

Table B.16
OFF-BUDGET ACCOUNTS, FY 2020 - 2022
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2020*	2020 Actual		2021 Program		2022 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF AGRICULTURE				1,516,872	876,149	1,481,496	696,069	792,826	920,017	662,968
Office of the Secretary				462,046	367,249	356,195	461,629	323,357	479,955	338,400
Revolving Fund				462,046	367,249	356,195	461,629	323,357	479,955	338,400
Agricultural Training Institute Revolving Fund				2,939	26,695	32,787	26,701	26,701	26,707	26,707
	General provisions in the GAA	Income from hostels/dormitories and other like facilities	Maintenance and Other Operating Expenses / Capital Outlays		15,423	18,689	15,424	15,424	15,425	15,425
		Rent/lease income			1,636	2,046	1,637	1,637	1,638	1,638
		Seminar/training fees			1,295	1,619	1,296	1,296	1,297	1,297
		Other business income			265	332	266	266	267	267
		Gain on Sale of Biological Assets			6,771	8,469	6,772	6,772	6,773	6,773
		Gain on Sale of Agricultural Produce		1,305	1,632	1,306	1,306	1,306	1,307	1,307
Bureau of Animal Industry Revolving Fund				1,145	82	47	750	750	765	765
	General provisions in the GAA	Income from hostels/dormitories and other like facilities	Maintenance and Other Operating expenses		1,066	13	156	156	159	159
		Seminar/training fees			80	69	47	594	594	606
Plant Quarantine Revolving Fund				246,785	220,194	194,977	288,743	172,407	303,179	183,214
	P.D. 1433 Enforcement of Plant Quarantine Rules and Regulations	Inspection fees	Maintenance and Other Operating Expenses / Capital Outlays		205,197	194,977	271,748	157,840	285,335	165,732
		Permit fees import			12,851	-	14,048	11,654	14,750	13,986
		Registration fees			2,146	-	2,947	2,913	3,094	3,496
Bureau of Soils and Water Management Revolving Fund				2,415	4,273	2,210	3,100	3,410	3,100	3,410
	General provisions in the GAA	Rent/lease income	Maintenance and Other Operating Expenses / Capital Outlays		1,847	3,925	2,210	1,000	1,100	1,000
		Income from hostels/dormitories and other like facilities			568	348	-	2,100	2,310	2,100
Trust Receipts				208,762	116,005	126,174	142,335	120,089	146,204	124,304
Receipts Deposited with the National Treasury other than IATF	RA 9184	Other Service Income	Performance/Bidders Bond	155,616	83,974	94,326	100,337	80,069	101,736	81,945
Receipts Deposited with Authorized Government Depository Banks (AGDB)	RA 9184	Other Service Income	Bid Documents	53,146	32,031	31,848	41,998	40,020	44,468	42,359
Agricultural Credit Policy Council				879,512	385,097	963,902	102,000	300,000	301,000	150,000
Revolving Fund				879,512	385,097	963,902	102,000	300,000	301,000	150,000
	R.A. 8435	All duties collected from the importation collection of the BOC from the importation of agricultural products under the minimum access volume mechanism including unused balances and collections from repayments from loan beneficiaries including interest, if any	Agro-Industry Modernization Credit and Financing Program (AMCFP) Facility		879,512	385,097	963,902	102,000	300,000	301,000
Philippine Carabao Center				175,314	123,803	161,399	132,440	169,469	139,062	174,568
Revolving Fund				175,314	123,803	161,399	132,440	169,469	139,062	174,568
	R.A. 7307	Sale of animals, meat and dairy	Operating expenses for the propagation and distribution of animals	158,108	119,491	160,678	131,440	168,712	138,012	173,773
	GP of R.A. 10964	Income from Hostels/Dormitories and other Like facilities	Operating expenses of PCC Hostel and Training Facility	17,206	4,312	721	1,000	757	1,050	795

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF EDUCATION				4,052,962	4,064,895	3,904,307	4,264,573	4,376,661	4,689,992	5,145,301
Office of the Secretary				3,022,134	3,859,159	3,837,316	4,246,076	4,221,048	4,670,682	4,643,152
Revolving Fund	B.P. 6831	Income from Hostels/Dormitories and other Like facilities	Operation and maintenance of facilities	313,027	174,652	242,958	192,117	267,254	211,329	293,979
Trust Receipts	LOI No. 1488	Other service income	Operational expenses (Provident Fund)	2,560,977	3,633,205	3,399,151	3,996,526	3,739,066	4,396,178	4,112,973
Donations and Grants	GP No. 5, R.A. 10924	Local and Private	MOOE / Palarong Pambansa	10,064	27,697	120,021	31,467	132,023	34,613	145,225
In Cash	Phils.Australia Development Cooperation Programme	Australia	Maintenance and Other Operating Expenses	5,300	-	-	1,000	-	1,100	-
				4,764	27,697	120,021	30,467	132,023	33,513	145,225
OSEC - Baguio Teachers Camp				138,066	23,605	75,186	25,966	82,705	28,562	90,975
Revolving Fund	R.A. 6831	Lodging fees, rental of facilities, interest income	Operation and maintenance of facilities	138,066	23,605	75,186	25,966	82,705	28,562	90,975
National Book Development Board				198,685	4,809	-	4,366	-	4,657	-
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	198,685	4,809	-	4,366	-	4,657	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 8047	Amounts transferred by the former Instructional Materials Development Center (IMDC) to NBDB	Special Account in the General Fund (Automatically Appropriated)	131,212	4,809	-	4,366	-	4,657	-
				67,473	-	-	-	-	-	-
National Council for Children's Television				71,598	1,460	-	1,518	-	1,475	-
Trust Receipts	R.A. 8370	Interest income on the Endowment Fund	Production of Child-Friendly Television Program	71,598	1,460	-	1,518	-	1,475	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)				71,598	1,460	-	1,518	-	1,475	-
National Museum				757,140	198,601	65,175	11,713	154,913	12,378	501,449
Retained Income/Receipts	R.A. 11333	Other service income	Museum use	2,468	1,510	-	1,585	-	1,744	-
National Museum Income Fund				2,468	1,510	-	1,585	-	1,744	-
Revolving Fund	R.A. 8492 and R.A. 11333	Income from museum operations/entrance fees	Administration, operation and maintenance of museums	-	-	8,518	-	-	-	-
				-	-	8,518	-	-	-	-
Trust Receipts	R.A. 8492	Interest earned from Philippine government treasury bills	Special programs, projects and activities of the museum	597,976	9,646	-	10,128	-	10,634	500,000
Receipts Deposited with Authorized Government Depository Banks (AGDB)	GOVERNMENT TREASURY BILL PER NM BOARD RESOLUTION NO. 5-2018			97,976	9,646	-	10,128	-	10,634	-
	R.A. 8492 and R.A. 11333			Contributions from PAGCOR	250,000	-	-	-	-	-
		Contributions from PCSO		250,000	-	-	-	-	-	250,000

