

Table B.15
EARMARKED REVENUES, 2024-2026
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars	Balance as of Dec. 31, 2024	2024 ACTUAL		2025 PROGRAM		2026 PROPOSED	
				Revenues	Expenditures	Revenues ^{1/}	Expenditures ^{2/}	Revenues ^{3/}	Expenditures ^{3/}
I. USE OF INCOME, GENERAL FUND			<u>98,369,089</u>	<u>1,031,015,488</u>	<u>1,020,454,893</u>	<u>1,214,101,264</u>	<u>1,184,549,144</u>	<u>1,381,391,452</u>	<u>1,371,554,679</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 P10,000,000,000.00, the excess tariff revenues shall be earmarked by Congress and included in the GAA.	-	24,229,001	18,330,940	30,000,000	10,000,000	30,000,000	30,000,000
			-	24,229,001 ^{4/}	18,330,940 ^{4/}	-	-	-	-
	RA 12078	Annual appropriation of P30,000,000,000.00 for six (6) years which shall be automatically credited to a Special Account in the General Fund (SAGF) per Section 5 of RA 12078. If the annual tariff revenues exceeds P30,000,000,000.00, the excess tariff revenues shall be added to the RCEF.	-	-	-	30,000,000	10,000,000	30,000,000	30,000,000
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS									
Office of the Secretary Special Road Fund	RA 11239	LTO - Motor Vehicle User's Charge (MVUC) Tax collections	88,810,408 ^{5/}	24,369,186	24,572,734	26,290,593	16,755,935 ^{6/}	28,154,912	18,331,730
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)	-	27,816	7,760	27,562	10,100	23,691	10,100
			-	11,588	3,700	16,591	6,000	12,167	6,000
Philippine Science High School System	RA 9036	Fees collected from school-related activities of each campus	-	16,228	4,060	10,971	4,100	11,524	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	1,477,129	75,596,184	74,855,136	89,411,668	89,411,668	99,572,485	99,572,485 ^{8/}
			1,477,129 ^{7/}	5,082,959	4,341,911	5,989,878	5,989,878	5,590,087	5,590,087
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	-	70,513,225	70,513,225	83,421,790	83,421,790	93,982,398	93,982,398 ^{8/}
			-	54,315,660 ^{9/}	54,315,660	61,307,338 ^{10/}	61,307,338	68,577,987	68,577,987
Bureau of Customs	RA 11054	5% of net collection from the third fiscal year immediately preceding the current fiscal year	-	16,197,565	16,197,565	22,114,452	22,114,452	25,404,411	25,404,411 ^{8/}
LOCAL GOVERNMENT UNITS									
National Tax Allotment 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 ^{11/}	8,081,552	906,793,301	902,688,323	1,068,371,441	1,068,371,441	1,223,640,364	1,223,640,364
			-	871,375,199	871,375,199	1,034,604,869	1,034,604,869	1,190,509,672	1,190,509,672
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 ^{11/}	-	687,998,360	687,998,360	776,559,602	776,559,602	868,654,499	868,654,499
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 ^{11/}	-	183,357,236	183,357,236	258,003,912	258,003,912	321,788,965	321,788,965
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 ^{11/}	-	19,603	19,603	41,355	41,355	66,208	66,208
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 ^{7/}	5,394,858	5,394,857	3,875,723	3,875,723	2,588,282	2,588,282
Department of Environment and Natural Resources Office of the Secretary	RA 7160	40% of forest charges collected from prior years	14,423	660,038	654,614	1,266,313	1,266,313	818,303	818,303
			14,422 ^{7/}	9,062	3,639	12,901	12,901	18,104	18,104
Mines and Geosciences Bureau	RA 7160	40% of 90% royalty fees from mineral reservations collected from prior years	1 ^{7/}	650,976	650,975	1,253,412	1,253,412	800,199	800,199
Department of Finance Bureau of Internal Revenue	RA 7160	40% of mining taxes collected from prior years	8,067,127	28,588,891	24,486,793	27,513,484	27,513,484	28,318,376	28,318,376
			5,663,908 ^{7/}	6,801,872	2,697,661	5,493,132	5,493,132	5,397,491	5,397,491
	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

