

Table B.16
OFF-BUDGET ACCOUNTS, FY 2023 - 2025
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2023*	2023 Actual		2024 Program		2025 Proposed		
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	
OFFICE OF THE PRESIDENT											
				-	129,099	-	142,009	-	156,210	-	
The President's Office											
				-	129,099	-	142,009	-	156,210	-	
Trust Receipts				-	** 129,099	-	142,009	-	156,210	-	
Receipts Deposited with the National Treasury other than IATF	MOA between OP and Manila Economic and Cultural Office (MECO)	Other Service Income	Not applicable	-	129,099	-	142,009	-	156,210	-	
DEPARTMENT OF AGRICULTURE											
				2,456,131	2,753,152	2,429,791	1,436,589	1,135,597	1,607,212	1,178,142	
Office of the Secretary											
				601,474	410,486	342,002	471,780	332,950	387,025	367,755	
Revolving Fund											
				397,393	302,119	270,313	370,620	243,690	284,093	276,631	
Agricultural Training Institute Revolving Fund											
				27,336	56,923	33,787	46,866	46,038	48,864	47,852	
	General provisions in the GAA	Assessment Fees	Maintenance and Other Operating Expenses / Capital Outlays	-	12	-	-	-	-	-	
		Income from hostels/dormitories and other like facilities		-	39,761	27,735	32,268	26,060	33,237	26,842	
		Rent/lease income		-	-	7,739	2,391	6,804	7,401	7,008	7,623
		Seminar/training fees		-	-	2,626	1,493	3,046	2,572	3,198	2,701
		Other business income		-	-	725	89	1,020	441	1,061	455
		Gain on Sale of Biological Assets		-	-	4,292	1,289	3,718	9,564	3,830	9,851
		Gain on Sale of Agricultural Produce		-	-	1,232	790	-	-	530	380
		Income from Printing and Publication		-	-	22	-	-	-	-	-
		Proceeds from Insurance/Indemnities		-	-	433	-	-	-	-	-
		Miscellaneous Income		-	-	81	-	-	-	-	-
Bureau of Animal Industry Revolving Fund											
				4,949	1,313	543	1,097	1,097	3,473	3,473	
	General provisions in the GAA	Income from hostels/dormitories and other like facilities	Maintenance and Other Operating expenses	-	492	-	165	165	169	169	
		Seminar/training fees		-	468	543	631	631	643	643	
		Other business income		-	352	-	301	301	2,661	2,661	
		Interest on NG Deposits		-	1	-	-	-	-	-	
Bureau of Plant Industry Revolving Fund											
				364,957	242,764	233,876	321,772	194,298	230,826	222,935	
	P.D. 1433 Enforcement of Plant Quarantine Rules and Regulations	Inspection fees	Maintenance and Other Operating Expenses / Capital Outlays	-	226,011	217,739	302,598	175,759	215,843	208,464	
		Permit fees import		-	13,785	13,284	15,643	14,831	12,584	12,154	
		Registration fees		-	2,968	2,853	3,531	3,708	2,399	2,317	
Bureau of Soils and Water Management Revolving Fund											
				151	1,119	2,107	885	2,257	930	2,371	
	General provisions in the GAA	Rent/lease income	Maintenance and Other Operating Expenses / Capital Outlays	-	85	-	43	-	45	-	
		Income from hostels/dormitories and other like facilities		-	1,034	2,107	842	2,257	885	2,371	
Trust Receipts											
				204,081	108,367	71,689	101,160	89,260	102,932	91,124	
Receipts Deposited with the National Treasury other than IATF	RA 9184	Other Service Income	Bid Documents	99,599	60,831	35,914	55,239	40,106	57,479	41,546	
Receipts Deposited with Authorized Government Depository Banks (AGDB)				104,482	47,536	35,775	45,921	49,154	45,453	49,578	
Agricultural Credit Policy Council											
				1,698,752	2,192,283	1,931,704	809,758	650,000	1,062,285	650,000	
Revolving Fund											
	R.A. 8435	Repayment of loans; interests on loans	Agro-Industry Modernization Credit and Financing Program (AMCFP) Facility	1,698,752	2,192,283	1,931,704	809,758	650,000	1,062,285	650,000	
Philippine Carabao Center											
				155,905	150,383	156,085	155,051	152,647	157,902	160,387	
Revolving Fund											
	R.A. 7307	Sale of animals, meat and dairy	Operating expenses for the propagation and distribution of animals	155,905	150,383	156,085	155,051	152,647	157,902	160,387	
	General provisions in the GAA	Income from Hostels/Dormitories and other Like facilities	Operating expenses of PCC Hostel and Training Facility	141,982	146,846	148,727	152,159	150,319	154,188	157,295	
				13,923	3,537	7,358	2,892	2,328	3,714	3,092	
DEPARTMENT OF EDUCATION											
				4,597,593	4,601,468	4,329,825	5,058,864	4,746,998	5,563,712	5,217,812	
Office of the Secretary											
				3,644,160	4,552,047	4,309,183	5,008,249	4,740,101	5,509,074	5,214,112	
Revolving Fund											
	R.A. 6831	Income from Hostels/Dormitories and other like facilities	Operation and maintenance of facilities	248,378	319,473	332,613	351,420	365,874	386,562	402,462	
				248,378	319,473	332,613	351,420	365,874	386,562	402,462	
Trust Receipts											
				3,191,875	4,154,228	3,942,942	4,569,651	4,337,236	5,026,616	4,770,960	
Receipts Deposited with the National Treasury other than IATF	LOI No. 1488	Other service income	Operational expenses (Provident Fund)	3,191,875	4,154,228	3,942,942	4,569,651	4,337,236	5,026,616	4,770,960	
Donations and Grants											
				5,637	2	-	1,000	-	1,100	-	
In Cash	GP No. 5, R.A. 10924	Local and Private	MOOE / Palarong Pambansa	5,637	2	-	1,000	-	1,100	-	

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(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2023*	2023 Actual		2024 Program		2025 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
OSEC - Baguio Teachers Camp				198,270	78,344	33,628	86,178	36,991	94,796	40,690
Revolving Fund	R.A. 6831	Lodging fees, rental of facilities, interest income	Operation and maintenance of facilities	198,270	78,344	33,628	86,178	36,991	94,796	40,690
National Book Development Board				214,253	6,653	-	4,518	1,875	6,273	-
Trust Receipts Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9521	Contribution from PAGCOR & PCSO amounting to P100 Million plus interest income deposited with LBP as Portfolio Manager of the fund	National Book Trust Fund for local authors	214,253	6,653	-	4,518	1,875	6,273	-
	R.A. 8047	Amounts transferred by the former Instructional Materials Development Center (IMDC) to NBDB	Special Account in the General Fund (Automatically Appropriated)	146,780	6,653	-	4,518	1,875	6,273	-
National Council for Children's Television				63,770	910	2,300	2,048	3,500	2,148	3,000
Trust Receipts Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 8370	Interest income on the Endowment Fund	Production of Child-friendly Television Program	63,770	910	2,300	2,048	3,500	2,148	3,000
National Museum of the Philippines				671,905	41,338	17,754	43,349	822	45,517	-
Retained Income/Receipts National Museum Income Fund	R.A. 11333	Other service income	Museum use	27,128	14,157	256	14,865	-	15,608	-
Trust Receipts Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 8492 Government Treasury Bill per NM Board Resolution No. 5-2018 dated February 20, 2018	Interest earned from Philippine government treasury bills	Special programs, projects and activities of the museum	635,129	27,128	-	28,484	-	29,909	-
	R.A. 8492 and R.A. 11333	Contributions from PAGCOR Contributions from PCSO		135,129	27,128	-	28,484	-	29,909	-
Donations and Grants In Cash	MOA	Bloomberry Cultural Foundation Inc. (BCFI)	Procurement of audio-visual and networking equipment and services for the National Museum of Natural History	9,648	53	17,498	-	822	-	-
	MOA	Japan	Maintenance of National Museum of Fine Arts Repository	334	-	-	-	-	-	-
	MOA	Income generating government	Special programs, projects and activities of the museum	605	53	-	-	-	-	-
	MOA	Aboitiz Foundation	North Cebu Archaeological Project	16	-	15,436	-	-	-	-
	MOU	International Center for the Study of the Preservation and Restoration of Cultural Property (ICCROM)	Disaster Risk Management Plan for the Nuestra Senora de Caysasay Church and Associated Structures, Taal, Batangas, Philippines	1,400	-	-	-	700	-	-
	MOA	Gokongwei Brothers Foundation, Inc.	Proposed Elizabeth Y. Gokongwei Ethnographic Stoneware Resource Center and Visible Storage and Publication on the Stoneware Collection of the NMP	42	-	-	-	-	-	-
	MOA	Department of Foreign Affairs	Asean Response: The New Normal in the Archives, Museum and Library Service	37	-	836	-	-	-	-
	Deed of Donation	Philam Life and General Insurance Company	Financial Support to National Museum	51	-	-	-	-	-	-
	MOA	Security Bank Corporation	Renovation and Refitting of Security Bank Hall	7,041	-	-	-	-	-	-
Philippine High School for the Arts				3,505	520	588	700	700	700	700
Trust Receipts Receipts Deposited with the National Treasury other than IATF	R.A. 9184	Others - Performing bond and bidding fee	Refundable performance bond and bid bond	91	50	8	100	100	100	100
Donations and Grants In Cash	E.O. 420	Local Government Units/Parents/National Government/NGO	Donations for the performances and other activities of the students	91	50	8	100	100	100	100
				3,414	470	580	600	600	600	600