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Donations and Grants				156,696	187,445	56,657	-	154,913	-	1,449
In Cash	MOA	Bloomberry Cultural Foundation Inc. (BCFI)	Procurement of audio-visual and networking equipment and services for the National Museum of Natural History	334	4,029	21,000	-	-	-	-
	R.A. 8492	PCSO and DOST		-	-	8,154	-	-	-	-
	MOA	Japan	Maintenance of National Museum of Fine Arts Repository	449	-	-	-	-	-	449
	MOA / R.A. 113333	Income generating government	Special programs, projects and activities of the museum	154,913	182,216	27,303	-	154,913	-	-
	MOA	Aboitiz Foundation	Donation for relief	-	200	200	-	-	-	-
	MOA / R.A. 113333	Philam Life and General Insurance Company	Financial Support	1,000	1,000	-	-	-	-	1,000
Philippine High School for the Arts				3,405	866	1,816	900	700	800	700
Trust Receipts				24	48	701	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	24	48	701	300	200	300	200
Donations and Grants				3,381	818	1,115	600	500	500	500
In Cash	E.O. 420	Local Government Units/Parents/National Government/NGO	Donations for the performances and other activities of the students	3,381	818	1,115	600	500	500	500
STATE UNIVERSITIES AND COLLEGES				38,398,615	22,905,602	18,299,799	26,073,906	29,310,544	26,426,842	27,100,562
Retained Income/Receipts	R.A. 8292	Tuition fees, collection from students, other sources	PS, MOOE, CO	38,398,615	22,905,602	18,299,799	26,073,906	29,310,544	26,426,842	27,100,562
DEPARTMENT OF ENERGY				3,085,133	15,525	3,943,222	3,042	1,505,594	2,310	752,999
Trust Receipts				3,085,133	15,525	3,943,222	3,042	1,505,594	2,310	752,999
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	3,085,133	15,525	3,943,222	3,042	1,505,594	2,310	752,999
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES				503,121	203,880	174,508	218,186	226,560	227,815	217,439
Office of the Secretary				323,355	161,471	108,999	173,656	115,089	181,059	100,394
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	319,873	160,603	106,386	172,156	113,144	179,545	98,737
				319,873	160,603	106,386	172,156	113,144	179,545	98,737
Revolving Fund	General provisions in the GAA	Income from Hostels/Dormitories and other Like facilities	Maintenance, administration and operating expenses of hostel	3,482	868	2,613	1,500	1,945	1,514	1,657
				3,482	868	2,613	1,500	1,945	1,514	1,657
Environmental Management Bureau				179,766	42,409	65,509	44,530	111,471	46,756	117,045
Revolving Fund	P.D. 984, P.D. 1586	Fines and penalties - service income	MOOE/CO	179,766	42,409	65,509	44,530	111,471	46,756	117,045
				179,766	42,409	65,509	44,530	111,471	46,756	117,045

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF FINANCE				2,981,219	5,218,311	4,859,509	1,488,953	1,692,257	1,631,999	1,355,559
Office of the Secretary				954,277	3,056,620	3,722,265	187,468	382,827	24,172	24,172
Revolving Fund (Municipal Development Fund Office)				759,145	2,961,601	3,635,083	187,468	382,827	24,172	24,172
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	-	2,828,512	2,835,460	-	-	-	-
Municipal Development Fund Revolving Fund	PD 1914: IRR, DOF, COA, DBM Joint Circular Nos. 3-84 and 6-87	Others	Remitted to BTr	759,145	132,863	208,765	187,468	382,827	24,172	24,172
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	-	226	590,858	-	-	-	-
Donations and Grants				195,132	95,019	87,182	-	-	-	-
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	195,132	95,019	87,182	-	-	-	-
Bureau of Customs				270,683	270,683	-	-	-	284,217	-
Trust Receipts				270,683	270,683	-	-	-	284,217	-
Receipts Deposited with the National Treasury other than IATF	DOF-BOC-BIR Joint Memorandum Order 1-2020	Other service income	N/A	270,683	270,683	-	-	-	284,217	-
Privatization and Management Office				168,893	34,669	75,430	72,055	80,000	72,223	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.	168,893	34,669	75,430	72,055	80,000	72,223	80,000
Securities and Exchange Commission				1,587,366	1,856,339	1,061,814	1,229,430	1,229,430	1,251,387	1,251,387
Revolving Fund	General Provisions in the GAA	Building rental	Building maintenance	-	2,911	-	-	-	-	-
Retained Income/Receipts				1,587,074	1,831,050	1,061,814	1,229,430	1,229,430	1,251,387	1,251,387
	R.A. 8799	Various fees from Securities Regulation Code (SRC)	MOOE and CO	78,528	100,000	63,707	100,000	100,000	100,000	100,000
	R.A. 11232	Various fees under the Revised Corporation Code (RCC)	PS, MOOE and CO	1,508,546	1,730,600	998,107	1,129,430	1,129,430	1,151,387	1,151,387
	General Provisions in the GAA	Seminar Fee	Seminar Expenses	-	450	-	-	-	-	-
Trust Receipts	R.A. 3870	Legal research fee	Not applicable	292	22,378	-	-	-	-	-
				292	22,378	-	-	-	-	-

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF FOREIGN AFFAIRS				589,450	111,635	447,206	25,318	270,078	27,850	36,969
Office of the Secretary				589,450	111,635	447,206	25,318	270,078	27,850	36,969
Revolving Fund	R.A. 8239, Philippine Passport Act of 1996	Passport Fees	Prior Year's Adjustment (Payables from prior year expenses); Transfer to BTr pursuant to Sec.4(y) of R.A. No. 11469; various personnel benefit ofContractual; Training Expenses; Other Supplies and Materials Expenses; EME; R & M - PPE; Capital Outlay	589,450	111,635	447,206	25,318	270,078	27,850	36,969
DEPARTMENT OF HEALTH				12,419,340	21,981,071	20,104,155	452,857,450	20,699,881	23,241,795	22,768,695
Office of the Secretary				12,419,340	21,981,071	20,104,155	452,857,450	20,699,881	23,241,795	22,768,695
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	3,100,240	3,424,395	2,748,030	3,850,046	3,722,646	4,257,724	4,050,667
Retained Income/Receipts	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	8,035,323	17,204,141	16,836,320	448,439,207	16,469,713	18,384,907	18,313,623
Hospital Retained Income Applicable to all DOH-retained hospitals				8,035,323	17,204,141	16,836,320	448,439,207	16,469,713	18,384,907	18,313,623
Trust Receipts	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	1,283,777	1,352,535	519,805	568,197	507,522	599,164	404,405
Receipts Deposited with Authorized Government Depository Banks (AGDB)				1,283,777	1,352,535	519,805	568,197	507,522	599,164	404,405
DEPARTMENT OF INTERIOR AND LOCAL GOVERNMENT				22,214,912	51,927,151	31,096,042	34,921,159	34,820,222	16,500,463	16,388,586
Office of the Secretary				43,222	66,157	38,959	-	-	-	-
Donations and Grants In Cash	MOA	Various agencies	Financial assistance to LGUs	43,222	66,157	38,959	-	-	-	-
	MOA	China	Financial assistance to LGUs	2,261	1,410	13,949	-	-	-	-
	DRMIs AFD Agreement No. CPH101601P	France	Training expenses	-	21,610	21,610	-	-	-	-
				40,961	43,137	3,400	-	-	-	-

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Bureau of Fire Protection				283,260	60,288	4,352	58,171	25,960	61,662	21,411
Trust Receipts				<u>282,965</u>	<u>60,288</u>	<u>4,352</u>	<u>58,171</u>	<u>25,665</u>	<u>61,662</u>	<u>21,411</u>
Receipts Deposited with the National Treasury other than IATF	R.A. 6963	Share in Fire Arms License Fee	Scholarship expenses/fund	149,371	30,890	1,538	32,743	3,392	34,708	3,596
Inter-Agency Transferred Fund (IATF)	MOA	BLGD-DTI Trust Fund	EODB	2,300	2,300	-	-	2,300	-	-
		DOE-Emergency Response Protocol Activities	Training/seminar/research fund	1,874	1,922	48	-	1,874	-	-
		DILG-911	Training/seminar	952	1,187	235	-	952	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184	Bid documents/Other service fees	Payment of BAC Honoraria	121,981	17,222	2,251	18,255	16,850	19,351	17,500
	Board Resolution	Experience fund	Other personnel benefits	6,487	6,767	280	7,173	297	7,603	315
Donations and Grants				<u>295</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>295</u>	<u>-</u>	<u>-</u>
In Cash	Grant Contract between Japan and DILG-BFP	Japan Grant	Conversion of Fire Trucks conversion/Freight-in Exps.	295	-	-	-	295	-	-
Bureau of Jail Management and Penology				75,012	63,889	64,655	55,339	52,960	54,108	51,638
Trust Receipts				<u>69,302</u>	<u>17,606</u>	<u>3,318</u>	<u>11,839</u>	<u>9,460</u>	<u>12,108</u>	<u>9,638</u>
Receipts Deposited with the National Treasury other than IATF	R.A. 6963	Licensing Fees	Scholarship Grants	62,557	15,445	1,424	10,000	8,000	10,000	8,000
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184	Other sales	Payment of Honorarium	6,745	2,161	1,894	1,839	1,460	2,108	1,638
Donations and Grants				<u>5,710</u>	<u>46,283</u>	<u>61,337</u>	<u>43,500</u>	<u>43,500</u>	<u>42,000</u>	<u>42,000</u>
In Cash	E.O. No. 66, s. 2018	DOH Dangerous Drugs Board	Medical and TB DOTS Program Construction of Jail Buildings	2,453 -	- 16,283	- 31,283	- 11,500	- 11,500	- 10,000	- 10,000
		Department of Labor and Employment Various LGUs	Rehabilitation Projects for Persons Deprived of Liberty (PDL) Prisoners' Subsistence Allowance and Rehabilitation Projects for PDL	1,807 1,450	- 30,000	- 30,054	- 32,000	- 32,000	- 32,000	- 32,000
		Various LGUs								
National Police Commission				86,167	61,916	116,239	17,272	18,670	19,797	21,773
Trust Receipts				<u>86,167</u>	<u>61,916</u>	<u>116,239</u>	<u>17,272</u>	<u>18,670</u>	<u>19,797</u>	<u>21,773</u>
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 6963	Licensing fees	Scholarship fund for beneficiaries of police who were Killed in Action / Killed in Police Operation	86,167	61,916	116,239	17,272	18,670	19,797	21,773
Philippine National Police				933,319	1,379,460	1,354,888	1,490,377	1,422,632	1,564,896	1,493,764
Trust Receipts				<u>933,319</u>	<u>1,379,460</u>	<u>1,354,888</u>	<u>1,490,377</u>	<u>1,422,632</u>	<u>1,564,896</u>	<u>1,493,764</u>
Receipts Deposited with the National Treasury other than IATF	A.O. 257	Firearms licenses, firearms fees, etc.	Mandatory support and scholarship expenses	933,319	1,379,460	1,354,888	1,490,377	1,422,632	1,564,896	1,493,764
National Youth Commission				5,635	-	-	-	-	-	-
Trust Receipts				<u>5,635</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Receipts Deposited with Authorized Government Depository Banks (AGDB)	Letter of agreement	UNFPA and UNICEF	Implementation of various programs and projects	5,155	-	-	-	-	-	-
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	-	-	-	-	-	-
Philippine Commission on Women				20,788,297	50,295,441	29,516,949	33,300,000	33,300,000	14,800,000	14,800,000
Donations and Grants				<u>20,788,297</u>	<u>50,295,441</u>	<u>29,516,949</u>	<u>33,300,000</u>	<u>33,300,000</u>	<u>14,800,000</u>	<u>14,800,000</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"	20,788,297	50,295,441	29,516,949	33,300,000	33,300,000	14,800,000	14,800,000