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				Revenues	Expenditures	Revenues ^{1/}	Expenditures ^{2/}	Revenues ^{3/}	Expenditures ^{3/}
	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	-	4,000,000	4,000,000	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	2,398,466 ^{7/}	774,966	781,831	1,016,288	1,016,288	1,916,052	1,916,052
	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	4,752 ^{7/}	12,053	7,301	4,064	4,064	4,833	4,833
Department of the Interior and Local Government Bureau of Fire Protection	RA 9514 / RA 11589	20% of the fees, taxes, and fines under the new Fire Code of the Philippines	-	774,315	776,859 ^{12/}	1,111,052	1,111,052	1,405,731	1,405,731
II SPECIAL ACCOUNTS IN THE GENERAL FUND			714,645,914	118,102,959	44,177,766	56,384,189	27,352,123	52,477,504	30,466,759
DEPARTMENT OF AGRARIAN REFORM			9,351,700	-	5,449,265	2,440,295	202,505	4,716	778,422
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	9,351,700 9,345,514 ^{13/}	- -	5,449,265 5,447,084	2,440,295 -	202,505 200,000	4,716 -	778,422 504,535
Fiduciary Fund	EO 361 s. 1971	Interest income from investments in treasury notes - RP-US Agreement Public Law 88-94	6,186 ^{13/}	-	2,181	4,716	2,505	4,716	2,505
Agri-Agra Special Fund	RA 11901	Share from the penalties collected by the BSP from banks due to their noncompliance or undercompliance with the mandatory agri-agra credit requirement under RA 10000				2,435,579			271,382
DEPARTMENT OF AGRICULTURE			13,669,089	11,443,749	12,338,780	1,617,633	513,745	1,711,724	158,934
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	12,824,019 1,797,356 ^{14/}	11,327,673 -	12,328,946 1,088,396	1,480,255 -	450,745 100,020	1,579,466 -	95,934 50,010
Livestock Promotion Fund	RA 1578 / RA 1556	Fees, charges, and other business income	296,756	68,841	1,106	49,137	69,635	84,980	1,106
Seed Fund	RA 7308	Sale of certified seeds and plant materials, and fines collected	108,841	26,604	17,063	29,823	21,090	27,502	17,063
Plant Variety Protection Fund	RA 9168	Other service income from Plant Variety Protection Income	6,582	1,741	-	1,295	-	1,056	-
Remedies Fund	RA 8800	50% of the revenues collected from fees, charges, and safeguard duties	4,492,161	617,694	2,755	700,000	10,000	865,928	2,755
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	964,445 ^{14/}	10,000,000	11,219,626 ^{15/}	-	-	-	-
Competitiveness Enhancement Measures Fund (CEMF)	RA 8800	50% of the revenues collected from fees, charges, and safeguard duties	5,157,878	612,793	-	700,000	250,000	600,000	25,000