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
STATE UNIVERSITIES AND COLLEGES										
Retained Income/Receipts	R.A. 8292/ R.A. 9500	Tuition fees, collection from students, other sources	PS, MOOE, CO	49,121,233	31,286,578	29,983,501	34,496,503	34,615,967	35,360,087	36,277,445
				49,121,233	31,286,578	29,983,501	34,496,503	34,615,967	35,360,087	36,277,445
DEPARTMENT OF ENERGY										
Trust Receipts				1,109,498	338,290	1,168,564	236,945	938,417	180,876	48,235
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 8479 Sec. 10 / P.D. 1956 / R.A. 7638	Others	Gasoline station training loan fund / Energy Regulation 1-94	899,592	128,384	1,168,564	2,155	820,659	1,881	-
	R.A. 9513	Various sources pursuant to Section 28 of R.A. 9513	Renewable Energy	209,906	209,906	-	234,790	117,758	178,995	48,235
				1,109,498	338,290	1,168,564	236,945	938,417	180,876	48,235
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES										
Office of the Secretary				971,275	517,161	273,509	215,589	121,506	406,746	177,405
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	966,388	514,207	271,927	214,157	120,121	404,980	176,061
				966,388	514,207	271,927	214,157	120,121	404,980	176,061
Revolving Fund	General provisions in the GAA	Income from Hostels/Dormitories and other Like facilities Rent/Lease Income	Maintenance, administration and operating expenses of hostel	4,887	2,954	1,582	1,432	1,385	1,766	1,344
				4,627	2,694	1,582	1,432	1,385	1,766	1,344
				260	260	-	-	-	-	-
Environmental Management Bureau				171,919	90,029	81,651	94,530	133,835	99,257	140,526
Revolving Fund	P.D. 984; P.D. 1586	Fines and penalties - service income	MOOE/CO	171,919	90,029	81,651	94,530	133,835	99,257	140,526
				171,919	90,029	81,651	94,530	133,835	99,257	140,526
DEPARTMENT OF FINANCE										
Bureau of Customs				-	1,189,089	1,681,426	1,326,307	2,033,556	1,465,434	2,143,368
Trust Receipts				-	1,189,089	1,681,426	1,326,307	2,033,556	1,465,434	2,143,368
Receipts Deposited with the National Treasury other than IATF	DOF-BOC-BIR Joint Memorandum Order 1-2020	Other service income	Fuel Marking Fees	-	1,189,089	1,681,426	1,326,307	2,033,556	1,465,434	2,143,368
				-	1,189,089	1,681,426	1,326,307	2,033,556	1,465,434	2,143,368
Privatization and Management Office				122,112	128,553	84,581	72,869	70,000	74,950	70,000
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.	122,112	128,553	84,581	72,869	70,000	74,950	70,000
				122,112	128,553	84,581	72,869	70,000	74,950	70,000
Securities and Exchange Commission				4,738,371	3,618,422	1,732,513	3,390,948	2,171,840	3,555,496	2,430,763
Revolving Fund	General Provisions in the GAA	Building rental	Building maintenance	52,670	62,304	8,231	-	-	-	-
Retained Income/Receipts	R.A. 8799	Various fees from Securities Regulation Code (SRC)	MOOE and CO	4,684,506	3,520,044	1,724,282	3,390,948	2,171,840	3,555,496	2,430,763
	R.A. 11232	Various fees under the Revised Corporation Code (RCC)	PS, MOOE and CO	129,425	100,400	97,621	100,000	100,000	100,000	100,000
	R.A. 9856	50% of REIT collections	MOOE and CO	4,537,476	3,418,846	1,626,186	3,290,948	2,071,840	3,455,496	2,330,763
	R.A. 9184	Item 6.1 of Budget Circular No. 2004-5A	BAC Honoraria	17,506	339	-	-	-	-	-
				99	459	475	-	-	-	-
Trust Receipts	R.A. 3870	Legal research fee	Not applicable	1,195	36,074	-	-	-	-	-
Receipts deposited with the National Treasury other than IATF	R.A. 8424	Documentary Stamp Tax	Not applicable	-	28,441	-	-	-	-	-
Receipts deposited with Authorized Government Depository Banks				1,195	7,633	-	-	-	-	-

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF FOREIGN AFFAIRS				757,181	445,160	399,118	363,000	456,796	302,000	359,696
Office of the Secretary				757,181	445,160	399,031	363,000	456,796	302,000	359,696
Revolving Fund	R.A. 8239, Philippine Passport Act of 1996 R.A. 11983, New Philippine Passport Act	Passport Fees	Prior Year's Adjustment (Payables from prior year expenses); various personnel benefit of contractual; postal and courier services; EME; accountable form expenses; communication and other general services	757,181 757,181	445,160 445,160	399,031 399,031	363,000 363,000	456,796 456,796	302,000 302,000	359,696 359,696
Foreign Service Institute				-	-	87	-	-	-	-
Trust Receipts Receipts Deposited with the National Treasury other than IATF	MOA	Department of Foreign Affairs; Philippine Ambassadors' Ladies Association (PALA)	Publication of Books	- -	- -	81 81	- -	- -	- -	- -
Donations and Grants In Cash	MOA	Others	MOOE/ CO	- -	- -	6 6	- -	- -	- -	- -
DEPARTMENT OF HEALTH				39,285,469	45,052,142	37,402,136	40,691,287	35,361,997	43,990,354	38,470,536
Office of the Secretary				39,285,469	45,052,142	37,402,136	40,691,287	35,361,997	43,990,354	38,470,536
Revolving Fund	DOH-DBM Joint Circular (JC) No. 2022-0003	Sales of drugs and medicines	Purchase of drugs and medicine supplies	6,348,994 6,348,994	5,376,643 5,376,643	4,533,246 4,533,246	5,541,327 5,541,327	4,652,784 4,652,784	6,003,249 6,003,249	5,000,719 5,000,719
Retained Income/Receipts Hospital Retained Income Applicable to all DOH-retained hospitals	DOH-AO 42 s. 2001, DOH-AO No. 187-2007, JC NO. 2022-0003	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	27,929,443 27,929,443	32,136,291 32,136,291	27,455,315 27,455,315	31,708,381 31,708,381	27,912,632 27,912,632	34,281,467 34,281,467	30,261,362 30,261,362
Trust Receipts Receipts Deposited with Authorized Government Depository Banks (AGDB) Inter-Agency Transferred Fund (IATF)	DOH-DBM JC No. 2022-0003 DOH-DBM JC No. 2022-0003	Affiliation fees, Seminar/ Training Fees, and Other Fees Miscellaneous Income	Security deposits/professional fees for refund to doctors and patients from Philhealth Fund Transfer to Region	4,947,902 3,724,103	7,423,997 6,192,214	5,357,494 5,251,124	3,441,579 3,373,636	2,796,581 2,748,656	3,705,638 3,634,549	3,208,455 3,162,903
Receipts Deposited with the National Treasury other than IATF	DOH-DBM JC No. 2022-0003	Affiliation fees and other business income	Guaranty/Security Deposits Payable, Refund of Performance bond	393,634	400,030	104,782	67,943	47,925	71,089	45,552
Donations and Grants In Cash	Grant Agreement No. 0635- PHI dated December 17, 2018 Grant Agreement No, 1660790 dated April 3, 2017	Asian Development Bank Japan	To cover the direct payments made by the Asian Development Bank to Project Consultants, Contractors and Suppliers in CY 2023 under Emergency Assistance for Reconstruction and Recovery of Marawi (EARRM) Project. To cover payment to the contractor for the Construction of Drug Abuse Treatment and Rehabilitation Center	59,130 -	115,211 45,153	56,081 45,153	- -	- -	- -	- -
DEPARTMENT OF INFORMATION AND COMMUNICATIONS TECHNOLOGY				18,176	310	78	50	-	340	113
Cybercrime and Investigation Coordination Center				18,176	310	78	50	-	340	113
Trust Receipts Inter-Agency Transferred Fund (IATF)	Memorandum of Agreement between DICT and CICC	Subsidy from other National Government Agencies	MOOE and CO for DFPAL Project	18,176 17,917	310 -	78 -	50 -	- -	340 -	113 -
Receipts Deposited with Authorized Government Depository Bank (AGDB)	R.A. No. 9184	Miscellaneous Income	BAC Honoraria	259	310	78	50	-	340	113

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT				1,574,272	2,114,459	2,060,027	2,277,128	2,216,587	2,402,716	2,289,877
Office of the Secretary				13,992	44,988	30,996	54,871	50,073	54,504	54,610
Trust Receipts				6,971	37,908	30,937	43,539	43,052	43,886	43,278
Inter-Agency Transferred Fund (IATF)	Partnership Agreement	Fund Transfers from Local Government Academy (LGA)	Capacity Development	6,599	36,824	30,225	42,149	42,149	42,149	42,149
Receipts Deposited with the National Treasury other than IATF	RA 9184	Proceeds from BID Docs	BAC Honoraria	372	1,084	712	1,390	903	1,737	1,129
Donations and Grants				7,021	7,080	59	11,332	7,021	10,618	11,332
In Cash	MOA	Green Climate Fund	Capacity Development	7,021	7,080	59	11,332	7,021	10,618	11,332
Bureau of Fire Protection				389,541	13,880	2,240	15,268	4,841	16,795	5,325
Trust Receipts				389,541	13,880	2,240	15,268	4,841	16,795	5,325
Receipts Deposited with the National Treasury other than IATF	R.A. 6963; DBM-DILG JMC No. 2024-01 dated May 10, 2024	Share in Fire Arms License Fee	Scholarship expenses/fund	209,464	9,599		10,559	2,377	11,615	2,614
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184	Bid documents/Other service fees	Payment of BAC Honoraria	175,852	743	280	817	308	899	339
	Board Resolution	Experience fund	Other personnel benefits	4,225	3,538	1,960	3,892	2,156	4,281	2,372
Bureau of Jail Management and Penology				115,916	35,822	11,745	7,500	40,565	7,500	6,000
Trust Receipts				98,351	10,250	3,738	7,500	8,000	7,500	6,000
Receipts Deposited with the National Treasury other than IATF	R.A. 6963; DBM-DILG JMC No. 2024-01 dated May 10, 2024	Licensing Fees	Scholarship Grants	81,785	4,799	-	5,000	5,000	5,000	3,000
Receipts Deposited with Authorized Government Depository Banks	R.A. 9184	Other sales	Payment of Honorarium	16,566	5,451	3,738	2,500	3,000	2,500	3,000
Donations and Grants				17,565	25,572	8,007	-	32,565	-	-
In Cash	RA 7160; MOA with DDB and DOST; MOA with NGO	Subsidy from other National Government Agencies; Assistance from Local Government Units; Miscellaneous Income	Construction of jail building; supplies and materials for livelihood projects; food supplies expense; paralegal and legal conference	17,565	25,572	8,007	-	32,565	-	-
National Police Commission				117,720	20,174	15,159	-	21,550	24,500	24,500
Trust Receipts				117,720	20,174	15,159	-	21,550	24,500	24,500
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 6963; DBM-DILG JMC No. 2024-01 dated May 10, 2024	Licensing fees	Scholarship fund for beneficiaries of police who were Killed in Action / Killed in Police Operation	117,720	20,174	15,159	-	21,550	24,500	24,500
Philippine National Police				933,319	1,999,493	1,999,493	2,199,442	2,099,468	2,299,417	2,199,442
Trust Receipts				933,319	1,999,493	1,999,493	2,199,442	2,099,468	2,299,417	2,199,442
Receipts Deposited with the National Treasury other than IATF	A.O. 257	Licensing fees	Maintenance and Other Operating Expenses	933,319	1,999,493	1,999,493	2,199,442	2,099,468	2,299,417	2,199,442
National Youth Commission				3,326	102	394	47	90	-	-
Trust Receipts				3,326	102	394	47	90	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	Letter of agreement	Receipt from partner agencies	Implementation of various programs and projects	2,726	-	394	-	-	-	-
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	600	102	-	47	90	-	-
Philippine Commission on Women				458	-	-	-	-	-	-
Donations and Grants				458	-	-	-	-	-	-
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"	458	-	-	-	-	-	-

