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 of bail bonds	16,606,387	6,607,450	6,987,681	6,532,520	6,936,592	6,662,468	15,741,368
Fiduciary Funds/Sheriff Fund				16,482,013	6,583,570	6,967,387	6,508,603	6,928,604	6,638,775	15,727,931
Fiduciary Fund Notarial	A.M. No. 02-8-13-SC	Notarial registers		106,781	19,854	8,742	22,078	7,988	21,857	13,437
SC Map Fiduciary Fund	A.M. No. 99-8-12-SC	Insurance premiums		1,806	7	-	6	-	3	-
OCA-SC Surety Company Deposit	A.M. No. 04-7-02-SC	Cash Bond		15,787	4,019	11,552	1,833	-	1,833	-

Table B.16
OFF-BUDGET ACCOUNTS, FY 2019 - 2021
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2019*	2019 Actual		2020 Program		2021 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Sandiganbayan				320,298	46,423	39,608	-	-	-	-
Trust Receipts				320,298	46,423	39,608	-	-	-	-
	Supreme Court A.M. No. 10-8-3-SC dated Jan. 18 2011	Ball bonds	Ball bonds payable (reverted to the BTr)	320,298	46,423	39,608	-	-	-	-
CIVIL SERVICE COMMISSION				27,983	27,394	22,721	20,105	14,064	11,370	9,135
Career Executive Service Board				27,983	27,394	22,721	20,105	14,064	11,370	9,135
Revolving Fund				27,983	27,394	22,721	20,105	14,064	11,370	9,135
	CSC Resolution No. 90-536 and 90-731 dated June 4 and August 7, 1990 respectively	Seminar/training fees; and examination fees	Fees for written examination, assessment center and performance validation and other related activities; and fees for training programs	27,983	27,394	22,721	20,105	14,064	11,370	9,135
COMMISSION ON AUDIT				1,146,762	693,301	448,138	161,624	104,667	298,645	220,749
Revolving Fund				293,618	409,057	258,618	98,246	66,954	231,745	134,465
	General Provisions in the GAA	Income from Hostels/Dormitories and other Like facilities; seminar training fees, and others	Expenses incurred in the conduct of training and maintenance of dormitories and other facilities	293,618	409,057	258,618	98,246	66,954	231,745	134,465
Retained Income/Receipts				853,144	284,244	189,520	63,378	37,713	66,900	86,284
Protected Area Retention Income Account (PA RIA)	Joint Circular No. 9-81	Rent/lease income; and other service income	Expenses incurred in the conduct of audit funded by third party organizations and other expenses chargeable against other receipts	739,775	244,880	161,193	63,378	37,713	66,900	86,284
Receipts Deposited with Authorized Government Depository Banks (AGDB)	Joint Circular No. 9-81	Others	Expenses incurred in the conduct of the specific purpose of the trust receipts	113,369	39,364	28,327	-	-	-	-
COMMISSION ON ELECTIONS				-	65,973	40,440	72,571	44,484	79,827	48,932
Trust Receipts				-	65,973	40,440	72,571	44,484	79,827	48,932
Inter-Agency Transferred Fund				-	55,130	10,672	60,643	11,739	66,707	12,913
		Deposits from a particular municipality requesting to be converted to a component city	Supplies, honorarium, travel expenses	-	55,130	10,672	60,643	11,739	66,707	12,913
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	-	25	-	28	-	30	-
		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.		-	-	-	-	-	-	-
		Other fees	Subject for refund	-	1,626	28,726	1,789	31,599	1,967	34,758
		Others	Travel, honoraria, supplies	-	9,192	1,042	10,111	1,146	11,123	1,261
Office of the Ombudsman (OMB)				6,518	6,518	-	6,500	-	6,500	-
Trust Receipts				6,518	6,518	-	6,500	-	6,500	-
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	6,518	6,518	-	6,500	-	6,500	-
METRO MANILA DEVELOPMENT AUTHORITY				572,355	308,063	97,433	16,055	16,055	293,590	293,590
Retained Income				572,355	308,063	97,433	16,055	16,055	293,590	293,590
Protected Area Retention Income Account (PA RIA)	Sec. 10 R.A. 7924	Fines, fees, charges and other income (Service and business income); Grants and donations; and Other non-operating income	Capital Outlay	572,355	308,063	97,433	16,055	16,055	293,590	293,590
GRAND TOTAL				148,103,658	110,546,329	92,168,160	100,469,096	97,049,022	106,408,903	104,452,721

*Cash Balance as of Dec 31, 2019 shall be equivalent to the Cash Balance as of Dec 31, 2018 plus 2019 Actual Receipt minus 2019 Actual Expenditure.