Table B.16
OFF-BUDGET ACCOUNTS, FY 2020 - 2022
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2020*	2020 Actual		2021 Program		2022 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF JUSTICE				5,496,444	3,394,201	3,156,082	3,344,824	2,794,612	3,506,604	2,929,758
Office of the Secretary				620,824	48,115	4,365	48,115	48,115	64,524	64,524
Trust Receipts				620,824	48,115	4,365	48,115	48,115	64,524	64,524
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	Victims compensation services	620,824	48,115	4,365	48,115	48,115	64,524	64,524
Bureau of Corrections				393,773	275,432	410,414	323,853	264,707	333,568	266,855
Revolving Fund				393,773	275,432	410,414	323,853	264,707	333,568	266,855
	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	393,773	275,432	410,414	323,853	264,707	333,568	266,855
Bureau of Immigration				1,955,152	2,655,393	2,699,680	2,778,073	2,331,790	2,916,977	2,448,379
Trust Receipts				1,955,152	2,655,393	2,699,680	2,778,073	2,331,790	2,916,977	2,448,379
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	2,889 1,029 213,654	81,909 175 510,636	80,685 60 398,183	86,004 184 526,078	- - -	90,305 193 552,382	- - -
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. At the end of the year, any remaining amounts will be deposited to BTr.	1,737,580	2,062,673	2,220,752	2,165,807	2,331,790	2,274,097	2,448,379
National Bureau of Investigation				495,996	159,746	41,623	150,000	150,000	150,000	150,000
Trust Receipts				495,996	159,746	41,623	150,000	150,000	150,000	150,000
Receipts Deposited with the National Treasury other than IATF	Memorandum of Agreement	DENR, PAGCOR, Local Government of Cotabato, Provincial Government of Bataan, Dangerous Drug Board, PCSO	NBI Operations, Social Welfare and Development Program, Financial Assistance to NBI, and NBI Modernization Program	56,742	28,393	3,326	-	-	-	-
	Section 12 of R.A. 10867	Clearance and certification	Modernization program	439,254	131,171	38,115	150,000	150,000	150,000	150,000
Donations and Grants				-	182	182	-	-	-	-
In Kind				-	182	182	-	-	-	-
Office of the Solicitor General				311	311	-	914	-	941	-
Trust Receipts				311	311	-	914	-	941	-
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.	311	311	-	914	-	941	-
Presidential Commission on Good Government				2,030,388	255,204	-	43,869	-	40,594	-
Trust Receipts				2,030,388	255,204	-	43,869	-	40,594	-
Escrow Funds	E.O. 1, s. of 1986	Rental income and other fees/dividends/other income	NA	2,030,388	255,204	-	43,869	-	40,594	-

Table B.16
OFF-BUDGET ACCOUNTS, FY 2020 - 2022
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2020*	2020 Actual		2021 Program		2022 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF LABOR AND EMPLOYMENT				6,757,400	2,658,527	2,885,116	2,960,420	2,903,355	3,643,135	3,515,662
Office of the Secretary				304,646	135,874	147,236	115,289	57,459	126,818	63,205
Trust Receipts				304,646	135,874	147,236	115,289	57,459	126,818	63,205
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	Funding for socio-economic projects, death benefit, maternity benefits and administrative expenditures	304,646	135,874	147,236	115,289	57,459	126,818	63,205
National Labor Relations Commission				3,158,809	1,275,044	966,854	1,280,000	1,310,500	1,285,500	1,361,000
Trust Receipts				3,158,809	1,275,044	966,854	1,280,000	1,310,500	1,285,500	1,361,000
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	3,152,801	1,265,522	958,626	1,270,000	1,300,000	1,275,000	1,350,000
	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	6,008	9,522	8,228	10,000	10,500	10,500	11,000
National Maritime Polytechnic				4,005	7,076	5,273	4,693	4,224	4,928	4,435
Retained Income/Receipts				4,005	7,076	5,273	4,693	4,224	4,928	4,435
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	4,005	7,076	5,273	4,693	4,224	4,928	4,435
Overseas Workers Welfare Administration				3,289,940	1,240,533	1,765,753	1,560,438	1,531,172	2,225,889	2,087,022
Retained Income/Receipts				3,289,589	1,240,210	1,765,243	1,560,054	1,530,908	2,225,489	2,086,732
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	3,289,589	1,240,210	1,765,243	1,560,054	1,530,908	2,225,489	2,086,732
Donations and Grants				351	323	510	384	264	400	290
In Cash		Various Local Grants	Tuloy Aral	351	323	510	384	264	400	290