Table B.16
OFF-BUDGET ACCOUNTS, FY 2023 - 2025
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2023*	2023 Actual		2024 Program		2025 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF JUSTICE				9,184,308	5,957,255	2,839,802	4,548,231	3,089,844	4,733,101	3,235,915
Office of the Secretary				799,269	64,764	8,190	64,524	64,524	64,764	64,764
Trust Receipts 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	Awards for victims of unjust imprisonment or detention and victims of violent crimes	799,269 799,269	64,764 64,764	8,190 8,190	64,524 64,524	64,524 64,524	64,764 64,764	64,764 64,764
Bureau of Corrections				176,278	324,797	296,767	325,890	303,515	335,667	320,592
Revolving Fund	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	176,278 176,278	324,797 324,797	296,767 296,767	325,890 325,890	303,515 303,515	335,667 335,667	320,592 320,592
Bureau of Immigration				651,929	2,783,741	2,440,332	3,229,804	2,570,801	3,391,294	2,699,341
Trust Receipts Receipts Deposited with the National Treasury other than IATF	R.A. 3870 Alien Certificate of Registration Identity (ACR-I) CARD	Legal Fees Filing Fees	UP Legal Research 67% Payable to Data Trail ACR ICARD	651,929 1,280 115,720	2,783,741 64,606 846,876	2,440,332 64,589 805,571	3,229,804 46,611 609,002	2,570,801 - -	3,391,294 48,941 639,452	2,699,341 - -
	Special Provision in the GAA subject to the provisions of OP Memorandum Order No. 24 s. 2018	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.	534,929	1,868,039	1,565,952	2,570,801	2,570,801	2,699,341	2,699,341
	General Provision in GAA Volume 118 Section 12	Other Fees	Seminars and Trainings	-	4,220	4,220	3,390	-	3,560	-
National Bureau of Investigation				792,437	172,161	89,756	150,000	150,000	150,000	150,000
Trust Receipts Receipts Deposited with the National Treasury other than IATF	Memorandum of Agreement	DENR, PAGCOR, Local Government of Cotabato, Provincial Government of Bataan, Dangerous Drugs Board, PCSO	NBI Operations, Social Welfare and Development Program, Financial Assistance to NBI, and NBI Modernization Program	792,437 138,408	164,599 14,599	89,756 805	150,000 -	150,000 -	150,000 -	150,000 -
	Section 12 of R.A. 10867	Clearance and certification	Modernization program	654,029	150,000	88,951	150,000	150,000	150,000	150,000
Donations and Grants In Kind	Section 16 of R.A. 9139	Various sources	Not applicable	- -	7,562 7,562	- -	- -	- -	- -	- -
Office of the Solicitor General				-	985	985	834	834	1,045	1,045
Trust Receipts 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	- -	985 985	985 985	834 834	834 834	1,045 1,045	1,045 1,045
Parole and Probation Administration				837	2,308	2,126	159	170	159	173
Revolving Fund	General Provisions in the GAA	Income from hostels/dormitories and other like facilities	Maintenance of Multi-Purpose Hall/Dormitories of PPA	355 355	285 285	196 196	159 159	170 170	159 159	173 173
Trust Receipts Receipts Deposited with the National Treasury other than IATF	General Provisions in the GAA	Performance Bonds	Refund of performance bonds posted by the suppliers	482 148	2,023 98	1,930 -	- -	- -	- -	- -
Receipts Deposited with Authorized Government Depository Banks (AGDB)	General Provisions in the GAA	Sale of Bid Documents Performance Bonds/Security Deposits/Retention Money	Payment of Honoraria Refund of performance bonds posted by the suppliers	55 279	105 279	389 -	- -	- -	- -	- -
		Other Service Income Others	Maintenance and Other Operating Expenses	- -	1,465 76	1,465 76	- -	- -	- -	- -

Table B.16
OFF-BUDGET ACCOUNTS, FY 2023 - 2025
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2023*	2023 Actual		2024 Program		2025 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Presidential Commission on Good Government				6,763,530	2,608,484	1,646	776,995	-	790,147	-
Trust Receipts				6,763,530	2,608,484	1,646	776,995	-	790,147	-
Receipts Deposited with the National Treasury other than IATF	E.O. 1 s. 1986; E.O. 286 s. 1987	Agreements, San Miguel Corporation Dividends/Cocolevy Interest, LBP/CARP Collection	Legal Services and Other Expenses for the administration of Surrendered and Sequestered Assets	5,450,237	2,520,915	-	774,695	-	783,847	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	E.O. 1 s. 1986	Galeria De Magallanes Rental Income, Sto. Niño Shrine and People Center Library, and other interest	Legal Services and Other Expenses for the administration of Surrendered and Sequestered Assets	1,313,293	87,569	1,646	2,300	-	6,300	-
Office for Alternative Dispute Resolution				28	15	-	25	-	25	-
Trust Receipts				28	15	-	25	-	25	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184	Sale of Bid Documents	Payment of Honoraria	28	15	-	25	-	25	-
DEPARTMENT OF LABOR AND EMPLOYMENT				6,207,725	4,658,960	3,956,715	5,451,800	4,412,966	4,946,727	4,010,607
Office of the Secretary				517,726	523,336	538,197	512,325	416,603	633,236	621,617
Trust Receipts				517,726	523,336	538,197	512,325	416,603	633,236	621,617
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 6982 / R.A. 809 / R.A. 9367	20% Socio-Economic Program Forfeited Unclaimed/Undistributed Cash Bonus Fund under Social Amelioration and Welfare Program	Funding for socio-economic projects, share of workers in the increase in the production of sugar, maternity and death benefits of workers and administrative expenses	517,726	523,336	538,197	512,325	416,603	633,236	621,617
National Labor Relations Commission				3,881,662	2,652,117	2,556,791	2,379,800	2,111,050	2,518,675	2,346,300
Trust Receipts				3,881,662	2,652,117	2,556,791	2,379,800	2,111,050	2,518,675	2,346,300
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	3,878,917	2,623,822	2,513,341	2,357,250	2,093,350	2,493,000	2,328,350
	Batas Pambansa Bilang 325 / Labor Code of the Philippines / E.O. 338 / En Banc Resolution No. 14-13, Series of 2013 / En Banc Resolution No. 10-15, Series of 2015 / Decisions, Resolutions and Orders of the Commission	Fees collected from the execution of judgement award	Expenses relative to the execution of judgment awards	2,745	28,295	43,450	22,550	17,700	25,675	17,950
Technical Education and Skills Development Authority				1,808,337	1,483,507	861,727	2,559,675	1,885,313	1,794,816	1,042,690
Revolving Funds				1,808,337	1,483,507	861,727	2,559,675	1,885,313	1,794,816	1,042,690
Sariling Sikap Fund	E.O. 939 and J.C. No. 7-85	Assessment fees/ certification fees; processing fees; income collected from students; seminar/training fees; rent/lease income; income from hostels/dormitories	Supplies and materials, utilities, honoraria; assessors' fees; communication expenses; and other misc. fees	1,803,909	1,481,490	861,727	2,551,987	1,880,283	1,792,603	1,042,690
TESDA Development Fund	R.A. 7796	Gain on Sale of Investments	Research and development	4,428	2,017	-	7,688	5,030	2,213	-
DEPARTMENT OF MIGRANT WORKERS				1,196,765	2,785,534	2,037,783	2,822,189	2,226,085	2,876,082	2,227,262
Office of the Secretary				4,011	12,956	12,158	7,669	6,135	8,436	6,749
Retained Income/Receipts				4,011	12,956	12,158	7,669	6,135	8,436	6,749
Internally Generated Income	P.D. 1369 / Sec 13 General provisions in the GAA R.A. 11975	Seminar/training fee	Honorarium, laundry, other general, travel and others	4,011	12,956	12,158	7,669	6,135	8,436	6,749
Overseas Workers Welfare Administration				1,192,754	2,772,483	2,025,625	2,814,320	2,219,950	2,867,646	2,220,513
Retained Income/Receipts				1,192,754	2,772,483	2,025,625	2,814,320	2,219,950	2,867,646	2,220,513
OWWA Welfare Fund	P.D. 1694, Letter of Instruction No. 1401	Miscellaneous income	Congressional Migrant Workers Scholarship Program Fund (CMWSPF); Kalinga sa Marino, Membership Fee, Investment Income	1,192,071	2,772,483	2,025,625	2,814,320	2,219,771	2,867,446	2,220,326
Donations and Grants				683	95	-	200	179	200	187
In Cash	OWWA Memorandum of Instructions No. 002 s. 2005	Various Local Grants	Tuloy Aral	683	95	-	200	179	200	187