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Bureau of Fisheries and Aquatic Resources			845,070	116,076	9,834	137,378	63,000	132,258	63,000
Wildlife Management Fund	RA 9147	Sourced from donations, contributions, endowments, fees, charges, and fines imposed for violations within the jurisdiction of the BFAR	587,062	74,305	308	107,085	50,000	87,821	50,000
		Permit fees (import)	202,324	16,826	308	42,919	42,919	25,701	25,701
		Permit fees (export)	72,650	17,834	-	22,800	7,081	20,782	20,782
		Other permit fees	97,470	22,161	-	19,749	-	21,578	3,517
		Registration fees	3,036	1,225	-	278	-	753	-
		Clearance fees	72,377	1,563	-	1,923	-	1,831	-
		Certification fees	10,855	2,233	-	2,064	-	2,495	-
		Licensing fees	92,061	10,457	-	12,797	-	11,840	-
		Inspection fees	737	118	-	93	-	112	-
		Analysis fees	1,402	596	-	1	-	209	-
		Application fees	20,314	1,012	-	1,655	-	1,397	-
		Filing Fees	2	2	-	-	-	-	-
		Import Processing Fees	244	-	-	-	-	-	-
		Other processing fees	698	87	-	166	-	178	-
		Other service income	3,181	-	-	1	-	-	-
		Rent/Lease income	8	-	-	8	-	3	-
		Miscellaneous income	9,703	191	-	2,631	-	942	-
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.	258,008	41,771	9,526	30,293	13,000	44,437	13,000
DEPARTMENT OF ECONOMY, PLANNING, AND DEVELOPMENT (formerly NEDA)			1,185,401	715,196	3,540	11,200	8,200	12,200	8,200
Philippine Statistical Research and Training Institute									
Endowment Fund	EO 121 / RA 10625	Interest earnings of the Endowment Fund	43,067	9,047	2,643	8,700	5,700	9,700	5,700
Tariff Commission									
Remedies Fund	RA 8800	50% of the revenues collected from fees, charges, and safeguard duties	1,142,334	706,149	897	2,500	2,500	2,500	2,500
DEPARTMENT OF ENERGY									
Office of the Secretary			362,538,277	15,964,631	8,860,298	13,233,091	8,896,014	8,654,359	9,396,014
	PD 87 / PD 972 / RA 9513 / PD 1234 / RA 11371	Government share from National Wealth ^{16/}		15,628,754	8,000,000	12,892,780	8,000,000	8,330,992	8,000,000
		Petroleum							
		Oil		150,185		123,968		116,754	
		Gas							
		Malampaya	-	10,699,889	8,000,000 ^{17/}	8,447,903	8,000,000 ^{17/}	4,285,689	8,000,000 ^{17/}
		Coal		4,132,345		3,733,917		3,324,823	
		Geothermal		398,938		431,645		447,659	
		Wind		32,535		18,293		18,293	
		Hydro		130,101		69,716		70,436	
		Solar		84,761		67,338		67,338	
		Other service income		335,877		340,311		323,367	
		Other Permit fees	-	1,060	-	844	-	891	-
		Registration Fees	-	1,792	-	2,288	-	4,898	-
		Clearance and certification fees	-	20,648	-	14,567	-	14,217	-
		Licensing Fees	-	13,965	-	9,849	-	7,318	-
		Verification and authentication fees	-	98	-	78	-	84	-
		Other Processing fees	-	24,502	-	22,881	-	24,357	-
		Fines and penalties - service income	-	22,611	-	25,942	-	33,757	-
		Other service income	-	251,201	-	263,862	-	237,845	-
		Various Locally-Funded Projects/Activities	-	-	860,298 ^{18/}	-	896,014 ^{18/}	-	1,396,014 ^{18/}

