

Table B.16
OFF-BUDGET ACCOUNTS, FY 2024 - 2026
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2024*	2024 Actual		2025 Program		2026 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt**	Expenditure	Receipt	Expenditure	Receipt	Expenditure
OFFICE OF THE PRESIDENT				1,001,504	121,408	125,076	133,549	137,584	146,904	151,342
The President's Office				1,001,504	121,408	125,076	133,549	137,584	146,904	151,342
Trust Receipts				1,001,504	121,408	125,076	133,549	137,584	146,904	151,342
Receipts Deposited with the National Treasury other than IATF	MOA between OP and Manila Economic and Cultural Office (MECO)	Other Service Income	Not Applicable	1,001,504	121,408	125,076	133,549	137,584	146,904	151,342
OFFICE OF THE VICE PRESIDENT				30,004	96,936	29,998	60,000	60,000	-	-
Office of the Vice-President (OVP)				30,004	96,936	29,998	60,000	60,000	-	-
Donations and Grants				30,004	96,936	29,998	60,000	60,000	-	-
In Cash	MOA	PAGCOR	Medical and Burial Assistance under the Socio-Economic Program of the OVP	30,004	60,000	29,998	60,000	60,000	-	-
In Kind	MOA	Various	Relief Operation/Donation	-	36,936	-	-	-	-	-
DEPARTMENT OF AGRICULTURE				3,220,319	2,136,782	1,373,073	1,595,159	1,168,598	1,498,432	1,182,234
Office of the Secretary				535,090	443,114	509,977	374,972	358,211	436,727	391,148
Revolving Fund				327,642	339,413	409,643	284,494	276,690	324,140	303,319
Agricultural Training Institute Revolving Fund				38,922	73,200	61,613	48,864	47,851	76,040	62,757
	General provisions in the GAA	Assessment Fees	Maintenance and Other Operating Expenses / Capital Outlays	-	-	-	-	-	-	-
		Income from hostels/dormitories and other like facilities		-	53,406	48,832	33,237	26,842	55,004	46,860
		Rent/lease income		-	7,261	2,054	7,008	7,623	5,941	2,027
		Seminar/training fees		38,922	2,013	1,911	3,198	2,701	2,147	1,911
		Other business income		-	428	441	1,061	454	470	450
		Gain on Sale of Biological Assets		-	8,798	7,645	3,830	9,851	11,005	10,273
		Gain on Sale of Agricultural Produce		-	1,211	683	530	380	1,236	1,236
		Income from Printing and Publication		-	73	47	-	-	237	-
		Proceeds from Insurance/Indemnities		-	-	-	-	-	-	-
		Miscellaneous Income		-	10	-	-	-	-	-
Bureau of Animal Industry Revolving Fund	General provisions in the GAA	Income from hostels/dormitories and other like facilities	Maintenance and Other Operating expenses	6,369	1,837	417	3,473	3,473	1,377	1,753
		Seminar/training fees		6,369	773	-	169	169	517	893
		Other business income		-	365	417	643	643	491	491
		Interest on NG Deposits		-	699	-	2,661	2,661	369	369
Bureau of Plant Industry Revolving Fund	P.D. 1433 Enforcement of Plant Quarantine Rules and Regulations	Inspection fees	Maintenance and Other Operating Expenses / Capital Outlays	282,213	262,925	345,669	230,827	222,935	245,191	236,215
		Permit fees import		-	241,847	317,958	215,843	208,464	228,271	219,916
		Registration fees		282,213	18,278	24,030	12,585	12,154	13,922	13,417
Bureau of Soils and Water Management Revolving Fund	General provisions in the GAA	Rent/lease income	Maintenance and Other Operating Expenses / Capital Outlays	24	1,337	1,944	930	2,371	1,022	2,494
		Income from hostels/dormitories and other like facilities		24	223	-	45	-	49	-
Bureau of Agriculture Research	General provisions in the GAA	Income from Hostels/Dormitories and other Like facilities	Maintenance and Other Operating Expenses / Capital Outlays	20	20	-	200	60	300	100
Smart Greenhouse	General provisions in the GAA	Other Business Income	Maintenance and Other Operating Expenses / Capital Outlays	94	94	-	200	-	210	-
Trust Receipts				207,448	103,701	100,334	90,478	81,521	112,587	87,829
Receipts Deposited with the National Treasury other than IATF	RA 9184	Other Service Income	Performance Bond/Bidders Bond	88,481	35,176	46,294	35,254	38,775	50,254	42,581
Receipts Deposited with Authorized Government Depository Banks (AGDB)			Bid Documents	118,967	68,525	54,040	55,224	42,746	62,333	45,248
Agricultural Credit Policy Council				2,610,654	1,543,313	631,411	1,062,285	650,000	903,832	650,000