Table B.16
OFF-BUDGET ACCOUNTS, FY 2023 - 2025
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2023*	2023 Actual		2024 Program		2025 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF NATIONAL DEFENSE				4,169,065	3,168,130	2,496,746	2,683,510	3,564,828	2,609,322	2,803,027
Government Arsenal				425,546	97,748	211,406	4,046	421,337	3,364	4,570
Retained Income/Receipts	Special provisions in the GAA / R.A. 10717	Medical fees - Laboratory	Hospital supplies and equipments	207	-	-	-	1	-	206
					207	-	-	-	1	-
Trust Receipts	E.O. 338	Other business income	Implementation of Projects	425,339	97,748	211,406	4,046	421,336	3,364	4,364
Inter-Agency Transferred Fund (IATF)			Refund of Performance/Bidder's Bond	416,034	95,258	208,416	-	416,034	-	-
Receipts Deposited with the National Treasury other than IATF			BAC Expenses	8,049	1,437	2,081	3,000	3,000	2,000	3,000
Receipts Deposited with Authorized Government Depository Banks (AGDB)				1,256	1,053	909	1,046	2,302	1,364	1,364
National Defense College of the Philippines				5,896	24,369	23,186	20,698	22,871	21,096	21,298
Revolving Fund	E.O. No. 85	Income from hostels/dormitories and other miscellaneous income	MOOE	2,742	2,808	1,899	2,948	5,121	3,096	3,298
				2,742	2,808	1,899	2,948	5,121	3,096	3,298
Trust Receipts	E.O. No. 85	Seminar/training fees	Training	3,154	21,561	21,287	17,750	17,750	18,000	18,000
Inter-Agency Transferred Fund (IATF)					3,154	21,561	21,287	17,750	17,750	18,000
Office of Civil Defense				28,075	27,769	13,640	-	25,479	-	-
Trust Receipts	R.A. 10121 R.A. 9184 R.A. 10121	Income from other sources	Capital Outlay and MOOE	28,075	27,769	13,640	-	25,479	-	-
Inter-Agency Transferred Fund (IATF)			MOOE	4,100	4,369	269	-	4,100	-	-
Receipts Deposited with the National Treasury other than IATF			MOOE	5,377	5,219	2,312	-	4,421	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)			MOOE	18,598	18,181	11,059	-	16,958	-	-
Philippine Veterans Affairs Office				483,180	511,735	542,258	241,500	583,483	248,000	174,500
PVAO - Proper				15,937	24,101	19,705	12,000	12,000	15,000	15,000
Revolving Fund	Special provisions in the GAA	Rent/lease income	Collection from rent and shrine fees	15,937	24,101	19,705	12,000	12,000	15,000	15,000
					15,937	24,101	19,705	12,000	12,000	15,000
PVAO - Veterans Memorial Medical Center				467,243	487,634	522,553	229,500	571,483	233,000	159,500
Retained Income/Receipts	DND-DOF-DBM JC 1-06	Other business income	MOOE/Capital Outlay	168,415	261,491	263,201	100,000	250,000	110,000	-
					168,415	261,491	263,201	100,000	250,000	110,000
Trust Receipts	DOH A.O. No. 5-A, 1996	Affiliation fees	Hospital use	7,875	7,103	1,864	3,000	7,875	3,000	3,000
Receipts Deposited with the National Treasury other than IATF					7,875	7,103	1,864	3,000	7,875	3,000
Donations and Grants	Memorandum of Agreement	Veterans Hospitalization	MOOE	290,953	219,040	257,488	126,500	313,608	120,000	156,500
In Cash		Others	Renovation of two (2) private rooms	20,577	131,940	162,272	120,000	120,000	120,000	150,000
		Miscellaneous income	Procurement of laboratory supplies / financial support to indigent patients / quick response fund / infrastructure projects	77,531	84,100	6,569	6,500	77,531	-	6,500
		Income from grants and donations in cash	Procurement of medical supplies/financial support to indigent patients	113,352	-	59,081	-	113,352	-	-
		Others	Construction of two storey hospice dormitory building	76,768	-	29,291	-	-	-	-
					76,768	-	29,291	-	-	-
Armed Forces of the Philippines				3,226,368	2,506,509	1,706,256	2,417,266	2,511,658	2,336,862	2,602,659
AFP - Philippine Army				1,165,694	401,477	164,808	240,747	734,273	221,441	670,764
Revolving Fund	R.A. No. 11518/ GAA FY 2021	Rent/ Lease Income	To cover the expenses incurred in its operations and any excess may be used to augment the MOOE and CO requirements of AFP Hospitals and treatment facilities	45,930	37,067	-	37,438	36,745	33,694	39,137
AFP-PA Golf Course					45,930	37,067	-	37,438	36,745	33,694
Retained Income/Receipts	R.A. No. 10633	Medical fees - Laboratory; affiliation fees; other service income; other fees	Upgrading and procurement of hospital equipment and facilities, and additional support for patients mess	105,763	8,899	3,703	6,605	53,325	5,927	57,526
					105,763	8,899	3,703	6,605	53,325	5,927
Trust Receipts	E.O. No. 1002	Other permit fees; other service income; income from other sources; other fees, etc.	Payment for Honoraria for BAC members; Payment for power and water consumption; Procurement of dental equipment and other various equipment; Procurement and repair of various equipment; Procurement of RDC equipment and requirements of Provident Fund; and Enhancement of PA POL dumps and repair and maintenance of vehicles, procurement/repair of facilities and equipment. Repair and rehabilitation of damage facilities	1,014,001	355,511	161,105	196,704	644,203	181,820	574,101
Receipts Deposited with the National Treasury other than IATF					893,793	342,634	149,912	190,539	547,003	175,039
Receipts Deposited with Authorized Government Depository Banks (AGDB)	E.O. No. 1002	Other Permit Fees; Income from other sources; Others	Repair and maintenance of military quarters and transient facilities; procurement and repair of various facilities; Replacement/repair of loss and damage facilities and vehicles.	120,208	12,877	11,193	6,165	97,200	6,781	30,256

Table B.16
OFF-BUDGET ACCOUNTS, FY 2023 - 2025
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2023*	2023 Actual		2024 Program		2025 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
AFP - Philippine Air Force				981,589	956,455	524,319	770,475	550,537	809,000	579,744
Retained Income/Receipts	E.O. No. 1002	Drugs and medicines; medical supplies; medical fees (radiology, laboratory, and physical medicine & 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	12,440	6,288	3,344	6,603	3,513	6,934	3,689
Trust Receipts				772,020	678,832	467,609	528,892	490,990	555,337	515,539
Inter-Agency Transferred Fund (IATF)	BTr Circular 2-2022	Other business income	For the implementation of activities agreed upon with the concerned government agency which transferred the funds	613,089	371,118	318,826	389,674	334,768	409,158	351,506
Receipts Deposited with Authorized Government Depository Banks (AGDB)	BTr Circular 2-2022	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	158,931	307,714	148,783	139,218	156,222	146,179	164,033
Revolving Fund	GAA 2023	Other Business Income	For the operations and business-type activities of the Philippine Air Force Golf Courses	197,129	250,495	53,366	234,980	56,034	246,729	60,516
Donations and Grants				-	20,840	-	-	-	-	-
In Kind	Deed of Donation	Local Grants	Various equipment to be used for military operations	-	20,840	-	-	-	-	-
AFP - Philippine Navy				188,165	216,905	80,486	214,980	136,925	236,479	150,618
Retained Income/Receipts	E.O. No. 1002; AFPHB Resolution No. 2002-29 dated 26 June 2002	Other service income, rent/lease income, and other fees	Refund and remittance of collection to BTr, wire transfer to Federal Reserve Bank of NY, admin support to EX-PS31 preparation, performance bond, bid supply delivery of PN payslip form and construction of naval petroleum depot ; refund of overpayment, remittance to AFP Housing Board, fund transfer to PN units and remittance of collection to Bureau of Treasury; procurement of medical equipment, mess allowance - cash advance, distribution of professional fee	143,602	89,211	16,158	98,132	17,774	107,945	19,551
Trust Receipts				44,563	67,360	64,328	116,848	119,151	128,534	131,067
Inter-Agency Transferred Fund (IATF)	E.O. No. 1002	Income from other sources	Payment of light and water expenses, remittance of collection to Bureau of Treasury, payment of honoraria to PNBAC, return of fund, payment of personnel of SRA, payment of active HDP and grant of one Covid-19 allowance	10	-	6	67,873	68,887	74,661	75,776
Receipts Deposited with the National Treasury other than IATF		Others	Support admin operations and capacity building activities in relation to implementation of E-CLIP; support operational requirement during conduct of May 2022 NLE	44,553	67,360	64,322	48,975	50,264	53,873	55,291
Donations and Grants				-	60,334	-	-	-	-	-
In Kind	Property Transfer Receipt/Deed of Donation	Various local sources	Various vehicles, equipment and dog breeds	-	60,334	-	-	-	-	-
AFP - General Headquarters				890,920	931,672	936,643	1,191,064	1,089,923	1,069,942	1,201,533
AFP - GHQ Proper				457,465	828,878	880,690	1,116,064	1,022,064	1,002,942	1,151,533
Retained Income/Receipts				49,035	11,942	32,066	24,314	13,589	14,449	123,848
General Headquarters-Proper Retained Income	DOH-DOF-DBM J.C. No. 2003-1	Income from Hostels/Dormitories and other Like facilities, other service income, medical supplies	Procurement of medical equipment, medicines, and medical supplies / implants and payment of medical procedures done in other hospitals	49,035	5,947	6,315	1,648	2,610	7,196	7,641
	GHQ-AFP Circular No. 9 and EO No. 1002	AFP Housing Board	Repair and Maintenance - Military Apartments	-	5,995	25,751	22,666	10,979	7,253	116,208
Trust Receipts				353,208	816,601	830,587	1,063,762	999,722	988,086	1,005,861
Inter-Agency Transferred Fund (IATF)	IATF COA Circular No. 94-013/E.O. 1002	Income from Other Sources	Implementation of projects and operations/ payment of combat incentives pay/ firearms remuneration/ repairs and maintenance/ purchase of inventory/ refund of unutilized IATF	111,571	574,373	598,021	733,231	732,184	694,991	723,606
	UNRF	United Nations Reimbursement Fund	Payment of UNMI allowances/ repairs and maintenance/ purchase of supplies/ medical and dental expenses/ communication expenses/ representation expenses	99,060	27,054	9,159	32,735	35,796	32,735	11,083
	E.O. 1002	Fines and Penalties/ other service income/ rent/lease income/ interest income/ other business income/ miscellaneous income	Support for the operation of Pro Fund/ issuance/ transfers/ implementation of projects/ adjustments	142,578	212,166	220,320	294,157	227,157	256,721	266,587
	Administrative Order (AO) No. 257/ R.A. 6963/ DBM-DILG JC 1-92	30% share from firearms license fee collections of PNP/ interest income/ miscellaneous income (sale of bid documents)	Scholarship expenses/ payment of honoraria/ adjustments	-	3,008	3,087	3,639	4,585	3,639	4,585
Donations and Grants				55,222	336	18,037	27,988	8,753	406	21,824
In Cash	Deed of Donation	Income from grants and donations	Scholarship expenses Financial assistance to Killed-In-Action (KIA) beneficiaries and Wounded-In-Action (WIA) military personnel/ scholarship expenses	51,369	-	15,232	25,691	7,250	-	18,431
				3,853	336	2,804	2,297	1,503	406	3,393