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DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES			<u>3,815,860</u>	<u>672,308</u>	<u>220,431</u>	<u>586,363</u>	<u>250,719</u>	<u>605,418</u>	<u>261,608</u>
Office of the Secretary			<u>652,815</u>	<u>159,177</u>	<u>31,451</u>	<u>145,929</u>	<u>35,500</u>	<u>150,501</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>622,711</u>	<u>152,048</u>	<u>28,791</u>	<u>140,589</u>	<u>30,000</u>	<u>144,030</u>	<u>30,000</u>
		Tax on forest products	76	-	-	-	-	-	40
		Other permit fees	19,430	11,086	2,159	5,189	2,000	7,009	3,488
		Registration fees	886	70	-	7	-	-	-
		Clearance and certification fees	344	51	-	204	-	556	-
		Supervision and regulation enforcement fees	10,521	4,865	-	1,744	-	2,943	-
		Inspection fees	6	-	-	-	6	-	-
		Processing fees	356	43	-	35	200	10	250
		Fines and penalties - service income	801	234	-	-	400	233	550
		Other service income	482,936	80,280	26,632	81,439	26,000	80,712	22,200
		Rent/Lease income	92,601	52,933	-	47,919	1,366	49,841	1,947
		Entrance fees	8,615	1,843	-	2,809	-	2,237	1,505
		Fines and penalties - business income	74	53	-	-	8	-	-
		Other business income	5,963	489	-	1,241	-	420	-
		Income from grants and donation	1	-	-	-	1	-	-
		Miscellaneous income	101	101	-	2	19	69	20
Wildlife Management Fund	RA 9147	Income from fines imposed and damages awarded, fees, charges, donations related to the implementation of the Wildlife Act	<u>30,104</u>	<u>7,129</u>	<u>2,660</u>	<u>5,340</u>	<u>5,500</u>	<u>6,471</u>	<u>5,500</u>
		Other Permit fees	21,790	5,180	2,625	4,074	3,840	4,463	4,350
		Registration fees	219	33	-	20	1	26	2
		Clearance and certification fees	5,481	1,289	35	955	1,300	1,608	1,000
		Supervision and regulation enforcement fees	449	129	-	53	-	69	-
		Inspection fees	1,288	350	-	143	130	185	134
		Verification and authentication fees	26	1	-	4	-	4	-
		Processing fees	288	57	-	71	11	88	14
		Fines and penalties - Service income	23	10	-	-	13	-	-
		Other service income	247	67	-	10	-	15	-
		Other business income	7	-	-	-	5	-	-
		Gain on Sale of Property, Plant and Equipment	250	-	-	-	200	-	-
		Miscellaneous income	36	13	-	10	-	13	-
Environmental Management Bureau Air Quality Management Fund			<u>1,253,419</u>	<u>278,101</u>	<u>41,194</u>	<u>234,742</u>	<u>51,450</u>	<u>243,507</u>	<u>51,450</u>
	RA 8749	Supervision and regulation enforcement fees	<u>349,969</u>	<u>123,087</u>	<u>34,461</u>	<u>160,405</u>	<u>35,000</u>	<u>168,425</u>	<u>35,000</u>
		Fines and penalties - Service income	-	6,075	-	-	-	-	-
		Other service income	-	422	-	33	-	35	-
		Other gains	-	6	-	-	-	-	-
		Miscellaneous income	-	9	-	-	-	-	-
National Water Quality Management Fund			<u>667,325</u>	<u>113,315</u>	<u>6,733</u>	<u>40,946</u>	<u>5,000</u>	<u>41,356</u>	<u>5,000</u>
	RA 9275	Supervision and regulation enforcement fees	<u>667,325</u>	<u>78,919</u>	<u>6,733</u>	<u>40,946</u>	<u>5,000</u>	<u>41,356</u>	<u>5,000</u>
		Fines and penalties - Service income	-	34,390	-	-	-	-	-
		Other Service Income	-	2	-	-	-	-	-
	RA 8749	Other Gains	-	4	-	-	-	-	-
Area Water Quality Management Fund			<u>236,125</u>	<u>35,187</u>	<u>-</u>	<u>33,358</u>	<u>11,450</u>	<u>33,691</u>	<u>11,450</u>
	RA 9275	Supervision and regulation enforcement fees	<u>236,125</u>	<u>35,186</u>	<u>-</u>	<u>33,358</u>	<u>11,450</u>	<u>33,691</u>	<u>11,450</u>
		Other Gains	-	1	-	-	-	-	-
Mines and Geosciences Bureau	RA 7942	10% of royalties derived from the development and utilization of mineral resources within reservations	<u>1,840,560</u>	<u>216,777</u>	<u>130,941</u>	<u>191,326</u>	<u>147,000</u>	<u>196,326</u>	<u>157,889</u>