Revolving Fund	R.A. 8435	Repayment of loans; interests on loans	Agro-Industry Modernization Credit and Financing Program (AMCFP) Facility	2,610,654	1,543,313	631,411	1,062,285	650,000	903,832	650,000
Philippine Carabao Center				74,575	150,355	231,685	157,902	160,387	157,873	142,086
Revolving Fund	R.A. 7307	Sale of animals, meat and dairy	Operating expenses for the propagation and distribution of animals	74,575	150,355	231,685	157,902	160,387	157,873	142,086
	General provisions in the GAA	Income from Hostels/Dormitories and other Like facilities	Operating expenses of PCC Hostel and Training Facility	61,923	146,476	226,535	154,188	157,295	153,800	138,420
				12,652	3,879	5,150	3,714	3,092	4,073	3,666

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt**	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF ECONOMY, PLANNING, AND DEVELOPMENT				2,053,102	957,554	579,568	1,222,071	857,120	3,500,226	2,163,708
Philippine Statistical Research and Training Institute				11,056	16,273	13,211	41,000	41,000	10,300	10,300
Retained Income / Receipts Protected Area Retention Income Account (PA RIA)	General Provisions in the GAA	Seminar/training fees	Training expenses	5,028	6,671	3,374	5,000	5,000	300	300
Trust Receipts Inter-Agency Transfer Fund (IATF)	General Provisions in the GAA	Other fees	Research and training projects	6,028	9,602	9,837	36,000	36,000	10,000	10,000
Philippine Statistics Authority				167,478	469,923	348,035	277,287	277,287	36,565	36,565
Trust Receipts Inter-Agency Transfer Fund (IATF)	MOA between PSA and BSP; DOH; DOE; DTI; DICT; DA- BAR; DOT; PCG; NWRPC & OSHC; PIDS; OPAPRU; and PNWSCA	Subsidy from other National Government Agencies	Various trust fund projects: CES, WIDI, SCRPP, HECS, HSDV, Awareness Survey on PCC and PCA, ISLE, SIA, Rider Questions in the LFS, NICTHS, CISA	167,478	469,923	348,035	277,287	277,287	36,565	36,565
	APF between PSA and ADB	Others	Conduct of Jobs and Skills Survey, and International Comparison Program	-	-	-	6,594	6,594	-	-
Public-Private Partnership Center of the Philippines				1,874,568	471,358	218,322	903,784	538,833	3,453,361	2,116,843
Revolving Fund	R.A. 12116	Consultancy Fees	Technical advisory services	1,819,879	471,358	215,332	899,572	536,025	3,097,145	1,888,884
Trust Receipts Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 12116	Consultancy Fees	Technical advisory services	54,689	-	2,990	4,212	2,808	356,216	227,959
DEPARTMENT OF EDUCATION				5,595,615	5,872,210	4,931,183	6,451,008	5,385,140	7,088,899	5,923,284
Office of the Secretary				4,622,200	5,813,189	4,892,218	6,395,508	5,381,440	7,035,058	5,919,584
Revolving Fund RELC Eco-Tech Center Applied Nutrition Center National Educators Academy of the Philippines National Science Teaching Instrumentation Center	R.A. 6831	Income from Hostels/Dormitories and other like facilities	Operation and maintenance of facilities	305,292	574,192	574,073	631,611	631,480	694,772	694,628
Trust Receipts Receipts Deposited with the National Treasury other than IATF	LOI No. 1488	Other service income	Operational expenses (Provident Fund)	4,059,532	5,116,191	4,248,808	5,627,810	4,673,689	6,190,591	5,141,058
Donations and Grants In Cash	GP No. 5, R.A. 10924	Local and Private	MOOE / Palamong Pambansa	5,637	-	-	1,000	-	1,100	-
OSEC - Baguio Teachers Camp				251,739	122,806	69,337	135,087	76,271	148,595	83,898
Revolving Fund	R.A. 6831	Lodging fees, rental of facilities, interest income	Operation and maintenance of facilities	251,739	122,806	69,337	135,087	76,271	148,595	83,898
National Book Development Board				221,376	12,324	5,127	6,273	-	8,323	-
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	221,376	7,265	142	6,273	-	8,323	-
	R.A. 8047	Amounts transferred by the former Instructional Materials Development Center (IMDC) to NBDB	Special Account in the General Fund (Automatically Appropriated)	67,473	-	-	-	-	-	-
Donations and Grants Subsidy	R.A. 8047	Subsidy/cash grants from the Department of Trade and Industry for the Malikhango Pinoy Trust Fund	Grants/cash receipt	-	5,059	4,985	-	-	-	-