Table B.16
OFF-BUDGET ACCOUNTS, FY 2023 - 2025
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2023*	2023 Actual		2024 Program		2025 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
AFP Medical Center				310,092	76,183	41,356	75,000	65,000	67,000	50,000
Retained Income/Receipts				310,092	76,183	41,356	75,000	65,000	67,000	50,000
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./ Procurement of Machinery and Equipment/Payment of Professional Fees/Payment of Mess/Repair of Structures	310,092	76,183	41,356	75,000	65,000	67,000	50,000
Philippine Military Academy				42,856	17,402	7,297	-	-	-	-
Retained Income/Receipts				42,856	17,402	7,297	-	-	-	-
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	823	253	-	-	-	-	-
Trust Receipts				42,033	17,149	7,297	-	-	-	-
Inter-Agency Transferred Fund (IATF)	E.O. 1002	Others	Mess and Medicine Allowance of Insular Prisoners; Repair and Rehabilitation of Damaged Facilities brought by Typhoon Lando	228	2,396	2,596	-	-	-	-
Receipts Deposited with the National Treasury other than IATF	E.O. 1002	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	36,394	8,047	-	-	-	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	E.O. 1002	Other service income	Repairs and Maintenance of Government Quarters	3,259	548	-	-	-	-	-
		Others	Procurement of Medical Equipment, Payment of Performance Bond	2,152	6,158	4,701	-	-	-	-
Presidential Security Group				80,507	9,209	7,300	-	2,859	-	-
Trust Receipts				80,507	9,209	7,300	-	2,859	-	-
Inter-Agency Transferred Fund (IATF)	J.C. No. 9-86	Laboratory fees	Medical/laboratory expenses	23,725	3,327	4,007	-	-	-	-
		Income from light/water	Light /water payments	89	-	-	-	-	-	-
		Rent income concessionaires	Facilities repairs/ maintenance	11,228	1,566	3,645	-	-	-	-
	AFPGIC Policy	Insurance income	Repair of facility	3,425	146	362	-	-	-	-
	AFP Directive	Petron Corporation Repairs, Maintenance, and Construction (RMC) funds	Repairs, Maintenance, and Construction Fund - Fuel, Oil and Lubricant (FOL) Contract (deposited to BTr)	161	-	-	-	-	-	-
				8,822	1,615	-	-	-	-	-
Custodial Funds				4,385	5,778	3,293	-	2,859	-	-
Inter-Agency Transferred Fund (IATF)	DBM Letter dated 3-18-1998	Quarters collections	Repair of MEQ/MOQ	1,517	769	-	-	-	-	-
		PSG Inter-agency transferred funds	Maintaining balance	9	9	-	-	-	-	-
	IATF-COA CIRCULAR NO. 94-013 dated Dec.13, 1994	OP	Emergency procurement of Reverse Transcription Polymerase Chain Reaction (RT-PCR)	-	-	130	-	-	-	-
		DOH	Medical assistance	2,859	5,000	3,141	-	2,859	-	-
		PCSO	Procurement of medical equipment	-	-	22	-	-	-	-
Donations and Grants				52,397	104	-	-	-	-	-
In Cash	Deed of Donation	Balance of donations for micro-financing program deposited to BTr	Micro financing	52,397	104	-	-	-	-	-

Table B.16
OFF-BUDGET ACCOUNTS, FY 2023 - 2025
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2023*	2023 Actual		2024 Program		2025 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS				2,632,527	2,584,611	319,982	2,795,875	523,727	2,690,242	581,845
Office of the Secretary				2,632,527	2,584,611	319,982	2,795,875	523,727	2,690,242	581,845
Revolving Fund				8,146	4,267	490	1,986	497	3,126	738
	E.O. 34	Income from Hostels/Dormitories and other Like facilities	Repairs, maintenance, supplies, utilities of the quarters	8,075	4,196	490	1,934	484	3,065	732
	GAA	Seminar/training fees	Training/seminar expenses	71	71	-	52	13	61	6
Trust Receipts				2,624,381	2,580,344	319,492	2,793,889	523,230	2,687,116	581,107
	RA 9184	Other service income	Payment of BAC Honoraria	2,624,381	2,580,344	319,492	2,793,889	523,230	2,687,116	581,107
DEPARTMENT OF SCIENCE AND TECHNOLOGY				963,654	2,154,593	1,964,936	2,224,372	1,920,280	2,320,725	1,802,447
Office of the Secretary				324,297	1,526,671	1,424,595	1,379,448	908,160	1,458,423	955,395
Trust Receipts				324,297	1,526,671	1,424,595	1,379,448	908,160	1,458,423	955,395
Inter-Agency Transfer Fund (IATF)	Memorandum of Agreement (MOA), RA 7687	Others	Operational requirement; maintenance and operating expenses; Scholarship Fund	261,367	1,389,255	1,286,974	1,258,080	797,491	1,324,830	819,013
Receipts Deposited with the National Treasury other than IATF	STCIERD Resolution (Southern Tagalog Consortium for Industry & Energy Research & Development); GCG Memorandum Order No. 2015-11 - Dispositive Action on the TR	Others	Operational requirements of DOST-TRC winding down operations; operational requirements of the consortium for the industrial and energy R&D efforts in CALABARZON.	27,780	126,533	104,323	113,842	100,137	124,342	110,008
Receipts Deposited with Authorized Government Depository Banks (AGDB)	MOA, RA 9184, RA 7687, ICIEERD Consortium	Others	Implementation of various projects; scholarship fund; Support for the operational fund of Ilocos Consortium for Industry, Energy and Emerging Technology Research and Development (ICIEERD) R&D Program.	35,150	10,883	33,298	7,526	10,532	9,251	26,374
Advanced Science and Technology Institute				201,791	260,253	210,145	120,667	322,124	120,667	121,000
Trust Receipts				201,791	260,253	210,145	120,667	322,124	120,667	121,000
Inter-Agency Transfer Fund (IATF)	Sec. 6 and 7 of GP, RA 11936 - GAA FY 2023/ 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	196,209	254,789	208,592	120,000	316,208	120,000	120,000
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	Refund of bid security/ performance bond/warranty security; honoraria of the bids and awards committee; royalty share to researchers	5,582	5,464	1,553	667	5,916	667	1,000
Food and Nutrition Research Institute				56,543	57,035	82,270	22,867	22,867	55,000	55,000
Trust Receipts				56,543	57,035	82,270	22,867	22,867	55,000	55,000
Inter-Agency Transfer Fund (IATF)	} Sec. 6 GAA Provisions; MOA	} Others	} Implementation of various Grants-in-Aid projects/ other government-funded projects	49,370	45,416	67,417	22,867	22,867	55,000	55,000
Receipts Deposited with the National Treasury other than IATF				658	2,322	4,596	-	-	-	-
Receipts Deposited with Authorized Government Depository Banks				6,515	9,297	10,257	-	-	-	-
National Academy of Science and Technology				27,505	31,898	24,725	15,130	-	-	-
Trust Receipts				27,505	31,898	24,725	15,130	-	-	-
Inter-Agency Transfer Fund (IATF)	} E.O. No. 338, s. 1996	} Others	} Implementation of various projects Implementation of the IAP-funded project titled "Enhancing Leadership and Management: Analysis and Strategic Dissemination of Lessons Learned from InterAcademy Partnership-trained Young Physician Leaders"	26,127	30,520	24,725	14,840	-	-	-
Receipts Deposited with the National Treasury other than IATF				1,378	1,378	-	290	-	-	
National Research Council of the Philippines				122,406	61,928	43,804	62,057	62,057	58,301	58,301
Trust Receipts				122,406	61,928	43,804	62,057	62,057	58,301	58,301
Inter-Agency Transfer Fund (IATF)	GAA	Subsidy from other National Government Agencies	Implementation of various Grants-in-Aid projects	122,406	61,928	43,804	62,057	62,057	58,301	58,301

