

Table B.15
EARMARKED REVENUES, 2023-2025
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars	Balance as of Dec. 31, 2023	2023 ACTUAL		2024 PROGRAM		2025 PROPOSED	
				Revenues	Expenditures	Revenues ^{1/}	Expenditures ^{2/}	Revenues ^{3/}	Expenditures ^{3/}
I. USE OF INCOME, GENERAL FUND			<u>96,337,755</u>	<u>959,386,378</u>	<u>952,341,703</u>	<u>1,017,109,875</u>	<u>1,007,629,285</u>	<u>1,184,101,264</u>	<u>1,174,549,144</u>
DEPARTMENT OF AGRICULTURE									
Rice Competitiveness Enhancement Fund (RCEF)	RA 11203	Annual appropriation of P10,000,000,000.00 for six (6) years which shall be automatically credited to a Special Account in the General Fund (SAGF) per Section 13 of RA 11203. If the annual tariff revenues exceeds P10,000,000, the excess tariff revenues shall be earmarked by Congress and included in the GAA.	-	12,795,669	12,090,694	10,000,000	10,000,000	-	-
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS									
Office of the Secretary Special Road Fund	RA 11239	LTO - Motor Vehicle User's Charge (MVUC) Tax collections	89,138,302 ^{4/}	22,643,627	20,510,206	24,693,283	15,232,000 ^{5/}	26,290,593	16,755,935
DEPARTMENT OF SCIENCE AND TECHNOLOGY									
Industrial Technology Development Institute	RA 9236	50% of the fees and charges collected from calibration services and other metrological works of the National Metrology Laboratory (NML)	-	<u>28,938</u>	<u>6,178</u>	<u>27,107</u>	<u>7,800</u>	<u>27,562</u>	<u>10,100</u>
			-	15,083	3,700	16,592	3,700	16,591	6,000
Philippine Science High School System	RA 9036	Fees collected from school-related activities of each campus	-	13,855	2,478	10,515	4,100	10,971	4,100
BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO									
Share in Taxes, Fees and Charges Collected in the Bangsamoro Autonomous Region	RA 11054	Share from taxes, fees and charges, other than tariff and custom duties	<u>1,477,129</u>	<u>69,350,483</u>	<u>67,948,572</u>	<u>75,596,184</u>	<u>75,596,184</u>	<u>89,411,668</u>	<u>89,411,668</u>
			1,477,129 ^{6/}	4,594,982	3,193,071	5,082,959	5,082,959	5,989,878	5,989,878 ^{7/}
Annual Block Grant Bureau of Internal Revenue	RA 11054	5% of net internal revenue tax collection from the third fiscal year immediately preceding the current fiscal year	-	<u>64,755,501</u>	<u>64,755,501</u>	<u>70,513,225</u>	<u>70,513,225</u>	<u>83,421,790</u>	<u>83,421,790</u>
			-	52,563,285	52,563,285	54,315,660	54,315,660	61,307,338	61,307,338 ^{7/}
Bureau of Customs	RA 11054	5% of net collection from the third fiscal year immediately preceding the current fiscal year	-	12,192,216	12,192,216	16,197,565	16,197,565	22,114,452	22,114,452 ^{7/}
LOCAL GOVERNMENT UNITS									
National Tax Allotment ^{8/} Bureau of Internal Revenue	RA 7160 / RA 11683	40% share in the national taxes based on the collection of the third fiscal year preceding the current fiscal year ^{9/}	<u>5,722,325</u>	<u>854,567,661</u>	<u>851,786,053</u>	<u>906,793,301</u>	<u>906,793,301</u>	<u>1,068,371,441</u>	<u>1,068,371,441</u>
			-	<u>820,268,928</u>	<u>820,268,928</u>	<u>871,375,199</u>	<u>871,375,199</u>	<u>1,034,604,869</u>	<u>1,034,604,869</u>
Bureau of Customs	RA 7160 / RA 11683	40% share in the national taxes based on the collection of the third fiscal year preceding the current fiscal year ^{9/}	-	154,434,736	154,434,736	183,357,236	183,357,236	258,003,911	258,003,911
Bureau of the Treasury	RA 7160 / RA 11683	40% share in the national taxes based on the collection of the third fiscal year preceding the current fiscal year ^{9/}	-	32,582	32,582	19,603	19,603	41,355	41,355
Special Shares from Collections of DOE, DENR-Osec and MGB, DOF-BIR, and DILG-BFP pursuant to existing laws									
Department of Energy	PD 87 / RA 7160 / RA 9513	40% royalty fees from energy resources production collected from prior years	2 ^{6/}	5,630,078	5,630,077	5,394,858	5,394,858	3,875,723	3,875,723
Department of Environment and Natural Resources Office of the Secretary	RA 7160	40% of forest charges collected from prior years	<u>13,796</u>	<u>1,000,747</u>	<u>991,873</u>	<u>660,038</u>	<u>660,038</u>	<u>1,266,313</u>	<u>1,266,313</u>
			13,796 ^{6/}	14,885	6,010	9,062	9,062	12,901	12,901
Mines and Geosciences Bureau	RA 7160	40% of 90% royalty fees from mineral reservations collected from prior years	-	985,862	985,862	650,976	650,976	1,253,412	1,253,412