Table B.16
OFF-BUDGET ACCOUNTS, FY 2020 - 2022
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2020*	2020 Actual		2021 Program		2022 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF NATIONAL DEFENSE				3,097,312	2,423,722	2,656,659	1,187,412	1,574,369	1,236,136	1,451,230
Office of the Secretary				-	824,500	824,500	-	-	-	-
Donations and Grants				-	824,500	824,500	-	-	-	-
In Kind	Deed of donation	Government Arsenal	Five (5) motor vehicles (Toyota Innova)	-	824,500	824,500	-	-	-	-
Government Arsenal				110,443	18,693	43,837	4,520	108,473	3,912	3,912
Retained Income/Receipts	Special provisions in the GAA / R.A. 10717	Medical fees - Laboratory	Hospital supplies and equipments	207	20	1	20	20	20	20
Trust Receipts				110,236	18,673	43,836	4,500	108,453	3,892	3,892
Inter-Agency Transferred Fund (IATF)			Implementation of Projects	101,953	16,640	42,418	-	101,953	-	-
Receipts Deposited with the National Treasury other than IATF	E.O. 338	Other business income	Refund of Performance/Bidder's Bond	7,813	1,322	829	3,000	5,000	3,000	3,000
Receipts Deposited with Authorized Government Depository Banks (AGDB)			Trust liabilities	470	711	589	1,500	1,500	892	892
National Defense College of the Philippines				2,081	2,441	2,351	15,245	16,405	9,440	10,000
Revolving Fund	E.O. No. 85	Income from hostels/dormitories and other Like facilities	Maintenance and upkeep of Students' Dormitory	1,968	2,241	2,264	1,440	2,500	1,440	2,000
Trust Receipts				113	200	87	13,805	13,905	8,000	8,000
Inter-Agency Transferred Fund (IATF)	E.O. No. 85	Seminar/training fees	Training	113	200	87	13,805	13,905	8,000	8,000
Office of Civil Defense				6,334	36,779	69,262	-	6,334	-	-
Trust Receipts				6,334	36,779	69,262	-	6,334	-	-
Inter-Agency Transferred Fund (IATF)	R.A. 10121	Income from other sources	MOOE and Capital Outlay	195	-	6,715	-	195	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	General Provisions in the GAA		MOOE	6,139	36,779	62,547	-	6,139	-	-
Philippine Veterans Affairs Office				157,268	437,129	454,207	109,120	133,846	89,000	89,000
PVAO - Proper				5,946	8,767	13,829	8,000	12,000	8,000	8,000
Revolving Fund	Special provisions in the GAA	Other Service Income	Shrine fees	5,946	8,767	13,829	8,000	12,000	8,000	8,000
PVAO - Veterans Memorial Medical Center				151,322	428,362	440,378	101,120	121,846	81,000	81,000
Retained Income/Receipts	DND-DOF-DBM J.C. 1-06	Other business income	MOOE/Capital Outlay	93,407	75,930	78,184	80,000	80,000	80,000	80,000
Trust Receipts				5,233	1,588	6,781	1,000	1,000	1,000	1,000
Receipts Deposited with the National Treasury other than IATF	DOH A.O. No. 5-A, 1996	Affiliation fees	Hospital use	5,233	1,588	6,781	1,000	1,000	1,000	1,000
Donations and Grants				52,682	350,844	355,413	20,120	40,846	-	-
In Cash	Memorandum of Agreement	Veterans Hospitalization Office of the President	Hospital improvement	31,956	244,591	266,473	-	-	-	-
		Department of Health - Health Facility Enhancement Program	Infrastructure project	-	-	4	-	-	-	-
		Department of Health - Medical Assistance Program	Financial Assistance to Indigent Patients	-	-	261	10,060	10,060	-	-
		Income from other sources	Financial Assistance to Indigent Patients	-	138	138	10,060	10,060	-	-
		Others	Procurement of medical equipment and ambulance	4,858	82,840	77,982	-	4,858	-	-
		Subsidy from other national government agencies	Procurement of medical equipment and infrastructure project	5,868	13,275	7,407	-	5,868	-	-
		Income from grants and donations in cash	Financial Assistance to Indigent Patients	10,000	10,000	-	-	10,000	-	-

Table B.16
OFF-BUDGET ACCOUNTS, FY 2020 - 2022
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2020*	2020 Actual		2021 Program		2022 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Armed Forces of the Philippines				2,821,186	1,104,180	1,262,502	1,058,527	1,309,311	1,133,784	1,348,318
AFP - Philippine Army				535,770	212,661	201,925	219,500	317,060	225,377	293,774
Retained Income/Receipts				<u>105,141</u>	<u>21,361</u>	<u>18,669</u>	<u>22,443</u>	<u>38,368</u>	<u>23,558</u>	<u>48,233</u>
	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	105,141	21,361	18,669	22,443	38,368	23,558	48,233
Trust Receipts				<u>430,629</u>	<u>191,300</u>	<u>183,256</u>	<u>197,057</u>	<u>278,692</u>	<u>201,819</u>	<u>245,541</u>
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	285,372	129,676	177,588	134,680	202,243	138,819	163,008
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	145,257	61,624	5,668	62,377	76,449	63,000	82,533
AFP - Philippine Air Force				1,103,701	155,558	343,744	163,339	360,932	171,555	378,979
Retained Income/Receipts				<u>21,868</u>	<u>3,928</u>	<u>25,643</u>	<u>4,127</u>	<u>26,926</u>	<u>4,382</u>	<u>28,272</u>
	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	21,868	3,928	25,643	4,127	26,926	4,382	28,272
Trust Receipts				<u>1,081,833</u>	<u>151,630</u>	<u>318,101</u>	<u>159,212</u>	<u>334,006</u>	<u>167,173</u>	<u>350,707</u>
Inter-Agency Transferred Fund (IATF)		Other business income	For the implementatio of activities agreed upon with the concerned government agency which transferred the funds	990,862	48,265	222,234	50,679	233,346	53,213	245,014
Receipts Deposited with Authorized Government Depository Banks (AGDB)	E.O. No. 1002	Other business income	For the electric and water consumption; for the honoraria of PAFBAC personnel, for the refund of performance bond posted by suppliers; for the repair and maintenance of government quarters	90,971	103,365	95,867	108,533	100,660	113,960	105,693

Table B.16
OFF-BUDGET ACCOUNTS, FY 2020 - 2022
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2020*	2020 Actual		2021 Program		2022 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
AFP - Philippine Navy				171,481	322,956	333,932	174,017	189,665	191,419	208,632
Retained Income/Receipts				146,750	92,191	39,312	101,411	70,792	111,552	77,871
	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	146,750	92,191	39,312	101,411	70,792	111,552	77,871
Trust Receipts				24,731	66,006	129,861	72,606	118,873	79,867	130,761
Inter-Agency Transferred Fund (IATF)			Cash transfer to PN Units, Remittance to BTr, Bank service charges, Reversion of unutilized funds to DND/GHQ/OCD	16	1,506	4,962	1,656	5,458	1,822	6,004
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	24,715	64,500	124,899	70,950	113,415	78,045	124,757
Donations and Grants				-	164,759	164,759	-	-	-	-
In Kind (local)	Property Transfer Report/Deed of Donation	Various local sources	Various vehicles, equipment and dog breeds	-	164,759	164,759	-	-	-	-
AFP - General Headquarters				1,010,234	413,005	382,901	501,671	441,654	545,433	466,933
AFP - GHQ Proper				655,571	379,398	324,856	417,337	357,341	459,070	393,075
Retained Income/Receipts				43,465	20,112	6,062	22,123	6,668	24,335	7,334
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	43,465	20,112	6,062	22,123	6,668	24,335	7,334
Trust Receipts				612,106	359,286	318,794	395,214	350,673	434,735	385,741
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	140,732	162,950	161,700	179,245	177,870	197,169	195,657
	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	87,717	33,606	39,346	36,967	43,280	40,663	47,608
	Administrative Order (AO) No. 257	Other Service Income/Rent/Lease Income/Miscellaneous Income/Title X Fund		382,797	161,144	113,634	177,258	124,998	194,984	137,498
		Other Gains (Sale of Bid Documents)/Interest Earned/Trust Liabilities	Payment of Honoraria/Repair of Vehicle/Bank Service Charged and Adjustments	860	1,586	4,114	1,744	4,525	1,919	4,978
AFP Medical Center				238,469	9,882	35,466	75,000	60,000	75,000	65,000
Retained Income/Receipts				238,469	9,882	35,466	75,000	60,000	75,000	65,000
AFP Medical Center Retained Income	DOH-DOF-DBM J.C. No. 2003-1	Hospital income	Procurement of medical equipments, medicines, medical supplies/implants and payment of medical procedures done in other hospitals	238,469	9,882	35,466	75,000	60,000	75,000	65,000