Table B.16
OFF-BUDGET ACCOUNTS, FY 2023 - 2025
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2023*	2023 Actual		2024 Program		2025 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				48,575	18,333	28,663	385,256	385,256	352,485	352,485
Trust Receipts				48,575	18,333	28,663	385,256	385,256	352,485	352,485
Inter-Agency Transferred Fund (IATF)	E.O. No. 336	Others	Project expenditures per approved project line item budget	47,939	18,292	28,628	385,206	385,206	352,435	352,435
Receipts Deposited with the National Treasury other than IATF	E.O. No. 336	Others	Performance bond for procurement of goods and services	636	41	35	50	50	50	50
Philippine Council for Health Research and Development				30,213	36,678	50,384	48,813	48,813	92,350	92,350
Trust Receipts				30,213	36,678	50,384	48,813	48,813	92,350	92,350
Inter-Agency Transferred Fund (IATF)	E.O. No. 338, s. 1996	Other Service Income	Various programs/projects funded by DOH, Philhealth, DOST and SEI	30,213	36,678	50,384	48,813	48,813	92,350	92,350
Philippine Council for Industry, Energy and Emerging Research and Development				34,225	50,515	43,755	140,000	140,000	140,000	140,000
Trust Receipts				34,225	50,515	43,755	140,000	140,000	140,000	140,000
Inter-Agency Transferred Fund (IATF)	E.O. No. 338, s. 1996	Others	Receipt of project funds (implemented and monitored)	34,225	50,515	43,755	140,000	140,000	140,000	140,000
Philippine Nuclear Research Institute				99,099	79,243	35,884	41,000	24,600	39,000	23,400
Trust Receipts				99,099	79,243	35,884	41,000	24,600	39,000	23,400
Inter-Agency Transferred Fund (IATF)	2022 GAA General Provisions	Subsidy from other National Government Agencies	Procurement/payments for the implementation of various GIA projects	99,099	79,243	35,884	41,000	24,600	39,000	23,400
Philippine Science High School System				13,000	15,510	11,989	6,016	6,307	4,399	4,426
Trust Receipts				13,000	15,510	11,989	6,016	6,307	4,399	4,426
Inter-Agency Transfer Fund (IATF)	IATF	Subsidy from National Government	Operating expenses	1,757	7,391	6,341	1,517	1,517	-	-
Receipts Deposited with the National Treasury other than IATF	R.A. 9184; GSIS Proceeds	Subsidy from National Government, miscellaneous income, Proceeds from Insurance/Indemnities	Refund of performance bond; BAC honoraria, replacement / repair of insured properties	8,550	7,065	4,395	3,620	3,570	3,640	3,590
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184	Subsidy from National Government, income from grants and donations in cash, miscellaneous income	Refund of performance bond, school activities, BAC honoraria	2,693	1,054	1,253	879	1,220	759	836
Science and Technology Information Institute				6,000	16,529	8,722	3,118	96	100	90
Trust Receipts				3,898	7,904	8,024	1,016	96	100	90
Inter-Agency Transfer Fund (IATF)	Section 6, General Provisions of the GAA; DOST Administrative Order No. 11 s 2013 / Executive Order 128 DOST Administrative Order No. 11 s 2013 / Executive Order 128	Subsidy from other National Government Agencies	Wages, travelling, professional services, advertising, capital outlay and others	3,789	7,853	7,813	921	46	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	RA 11975	Income from Printing and Publication	Printing cost of the publication	109	51	211	95	50	100	90
Donations and Grants				2,102	8,625	698	2,102	-	-	-
In Cash	National Internal Revenue Code of 1997 as amended by the Train Law; RA 11256; RA 11346; RA 11467	Not Applicable	MOOE (ICT equipment and Semi-Expendable ICT)	2,102	2,800	698	2,102	-	-	-
In Kind	National Internal Revenue Code of 1997 as amended by the Train Law; RA 11256; RA 11346; RA 11467	Receipt of Motor Vehicles and other ICT Equipment for daily operations	Not Applicable	-	5,825	-	-	-	-	-

Table B.16
OFF-BUDGET ACCOUNTS, FY 2023 - 2025
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2023*	2023 Actual		2024 Program		2025 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT				311,492	18,698	53,390	9,801	142,680	17,520	12,485
Office of the Secretary				196,406	4,868	25,172	2,047	99,280	7,200	2,165
Revolving Fund	MC 30 S 2004 and GAA General Provision	Income from Hostels/Dormitories and other like facilities	Repair and Maintenance / other MOOE	12,183	4,868	88	2,047	9,503	7,200	2,165
Trust Receipts				178,786	-	25,084	-	89,757	-	-
Receipts Deposited with the National Treasury other than IATF			Relief and recovery for victims of the specific calamity/ reconstruction or rehabilitation of day care centers/ financial assistance/ PPE to be donated to IATF	178,236	-	25,084	-	89,316	-	-
	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	-	-	-	-	-	-
	Approved FACE and CAS	UNICEF-Initiatives on Child Pornography through Harnessing Response Mechanisms (ICHARM)	Operating/training expenses	441	-	-	-	441	-	-
Donations and Grants				5,437	-	-	-	20	-	-
In Cash	Agreement No. 2015/SPE/0000400216 Deed of Donation	DSWD AECID KALAH Spain	Operating Expenses/Training Expenses	5,417	-	-	-	-	-	-
		Donations from China	Operating Expenses/Capital Outlay	20	-	-	-	20	-	-
Council for the Welfare of Children				375	-	-	-	-	-	-
Trust Receipts				375	-	-	-	-	-	-
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	375	-	-	-	-	-	-
National Authority for Child Care				12,074	1,901	3,129	3,775	3,775	3,775	3,775
Trust Receipts				12,074	1,901	3,129	3,775	3,775	3,775	3,775
Receipts Deposited with the National Treasury other than IATF	Sec. 12 of R.A. No. 8043	Pre-Travel Fees	Pre-Travel Expenses	12,074	1,901	3,129	3,775	3,775	3,775	3,775
Juvenile Justice and Welfare Council				9,097	11,929	9,547	3,979	13,076	6,545	6,545
Trust Receipts				9,097	11,929	9,547	3,979	13,076	6,545	6,545
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9344 and IRR	PCSO Trust Fund	Establishment and operation of JJWC	6,545	-	-	-	6,545	6,545	6,545
	MOA	UNICEF Fund	Strengthening implementation of intervention diversion programs	2,552	11,929	9,547	3,979	6,531	-	-
National Anti-Poverty Commission				27,862	-	-	-	-	-	-
Trust Receipts				27,862	-	-	-	-	-	-
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"	8,480	-	-	-	-	-	-
			MOA w/ PAGCOR for the implementation of socio-civic programs and projects	13,950	-	-	-	-	-	-
			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	-	-	-	-	-	-
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	-	-	-	-	-	-
Presidential Commission for the Urban Poor				65,678	-	15,542	-	26,549	-	-
Trust Receipts				65,678	-	15,542	-	26,549	-	-
Inter-Agency Transfer Fund (IATF)	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	65,440	-	15,542	-	26,549	-	-
	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	-	-	-	-	-	-

Table B.16
OFF-BUDGET ACCOUNTS, FY 2023 - 2025
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2023*	2023 Actual		2024 Program		2025 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF TOURISM				185,333	173,519	125,767	515,000	603,785	124,132	343,785
Office of the Secretary				175,247	30,775	2,588	120,000	243,785	24,132	243,785
Trust Receipts Inter-Agency Transfer Fund (IATF)	R.A. 9593 (Sec. 93)	Share from earnings of GOCCs	Expenses for the implementation of various tourism programs and projects	175,247	30,775	2,588	120,000	243,785	24,132	243,785
Intramuros Administration				10,086	142,744	123,179	95,000	95,000	100,000	100,000
Revolving Fund	P.D. 1616; GAA	Rent/lease income, entrance fees, and other business income	PS, MOOE, and CO	10,086	142,744	123,179	95,000	95,000	100,000	100,000
National Parks Development Committee				-	-	-	300,000	265,000	-	-
Trust Receipts Inter-Agency Transfer Fund (IATF)	MOA	Subsidy from other National Government Agencies	Fund transfer from Tourism Promotion Board to National Parks Development Committee for the procurement of conference kits and tokens to be given during the 2nd Philippine Parks Congress	-	-	-	300,000	265,000	-	-
DEPARTMENT OF TRADE AND INDUSTRY				3,052,828	1,093,491	831,638	1,752,266	2,464,511	1,858,455	1,526,285
Office of the Secretary				3,031,205	1,075,435	811,298	1,364,782	2,062,633	1,433,782	1,191,475
OSEC - Proper				2,137	54,435	52,298	364,782	361,633	364,782	49,475
Trust Receipts Inter-Agency Transfer Fund (IATF)	General Provisions in the GAA	Subsidy from National Government	Implementation of projects entered into with other agencies. Remitted to BTr.	2,137	54,435	52,298	364,782	361,633	364,782	49,475
Receipts Deposited with the National Treasury other than IATF	General Provisions in the GAA	Income from hostels/dormitories and others, like facilities; income from printing and publication; sales of accountable forms; other service income	Payment of BAC honoraria; purchase of ISO books; printing of ICC stickers	10	3,000	2,990	300,000	300,000	300,000	-
OSEC - Intellectual Property Office of the Philippines				3,029,068	1,021,000	759,000	1,000,000	1,701,000	1,069,000	1,142,000
Retained Income/Receipts IPO Retained Income	R.A. 8293 Sec. 14	Registration fees, grants of patents, registration of trademarks, subscription fees, and other income	For use in operations like upgrading of facilities, equipment outlay, human resource development, and the acquisition of the appropriate office space, among others	3,029,068	1,021,000	759,000	1,000,000	1,701,000	1,069,000	1,142,000
Construction Industry Authority of the Philippines				21,271	4,528	6,912	372,484	386,878	409,673	319,810
Revolving Fund CMDF Revolving Fund	Section 9 of RA 10633	Rent/Lease Income from dormitory fees	Maintenance of the dormitory and its facilities	21,271	4,528	6,912	2,514	17,288	2,706	19,881
Retained Income/Receipts Philippine Contractors Accreditation Board (PCAB) Retained Income	Section 4 of RA 11711	Fees, fines, and other charges collected by PCAB (registration fees, certification fees, licensing fees, filing fees, review fees, other processing fees, fines and penalties, and other service income)	Maintenance & Other Operating Expenses and Capital Outlay related to accreditation and licensing operations	-	-	-	369,970	369,590	406,967	299,929
Philippine Trade Training Center				352	13,528	13,428	15,000	15,000	15,000	15,000
Revolving Fund Receipts Deposited with Authorized Government Depository Banks (AGDB)	E.O. No. 133; Joint DBM/CSC Authorization dated April 15, 1988	Seminar / training fees	Seminar and training expenses	352	13,528	13,428	15,000	15,000	15,000	15,000