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Department of Finance Bureau of Internal Revenue									
	RA 7160	40% of mining taxes collected from prior years	5,704,781 2,104,326 ^{6/}	26,957,584 3,473,431	23,559,106 2,475,534	28,588,891 6,801,872	28,588,891 6,801,872	27,513,484 5,493,132	27,513,484 5,493,132
	RA 7171 / RA 11346	15% of excise tax on Virginia tobacco collected for the second calendar year immediately preceding the current fiscal year, but not exceeding P17,000,000,000.00	-	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000
	RA 8240 / RA 10351 / RA 11346	5% of the excise tax on Burley and native tobacco products, collected for the second calendar year immediately but not exceeding P4,000,000,000.00	-	4,008,153	4,008,153	4,000,000	4,000,000	4,000,000	4,000,000
	RA 7643 / RA 8424 / RA 9337	20% of 50% of VAT collections for the immediately preceding year by cities/ municipalities	3,600,454 ^{6/}	2,467,092	61,761	774,966	774,966	1,016,288	1,016,288
	RA 7922	1 1/2% of 5% tax on gross income earned by businesses within Cagayan Special Economic Zone collected for the third calendar year preceding the current fiscal year	1 ^{6/}	8,908	13,658	12,053	12,053	4,064	4,064
Department of the Interior and Local Government Bureau of Fire Protection	RA 9514	20% of the fees, taxes, and fines under the new Fire Code of the Philippines	3,746 ^{6/}	710,324	1,336,070	774,315	774,315	1,111,052	1,111,052
II SPECIAL ACCOUNTS IN THE GENERAL FUND			610,637,958	71,824,991	42,472,844	48,129,353	26,484,299	44,524,045	27,352,123
DEPARTMENT OF AGRARIAN REFORM			<u>1,263,160</u>	-	<u>2,667,749</u>	<u>4,716</u>	<u>59,998</u>	<u>4,716</u>	<u>202,505</u>
Office of the Secretary Agrarian Reform Fund	RA 6657 / RA 8532 / RA 9700	Income from agrarian reform operations 90% of the proceeds from sale of assets, compromise agreements, and rental from PCGG property for the payment of lawful claims	<u>1,263,160</u> 1,257,641 ^{10/}	-	<u>2,667,749</u> 2,665,500	<u>4,716</u> -	<u>59,998</u> 57,641	<u>4,716</u> -	<u>202,505</u> 200,000
Fiduciary Fund	EO 361 s. 1971	Interest income from investments in treasury notes - RP-US Agreement Public Law 88-94	5,519	-	2,249	4,716	2,357	4,716	2,505
DEPARTMENT OF AGRICULTURE			<u>13,591,727</u>	<u>11,998,465</u>	<u>13,319,554</u>	<u>1,602,592</u>	<u>2,098,378</u>	<u>1,621,138</u>	<u>513,745</u>
Office of the Secretary Agricultural Competitiveness Enhancement Fund	RA 8178 / RA 9496 / RA 10848	All duties collected, except rice, from the importation of agricultural products under the minimum access volume mechanism, including unused balances and collections from repayments and interests from loan beneficiaries	<u>12,829,048</u> 2,901,369	<u>11,864,289</u> -	<u>13,262,563</u> 1,499,807	<u>1,478,681</u> -	<u>2,035,378</u> 1,684,653	<u>1,480,255</u> -	<u>450,745</u> 100,020
Livestock Promotion Fund	RA 1578 / RA 1556	Fees, charges, and other business income	229,022	59,677	7,139	48,174	69,635	49,137	69,635
Seed Fund	RA 7308	Sale of certified seeds and plant materials, and fines collected	103,672	29,298	19,411	29,238	21,090	29,823	21,090
Plant Variety Protection Fund	RA 9168	Other service income from Plant Variety Protection Income	6,471	140	-	1,269	-	1,295	-
Remedies Fund	RA 8800	50% of the revenues collected from fees, charges, and safeguard duties	3,884,824	573,974	8,916	700,000	10,000	700,000	10,000
Rice Competitiveness Enhancement Fund (RCEF)	RA 11203	Annual appropriation of P10,000,000,000.00 for six (6) years which shall be automatically credited to a Special Account in the General Fund (SAGF) per Section 13 of RA 11203	1,158,605	10,000,000	11,727,290	-	-	-	-
Competitiveness Enhancement Measures Fund (CEMF)	RA 8800	50% of the revenues collected from fees, charges, and safeguard duties	4,545,085	1,201,200	-	700,000	250,000	700,000	250,000