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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)	69,066	18,253	16,845	14,366	16,769	15,084	16,769
DEPARTMENT OF FINANCE			<u>24,726,638</u>	<u>4,516,742</u>	<u>1,227,863</u>	<u>3,515,467</u>	<u>2,415,651</u>	<u>3,750,155</u>	<u>2,601,867</u>
Bureau of Customs			<u>2,442,176</u>	<u>1,067,093</u>	<u>589,975</u>	<u>919,146</u>	<u>1,415,428</u>	<u>960,151</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)	1,086,135	764,161	558,669	754,076	1,365,428	791,780	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	1,356,041	302,932	31,306	165,070	50,000	168,371	50,000
Bureau of Internal Revenue Special Education Fund	RA 5447	1% share in the taxes on locally-manufactured Virginia-type cigarettes	12,625,923	1,920,196	-	1,131,750	-	1,188,337	-
Insurance Commission			<u>9,658,539</u>	<u>1,529,453</u>	<u>637,888</u>	<u>1,464,571</u>	<u>1,000,223</u>	<u>1,601,667</u>	<u>1,186,439</u>
Insurance Fund	RA 8424 / PD 612	25% share in the premium tax collections of the BIR	7,231,812	947,570	242,715	1,047,000	681,232	1,137,500	1,186,439
Pre-Need Fund	RA 9829	Fees and charges and other income derived from the regulation of pre-need companies	2,426,727	581,883	395,173	417,571	318,991	464,167	-
DEPARTMENT OF HEALTH			<u>2,129,812</u>	<u>949,989</u>	<u>877,303</u>	<u>1,019,191</u>	<u>767,671</u>	<u>1,836,454</u>	<u>767,671</u>
Bureau of Quarantine and International Health Surveillance	RA 9271	At least 50% of income from quarantine services	449,434	261,145	250,676	276,120	250,639	324,522	250,639
Food and Drug Administration	RA 9502 / RA 9711	Income collection from fees, fines, royalties and other charges	1,680,378	688,844	626,627	743,071	517,032	1,511,932	517,032
DEPARTMENT OF INFORMATION AND COMMUNICATIONS TECHNOLOGY									
Office of the Secretary	RA 10929	Spectrum users fees	25,742,217	6,689,953	5,677,431	4,339,959	2,500,000	4,877,318	5,000,000
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT			<u>8,661,033</u>	<u>4,321,535</u>	<u>2,933,494</u>	<u>4,537,612</u>	<u>1,000,000</u>	<u>4,764,492</u>	<u>1,000,000</u>
Bureau of Fire Protection			<u>8,660,789</u>	<u>4,321,535</u>	<u>2,933,269</u>	<u>4,537,612</u>	<u>1,000,000</u>	<u>4,764,492</u>	<u>1,000,000</u>
	RA 9514 / RA 11589	80% of the fees, taxes, and fines collected under the new Fire Code of the Philippines	8,591,496	4,321,535	2,933,269	4,537,612	1,000,000	4,764,492	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 ^{19/}	69,293	-	-	-	-	-	-
Early Childhood Care and Development Council ^{20/}	RA 12199 / RA 8980 / RA 10410	Contributions from PAGCOR	244	-	225	-	-	-	-
DEPARTMENT OF JUSTICE			<u>15,323,444</u>	<u>3,244,616</u>	<u>1,061,419</u>	<u>2,172,472</u>	<u>1,868,031</u>	<u>2,283,008</u>	<u>1,552,627</u>
Land Registration Authority	PD 1529	20% of land registration fees or collections	14,225,889	2,475,144	1,019,949	2,119,589	1,825,836	2,225,568	1,421,293
Office of the Solicitor General			<u>782,676</u>	<u>764,419</u>	<u>18,908</u>	<u>3,147</u>	<u>19,195</u>	<u>3,035</u>	<u>107,603</u>
	SCN LOI No. 270 as amended by LOI No. 278 / PD No. 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)	654	20	25	30	30	30	30
		Income from collections (Fund 152)	<u>782,022</u>	<u>764,399</u>	<u>18,883</u>	<u>3,117</u>	<u>19,165</u>	<u>3,005</u>	<u>107,573</u>
	RA No. 9139 (New SCN Law)/SCN LOI No. 270 as amended by LOI No. 278/PD No. 736	Filing/form fees, certification fees, oath-taking fees, and other fees	3,003	2,579	2,579	2,763	2,763	2,745	2,745
	RA No. 9417 / RA No. 9139 RA 9417	Other income, fees and revenue (miscellaneous income) 5% of monetary awards by the courts to client agencies and other income, fees and revenue	- 779,019	245 761,575	245 16,059	354 -	354 16,048	260 -	260 104,568
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	314,879	5,053	22,562	49,736	23,000	54,405	23,731