Table B.16
OFF-BUDGET ACCOUNTS, FY 2023 - 2025
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2023*	2023 Actual		2024 Program		2025 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF TRANSPORTATION				2,581,538	3,314,872	2,705,716	2,555,396	2,985,106	339,519	1,455,981
Office of the Secretary				2,065,154	2,430,486	1,737,635	2,549,347	2,979,392	45,319	1,162,117
Trust Receipts Inter-Agency Transfer Fund (IATF)	MOU w/ DPWH	Fund transfer from DPWH	Expenses for the implementation of 2017 Road Safety Action Plan	2,918	1	1	1	2,919	-	-
	MOU with DOE R.A. 9184	Income from Other Sources Proceeds from sale of bid documents, seminar fees and refund of disallowance awaiting COA's final decision	Maintenance expenses Honoraria, seminar fees and refund of disallowances held in trust	247 25,832	- 11,546	107 2,245	- 12,123	247 2,357	- 12,729	- 2,475
	BLT Agreement	Escrow Account for rental fees for MRT3 BLT	Rental fees	1,601,047	2,385,784	1,709,692	2,505,073	2,954,250	-	1,151,870
	Concessionaire Agreement between DOTC & GMK Megawide Cebu Airport Corp.	Collection from GMK Megawide Cebu Airport Corp - Peso Collection from GMK Megawide Cebu Airport Corp - Dollar	Consultancy services for the MCIAA PPP Consultancy services for the MCIAA PPP	5,965 2,475	9 1,050	18,543 1	9 1,103	5,974 3,578	- -	- -
Receipts Deposited with the National Treasury other than IATF	BOO Contract; BLT Agreement with MRTC RA 9184; COA AOM	Other Service Income Income from Other Sources	LTO Bank Charges; PMO Expenses during construction of the MRT III Refund of performance bond to contractors and suppliers; refund to concerned officials and employees or remit to the BTr	2,660 224	- 464	- 464	- 487	2,660 487	- 512	- 512
	Concession Agreement with AFPJ; BGTOM Agreement with San Miguel Corporation PD No. 1856	Other Business Income Application Fees	Annual operating expenses of AFCS Program Office and funds for set up of scheme provider/regulatory body; expenses for the DOT-PMO for the implementation of MRT 7 Remittance to BTr UP account	280,563 5	29,368 5	6,560 -	30,524 5	6,888 10	32,050 6	7,232 6
Receipts Deposited with Authorized Government Depository Banks (AGDB)	BLT Agreement with MRTC; RA 9184 BLT Agreement with MRTC; Concession Agreements with GMK Megawide Cebu Airport Corp., MWM Terminals Inc. and Arca South Integrated Terminal Inc.	Other Service Income Other Business Income	Construction of DOTr building; LTO IT electricity expenses Equity rental expenses, staffing and administrative cost; consultancy services for the MCIAA PPP; independent consultancy services for the PITX and TCITX	105,431 37,787	2,259 -	22 -	22 -	22 -	22 -	22 -
Land Transportation Franchising and Regulatory Board				2,156	650	-	919	584	960	624
Trust Receipts Receipts Deposited with the National Treasury other than IATF	RA 9184	Proceeds from sale of bid documents	Honoraria	2,156	650	-	919	584	960	624
Land Transportation Office				432,369	812,639	968,081	1,130	1,130	289,240	289,240
Trust Receipts	R.A. 9184 R.A. 3870 R.A. 9184 BOO Contract	Proceeds from sale of bid documents Stradcom shares Interest Income Escrow Account for IT Fee	Honoraria / Remittance to the BTr Electricity for IT Remittance to the BTr Bank charges / Remittance to contractor	432,369 492 23 21 431,833	812,639 780 339 - 811,520	968,081 1,027 339 26 966,689	1,130 700 400 30 -	1,130 700 400 30 -	289,240 840 370 30 288,000	289,240 840 370 30 288,000
Philippine Coast Guard				81,859	71,097	-	4,000	4,000	4,000	4,000
Trust Receipts Receipts Deposited with the National Treasury other than IATF	R.A. 9184	Proceeds from sale of bid documents/other fees	Bid document, performance bond bid security, security warranty	81,859	71,097	-	4,000	4,000	4,000	4,000

Table B.16
OFF-BUDGET ACCOUNTS, FY 2023 - 2025
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2023*	2023 Actual		2024 Program		2025 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
NATIONAL ECONOMIC AND DEVELOPMENT AUTHORITY				1,730,007	311,030	174,479	593,718	1,516,975	944,880	579,833
Philippine Statistical Research and Training Institute				13,586	14,522	8,950	41,000	41,000	41,000	41,000
Retained Income / Receipts				6,886	6,835	5,067	5,000	5,000	5,000	5,000
Protected Area Retention Income Account (PA RIA)	General Provisions in the GAA	Seminar/training fees	Training expenses	6,886	6,835	5,067	5,000	5,000	5,000	5,000
Trust Receipts				6,700	7,687	3,883	36,000	36,000	36,000	36,000
Inter-Agency Transfer Fund (IATF)	General Provisions in the GAA	Other fees	Research and training projects	6,700	7,687	3,883	36,000	36,000	36,000	36,000
Philippine Statistics Authority				94,889	138,782	93,192	25,651	25,651	-	-
Trust Receipts				94,889	138,782	93,192	25,651	25,651	-	-
Inter-Agency Transfer Fund (IATF)	MOA between PSA and BSP; DOH; DICT; DA-BAR; DOT; PCC; NWPC; & OSHC; PIDS; OPAPRU, and DOLE	Subsidy from other National Government Agencies	Various trust fund projects: CES, GATS, WIDI, SCR of Palay Production, HSDV, Awareness Survey on PCC and PCA, ISLE, SIA, and HECS	94,889	138,782	93,192	25,651	25,651	-	-
Public-Private Partnership Center of the Philippines				1,621,532	157,726	72,337	527,067	1,450,324	903,880	538,833
Revolving Fund				1,563,853	157,719	72,158	527,067	1,443,203	899,668	536,025
	RA 11966	Consultancy Fees	Technical advisory services	1,563,853	157,719	72,158	527,067	1,443,203	899,668	536,025
Trust Receipts				57,679	7	179	-	7,121	4,212	2,808
Receipts Deposited with Authorized Government Depository Banks (AGDB)	RA 11966	Consultancy Fees	Technical advisory services	57,679	7	179	-	7,121	4,212	2,808
PRESIDENTIAL COMMUNICATIONS OFFICE (PCO)				1,432,358	2,812,405	2,767,905	2,867,583	2,775,765	3,012,461	2,916,053
Presidential Broadcast Service - Bureau of Broadcast Services				-	1,050	1,050	-	-	1,500	1,500
Trust Receipts				-	1,050	1,050	-	-	1,500	1,500
Inter-Agency Transfer Fund (IATF)	MOA	Income from other sources	Production cost (COS) and airtime cost	-	1,050	1,050	-	-	1,500	1,500
National Printing Office				1,432,329	2,811,326	2,766,855	2,867,552	2,775,765	3,010,929	2,914,553
Revolving Fund				1,430,292	2,811,158	2,766,798	2,867,552	2,775,765	3,010,929	2,914,553
	E.O. 285 dated 7-25-87; E.O. 378, s. 2004	Income from printing and publication	PS, MOOE, CO and other liabilities	1,430,292	2,811,158	2,766,798	2,867,552	2,775,765	3,010,929	2,914,553
Trust Receipts				2,037	168	57	-	-	-	-
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	2,037	168	57	-	-	-	-
Philippine Information Agency				29	29	-	31	-	32	-
Trust Receipts				29	29	-	31	-	32	-
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	-	-	-	-	-	-	-
Receipts Deposited with the National Treasury other than IATF	BC No. 2004-5A & Treasury Circular No. 2-2022	Miscellaneous Income	Honoraria of BAC Members from sale of BIDs Documents	29	29	-	31	-	32	-