In kind	R.A. 8047	Donation	ICT equipment	-	59	-	-	-	-	-
National Council for Children's Television				63,981	661	450	2,148	3,000	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	63,981	661	450	2,148	3,000	2,148	3,000

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt**	Expenditure	Receipt	Expenditure	Receipt	Expenditure
National Museum of the Philippines				684,481	45,470	32,894	46,379	-	42,670	-
Retained Income/Receipts National Museum Income Fund	R.A. 11333	Other service income	Museum use	9,661 9,661	14,671 14,671	32,138 32,138	15,405 15,405	- -	16,175 16,175	- -
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	659,160 159,160	24,031 24,031	- -	25,233 25,233	- -	26,495 26,495	- -
	R.A. 8492 and R.A. 11333	Contributions from PAGCOR Contributions from PCSO		250,000 250,000	- -	- -	- -	- -	- -	- -
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	15,660 334	6,768	756	5,741	-	-	-
	MOA	Japan	Maintenance of National Museum of Fine Arts Repository	665	60	-	-	-	-	-
	MOA	Income generating government	Special programs, projects and activities of the museum	16	-	-	-	-	-	-
	MOA	Aboitiz Foundation	North Cebu Archaeological Project	1,400	-	-	-	-	-	-
	MOU	International Center for the Study of the Preservation and Restoration of Cultural Property (ICCROM)	Rise Caysasay: Disaster Risk Management Plan for the Nuestra Senora de Caysasay Church and Associated Structures, Taal, Batangas, Philippines	42	-	-	-	-	-	-
	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	37	-	-	-	-	-	-
	MOA	Department of Foreign Affairs	Asean Response: The New Normal in the Archives, Museum and Library Service	51	-	-	-	-	-	-
	Deed of Donation	Philam Life and General Insurance Company	Financial Support to National Museum	7,041	-	-	-	-	-	-
	MOA	Security Bank Corporation	Renovation and Refitting of Security Bank Hall	122	-	-	-	-	-	-
	Grant Agreement	National Geographic Society (NGS)	Searching for the Land of Ma-I: An Archaeological Investigation Around Laguna de Bay, Philippines	536	1,108	572	536	-	-	-
	MOA	LGU Vinzons Camarines Norte	Production of Replicas of Artifacts recovered from Aguit-it in Vinzons, Camarines Norte	100	100	-	100	-	-	-
	Deed of Donation	Bernardina Tantoco	Repair and Restoration of the General Aniceto Lacson Ancestral House in Talisay, Negros Occidental	5,000	5,000	-	4,789	-	-	-
	MOA	UNACOM FUND	Field Research and Collection Management	316	500	184	316	-	-	-
Philippine High School for the Arts				3,577	566	494	700	700	700	700
Trust Receipts Receipts Deposited with the National Treasury other than IATF	E.O. 420	Others - Performing bond and bidding fee	Refundable performance bond and bid bond	137 137	121 121	75 75	100 100	100 100	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	3,440 3,440	445 445	419 419	600 600	600 600	600 600	600 600
STATE UNIVERSITIES AND COLLEGES				44,296,299	20,545,497	17,447,953	21,470,286	25,608,748	22,000,654	20,666,347
Retained Income/Receipts	R.A. 8292/ R.A. 9500	Tuition fees, collection from students, other sources	PS, MOOE, CO	44,296,299	20,545,497	17,447,953	21,470,286	25,608,748	22,000,654	20,666,347
DEPARTMENT OF ENERGY				850,787	573,128	831,839	587,769	120,810	364,824	17,850
Trust Receipts Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 8479 Sec. 10 / P.D. 1956 / R.A. 7638 R.A. 9513	Others	Gasoline station training loan fund / Energy Regulation 1-94 Renewable Energy	850,787 81,352 769,435	573,128 13,599 559,529	831,839 831,839 -	587,769 2,166 585,603	120,810 - 120,810	364,824 2,261 362,563	17,850 - 17,850

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt**	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES				1,392,527	621,278	371,945	513,637	339,327	547,547	400,045
Office of the Secretary				1,169,214	497,119	299,180	406,746	177,983	435,311	230,634
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	1,161,990 1,161,990	493,177 493,177	297,575 297,575	404,980 404,980	176,061 176,061	432,984 432,984	227,935 227,935