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Bureau of Fisheries and Aquatic Resources			<u>762,679</u>	<u>134,176</u>	<u>56,991</u>	<u>123,911</u>	<u>63,000</u>	<u>140,883</u>	<u>63,000</u>
Wildlife Management Fund	RA 9147	Sourced from donations, contributions, endowments, fees, charges, and fines imposed for violations within the jurisdiction of the BFAR	<u>533,707</u>	<u>76,467</u>	<u>44,413</u>	<u>98,475</u>	<u>50,000</u>	<u>80,289</u>	<u>50,000</u>
		Permit fees (import)	206,448	17,649	17,649	12,060	12,060	18,531	18,531
		Permit fees (export)	54,816	19,875	19,875	29,487	22,375	20,869	20,869
		Other permit fees	75,309	21,091	6,889	14,033	15,565	22,146	10,600
		Registration fees	1,811	675	-	309	-	709	-
		Clearance fees	70,814	1,586	-	9,445	-	1,665	-
		Certification fees	8,622	2,407	-	1,365	-	2,527	-
		Licensing fees	81,604	11,201	-	19,017	-	11,761	-
		Inspection fees	619	117	-	160	-	123	-
		Analysis fees	806	-	-	-	-	-	-
		Application fees	19,302	1,480	-	758	-	1,553	-
		Import processing fees	244	-	-	1,100	-	-	-
		Other processing fees	611	273	-	2,166	-	286	-
		Other service income	3,181	-	-	463	-	-	-
		Rent/Lease income	8	-	-	-	-	-	-
		Miscellaneous income	9,512	113	-	8,112	-	119	-
Fisheries Management Fund	RA 10654	Administrative fines and penalties imposed under Sec. 19 of RA 10654, from the proceeds of the sale of forfeited fish, fishing gears, paraphernalia and fishing vessels, and contributions in the form of endowments, grants and donations to the fund, which shall be exempted from donor and other taxes, charges or fees imposed by the government.	228,972	57,709	12,578	25,436	13,000	60,594	13,000
DEPARTMENT OF EDUCATION									
Early Childhood Care and Development Council	RA 8980 / RA 10410	Contributions from PAGCOR	469	-	2,778	-	-	-	-
DEPARTMENT OF ENERGY									
Office of the Secretary	PD 87 / PD 972 / RA 9513 / PD 1234 / RA 11371	Government share from National Wealth ^{11/} Petroleum	<u>356,201,208</u>	<u>24,546,180</u>	<u>8,873,597</u>	<u>13,974,792</u>	<u>8,896,014</u>	<u>11,315,905</u>	<u>8,896,014</u>
		Oil		142,520		135,004		126,281	
		Gas							
		Malampaya		17,774,738	8,000,000 ^{12/}	8,039,130	8,000,000 ^{12/}	5,062,200	8,000,000 ^{12/}
		Coal		5,651,993		4,964,816		5,248,504	
		Geothermal		257,538		380,930		391,494	
		Wind		31,298		34,874		34,874	
		Hydro		80,556		67,058		67,739	
		Solar		41,959		44,182		44,182	
		Other service income		<u>565,578</u>		<u>308,798</u>		<u>340,631</u>	
		Permit fees		1,372		892		1,000	
		Registration Fees		2,704		1,184		1,382	
		Clearance and certification fees		38,447		22,234		19,998	
		Licensing Fees		38,740		23,534		22,178	
		Verification and authentication fees		110		50		54	
		Processing fees		25,859		14,677		16,808	
		Fines and penalties - service income		22,812		19,626		23,768	
		Other service income		334,734		226,601		255,443	
		Other Business Income		100,800		-		-	
		Locally-funded projects				873,597 ^{13/}		896,014 ^{13/}	896,014 ^{13/}