Table B.16
OFF-BUDGET ACCOUNTS, FY 2023 - 2025
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2023*	2023 Actual		2024 Program		2025 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
OTHER EXECUTIVE OFFICES				2,369,451	1,893,334	1,498,122	1,530,315	1,530,459	1,579,693	1,577,553
Commission on Filipinos Overseas				-	-	-	-	-	-	-
Custodial Funds 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	- **	-	-	-	-	-	-
Commission on Higher Education				35,629	210	-	431	-	220	-
Revolving Fund Student Micro-Project Loan Fund	MOA and CMO	Interest on NG Deposits	Loan Grants relative to Student Micro-Project Loan Fund	35,629 35,629	210 210	- -	431 431	- -	220 220	- -
Trust Receipts 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	- **	-	-	-	-	-	-
National Commission for Culture and the Arts (NCCA)				19,644	30,127	21,960	14,884	13,458	11,973	10,053
NCCA - Proper				14,783	12,328	3,671	10,300	10,500	7,250	7,250
Revolving Fund	Section 9 of General Appropriations Act of 2021	Rent/Lease Income	MOOE and Capital Outlays requirements for the maintenance of the Metropolitan Theater (MET) facilities	14,783 13,579	12,328 12,082	3,671 3,671	10,300 10,000	10,500 10,000	7,250 7,000	7,250 7,000
	R.A. 7356, Sec. 52	Income from printing and publication	Printing of publications and fabrication of cultural items	1,204	246	-	300	500	250	250
National Historical Commission of the Philippines				2,455	4,451	7,347	4,584	2,958	4,723	2,803
Revolving Fund	R.A. 10086	Income from printing and publication Other Business Income Income from Grants and Donations	MOOE / CO	1,679 1,679 -	2,589 1,942 7	3,841 3,267 7	2,666 2,000 7	1,000 500 7	2,747 2,060 8	1,000 500 8
Trust Receipts Inter-Agency Transferred Fund (IATF) Receipts Deposited with the National Treasury other than IATF	Trust Fund 184	Others	MOOE / CO	776 776 -	1,862 1,136 726	3,506 2,773 733	1,918 1,170 748	1,958 1,360 598	1,976 1,205 771	1,803 1,187 616
National Archives of the Philippines				2,406	13,348	10,942	-	-	-	-
Trust Receipts Inter-Agency Transferred Fund (IATF)	MOA	Income from Donations and Grants and Donation in Cash	General Services, Honoraria	2,406 2,406	13,348 13,348	10,942 10,942	- -	- -	- -	- -
Office of the Presidential Adviser on Peace, Reconciliation and Unity				2,001	-	-	-	2,001	-	-
Donations and Grants In Cash	Memorandum of Agreement between OPAPRU and Government of Spain	Foreign Grants from Spain	Other professional services/ Travel expenses in connection to attend orientation/sharing for the Community Peace Dividends Fund	2,001 2,001	- -	- -	- -	2,001 2,001	- -	- -
Philippine Sports Commission				2,312,177	1,862,927	1,476,092	1,515,000	1,515,000	1,567,500	1,567,500
Retained Income / Receipts	R.A. 6847	Rent/lease income; share from PAGCOR/PCSO; and other gains	For National Sports Development Fund (NSDF) Programs; maintenance of sports facilities	2,312,177 2,312,177	1,862,927 1,862,927	1,476,092 1,476,092	1,515,000 1,515,000	1,515,000 1,515,000	1,567,500 1,567,500	1,567,500 1,567,500
Anti-Money Laundering Council				-	70	70	-	-	-	-
Trust Receipts Receipts Deposited with the National Treasury other than IATF	AMLC Resolution No. 213, s. 2018	Accreditation Fees	Application fee for Accreditation Framework	- -	70 70	70 70	- -	- -	- -	- -

Table B.16
OFF-BUDGET ACCOUNTS, FY 2023 - 2025
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2023*	2023 Actual		2024 Program		2025 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
THE JUDICIARY				39,699,844	19,030,748	13,714,898	18,444,277	14,263,395	18,552,543	14,853,940
Supreme Court of the Philippines and the Lower Courts				38,812,230	18,832,222	13,523,773	18,194,898	14,122,108	18,325,531	14,702,644
Retained Income / Receipts				5,744,354	4,445,909	2,661,808	3,742,063	2,538,748	4,732,130	2,258,148
Special Allowance for Judiciary (SAJ)	R.A. 9227	Legal fees, fines and penalties, other service income	Allowances for justices and judges	1,971,507	1,945,867	1,038,437	2,156,914	895,297	3,278,509	814,720
Judiciary Development Fund (JDF)	P.D. 1949	Legal fees	80% for cost of living allowance, 20% for office equipment and facilities of courts	3,650,408	2,414,790	1,529,399	1,512,553	1,552,547	1,346,172	1,335,191
Mandatory Continuing Legal Education (MCLE)	A.O. 113-2003	Other service income	Scholarship and training expenses	104,268	9,266	6,252	8,735	6,447	4,629	11,411
SC PHILJA PTC Fund	A.M. No. 11-2-2-SC-PHILJA	Legislation fees	Training expenses	10,085	27,413	18,757	6,848	15,941	18,285	26,940
SC-OCA Mediation Fund	Rule 141	Other service income	Allowances/honoraria of mediation officers and salaries of contractual workers	8,086	48,573	68,963	57,013	68,516	84,535	69,886
Trust Receipts				33,067,876	14,386,313	10,861,965	14,452,835	11,583,360	13,593,401	12,444,496
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	32,887,985	14,350,166	10,836,168	14,416,442	11,559,661	13,551,456	12,368,837
Fiduciary Fund Notarial	A.M. No. 02-8-13-SC	Notarial registers	Supplies and materials for notarial registers	153,801	31,796	25,287	32,149	23,217	36,634	71,276
SC Map Fiduciary Fund	A.M. No. 99-8-12-SC	Insurance premiums	Payment of insurance premiums	1,815	-	-	-	-	-	-
OCA-SC Surety Company Deposit	A.M. No. 04-7-02-SC	Cash Bond	Withdrawal of forfeited bonds	17,308	310	-	284	-	441	-
SC Conventional Fund	A.M. No. 251-2020	Extraterritorial service of judicial documents	Expenses related to the service of extraterritorial judicial documents	6,967	4,041	510	3,960	482	4,870	4,383
Sandiganbayan				258,846	30,751	48,135	-	-	-	-
Trust Receipts				258,846	30,751	48,135	-	-	-	-
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	258,846	30,751	48,135	-	-	-	-
Court of Appeals				345,107	153,730	129,483	165,800	135,600	178,200	141,700
Trust Receipts				345,107	153,730	129,483	165,800	135,600	178,200	141,700
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.	220,802	12,996	13,182	12,100	9,300	11,200	5,400
Receipts Deposited with Authorized Government Depository Banks (AGDB)	BLG. 40			124,305	140,734	116,301	153,700	126,300	167,000	136,300
Court of Tax Appeals				283,661	14,045	13,507	83,579	5,687	48,812	9,596
Trust Receipts				283,661	14,045	13,507	83,579	5,687	48,812	9,596
Receipts Deposited with Authorized Government Depository Banks (AGDB)	DOJ Issuances	Other fees	Bailbonds	282,080	13,393	12,211	82,941	5,008	48,167	8,609
	Rule 141	Others	Sheriff's trust fund	1,581	652	1,296	638	679	645	987
CIVIL SERVICE COMMISSION				52,232	33,466	22,977	32,339	30,967	32,339	30,967
Career Executive Service Board				52,232	33,466	22,977	32,339	30,967	32,339	30,967
Revolving Fund				52,232	33,466	22,977	32,339	30,967	32,339	30,967
	CSC Resolution No. 90-536 (dated June 4, 1990) and CSC Resolution No. 90-731 (dated August 7, 1990)	Seminar/training fees; and examination fees	Fees from CES written examination, assessment center and performance validation and other related activities; and fees from training programs	52,232	33,466	22,977	32,339	30,967	32,339	30,967
COMMISSION ON AUDIT				1,324,714	219,843	172,063	140,197	107,855	146,428	114,778
Revolving Fund				206,306	116,059	84,342	92,684	70,446	101,106	77,679
	GAA FY2022	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	206,306	116,059	84,342	92,684	70,446	101,106	77,679
Retained Income/Receipts				1,118,408	103,784	87,721	47,513	37,409	45,322	37,099
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	967,612	50,835	52,519	47,513	37,409	45,322	37,099
Receipts Deposited with Authorized Government Depository Banks (AGDB)	JC# 9-81 dated Oct. 19, 1981 (Consolidated and Revised Guidelines in the Proper Handling, Operation and Accounting for Trust Receipts)	Others	Expenses incurred in the conduct of the specific purpose of the trust receipts	150,796	52,949	35,202	-	-	-	-

Table B.16
OFF-BUDGET ACCOUNTS, FY 2023 - 2025
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2023*	2023 Actual		2024 Program		2025 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
COMMISSION ON ELECTIONS				472,525	202,703	188,065	41,120	359,261	41,325	136,700
Trust Receipts 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 September 18, 2002)	Legal Fees	Transportation and other related expenses of bailiffs; and remittance of legal research fees	472,525	202,703	188,065	41,120	359,261	41,325	136,700
		Filing Fees	Honoraria, supplies, delivery and other expenses related to election protest cases	592	23	15	23	438	23	141
		Other processing fees	Honoraria, supplies, travel and other expenses related to the conduct of plebiscites	55,007	445	629	447	38,521	449	11,871
		Other fees	Refund of guaranty/security deposits and cash bond	329,124	201,983	187,221	40,397	258,664	40,599	106,018
				87,802	252	200	253	61,638	254	18,670
COMMISSION ON HUMAN RIGHTS				594,360	-	5,006	-	89,926	-	503,200
Human Rights Violation Victims' Memorial Commission				594,360	-	5,006	-	89,926	-	503,200
Trust Receipts Receipts Deposited with the National Treasury other than IATF	R.A. 10368	Interest on NG Deposits	Bidding for the Freedom Memorial Museum is planned to be conducted by October 2024; mobilization by end of 2024 and construction is expected to start by early 2025.	594,360	-	5,006	-	89,926	-	503,200
						594,360	-	5,006	-	89,926
OFFICE OF THE OMBUDSMAN (OMB)				23,093	23,093	-	23,000	-	23,460	-
Trust Receipts Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 11518	Clearance Fees	Collections of Ombudsman clearance fees	23,093	23,093	-	23,000	-	23,460	-
						23,093	23,093	-	23,000	-
METROPOLITAN MANILA DEVELOPMENT AUTHORITY				495,179	140,511	200,985	173,804	173,804	140,384	140,384
Retained Income Internally Generated Income	Sec. 10 R.A. 7924	Fines, fees, charges and other income (Service and Business Income)	Personnel Services, Maintenance and Other Operating Expenses, Capital Outlay	495,179	140,511	200,985	173,804	173,804	140,384	140,384
						495,179	140,511	200,985	173,804	173,804
GRAND TOTAL				183,602,228	142,840,708	117,703,695	139,007,411	126,785,315	142,154,728	127,656,965

*Cash Balance as of Dec 31, 2023 shall be equivalent to the Cash Balance as of Dec 31, 2022 plus 2023 Actual Receipt minus 2023 Actual Expenditure.

** Funds with cash balance which are fully or partially reverted to the National Treasury by the end of the year.