Revolving Fund	General provisions in the GAA	Income from Hostels/Dormitories and other Like facilities Rent/Lease Income Inspection Fees Other Service Income	Maintenance, administration and operating expenses of hostel	7,224 6,107 831 233 53	3,942 3,078 578 233 53	1,605 1,598 7 - -	1,766 1,681 85 - -	1,922 1,922 - - -	2,327 2,231 96 - -	2,699 2,549 150 - -
Environmental Management Bureau				223,313	124,159	72,765	106,891	161,344	112,236	169,411
Revolving Fund	P.D. 984; P.D. 1586	Fines and penalties - service income	MOOE/CO	223,313 223,313	124,159 124,159	72,765 72,765	106,891 106,891	161,344 161,344	112,236 112,236	169,411 169,411
DEPARTMENT OF FINANCE				6,331,992	5,300,771	3,851,758	4,871,793	5,212,043	5,112,910	5,331,759
Office of the Secretary				-	4,181	4,155	-	-	-	-
Donations and Grants In Cash	Grant Agreement	KFW CapDev II - 2021-2026, KFW-PSF - 2023	MOOE for various projects	- -	4,181 4,181	4,155 4,155	- -	- -	- -	- -
Bureau of Customs				-	1,269,462	1,306,192	1,465,434	2,143,368	1,544,568	2,143,368
Trust Receipts Receipts Deposited with the National Treasury other than IATF	DOF-BOC-BIR Joint Memorandum Order 1-2020	Other service income	Fuel Marking Fees	- -	1,269,462 1,269,462	1,306,192 1,306,192	1,465,434 1,465,434	2,143,368 2,143,368	1,544,568 1,544,568	2,143,368 2,143,368
Privatization and Management Office				412,159	387,694	97,647	74,950	70,000	75,363	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.	412,159 412,159	387,694 387,694	97,647 97,647	74,950 74,950	70,000 70,000	75,363 75,363	70,000 70,000
Securities and Exchange Commission				5,919,833	3,639,434	2,443,764	3,331,409	2,998,675	3,492,979	3,118,391
Revolving Fund	General Provisions in the GAA	Building rental	Building maintenance	5,799 5,799	7,445 7,445	21,229 21,229	- 3,331,409	- 2,998,675	- 3,492,979	- 3,118,391
Retained Income/Receipts	R.A. 8799 R.A. 11232 R.A. 9856 R.A. 9184	Various fees from Securities Regulation Code (SRC) Various fees under the Revised Corporation Code (RCC) 50% of REIT collections Item 6.1 of Budget Circular No. 2004-5A	MOOE and CO PS, MOOE and CO MOOE and CO BAC Honoraria	5,913,133 149,340 5,745,634 17,720 439	3,597,372 100,000 3,496,038 340 994	2,422,535 86,751 2,335,173 - 611	3,331,409 100,000 3,231,409 - -	2,998,675 100,000 2,898,675 - -	3,492,979 100,000 3,392,979 - -	3,118,391 100,000 3,018,391 - -
Trust Receipts Receipts deposited with the National Treasury other than IATF Receipts deposited with Authorized Government Depository Banks (AGDB)	R.A. 3870 R.A. 8424	Legal research fee Documentary Stamp Tax	Not applicable Not applicable	901 - 901	34,617 28,374 6,243	- - -	- - -	- - -	- - -	- - -
DEPARTMENT OF FOREIGN AFFAIRS				602,281	273,682	428,582	302,000	359,696	278,000	473,050
Office of the Secretary				602,281	273,682	428,582	302,000	359,696	278,000	473,050
Revolving Fund	R.A. 8239, Philippine Passport Act of 1996; and 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	602,281 602,281	273,682 273,682	428,582 428,582	302,000 302,000	359,696 359,696	278,000 278,000	473,050 473,050

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DEPARTMENT OF HEALTH				44,768,574	52,370,872	46,887,767	43,990,354	38,470,536	42,513,116	37,310,231
Office of the Secretary				44,768,574	52,370,872	46,887,767	43,990,354	38,470,536	42,513,116	37,310,231
Revolving Fund	DOH-DBM Joint Circular (JC) No. 2022-0003	Sales of drugs and medicines	Purchase of drugs and medicine supplies	6,678,474	5,468,779	5,139,299	6,003,249	5,000,719	5,167,899	4,373,336
				6,678,474	5,468,779	5,139,299	6,003,249	5,000,719	5,167,899	4,373,336
Retained Income/Receipts				30,348,799	36,804,618	34,385,262	34,281,467	30,261,362	32,637,239	29,032,614
Retained Income Applicable to DOH hospitals and other health facilities	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	30,348,799	36,804,618	34,385,262	34,281,467	30,261,362	32,637,239	29,032,614
Trust Receipts				7,671,243	10,086,547	7,363,206	3,705,638	3,208,455	4,707,978	3,904,281