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DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES			<u>3,390,494</u>	<u>1,084,085</u>	<u>163,844</u>	<u>500,137</u>	<u>250,719</u>	<u>586,363</u>	<u>250,719</u>
Office of the Secretary			<u>525,828</u>	<u>172,876</u>	<u>28,189</u>	<u>74,261</u>	<u>35,500</u>	<u>145,929</u>	<u>35,500</u>
Biodiversity Management Bureau Integrated Protected Areas Fund	RA 7586	25% of income from entrance fees and use of the facilities, operations or management of the different wild flora and fauna under the National Integrated Protected Areas System (NIPAS)	<u>500,494</u>	<u>167,050</u>	<u>24,056</u>	<u>70,156</u>	<u>30,000</u>	<u>140,589</u>	<u>30,000</u>
		Tax on forest products	76	24	-	-	-	-	6
		Other permit fees	10,503	8,463	5,042	2,056	3,000	5,189	2,000
		Registration fees	816	-	-	5	-	7	-
		Clearance and certification fees	293	189	21	35	-	204	-
		Supervision and regulation enforcement fees	5,656	3,584	-	1,523	1,000	1,744	-
		Inspection fees	6	-	-	-	-	-	6
		Processing fees	313	15	6	51	-	35	200
		Fines and penalties - service income	567	50	-	516	-	-	400
		Other service income	430,328	140,822	15,012	55,097	25,500	81,439	26,000
		Rent/Lease income	39,668	9,693	2,257	7,830	-	47,919	1,366
		Entrance fees	6,772	1,986	361	2,184	500	2,809	-
		Fines and penalties - business income	21	13	-	-	-	-	8
		Other business income	5,474	873	-	859	-	1,241	-
		Income from grants and donation	1	-	-	-	-	-	1
		Miscellaneous income	-	1,338	1,357	-	-	2	19
Wildlife Management Fund	RA 9147	Income from fines imposed and damages awarded, fees, charges, donations related to the implementation of the Wildlife Act	<u>25,334</u>	<u>5,826</u>	<u>4,133</u>	<u>4,105</u>	<u>5,500</u>	<u>5,340</u>	<u>5,500</u>
		Other Permit fees	18,934	4,042	3,129	2,954	3,800	4,074	3,840
		Registration fees	186	30	28	20	-	20	1
		Clearance and certification fees	4,227	1,183	352	903	1,300	955	1,300
		Supervision and regulation enforcement fees	320	129	220	21	-	53	-
		Inspection fees	938	352	400	114	400	143	130
		Verification and authentication fees	25	2	-	11	-	4	-
		Processing fees	231	55	4	51	-	71	11
		Fines and penalties - Service income	13	-	-	-	-	-	13
		Other service income	180	23	-	24	-	10	-
		Other business income	7	-	-	-	-	-	5
		Gain on Sale of Property, Plant and Equipment	250	-	-	-	-	-	200
		Miscellaneous income	23	10	-	7	-	10	-
Environmental Management Bureau			<u>1,026,331</u>	<u>668,994</u>	<u>35,171</u>	<u>226,368</u>	<u>51,450</u>	<u>234,742</u>	<u>51,450</u>
Air Quality Management Fund			<u>254,972</u>	<u>123,230</u>	<u>32,118</u>	<u>152,799</u>	<u>35,000</u>	<u>160,438</u>	<u>35,000</u>
	RA 8749	Supervision and regulation enforcement fees	254,972	122,853	32,118	152,767	35,000	160,405	35,000
		Fines and penalties - Service income	-	130	-	-	-	-	-
		Other service income	-	238	-	32	-	33	-
		Other gains	-	9	-	-	-	-	-
National Water Quality Management Fund			<u>558,971</u>	<u>490,978</u>	<u>3,053</u>	<u>40,541</u>	<u>5,000</u>	<u>40,946</u>	<u>5,000</u>
	RA 9275	Supervision and regulation enforcement fees	558,971	67,738	3,053	40,541	5,000	40,946	5,000
		Fines and penalties - Service income	-	423,240	-	-	-	-	-
Area Water Quality Management Fund	RA 9275	Supervision and regulation enforcement fees	212,388	54,786	-	33,028	11,450	33,358	11,450
Mines and Geosciences Bureau	RA 7942	10% of royalties derived from the development and utilization of mineral resources within reservations	1,770,755	225,707	84,050	185,826	147,000	191,326	147,000
Palawan Council for Sustainable Development Staff Wildlife Management Fund	RA 9147	Income from fines imposed and damages awarded, fees, charges, donations related to the implementation of the Wildlife Act (Wildlife clearances, permits and certifications)	67,580	16,508	16,434	13,682	16,769	14,366	16,769