Table B.16
OFF-BUDGET ACCOUNTS, FY 2020 - 2022
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2020*	2020 Actual		2021 Program		2022 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Philippine Military Academy				41,972	5,688	10,948	4,928	22,591	4,928	8,858
Retained Income/Receipts				656	27	-	100	120	100	120
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	656	27	-	100	120	100	120
Trust Receipts				41,316	5,661	10,948	4,828	22,471	4,828	8,738
Inter-Agency Transferred Fund (IATF)		Others	Mess and Medicine Allowance of Insular Prisoners; Repair and Rehabilitation of Damaged Facilities brought by Typhoon Lando	14,012	2,715	4,295	964	14,697	964	964
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	25,536	1,685	2,447	1,455	7,080	1,455	7,080
Receipts Deposited with Authorized Government Depository Banks (AGDB)		Other service income	Repairs and Maintenance of Government Quarters	1,589	706	3,819	314	-	314	-
		Others	Repair of Classrooms, 17 Supt's Cup Shoot Fest 2017	179	555	387	2,095	694	2,095	694
Presidential Security Group				74,222	18,037	11,631	4,406	1,722	6,435	-
Trust Receipts				14,591	2,788	-	1,519	-	2,299	-
	J.C. No. 9-86	Laboratory fees	Repair of laboratory	89	-	-	-	-	-	-
		Income from light/water	Light /water payments	10,637	1,889	-	1,342	-	1,983	-
	AFPGIC Policy	Rent income concessionaires	Rental payment	3,107	302	-	177	-	316	-
	AFP Directive	Insurance income		161	-	-	-	-	-	-
		Petron Corporation RMC	Repairs, maintenance, and construction fund	597	597	-	-	-	-	-
Custodial Funds				7,521	15,169	11,631	2,775	1,722	4,052	-
	DBM Letter dated 3-18-1998	Quarters collections	Repair of MEQ/MOQ	6,489	3,538	-	2,775	700	3,052	-
	IATF-COA CIRCULAR NO. 94-013 dated Dec.13, 1994	Insurance	Insurance	10	-	-	-	-	-	-
		OP	For Emergency Procurement of Medical Equipment/Supplies/Medicines for treatment and testing of Corona Virus Disease (COVID-10)	-	11,631	11,631	-	-	-	-
		DOH	Trust fund for medical assistance	1,000	-	-	-	1,000	1,000	-
		PCSO	For procurement of medical equipment	22	-	-	-	22	-	-
Donations and Grants				52,110	80	-	112	-	84	-
In Cash		Balance of donations for micro-financing program deposited to BTr		52,110	80	-	112	-	84	-
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS				16,706,102	1,774,047	223,516	1,927,188	265,362	1,810,961	219,723
Office of the Secretary				16,706,102	1,774,047	223,516	1,927,188	265,362	1,810,961	219,723
Revolving Fund				26,778	1,444	1,536	7,821	2,524	2,729	1,567
	E.O. 34	Lodging fee	Repairs, maintenance, supplies, utilities of the quarters	17,706	1,096	945	4,599	857	1,118	964
		Seminar fee	Training/seminar expenses	9,072	348	591	3,222	1,667	1,611	603
Trust Receipts				16,679,324	1,772,603	221,980	1,919,367	262,838	1,808,232	218,156
	E.O. 338	Bid documents	Payment of BAC Honoraria	16,679,324	1,772,603	221,980	1,919,367	262,838	1,808,232	218,156

Table B.16
OFF-BUDGET ACCOUNTS, FY 2020 - 2022
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2020*	2020 Actual		2021 Program		2022 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF SCIENCE AND TECHNOLOGY				1,816,376	2,434,906	1,749,064	1,489,259	2,234,786	1,559,003	1,553,333
Office of the Secretary				375,472	855,055	740,604	660,696	596,248	798,861	781,395
Trust Receipts				<u>375,472</u>	<u>851,694</u>	<u>737,243</u>	<u>660,696</u>	<u>596,248</u>	<u>798,861</u>	<u>781,395</u>
Inter-Agency Transfer Fund (IATF)	MOA, R.A. 7687/R.A. 10612	Other service income/ various project fund	Maintenance and operating expenses, Scholarship Fund, PCHRD - Institutional Dev't Activities for Reg. Health R&D	200,252	519,854	431,562	444,007	357,961	554,231	536,976
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	795	220	12,638	381	163	240	171
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184, R.A. 7687, ICIEERD CONSORTIUM, Memorandum of Agreement	Technology development transfer and commercialization; other service income	Scholarship Fund, Support for the operational fund, Various Project funds	174,425	331,620	293,043	216,308	238,124	244,390	244,248
Donations and Grants In Kind				-	3,361	3,361	-	-	-	-
				-	3,361	3,361	-	-	-	-
Advance Science and Technology Institute				487,609	458,918	220,135	100,000	587,608	100,000	100,000
Trust Receipts				<u>487,609</u>	<u>458,918</u>	<u>220,135</u>	<u>100,000</u>	<u>587,608</u>	<u>100,000</u>	<u>100,000</u>
Inter-Agency Transfer Fund (IATF)	Sec. 6 and 7 of GP, RA 11465 - GAA FY2020/ COA-DBM-DOF J.C. No. 1-97	Income from other sources	Payment of operating expenses for the implementation of Grants-in-Aid (GIA) projects	462,746	457,376	216,594	100,000	562,746	100,000	100,000
Receipts deposited with the National Treasury other than IATF	COA-DBM-DOF J.C. No. 1-97/ 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 payment of refund of performance/bid/warranty security bonds	24,863	1,542	3,541	-	24,863	-	-
Food and Nutrition Research Institute				260,425	259,191	114,929	41,355	187,027	57,800	57,800
Trust Receipts				<u>260,425</u>	<u>259,191</u>	<u>114,929</u>	<u>41,355</u>	<u>187,027</u>	<u>57,800</u>	<u>57,800</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	239,551	241,360	104,446	37,071	173,985	57,800	57,800
Receipts Deposited with the National Treasury other than IATF		Performance, bidder bond			7,639	4,886	2,438	409	2,857	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	Sec. 8 and 12 of GAA Provisions; MOA	Others	Implementation of various projects	13,235	12,945	8,045	3,875	10,185	-	-
National Academy of Science and Technology				44,911	8,588	46,101	-	-	-	-
Trust Receipts				<u>44,911</u>	<u>8,588</u>	<u>46,101</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	44,911	8,588	46,101	-	-	-	-
National Research Council of the Philippines				46,327	72,594	41,563	193,107	193,107	226,821	226,821
Trust Receipts				<u>46,327</u>	<u>72,594</u>	<u>41,563</u>	<u>193,107</u>	<u>193,107</u>	<u>226,821</u>	<u>226,821</u>
Inter-Agency Transfer Fund (IATF)	GAA 2020	Other service income	Operating expenses for the implementation of various projects	46,327	72,594	41,563	193,107	193,107	226,821	226,821

Table B.16
OFF-BUDGET ACCOUNTS, FY 2020 - 2022
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2020*	2020 Actual		2021 Program		2022 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				73,000	98,515	59,289	60,936	60,936	63,725	63,725
Trust Receipts				73,000	98,515	59,289	60,936	60,936	63,725	63,725
Inter-Agency Transferred Fund (IATF)	E.O. No. 336	Others	Project expenditures per approved project line item budget	72,145	98,137	58,767	60,551	60,551	63,335	63,335
Receipts Deposited with the National Treasury other than IATF	E.O. No. 336	Others	Performance bond for procurement of goods and services	855	378	522	385	385	390	390
Philippine Council for Health Research and Development				234,408	422,350	273,378	238,637	434,557	127,196	154,667
Trust Receipts				234,408	422,350	273,378	238,637	434,557	127,196	154,667
Inter-Agency Transferred Fund (IATF)	E.O. No. 338, s. 1996	Various Trust Receipts	Various trust fund projects from DOH, DOST, FDA, Philhealth, TAPI, SEI, and PITAHAC	234,408	422,350	273,378	238,637	434,557	127,196	154,667
Philippine Council for Industry, Energy and Emerging Research and Development				117,069	192,613	142,477	140,000	140,000	140,000	140,000
Trust Receipts				117,069	192,613	142,477	140,000	140,000	140,000	140,000
Inter-Agency Transferred Fund (IATF)	E.O. No. 338, s. 1996	Subsidy from other National Government Agencies	Trust fund receipts and expenditure	117,069	192,613	142,477	140,000	140,000	140,000	140,000
Philippine Nuclear Research Institute				173,620	57,000	22,800	48,000	28,800	39,000	23,400
Trust Receipts				173,620	57,000	22,800	48,000	28,800	39,000	23,400
Receipts Deposited with Authorized Government Depository Banks (AGDB)	General Provisions in the GAA 2021	Subsidy from other National Government Agencies	Procurement/payments for the implementation of various GIA projects	173,620	57,000	22,800	48,000	28,800	39,000	23,400
Philippine Science High School				2,619	7,609	15,712	540	515	600	525
Trust Receipts				2,619	4,611	12,714	540	515	600	525
Inter-Agency Transfer Fund (IATF)	R.A. 9036	Other school fees	Operating expenses	-	2,151	7,119	-	-	-	-
Receipts Deposited with the National Treasury other than IATF	R.A. 9184	Miscellaneous income	Refund of performance bond	503	1,292	1,205	150	150	200	150
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184	Miscellaneous income	BAC honoraria, Deposit to BTr	2,116	1,168	4,390	390	365	400	375
Donations and Grants In Kind	R.A. 9036			-	2,998	2,998	-	-	-	-
Science and Technology Information Institute				916	2,473	72,076	5,988	5,988	5,000	5,000
Trust Receipts				916	2,473	72,076	5,988	5,988	5,000	5,000
Inter-Agency Transfer Fund (IATF)	Section 6, General provisions GAA 2017	Others	Operating expenses for the implementation of various projects	916	2,473	72,076	5,988	5,988	5,000	5,000