Receipts Deposited with Authorized Government Depository Banks (AGDB)	DOH-DBM JC No. 2022-0003	Affiliation fees, Seminar/ Training Fees, and Other Fees	Transfer of funds to other funds for PHIC collections/Payment for PF and BAC Honoraria/Bloodbank Expenses	7,037,377	9,639,347	6,326,073	3,634,549	3,162,903	4,479,584	3,696,754
Inter-Agency Transferred Fund (IATF)	DOH-DBM JC No. 2022-0003	Miscellaneous Income	Fund Transfer to Region	8,357	330	822,138	-	-	-	-
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	625,509	446,870	214,995	71,089	45,552	228,394	207,527
Donations and Grants				70,058	10,928	-	-	-	-	-
In Cash	Grant Agreement No, 1660790 dated April 3, 2017	Japan	To cover payment to the contractor for the Construction of Drug Abuse Treatment and Rehabilitation Center	70,058	10,928	-	-	-	-	-
DEPARTMENT OF INFORMATION AND COMMUNICATIONS TECHNOLOGY				6,479	6,639	581	190	-	396	392
Cybercrime and Investigation Coordination Center				303	330	319	190	-	396	392
Trust Receipts				303	330	319	190	-	396	392
Inter-Agency Transferred Fund (IATF)	Memorandum of Agreement between DICT and CICC	Subsidy from other National Government Agencies	MOOE and CO for DFPAL Project	-	-	-	-	-	-	-
Receipts Deposited with Authorized Government Depository Bank (AGDB)	R.A. No. 9184	Miscellaneous Income	BAC Honoraria	303	330	319	190	-	396	392
National Privacy Commission				6,176	6,309	262	-	-	-	-
Trust Receipts				6,176	6,309	262	-	-	-	-
Receipts Deposited with the National Treasury other than IATF	R.A. No. 9184	Sale of Bidding Documents, Collection of Performance Security	BAC Honoraria, Refund of Performance Security	6,176	6,309	262	-	-	-	-
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT				2,186,755	3,313,942	2,699,115	3,401,590	3,385,528	3,706,666	3,699,703
Office of the Secretary				43,349	137,691	108,334	114,074	94,270	98,000	80,016
Trust Receipts				32,758	130,667	104,880	98,728	85,326	87,382	73,614
Inter-Agency Transferred Fund (IATF)	Partnership Agreement with LGA	Fund Transfers from Local Government Academy (LGA)	Capacity Development	21,393	106,477	91,683	85,182	72,404	85,182	72,404
Receipts Deposited with Authorized Government Depository Banks (AGDB)	MOA with DTI	Fund Transfers from Department of Trade and Industry (DTI)	Maintenance and Other Operating Expenses	9,407	21,773	12,366	11,809	11,793	-	-
Receipts Deposited with the National Treasury other than IATF	R.A. No. 9184	Proceeds from Bid Documents	BAC Honoraria	1,958	2,417	831	1,737	1,129	2,200	1,210
Donations and Grants				10,591	7,024	3,454	15,346	8,944	10,618	6,402
In Cash	MOA with DOST-PAG-ASA	Green Climate Fund	Capacity Development	10,591	7,024	3,454	15,346	8,944	10,618	6,402
Bureau of Fire Protection				387,037	2,933	5,437	3,227	6,427	3,549	7,070
Trust Receipts				387,037	2,933	5,437	3,227	6,427	3,549	7,070
Receipts Deposited with the National Treasury other than IATF	R.A. No. 6963; DBM-DILG JMC No. 2024-01 dated May 10, 2024	Share in Fire Arms License Fee	Scholarship Expenses/Fund	206,846	-	2,618	-	3,326	-	3,659
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. No. 9184	Bid Documents/Other Service Fees	Payment of BAC Honoraria	175,831	1,047	1,068	1,152	1,175	1,267	1,292
	Board Resolution	Experience Fund	Other Personnel Benefits	4,360	1,886	1,751	2,075	1,926	2,282	2,119

Table B.16
OFF-BUDGET ACCOUNTS, FY 2024 - 2026
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2024*	2024 Actual		2025 Program		2026 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt**	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Bureau of Jail Management and Penology				94,068	53,054	74,902	7,500	8,042	2,500	10,000
Trust Receipts				94,068	25,628	29,911	7,500	8,042	2,500	10,000
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	92,466	17,063	6,382	5,000	5,042	-	5,000
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184	Other sales	Payment of Honorarium	1,602	8,565	23,529	2,500	3,000	2,500	5,000
Donations and Grants				-	27,426	44,991	-	-	-	-
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	-	27,426	44,991	-	-	-	-