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DEPARTMENT OF FINANCE			<u>21,521,279</u>	<u>2,818,058</u>	<u>1,778,518</u>	<u>3,214,428</u>	<u>1,905,922</u>	<u>3,348,305</u>	<u>2,415,651</u>
Bureau of Customs			<u>2,758,174</u>	<u>853,913</u>	<u>1,348,422</u>	<u>880,001</u>	<u>1,415,428</u>	<u>919,146</u>	<u>1,415,428</u>
Non-Intrusive Container Inspection System Project Fund	EO 592 / EO 635	Income collected from the Container Security Fee (CSF)	1,685,284	694,291	1,331,274	718,168	1,365,428	754,076	1,365,428
Super Green Lane Trust Fund	EO 230 / EO 563	Income from the service fees charged for shipments of qualified importers utilizing the Super Green Lane (SGL) Facility	1,072,890	159,622	17,148	161,833	50,000	165,070	50,000
Bureau of Internal Revenue									
Special Education Fund	RA 5447	1% share in the taxes on locally-manufactured Virginia-type cigarettes	11,431,403	782,044	-	1,920,196	-	2,016,206	-
Insurance Commission			<u>7,331,702</u>	<u>1,182,101</u>	<u>430,096</u>	<u>414,231</u>	<u>490,494</u>	<u>412,953</u>	<u>1,000,223</u>
Insurance Fund	RA 8424 / PD 612	25% share in the premium tax collections of the BIR	5,194,874	633,704	166,939	-	249,053	-	681,232
Pre-Need Fund	RA 9829	Fees and charges and other income derived from the regulation of pre-need companies	2,136,828	548,397	263,157	414,231	241,441	412,953	318,991
DEPARTMENT OF HEALTH			<u>1,871,800</u>	<u>889,477</u>	<u>1,314,128</u>	<u>969,059</u>	<u>769,540</u>	<u>1,019,191</u>	<u>767,671</u>
Office of the Secretary									
	RA 6631 / RA 8407 RA 6632 / RA 7953	Share from Franchise Tax/VAT collected by Philippine Racing Club, Inc. and Manila Jockey Club, Inc. to benefit the Philippine Anti-Tuberculosis Society, Inc., the White Cross and the PCSO	-	-	-	29,420	29,420	-	-
Bureau of Quarantine and International Health Surveillance	RA 9271	At least 50% of income from quarantine services	439,584	295,353	364,726	264,120	223,088	276,120	250,639
Food and Drug Administration	RA 9502 / RA 9711	Income collection from fees, fines, royalties and other charges	1,432,216	594,124	949,402	675,519	517,032	743,071	517,032
DEPARTMENT OF INFORMATION AND COMMUNICATIONS									
TECHNOLOGY									
Office of the Secretary	RA 10929	Spectrum users fees	24,719,695	6,715,658	2,019,688	3,352,971	2,500,000	4,339,959	2,500,000
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT									
Bureau of Fire Protection			<u>7,272,523</u>	<u>3,156,418</u>	<u>1,028,247</u>	<u>3,337,919</u>	<u>1,000,000</u>	<u>3,504,814</u>	<u>1,000,000</u>
	RA 9514	80% of the fees, taxes, and fines collected under the new Fire Code of the Philippines	7,203,230	3,156,418	991,722	3,337,919	1,000,000	3,504,814	1,000,000
	RA 9514 / DBM-DILG-DOF Joint Circular No. 1, s. 2023	20% shares of local government units in fire code revenues from the period FYs 2010-2013 ^{14/}	69,293		36,525				
DEPARTMENT OF JUSTICE			<u>12,722,514</u>	<u>2,311,528</u>	<u>832,538</u>	<u>2,330,115</u>	<u>1,063,184</u>	<u>2,431,287</u>	<u>1,868,031</u>
Land Registration Authority	PD 1529	20% of land registration fees or collections	12,355,912	2,274,555	817,696	2,265,147	1,040,134	2,378,404	1,825,836
Office of the Solicitor General			<u>34,214</u>	<u>30,573</u>	<u>364</u>	<u>2,080</u>	<u>50</u>	<u>3,147</u>	<u>19,195</u>
	SCN LOI No. 270 as amended by LOI No. 278 / PD 736	50% of the total income from filing fees, certification fees, and oath-taking fees of naturalized aliens under the old naturalization law (Fund 151)	638	-	24	50	50	30	30
		Fund 152	<u>33,576</u>	<u>30,573</u>	<u>340</u>	<u>2,030</u>	<u>-</u>	<u>3,117</u>	<u>19,165</u>
	RA 9417 / RA 9139	Certification fees, oath-taking fees, filing fees, and other fees	3,003	-	340	1,707	-	2,763	1,736
	RA 9417 / RA 9139	Other income, fees and revenue (miscellaneous income)	-	-	-	323	-	354	354
	RA 9417	5% of monetary awards by the courts to client agencies and other income, fees and revenue	30,573	30,573	-	-	-	-	17,075