Table B.15
EARMARKED REVENUES, 2024-2026
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars	Balance as of Dec. 31, 2024	2024 ACTUAL		2025 PROGRAM		2026 PROPOSED	
				Revenues	Expenditures	Revenues ^{1/}	Expenditures ^{2/}	Revenues ^{3/}	Expenditures ^{3/}
DEPARTMENT OF LABOR AND EMPLOYMENT									
National Conciliation and Mediation Board Special Voluntary Arbitration Fund	RA 6715	Collective Bargaining Agreement registration fees	7,465	421	359	370	361	380	361
DEPARTMENT OF MIGRANT WORKERS									
Office of the Secretary	RA 11641	Verification fees earned in foreign posts	5,590,466 ^{21/}	596,769	2,312	1,000,000	580,594	1,200,000	580,594
DEPARTMENT OF NATIONAL DEFENSE									
Armed Forces of the Philippines - General Headquarters	RA 10349 / RA 7227	AFP's share from BCDA's asset disposition program	10,415,363	-	444,436	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	57,268	94,795	20,644	75,804	37,527	76,562	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	6,532	11	3,264	-	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>3,684,135</u> 157,374	<u>232,122</u> 34,328	<u>15,794</u> 14,350	<u>305,071</u> 21,321	<u>73,421</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	1,700,252	144,389	1,444	259,104	2,100	259,104	2,100
Competitiveness Enhancement Measure Fund (CEMF)	RA 8800	Fines and penalties - Service Income	1,826,509	53,405	-	24,646	50,000	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	846,248	177,803	62,937	224,572	69,651	209,639	69,651
Maritime Industry Authority Tonnage Fees	RA 9295	Tonnage fees collected from ship owners or operators	55,400	88,340	25,000	65,332	23,993	64,490	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	1,211,489	875,791	481,246	696,162	365,222	965,559	612,250
OTHER EXECUTIVE OFFICES									
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 1% of the collection from BCDA	<u>10,412,400</u> 8,944,736 107,518 1,307,506 52,640	<u>2,379,673</u> 2,108,923 - 270,750 -	<u>1,267,814</u> 1,078,904 16,970 163,632 8,308	<u>2,623,869</u> 2,319,815 6,229 297,825 -	<u>1,532,098</u> 1,323,889 12,877 189,027 6,305	<u>2,886,256</u> 2,551,797 6,852 327,607 -	<u>799,098</u> 693,225 5,896 97,248 2,729
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>160,628</u> 17,435 608 132,630 9,955	<u>143,134</u> 17,435 608 122,280 2,811	<u>130,000</u> - - 129,211 789	<u>97,950</u> 24,000 1,500 72,000 450	<u>77,000</u> 24,000 1,500 72,000 450	<u>97,950</u> 24,000 1,500 72,000 450	<u>100,000</u> 24,000 1,500 72,000 450

Table B.15
EARMARKED REVENUES, 2024-2026
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars	Balance as of Dec. 31, 2024	2024 ACTUAL		2025 PROGRAM		2026 PROPOSED	
				Revenues	Expenditures	Revenues ^{1/}	Expenditures ^{2/}	Revenues ^{3/}	Expenditures ^{3/}
Games and Amusements Board	EO 120 / PD 871	3% on gross gate receipts and 3% on gross radio and TV coverages	47,441	10,625	4,965	9,500	9,500	9,500	9,500
Movie and Television Review and Classification Board									
Sinking Fund	PD 1986	Review fees	624,672	119,228	79,104	96,000	116,533	98,000	165,698
		Registration fees	-	91,475	-	71,931	-	72,931	-
		Permit fees-import	-	18,242	-	18,000	-	19,000	-
		Permit fees-export	-	194	-	99	-	99	-
		Other processing fees	-	5	-	1	-	1	-
		Fines, penalties and surcharges	-	6,267	-	2,369	-	2,369	-
			-	3,045	-	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	10% share from travel tax collection	1,872,238	806,047	464,339	670,858	500,315	786,029	581,496
	RA 7356	Interest on NG Deposits	1,324,666	739,330	464,339	616,858	500,315	726,029	581,496
			547,572	41,849	-	34,000	-	37,000	-
National Endowment for Culture and the Arts (NECA)	RA 10066	Share from PAGCOR (Interest earned)	-	24,868	-	20,000	-	23,000	-
Philippine Space Agency									
Philippine Space Development Fund	RA 11363	Share from PAGCOR and BCDA	10,000,000	-	-	126,317	-	317,850	317,850
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	8,343	21,016	17,522	21,000	29,826	21,500	29,826
BUDGETARY SUPPORT TO GOVERNMENT CORPORATIONS			202,502,355	64,038,465	2,508,206	13,268,401	1,879,268	13,271,539	1,905,873
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	4,748	4,748	2,710	4,838	4,748	4,838	4,838
Maharlika Investment Corporation	RA 11954	Contribution of the National Government from the following: For the first and second fiscal years upon the effectivity of R.A. No. 11954, One hundred percent (100%) of the BSP's total declared dividends, as computed under Republic Act No. 7653, also known as the "New Central Bank Act", amended by Republic Act No. 11211, shall be remitted to the National Government for the capitalization of the MIC, in the amount not exceeding the Fifty billion pesos (P50,000,000,000.00) initial subscription of the National Government to the capitalization of the MIC under this section Ten percent (10%) of the National Government's share from the income of the PAGCOR, as provided for in Presidential Decree No. 1869, as amended: Provided, That the share earmarked for the Universal Health Care Act under Sec. 37(b) of Republic Act No. 11223 shall not in any matter be diminished: Provided, further, That the above funding from PAGCOR will be for a period of five (5) years.	50,828,579	50,828,579	-	-	-	-	-
			45,091,678	45,091,678	-	-	-	-	-
			5,736,901	5,736,901	-	-	-	-	-
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	107,255,438	9,715,162	550,504	9,782,309	550,504	9,782,309	556,027
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	147,939	12,816	4,902	4,094	5,400	7,232	5,400