National Police Commission				178,247	72,545	12,018	24,500	24,500	25,100	25,100
Trust Receipts				178,247	72,545	12,018	24,500	24,500	25,100	25,100
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	178,247	72,545	12,018	24,500	24,500	25,100	25,100
Philippine National Police				1,483,094	3,047,631	2,497,856	3,252,289	3,252,289	3,577,517	3,577,517
Trust Receipts				1,483,094	3,047,631	2,497,856	3,252,289	3,252,289	3,577,517	3,577,517
Receipts Deposited with the National Treasury other than IATF	A.O. 257	Licensing fees	Maintenance and Other Operating Expenses	1,483,094	3,047,631	2,497,856	3,252,289	3,252,289	3,577,517	3,577,517
National Youth Commission				960	88	568	-	-	-	-
Trust Receipts				960	88	568	-	-	-	-
Receipts Deposited with the National Treasury other than IATF	General Provisions in the GAA	General Provisions in the GAA	Collection from Sale of Bidding Documents and Performance Bond	-	-	-	-	-	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	Letter of agreement	Receipt from partner agencies	Implementation of various programs and projects	446	-	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	514	88	174	-	-	-	-
Philippine Commission on Women				-	-	-	-	-	-	-
Donations and Grants				-	-	-	-	-	-	-
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"	-	-	-	-	-	-	-
DEPARTMENT OF JUSTICE				11,592,009	5,522,141	3,103,515	4,040,652	2,425,513	3,740,576	2,317,937
Office of the Secretary				826,472	36,994	9,791	64,764	64,764	64,964	64,964
Trust Receipts				826,472	36,994	9,791	64,764	64,764	64,964	64,964
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	826,472	36,994	9,791	64,764	64,764	64,964	64,964
Bureau of Corrections				101,472	333,079	407,885	354,737	431,885	365,379	442,842
Revolving Fund				101,472	333,079	407,885	354,737	431,885	365,379	442,842
	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	101,472	333,079	407,885	354,737	431,885	365,379	442,842
Bureau of Immigration				810,602	2,746,000	2,587,327	2,679,775	1,777,646	2,498,047	1,659,243
Trust Receipts				810,602	2,746,000	2,587,327	2,679,775	1,777,646	2,498,047	1,659,243
Receipts Deposited with the National Treasury other than IATF	R.A. 3870	Legal Fees	UP Legal Research	1,057	65,775	65,998	48,941	-	48,941	-
	Alien Certificate of Registration Identity (ACR-I) CARD	Filing Fees	67% Payable to Data Trail ACR ICARD	149,248	852,015	818,487	853,188	-	789,863	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	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 BTI.	660,297	1,828,210	1,702,842	1,777,646	1,777,646	1,659,243	1,659,243

Table B.16
OFF-BUDGET ACCOUNTS, FY 2024 - 2026
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2024*	2024 Actual		2025 Program		2026 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt**	Expenditure	Receipt	Expenditure	Receipt	Expenditure
National Bureau of Investigation				851,443	164,665	94,734	150,000	150,000	150,000	150,000
Trust Receipts				851,443	150,000	94,734	150,000	150,000	150,000	150,000
Receipts Deposited with the National Treasury other than IATF	Memorandum of Agreement	Local Government of Cotabato, Dangerous Drugs Board, PCSO, PAGC	Financial Assistance to NBI	141,276	-	872	-	-	-	-
	Section 12 of R.A. 10867	Clearance and certification	Modernization program	710,167	150,000	93,862	150,000	150,000	150,000	150,000
Donations and Grants In Kind	Section 26 Ch. 5, Vol 1 GAM	Various sources	Not applicable	-	14,665	-	-	-	-	-
Office of the Solicitor General				-	711	711	1,045	1,045	754	754
Trust Receipts				-	711	711	1,045	1,045	754	754
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	-	711	711	1,045	1,045	754	754
Parole and Probation Administration				1,697	3,189	2,329	159	173	227	134
Revolving Fund	General Provisions in the GAA	Income from hostels/dormitories and other like facilities	Maintenance of Multi-Purpose Hall/Dormitories of PPA	830	530	55	159	173	227	134
Trust Receipts				867	2,559	2,174	-	-	-	-