Table B.16
OFF-BUDGET ACCOUNTS, FY 2020 - 2022
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2020*	2020 Actual		2021 Program		2022 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT				464,144	266,990	108,369	155,257	353,204	6,070	5,670
Office of the Secretary				259,646	61,525	42,507	760	148,079	800	400
Revolving Fund	MC 30s and GAA General Provision	Income from Hostels/Dormitories and other Like facilities	Repair and Maintenance and other MOOE	18,312	798	384	760	325	800	400
				18,312	798	384	760	325	800	400
Trust Receipts				235,916	60,727	37,226	-	142,336	-	-
Receipts Deposited with the National Treasury other than IATF		Income from Grants and Donations in Cash	Relief and Recovery for victims of the specific calamity	235,412	60,727	37,226	-	142,092	-	-
	COA Circular 2014-002	Comprehensive Continuing Education Program of DSWD Psychologist	Test materials for DSWD Psychologists	90	-	-	-	-	-	-
		Reconstruction/rehabilitation of day care centers in Brgy. Linusungan-San Marcelino	Reconstruction/rehabilitation of day care centers	19	-	-	-	-	-	-
	Project document	DSWD ASEAN ROK	ASEAN Conference on Cyber Pornography and Cyber Prostitution-Free Southeast Asia	151	-	-	-	-	-	-
	Approved FACE and CAS	UNICEF-Initiatives on Child Pornography through Harnessing Response Mechanisms (ICHARM)	Operating/training expenses	244	-	-	-	244	-	-
Donations and Grants				5,418	-	4,897	-	5,418	-	-
In Cash	Agreement No. 2015/SPE/0000400216	Spain	Operating Expenses/Training Expenses	5,418	-	4,897	-	5,418	-	-
Council for the Welfare of Children				4,905	10,637	6,991	4,905	4,905	-	-
Trust Receipts				4,905	10,637	6,991	4,905	4,905	-	-
Inter-Agency Transfer Fund (IATF)	MOA between Philippine Gov't represented by NEDA and UNICEF	Income from Compromise Agreement	UNICEF assisted projects/program/activity to support the Council for the Welfare of Children	4,905	10,637	6,991	4,905	4,905	-	-
Inter-Country Adoption Board				8,997	7,866	2,831	5,270	5,270	5,270	5,270
Trust Receipts				8,997	7,866	2,831	5,270	5,270	5,270	5,270
Receipts Deposited with the National Treasury other than IATF	Sec. 12 of R.A. No. 8043	Pre-Travel Fees	Pre-Travel Expenses	8,997	7,866	2,831	5,270	5,270	5,270	5,270
Juvenile Justice and Welfare Council				10,027	5,518	6,613	4,354	14,381	-	-
Trust Receipts				10,027	5,518	6,613	4,354	14,381	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9344 and IRR	PCSO Trust Fund	Establishment and operation of JJWC	8,318	-	21	-	8,318	-	-
	MOA	UNICEF Fund	Strengthening implementation of intervention diversion programs	1,709	5,518	6,592	4,354	6,063	-	-

Table B.16
OFF-BUDGET ACCOUNTS, FY 2020 - 2022
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2020*	2020 Actual		2021 Program		2022 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
National Anti-Poverty Commission				40,601	10,300	18,251	-	40,601	-	-
Trust Receipts				40,601	10,300	18,251	-	40,601	-	-
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"	9,256	10,300	2,075	-	9,256	-	-
			MOA w/ PAGCOR for the implementation of socio-civic programs and projects	25,913	-	15,896	-	25,913	-	-
			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	432	-	280	-	432	-	-
Receipts Deposited with the National Treasury other than IATF	MOA between PAGCOR and Memorandum of Agreement between HANJIN	Others	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	5,000	-	-	-	5,000	-	-
Presidential Commission for the Urban Poor				139,968	171,144	31,176	139,968	139,968	-	-
Trust Receipts				139,968	171,144	31,176	139,968	139,968	-	-
Inter-Agency Transfer Fund (IATF)	MOA between PCUP and DILG	Interim Shelter Fund	Financial assistance to informal settler families	35,481	56,451	20,970	35,481	35,481	-	-
	MOA between PCUP, DOTr, HUDCC, and PNR	North-South Rail Project Phase II	Social preparation activities i.e., community sessions towards the development of community-driven / socialized housing projects of the families affected by the project	104,249	114,455	10,206	104,249	104,249	-	-
	MOA between PCUP, NHA, DPWH, NAPC, and CHR	Concreting (widening) of Radial Road 10 (R-10)	Rental subsidy and financial assistance to informal settler families	238	238	-	238	238	-	-
DEPARTMENT OF TOURISM				351,020	104,493	271,544	47,155	295,265	290,940	295,265
Office of the Secretary				343,118	58,045	207,286	-	243,785	243,785	243,785
Trust Receipts				343,118	58,045	207,286	-	243,785	243,785	243,785
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	343,118	58,045	207,286	-	243,785	243,785	243,785
Intramuros Administration				7,902	46,448	64,258	47,155	51,480	47,155	51,480
Revolving Fund	P.D. 1616; GAA	Rent/lease income, entrance fees, and other business income	PS, MOOE, and CO	7,902	46,448	64,258	47,155	51,480	47,155	51,480

Table B.16
OFF-BUDGET ACCOUNTS, FY 2020 - 2022
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2020*	2020 Actual		2021 Program		2022 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF TRADE AND INDUSTRY				3,139,740	1,020,061	868,631	1,006,767	966,143	1,061,221	973,242
Office of the Secretary				2,544,258	118,169	50,208	56,518	96,740	64,350	62,389
OSEC - Proper				203,781	97,810	38,115	39,837	79,997	28,660	26,636
Trust Receipts				203,781	97,810	38,115	39,837	79,997	28,660	26,636
Inter-Agency Transfer Fund (IATF)										
		Subsidies from NGAs	Implementation of projects entered into with other agencies	101,269	650	430	-	-	-	-
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	102,512	97,160	37,685	39,837	79,997	28,660	26,636
Donations and Grants				5,280	19,578	11,473	15,840	15,840	34,760	34,760
In Cash	Grant agreement No. 2000002299. Grant Financing Agreement with IFAD	International Fund for Agricultural Development (IFAD)	Consultancy and workshops	5,280	5,280	-	15,840	15,840	34,760	34,760
	Grant approval from Japan	Japan	Computer desktop packages and MOOE	-	14,298	11,473	-	-	-	-
OSEC - Intellectual Property Office of the Philippines				2,335,197	781	620	841	903	930	993
Retained Income/Receipts				2,335,197	781	620	841	903	930	993
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	2,335,197	781	620	841	903	930	993
Construction Industry Authority of the Philippines				20,591	6,297	2,871	2,800	6,000	2,800	5,030
Revolving Fund				20,591	6,297	2,871	2,800	6,000	2,800	5,030
	General Provisions in the GAA	Rent/Lease Income from dormitory fees	Maintenance of the dormitory and its facilities	20,591	6,297	2,871	2,800	6,000	2,800	5,030
Philippine Trade Training Center				-	7,549	7,549	15,000	15,000	15,000	15,000
Revolving Fund				-	7,549	7,549	15,000	15,000	15,000	15,000
	E.O. No. 133; Joint DBM/CSC Authorization dated April 15, 1988	Seminar and training fees	Seminar and training expenses	-	7,549	7,549	15,000	15,000	15,000	15,000
Technical Education and Skills Development Authority				574,891	888,046	808,003	932,449	848,403	979,071	890,823
Revolving Fund				574,891	888,046	808,003	932,449	848,403	979,071	890,823
	E.O. 939 and J.C. No. 7-85	Other school fees, examination fees, income from hostels dormitories and other like facilities, and other business income	Supplies and materials, utilities, honorarium; assessor's fees; communication expenses; and general services	574,891	888,046	808,003	932,449	848,403	979,071	890,823