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EARMARKED REVENUES, 2024-2026
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars	Balance as of Dec. 31, 2024	2024 ACTUAL		2025 PROGRAM		2026 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	20,963,455	3,477,160	1,950,090	3,477,160	1,318,616	3,477,160	1,339,608
TOTAL EARMARKED REVENUES			813,015,003	1,149,118,447	1,064,632,659	1,270,485,453	1,211,901,267	1,433,868,956	1,402,021,438

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 2026 Budget Preparation.

^{2/} Expenditure level consistent with the enacted FY 2025 Budget.

^{3/} Projections submitted by agencies and/or recommendations of the DBM during the FY 2026 Budget Preparation.

^{4/} The 2024 actual revenues pertain to the excess tariffs in 2024 based on BOC certification. Meanwhile, the 2024 actual expenditures were sourced from the excess tariffs in 2022 and 2023 which were obligated by the DA in 2024.

^{5/} Based on DPWH submitted Motor Vehicle User's Charge (MVUC) Collections as of December 31, 2024.

^{6/} Pursuant to Special Provision No. 13 of the DPWH, the collections amounting to P16,755,935,000.00 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 P34,748,020,000.00 appropriated in the FY 2025 GAA under the P/A/P - Special Road Fund - Motor Vehicle User's Charge (MVUC), as per R.A. No. 11239.

^{7/} Pertains to continuing and/or unreleased appropriations, as may be applicable.

^{8/} 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.

^{9/} Includes the FYs 2020 and 2021 Prior Years' share in the amount of P1,721,993,000.

^{10/} Includes the FYs 2020 and 2021 Prior Years' share in the amount of P1,745,722,000.

^{11/} Pursuant to the Supreme Court (SC) decision in the consolidated cases of Congressman Hermilando I. Mandanas, et al. vs. Executive Secretary Paquito N. Ochoa, Jr. et al. and Honorable Enrique T. Garda, Jr. vs. Executive Secretary Paquito Ochoa, et al.

^{12/} Includes FY 2023 continuing appropriations pertaining to various years shares of LGUs.

^{13/} Subject to further updating upon submission of additional BTr Certification/s.

^{14/} ACEF and RCEF balance as of December 31, 2024 is still subject to reconciliation with the implementing agencies.

^{15/} Includes obligations from FY 2023 continuing appropriations.

^{16/} Net of corresponding 40% LGU Share.

^{17/} 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.

^{18/} Expenditures charged to collections other than the Malampaya proceeds.

^{19/} 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.

^{20/} The Early Childhood Care and Development (EECD) Council is now an attached agency of the Department of the Interior and Local Government (DILG) pursuant to R.A. No. 12199 also known as the "Early Childhood Care and Development System Act."

^{21/} The cash balance includes an amount of P4,375,000,000.00, which pertains to the balance from the Department of Labor and Employment - Office of the Secretary (DOLE-OSEC), which is subject to further updating/reconciliation with the BTr in view of the transfer of DOLE-Philippine Overseas Labor Office (POLO) to DMW pursuant to R.A. No. 11641.

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