Table B.15
EARMARKED REVENUES, 2023-2025
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars	Balance as of Dec. 31, 2023	2023 ACTUAL		2024 PROGRAM		2025 PROPOSED	
				Revenues	Expenditures	Revenues ^{1/}	Expenditures ^{2/}	Revenues ^{3/}	Expenditures ^{3/}
Presidential Commission on Good Government	GAA	10% of the proceeds from sale of assets, compromise agreements, and rental from PCGG property for the payment of lawful claims	332,388	6,400	14,478	62,888	23,000	49,736	23,000
DEPARTMENT OF LABOR AND EMPLOYMENT									
National Conciliation and Mediation Board Special Voluntary Arbitration Fund	RA 6715	Collective Bargaining Agreement registration fees	7,403	381	325	370	361	370	361
DEPARTMENT OF MIGRANT WORKERS									
Office of the Secretary	RA 11641	Verification fees earned in foreign posts	4,996,009 ^{15/}	782,766	160,822	740,000	163,134	1,000,000	580,594
DEPARTMENT OF NATIONAL DEFENSE									
General Headquarters of the Philippines	RA 10349 / RA 7227	AFP's share from BCDA's asset disposition program	3,751,650	3,311,529	2,130,892	3,629,700	3,629,700	3,629,700	3,629,700
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS									
Office of the Secretary National Building Code Development Fund	PD 1096	DPWH share on collection from Building Permit Fees	-	-	-	75,053	37,527	75,804	37,527
DEPARTMENT OF SCIENCE AND TECHNOLOGY									
Office of the Secretary	RA 7917	2% share from Military Camp Sales Proceeds Fund	-	-	-	37,635	-	-	-
DEPARTMENT OF TOURISM									
Office of the Secretary Tourism Development Fund	RA 9593	Accreditation, IDs, stickers and code fees	78,408	13	-	-	4,578	-	4,578
DEPARTMENT OF TRADE AND INDUSTRY									
Office of the Secretary Micro, Small and Medium Enterprise Development Council Fund	RA 9501	90% of the penalties collected by BSP from lending institutions for non-compliance with provisions of the Amended Magna Carta for SMEs	<u>2,835,785</u> 127,923	<u>298,032</u> 21,321	<u>17,803</u> 17,399	<u>342,040</u> 21,321	<u>23,421</u> 21,321	<u>305,071</u> 21,321	<u>73,421</u> 21,321
Remedies Fund	RA 8800 / RA 8752	50% of the revenues collected from fees, charges, and safeguard duties	983,312	228,136	404	283,750	2,100	259,104	2,100
Competitiveness Enhancement Measure Fund (CEMF)	RA 8800	Fines and penalties - Service Income	1,724,550	48,575	-	36,969	-	24,646	50,000
DEPARTMENT OF TRANSPORTATION									
Office of the Secretary Land Transportation Office Seat Belt Use Fund	RA 8750	Fines imposed for the enforcement of RA 8750	732,531	156,321	67,880	198,735	69,651	224,572	69,651
Maritime Industry Authority Tonnage Fees	RA 9295	Tonnage fees collected from ship owners or operators	611,088	55,102	23,270	74,481	23,993	65,332	23,993
Office for Transportation Security National Civil Aviation Security Committee Fund	LOI 414A / EO 277 / EO 311	Aviation security fees (part of the terminal fees) collected from passengers, both domestic and international airports	816,944	807,275	191,842	331,506	188,525	696,162	365,222
NATIONAL ECONOMIC AND DEVELOPMENT AUTHORITY									
Philippine Statistical Research and Training Institute Endowment Fund	EO 121 / RA 10625	Interest earnings of the Endowment Fund	88,780	2,454	3,235	8,400	5,700	8,700	5,700
Tariff Commission Remedies Fund	RA 8800	50% of the revenues collected from fees, charges, and safeguard duties	442,280	2,500	2,381	2,500	2,500	2,500	2,500