Table B.16
OFF-BUDGET ACCOUNTS, FY 2020 - 2022
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2020*	2020 Actual		2021 Program		2022 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF TRANSPORTATION				1,453,136	4,763,946	4,681,405	4,297,810	4,364,230	1,335,221	1,398,403
Office of the Secretary				205,226	1,284,389	1,349,176	1,295,243	1,360,625	1,330,270	1,393,518
Trust Receipts				205,226	1,284,389	1,349,176	1,295,243	1,360,625	1,330,270	1,393,518
Inter-Agency Transfer Fund (IATF)	R.A. 9184	Proceeds from sale of bid documents	Honoraria	70,224	21,276	25,766	25,000	30,000	30,000	35,000
	R.A. 9184	Disallowed Collective Negotiation Agreement Incentives	Collective Negotiation Agreement Incentives	6,811	649	-	100	-	150	-
	BLT Agreement	Escrow Account for rental fees for MRT3 BLT	Rental fees	7,126	1,262,319	1,293,733	1,270,000	1,300,000	1,300,000	1,350,000
	MOU w/ PMS, OP	Presidential Social Fund transfer from PMS	Financial assistance to Typhoon Yolanda victims	-	-	1,450	-	-	-	-
	Concessionaire Agreement between DOTC & GMK Megawide Cebu Airport Corp.	Collection from GMK Megawide Cebu Airport Corp - Peso	Consultancy services for the MCIAA PPP	24,706	41	22,676	35	23,000	10	1,500
		Collection from GMK Megawide Cebu Airport Corp - Dollar	Consultancy services for the MCIAA PPP	2,140	2	123	2	125	3	150
	BLT Agreement	Collection from MRTC - LRTIII Dollar Account	Construction of DOTC Building and payment for utility expenses during construction of EDSA LRT3	91,153	100	5,253	105	5,500	107	5,800
	MOU w/ DPWH	Fund transfer from DPWH	Expenses from the implementation of 2017 Road Safety Action Plan	3,066	2	175	1	2,000	-	1,068
Land Transportation Franchising and Regulatory Board				741	195	140	214	155	236	170
Trust Receipts				741	195	140	214	155	236	170
Receipts Deposited with the National Treasury other than IATF	RA 9184	Proceeds from sale of bid documents	Honoraria	741	195	140	214	155	236	170
Land Transportation Office				1,235,557	3,475,403	3,328,130	3,000,853	3,001,950	715	715
Trust Receipts				1,235,557	3,475,403	3,328,130	3,000,853	3,001,950	715	715
	R.A. 9184	Proceeds from sale of bid documents	Honoraria / Remittance to the BTr	1,697	1,797	903	600	1,697	500	500
	R.A. 3870	Stradcom shares	Electricity for IT	23	194	194	233	233	200	200
	R.A. 9184	Interest Income	Remittance to the BTr	12	19	19	20	20	15	15
	BOO Contract	IT Fee	Bank charges / Remittance to contractor	1,233,825	3,473,393	3,327,014	3,000,000	3,000,000	-	-
Philippine Coast Guard				11,612	3,959	3,959	1,500	1,500	4,000	4,000
Trust Receipts				11,612	3,959	3,959	1,500	1,500	4,000	4,000
	R.A. 9184	Proceeds from sale of bid documents/other fees	Honoraria/refund of performance bond, bid security, security warranty	11,612	3,959	3,959	1,500	1,500	4,000	4,000
NATIONAL ECONOMIC AND DEVELOPMENT AUTHORITY				1,120,957	77,182	1,195,754	1,362,848	496,458	613,968	127,436
Philippine Statistical Research and Training Institute				11,029	12,150	54,086	28,500	28,500	34,000	34,000
Retained Income / Receipts				3,549	3,223	1,917	3,500	3,500	4,000	4,000
	General Provisions in the GAA	Seminar/training fees	Training expenses	3,549	3,223	1,917	3,500	3,500	4,000	4,000
Trust Receipts				7,480	8,927	52,169	25,000	25,000	30,000	30,000
Inter-Agency Transfer Fund (IATF)	General Provisions in the GAA	Other fees	Research and training projects	7,480	8,927	52,169	25,000	25,000	30,000	30,000
Public-Private Partnership Center of the Philippines				1,109,928	65,032	1,141,668	1,334,348	467,958	579,968	93,436
Revolving Fund				1,081,527	51,392	1,093,417	1,313,878	419,707	579,968	78,042
	E.O. No. 136	Consultancy Fees	Transaction advisory services	1,081,527	51,392	1,093,417	1,313,878	419,707	579,968	78,042
Trust Receipts				28,401	13,640	48,251	20,470	48,251	-	15,394
Receipts Deposited with Authorized Government Depository Banks (AGDB)	E.O. No. 136	Other business income	Consultancy fees	28,401	13,640	48,251	20,470	48,251	-	15,394

Table B.16
OFF-BUDGET ACCOUNTS, FY 2020 - 2022
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2020*	2020 Actual		2021 Program		2022 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
PRESIDENTIAL COMMUNICATIONS OPERATIONS OFFICE				447,920	1,070,582	1,355,330	1,148,393	1,136,756	1,263,233	966,243
Bureau of Broadcast Services				10,322	25,200	14,878	-	-	-	-
Trust Receipts				10,322	25,200	14,878	-	-	-	-
Inter-Agency Transfer Fund (IATF)	MOA	Income from other sources	Payment for the radio material production	10,322	25,200	14,878	-	-	-	-
National Printing Office				415,002	1,045,382	1,340,452	1,148,393	1,136,756	1,263,233	966,243
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	410,353	1,043,994	1,337,360	1,148,393	1,136,756	1,263,233	966,243
Trust Receipts				410,353	1,043,994	1,337,360	1,148,393	1,136,756	1,263,233	966,243
Receipts Deposited with the National Treasury other than IATF	E.O. 338 s. 1996, as implemented by COA-DBM-DOF J.C. 1-97 dated January 2, 1997 and General Provisions in the GAA	Cash treasury / agency trust deposit	Trust liabilities	4,649	1,388	3,092	-	-	-	-
Trust Receipts				4,649	1,388	3,092	-	-	-	-
Inter-Agency Transfer Fund (IATF)				4,649	1,388	3,092	-	-	-	-
Philippine Information Agency				22,596	-	-	-	-	-	-
Trust Receipts				22,596	-	-	-	-	-	-
Inter-Agency Transfer Fund (IATF)	MOA	Others	Various expenses for different projects entered into between PIA and other NGAs, GOCCs, GFIs and Non-Government Instrumentalities	22,596	-	-	-	-	-	-
OTHER EXECUTIVE OFFICES				2,534,388	1,046,974	1,230,168	1,126,783	1,003,607	1,463,066	1,103,858
Anti-Money Laundering Council				260	205	-	-	-	-	-
Trust Receipts				260	205	-	-	-	-	-
Receipts Deposited with the National Treasury other than IATF		Other service income		260	205	-	-	-	-	-
Commission on Filipinos Overseas				2,356	5,057	2,701	-	-	-	-
Custodial Funds				2,356	5,057	2,701	-	-	-	-
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	2,356	5,057	2,701	-	-	-	-
Commission on Higher Education				77,763	1,109	-	1,163	-	1,220	-
Revolving Fund				34,962	54	-	56	-	58	-
Student Micro-Project Loan Fund	MOA and CMO	Miscellaneous Income	Loan Grants relative to Student Micro-Project Loan Fund	34,962	54	-	56	-	58	-
Trust Receipts				42,801	1,055	-	1,107	-	1,162	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	P.D. 932, P.D. 1371	Miscellaneous Income	Payment of Claims by Financial Institutions of defaulting Study-Now-Pay Later Program grantees	42,801	1,055	-	1,107	-	1,162	-
Governance Commission for GOCCs				16	16	59	16	-	16	-
Trust Receipts				16	16	59	16	-	16	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184	Proceeds from sale of bid documents and performance security	Payment of honoraria	16	16	59	16	-	16	-