Receipts Deposited with the National Treasury other than IATF	General Provisions in the GAA	Performance Bonds	Refund of performance bonds posted by the suppliers	147	147	148	-	-	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	General Provisions in the GAA	Sale of Bid Documents	Payment of Honoraria	65	65	55	-	-	-	-
		Performance Bonds/Security Deposits/Retention Money	Refund of performance bonds posted by the suppliers	639	616	256	-	-	-	-
		Other Service Income	Maintenance and Other Operating Expenses	16	1,731	1,715	-	-	-	-
Donations and Grants In Cash	MOA with Bohol LGU	Income from Grants and Donations	Expenses for 2023 Management Review	-	100	100	-	-	-	-
Presidential Commission on Good Government				9,000,265	2,237,473	738	790,147	-	661,170	-
Trust Receipts				9,000,265	2,237,473	738	790,147	-	661,170	-
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	7,601,367	2,151,130	-	783,847	-	652,870	-
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	1,398,898	86,343	738	6,300	-	8,300	-
Office for Alternative Dispute Resolution				58	30	-	25	-	35	-
Trust Receipts				58	30	-	25	-	35	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184	Sale of Bid Documents	Payment of Honoraria	58	30	-	25	-	35	-
DEPARTMENT OF LABOR AND EMPLOYMENT				6,813,890	5,480,291	4,874,126	4,500,363	3,886,640	4,700,107	4,105,715
Office of the Secretary				513,990	85,442	89,178	633,236	621,617	93,985	98,095
Trust Receipts				513,990	85,442	89,178	633,236	621,617	93,985	98,095
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	513,990	85,442	89,178	633,236	621,617	93,985	98,095

Table B.16
OFF-BUDGET ACCOUNTS, FY 2024 - 2026
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2024*	2024 Actual		2025 Program		2026 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt**	Expenditure	Receipt	Expenditure	Receipt	Expenditure
National Labor Relations Commission				3,960,840	3,726,986	3,647,808	2,518,675	2,346,300	3,122,825	2,997,025
Trust Receipts				3,960,840	3,726,986	3,647,808	2,518,675	2,346,300	3,122,825	2,997,025
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	3,955,150	3,697,408	3,621,175	2,493,000	2,328,350	3,095,200	2,974,750
	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	5,690	29,578	26,633	25,675	17,950	27,625	22,275
Technical Education and Skills Development Authority				2,339,060	1,667,863	1,137,140	1,348,452	918,723	1,483,297	1,010,595
Revolving Funds				2,339,060	1,667,863	1,137,140	1,348,452	918,723	1,483,297	1,010,595
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	2,328,141	1,661,372	1,137,140	1,342,263	918,723	1,476,489	1,010,595
TESDA Development Fund	R.A. 7796	Gain on Sale of Investments	Research and development	10,919	6,491	-	6,189	-	6,808	-
DEPARTMENT OF MIGRANT WORKERS				1,825,410	2,885,746	2,257,101	2,880,976	2,233,613	3,017,901	2,469,764
Office of the Secretary				2,782	12,703	13,932	13,330	13,100	14,628	13,899
Retained Income/Receipts				2,782	12,703	13,932	13,330	13,100	14,628	13,899
Internally Generated Income	P.D. 1369 / Sec 13 General provisions in the GAA R.A. 12116	Seminar/training fee	Honorarium, laundry, other general, travel and others	2,782	12,703	13,932	13,330	13,100	14,628	13,899
Overseas Workers Welfare Administration				1,822,628	2,873,043	2,243,169	2,867,646	2,220,513	3,003,273	2,455,865
Retained Income/Receipts				1,822,628	2,873,043	2,243,169	2,867,646	2,220,513	3,003,273	2,455,865
OWWA Welfare Fund	P.D. 1694, Letter of Instruction No. 1401 / CMWSF Circular No. 1 Series 1998	Miscellaneous income	Congressional Migrant Workers Scholarship Program Fund (CMWSFP); Kalinga sa Marino, Membership Fee, Investment Income	1,822,126 ^{3/}	2,872,915	2,242,860	2,867,446	2,220,326	3,003,273	2,455,865
Donations and Grants				502	128	309	200	187	-	-
In Cash	OWWA Memorandum of Instructions No. 002 s. 2005	Various Local Grants	Tuloy Aral	502	128	309	200	187	-	-
DEPARTMENT OF NATIONAL DEFENSE				4,860,526	3,380,254	2,537,094	2,283,015	4,196,267	1,360,749	3,024,666
Government Arsenal				317,540	36,897	144,903	4,098	310,991	3,447	4,653
Retained Income/Receipts				207	-	-	-	1	-	206