Table B.15
EARMARKED REVENUES, 2023-2025
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars	Balance as of Dec. 31, 2023	2023 ACTUAL		2024 PROGRAM		2025 PROPOSED	
				Revenues	Expenditures	Revenues ^{1/}	Expenditures ^{2/}	Revenues ^{3/}	Expenditures ^{3/}
OTHER EXECUTIVE OFFICES			<u>10,903,997</u>	<u>4,109,653</u>	<u>6,313,350</u>	<u>1,840,912</u>	<u>1,967,148</u>	<u>2,612,675</u>	<u>2,265,272</u>
Commission on Higher Education Higher Education Development Fund	RA 7722	40% of travel tax collections of TIEZA 30% of the registration fees collected by PRC 1% of the gross sales of the lotto operation of PCSO	<u>8,570,043</u>	<u>3,237,278</u>	<u>5,633,878</u>	<u>990,694</u>	<u>1,267,814</u>	<u>1,700,918</u>	<u>1,532,098</u>
			6,565,855	2,026,134	4,796,054	720,332	1,077,642	1,191,021	1,072,809
			145,071	66,243	83,280	-	19,017	18,319	16,501
			1,859,117	1,144,901	754,544	270,362	171,155	491,578	442,788
Dangerous Drugs Board	RA 9165	Income from government service Fines and penalties 10% of unclaimed and forfeited sweepstakes and lotto prizes from PCSO P5,000,000.00 per month from PAGCOR Share from Earnings of GOCCs	<u>147,494</u> ^{16/}	<u>134,611</u>	<u>77,000</u>	<u>97,950</u>	<u>77,000</u>	<u>97,950</u>	<u>77,000</u>
				29,873	-	24,000		24,000	
				1,192	-	1,500		1,500	
			139,561	102,257	76,165	72,000		72,000	
			7,933	1,289	835	450		450	
Games and Amusements Board	EO 120 / PD 871	3% on gross gate receipts and 3% on gross radio and TV coverages	41,665	13,411	9,488	9,500	9,500	9,500	9,500
Movie and Television Review and Classification Board Sinking Fund	PD 1986	Review fees Registration fees Permit fees-import Permit fees-export Other processing fees Fines, penalties and surcharges	584,548	<u>114,419</u>	96,708	<u>94,000</u>	82,793	<u>96,000</u>	116,533
				88,486		70,931		71,931	
				16,119		17,000		18,000	
				155		99		99	
				2		1		1	
				6,913		2,369		2,369	
				2,744		3,600		3,600	
National Commission for Culture and the Arts National Commission for Culture and the Arts - Proper National Endowment Fund for Culture and the Arts	RA 7356 RA 7356	10% share from travel tax collection Interest on NG Deposits	<u>1,555,398</u>	<u>586,055</u>	<u>476,248</u>	<u>611,319</u>	<u>500,215</u>	<u>670,858</u>	<u>500,315</u>
			1,049,675	506,532	476,248	569,319	500,215	616,858	500,315
			505,723	48,859	-	21,000	-	29,000	-
National Endowment for Culture and the Arts (NECA)	RA 10066	Share from PAGCOR (Interest earned)		30,664		21,000		25,000	
Philippine Sports Commission National Sports Development Fund	RA 6847	Income on taxes from horse races during special holidays, share from all taxes collected on imported athletic equipment, and proceeds from the sale of stamps depicting sports events	4,849	23,879	20,028	37,449	29,826	37,449	29,826
BUDGETARY SUPPORT TO GOVERNMENT CORPORATIONS			<u>142,818,214</u>	<u>8,779,096</u>	<u>1,560,403</u>	<u>11,561,292</u>	<u>1,824,306</u>	<u>7,731,481</u>	<u>1,879,268</u>
Bangko Sentral ng Pilipinas	RA 11211	Declared dividends of the BSP in favor of the National Government deposited as SAGF for equity infusion	23,302,196	-	-	-	-	-	-
Cultural Center of the Philippines	PD 1158 / RA 8424	50% tobacco inspection fees collected by BIR of the immediately preceding year	2,917	5,207	5,000	4,541	2,710	5,000	4,748
National Tobacco Administration	RA 4155 / RA 5447	40% of the balance of the entire collection from the specific taxes on locally-manufactured Virginia-type cigarettes and tariff duties on imported leaf tobacco, after setting aside the share of the LGUs and BIR	98,090,780	6,336,374	550,504	9,715,162	550,504	6,336,374	550,504
Philippine Coconut Authority	PD 1234 / PD 1854 / RA 1145	Service fees and levies from copra exporters, oil millers, desiccators, and other end-users of coconut products	162,065	9,187	6,135	575,897	5,400	71,491	5,400