Table B.16
OFF-BUDGET ACCOUNTS, FY 2020 - 2022
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2020*	2020 Actual		2021 Program		2022 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
National Commission for Culture and the Arts				11,240	3,057	29,530	10,911	3,607	5,283	3,858
NCCA - Proper				530	58	-	200	100	206	150
Revolving Fund	R.A. 7356, Sec. 52	Income from printing and publication	Printing of publications and fabrication of cultural items	530	58	-	200	100	206	150
				530	58	-	200	100	206	150
National Historical Commission of the Philippines				10,710	2,999	29,530	10,711	3,507	5,077	3,708
Revolving Fund	R.A. 10086	Income from printing and publication; other business income; and income from grants and donations in cash	MOOE / CO	2,874	1,108	507	1,575	514	693	538
				2,874	1,108	507	1,575	514	693	538
Trust Receipts				7,836	1,891	29,023	9,136	2,993	4,384	3,170
Inter-Agency Transferred Fund (IATF)				6,271	-	28,697	5,027	1,143	3,595	2,696
Receipts Deposited with the National Treasury other than IATF	Trust Fund 184	Others	MOOE / CO	1,565	1,891	326	4,109	1,850	789	474
Office of the Presidential Adviser on the Peace Process				23,842	25,001	1,191	-	-	-	-
Donations and Grants				23,842	25,001	1,191	-	-	-	-
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 and to cover the operating requirements for the implementation of inclusive growth for all: Consolidating the Benefits of Peace in Communities Affected by Armed Conflict in the Philippines under Community Peace Dividends Fund	23,842	25,001	1,191	-	-	-	-
Philippine Sports Commission				2,418,911	1,012,529	1,196,687	1,114,693	1,000,000	1,456,547	1,100,000
Retained Income / Receipts	R.A. 6847	Rent/lease income; share from PAGCOR/PCSO; and other gains	Maintenance of sports facilities	2,418,911	1,012,529	1,196,687	1,114,693	1,000,000	1,456,547	1,100,000
				2,418,911	1,012,529	1,196,687	1,114,693	1,000,000	1,456,547	1,100,000
THE JUDICIARY				25,139,826	8,621,672	9,374,060	8,099,097	9,108,370	8,408,565	17,930,828
Court of Appeals				297,132	123,025	92,635	121,000	100,925	118,700	109,150
Trust Receipts				297,132	123,025	92,635	121,000	100,925	118,700	109,150
Receipts Deposited with the National Treasury other than IATF	E.O. 292 NBC NO. 304 BP	Bail bonds, cash bonds, performance bonds, deposit for cost sheriff fees	Miscellaneous deposits of appellants, litigants, etc.	219,266	33,990	15,905	23,000	16,525	12,000	17,150
Receipts Deposited with Authorized Government Depository Banks (AGDB)	BLG. 40			77,866	89,035	76,730	98,000	84,400	106,700	92,000
Court of Tax Appeals				50,104	1,467	40,387	15,011	14,699	8,239	27,543
Trust Receipts				50,104	1,467	40,387	15,011	14,699	8,239	27,543
Receipts Deposited with Authorized Government Depository Banks (AGDB)	DOJ Issuances	Others	Bailbonds	48,380	797	40,187	14,174	14,371	7,485	27,279
	Rule 141	Filing fees	Sheriff's trust fund	1,724	670	200	837	328	754	264

Table B.16
OFF-BUDGET ACCOUNTS, FY 2020 - 2022
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2020*	2020 Actual		2021 Program		2022 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Supreme Court of the Philippines and the Lower Courts				24,469,624	8,477,498	9,224,024	7,963,086	8,992,746	8,281,626	17,794,135
Retained Income / Receipts				2,959,261	1,874,039	2,247,895	1,432,305	2,056,154	1,620,897	2,052,767
Special Allowance for Judiciary (SAJ)	R.A. 9227	Legal fees, fines and penalties, other service income	Allowances for justices and judges	256,162	1,062,339	1,516,267	760,625	1,463,672	905,144	1,449,035
Judiciary Development Fund (JDF)	P.D. 1949	Legal fees	80% for COLA, 20% for equipments and facilities of courts	2,612,073	807,157	722,228	667,962	586,234	714,719	597,959
Mandatory Continuing Legal Education (MCLE)	A.O. 113-2003	Other service income	Scholarship and training expenses	87,617	4,499	3,145	3,692	1,294	1,034	3,197
SC PHILJA PTC Fund	A.M. No. 11-2-2-SC-PHILJA	Legislation fees	Training expenses	3,409	44	6,255	26	4,954	-	2,576
Trust Receipts				21,510,363	6,603,459	6,976,129	6,530,781	6,936,592	6,660,729	15,741,368
Fiduciary Funds/Sheriff Fund	Rule 141 of the Rules of Court, OCA Circular No. 56-2007, SC Administrative Circular No. 35-2004, Administrative Matter No. 04-2-04-SC, OCA Circular No. 140-2011	Bail bonds	Refund of bail bonds	21,374,449	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		118,268	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		1,810	7	-	6	-	3	-
OCA-SC Surety Company Deposit	A.M. No. 04-7-02-SC	Cash Bond		15,798	-	-	-	-	-	-
SC Conventional Fund	A.M. No. 251-2020			38	28	-	94	-	94	-
Sandiganbayan				322,966	19,682	17,014	-	-	-	-
Trust Receipts				322,966	19,682	17,014	-	-	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	Supreme Court A.M. No. 10-8-3-SC dated Jan. 18 2011	Other fees	Bail bonds payable (reverted to the BTr)	322,966	19,682	17,014	-	-	-	-
CIVIL SERVICE COMMISSION				32,070	11,135	7,048	11,370	9,135	11,370	9,182
Career Executive Service Board				32,070	11,135	7,048	11,370	9,135	11,370	9,182
Revolving Fund				32,070	11,135	7,048	11,370	9,135	11,370	9,182
	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	32,070	11,135	7,048	11,370	9,135	11,370	9,182
COMMISSION ON AUDIT				1,133,383	133,346	146,724	298,645	220,749	214,312	155,756
Revolving Fund				241,031	16,634	69,221	231,744	134,465	92,615	123,889
	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	241,031	16,634	69,221	231,744	134,465	92,615	123,889
Retained Income/Receipts				892,352	116,712	77,503	66,901	86,284	121,697	31,867
Protected Area Retention Income Account (PA RIA)	Joint Circular No. 9-81	Rent/lease income; other service income; and others	Expenses incurred in the conduct of audit funded by third party organizations and other expenses chargeable against other receipts	767,655	73,361	45,480	66,901	86,284	121,697	31,867
Receipts Deposited with Authorized Government Depository Banks (AGDB)	MOB-MOF-COA Joint Circular No. 9-81	Others	Expenses incurred in the conduct of the specific purpose of the trust receipts	124,697	43,351	32,023	-	-	-	-

Table B.16
OFF-BUDGET ACCOUNTS, FY 2020 - 2022
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2020*	2020 Actual		2021 Program		2022 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
COMMISSION ON ELECTIONS				311,736	52,431	19,516	92,789	34,723	103,806	37,920
Trust Receipts				311,736	52,431	19,516	92,789	34,723	103,806	37,920
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	Transportation and other related expenses of bailiffs; and remittance of legal research fees	1,043	34	30	220	572	550	105
		Filing Fees	Honoraria, supplies, delivery and other expenses related to election protest cases	57,600	257	565	283	623	4,241	934
		Other processing fees	Honoraria, supplies, travel and other expenses related to the conduct of plebiscites	192,633	51,727	11,230	56,901	12,353	62,591	13,588
		Other fees	Refund of guaranty/security deposits and cash bond	60,460	413	7,691	35,385	21,175	36,424	23,293
Office of the Ombudsman (OMB)				9,775	3,257	-	5,000	-	5,000	-
Trust Receipts				9,775	3,257	-	5,000	-	5,000	-
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	Collections of Ombudsman clearance fees	9,775	3,257	-	5,000	-	5,000	-
METRO MANILA DEVELOPMENT AUTHORITY				572,355	261,994	261,994	573,330	573,330	293,590	293,590
Retained Income				572,355	261,994	261,994	573,330	573,330	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)	Personnel Services, Maintenance and Other Operating Expenses, Capital Outlay	572,355	261,994	261,994	573,330	573,330	293,590	293,590
GRAND TOTAL				156,345,708	137,423,685	114,501,224	549,683,003	122,029,078	100,495,284	107,396,176

*Cash Balance as of Dec 31, 2020 shall be equivalent to the Cash Balance as of Dec 31, 2019 plus 2020 Actual Receipt minus 2020 Actual Expenditure.