Table B.15
EARMARKED REVENUES, 2023-2025
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars	Balance as of Dec. 31, 2023	2023 ACTUAL		2024 PROGRAM		2025 PROPOSED	
				Revenues	Expenditures	Revenues ^{1/}	Expenditures ^{2/}	Revenues ^{3/}	Expenditures ^{3/}
Tourism Promotions Board Tourism Promotions Fund	RA 9593	At least 25% of the 50% NG share remitted by the PAGCOR to the BTR At least 25% of the NG share remitted by the international airports and seaports to the BTR	21,260,256	2,428,328	998,764	1,265,692	1,265,692	1,318,616	1,318,616
TOTAL EARMARKED REVENUES			<u>706,975,714</u>	<u>1,031,211,369</u>	<u>994,814,547</u>	<u>1,065,239,228</u>	<u>1,034,113,584</u>	<u>1,228,625,309</u>	<u>1,201,901,267</u>

Sources: Department of Budget and Management and Agency Submissions

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

^{1/} Revised projections as submitted by agencies during the FY 2025 Budget Preparation.

^{2/} Expenditure level consistent with the enacted FY 2024 Budget.

^{3/} Projections submitted by agencies and/or recommendations of the DBM during the FY 2025 Budget Preparation.

^{4/} Based on DPWH submitted Motor Vehicle User's Charge (MVUC) Collections as of December 31, 2023.

^{5/} Pursuant to Special Provision No. 14 of the DPWH, the collections amounting to P15,232,000,000 shall be automatically credited to a Special Account in the General Fund of the National Treasury, constituted as the Special Road Fund and shall be earmarked solely for the construction, upgrading, repair, and rehabilitation of roads, bridges and road drainage. The said amount is part of the P24,553,974,000 appropriated in the FY 2024 GAA under the

P/A/P - Special Road Fund-Motor Vehicle User's Charge (MVUC), as per R.A. 11239.

^{6/} Pertains to continuing and/or unreleased appropriations, as may be applicable.

^{7/} The Share in Taxes, Fees and Charges Collected in the Bangsamoro Autonomous Region shall be under the New General Appropriations while the Annual Block Grant shall be under the Automatic Appropriations in accordance with Sec. 17, Art. XII of R.A. No. 11054.

^{8/} Starting the FY 2024 BESF, the NTA shares of LGUs, which are sourced from the 40% share in the national taxes based on the collection of the third fiscal year preceding the current fiscal year, will now be reported under Table B.15 - Earmarked Revenues.

^{9/} Pursuant to the Mandanas-Garcia Supreme Court (SC) ruling - the SC's final decision on the two (2) separate (consolidated on October 22, 2013) petitions filed before the SC: (1) G.R. No. 199802; and (2) G.R. No. 208488.

^{10/} Adjusted based on submitted BTR Certifications and reported reverted allotment per Financial Accountability Reports; subject to further updating upon submission of additional BTR Certification/s.

^{11/} Net of corresponding 40% LGU Share and 1.5% share of Renewable Energy Trust Fund (RETF) pursuant to Section 28 (f) of R.A. No. 9513.

^{12/} The amount shall be used for the payment of stranded contract costs and stranded debts transferred to and assumed by the Power Sector Assets and Liabilities Management Corporation (PSALM), including anticipated shortfalls in accordance with Section 4 of R.A. No. 11371, sourced from the proceeds of the net national government share from the Malampaya fund under Section 8 of P.D. No. 910.

^{13/} Expenditures charged to collections other than the Malampaya proceeds.

^{14/} For 2010 to 2013 collections, the DBM shall release the SARO and NCA to the Bureau of Fire Protection (BFP) upon receipt of Special Budget Request (SBR) together with all the supporting documents for collections pursuant to DBM-DILG-DOF Joint Circular No. 1, s.2023.

^{15/} Subject to further updating/reconciliation with the Department of Labor and Employment - Office of the Secretary (DOLE-OSEC) and the Bureau of the Treasury (BTR) in view of the transfer of DOLE-Philippine Overseas Labor Office (POLO) to DMW pursuant to R.A. No. 11641.

^{16/} Balance as of December 31, 2023 subject to further updating/reconciliation with the BTR.

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