	Special provisions in the GAA / R.A. 10717	Medical fees - Laboratory	Hospital supplies and equipments	207	-	-	-	1	-	206
Trust Receipts				317,333	36,897	144,903	4,098	310,990	3,447	4,447
Inter-Agency Transferred Fund (IATF)				304,157	5,483	117,360	-	304,157	-	-
Receipts Deposited with the National Treasury other than IATF	E.O. 338	Other business income	Implementation of Projects	11,440	29,972	26,581	2,000	3,000	2,000	3,000
Receipts Deposited with Authorized Government Depository Banks (AGDB)			Refund of Performance/Bidder's Bond	1,736	1,442	962	2,098	3,833	1,447	1,447
			BAC Expenses							
National Defense College of the Philippines				3,765	7,563	5,844	6,130	9,126	6,524	6,875
Revolving Fund				3,765	7,563	5,844	6,130	9,126	6,524	6,875
	E.O. No. 85	Income from hostels/dormitories and other miscellaneous income	MOOE	3,648	2,743	1,837	2,880	5,876	3,024	3,375
		Seminar/Training Fees		117	795	678	1,000	1,000	1,000	1,000
Trust Receipts				-	175	3,329	2,250	2,250	2,500	2,500
Inter-Agency Transferred Fund (IATF)	E.O. No. 85	Seminar/training fees	Training	-	175	3,329	2,250	2,250	2,500	2,500
Donations and Grants				-	3,850	-	-	-	-	-
In Kind	Deed of Donation	Income from Grants and Donations in Kind	One (1) unit Motor Vehicle (Yutong Bus)	-	3,850	-	-	-	-	-

Table B.16
OFF-BUDGET ACCOUNTS, FY 2024 - 2026
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2024*	2024 Actual		2025 Program		2026 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt**	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Office of Civil Defense				11,709	210,426	226,792	-	11,709	-	-
Trust Receipts				10,345	209,062	226,792	-	10,345	-	-
Inter-Agency Transferred Fund (IATF)	R.A. 10121	Income from other sources	Capital Outlay and MOOE	1,266	204,000	206,834	-	1,266	-	-
Receipts Deposited with the National Treasury other than IATF	R.A. 9184		MOOE	7,386	4,998	2,989	-	7,386	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 10121		MOOE	1,693	64	16,969	-	1,693	-	-
Donations and Grants					1,364	1,364	-	1,364	-	-
In Cash	R.A. 10121	Donations for the victims of various disasters	MOOE	1,364	1,364	-	1,364	-	-	
Philippine Veterans Affairs Office				976,844	929,782	436,118	248,200	958,216	266,205	263,205
PVAO - Proper				4,440	23,211	34,708	15,200	15,812	23,205	20,205
Revolving Fund	Special provisions in the GAA	Rent/lease income	Collection from rent and shrine fees	3,828	22,579	34,688	15,000	15,000	23,005	20,005
Trust Receipts				612	632	20	200	812	200	200
Receipts Deposited with the National Treasury other than IATF	Government Policy	Other Service Income	Collection from BAC activities	612	632	20	200	812	200	200
PVAO - Veterans Memorial Medical Center				972,404	906,571	401,410	233,000	942,404	243,000	243,000
Retained Income/Receipts	DND-DOF-DBM JC 1-06	Other business income	MOOE/Capital Outlay	469,866	472,402	170,951	110,000	469,866	120,000	120,000
Trust Receipts				8,774	3,665	2,766	3,000	8,774	3,000	3,000
Receipts Deposited with the National Treasury other than IATF	DOH A.O. No. 5-A, 1996	Affiliation fees	Hospital use	8,774	3,665	2,766	3,000	8,774	3,000	3,000
Donations and Grants				493,764	430,504	227,693	120,000	463,764	120,000	120,000
In Cash	Memorandum of Agreement	Veterans Hospitalization	MOOE	167,779	232,100	84,898	120,000	287,779	120,000	120,000
		Others	Renovation of two (2) private rooms	2,725	-	-	-	2,725	-	-
		Miscellaneous income	Procurement of laboratory supplies / financial support to indigent patients / quick response fund / infrastructure projects	96,492	48,404	29,443	-	96,492	-	-
		Income from grants and donations in cash	Procurement of medical supplies/financial support to indigent patients	150,000	150,000	113,352	-	-	-	-
		Others	Construction of two storey hospice dormitory building	76,768	-	-	-	76,768	-	-
Armed Forces of the Philippines				3,550,668	2,195,586	1,723,437	2,024,587	2,906,225	1,084,573	2,749,933
AFP - Philippine Army				1,382,886	470,636	253,444	299,936	993,525	276,433	827,959
Revolving Fund				79,477	34,650	1,103	34,997	63,582	35,347	43,893
AFP-PA Golf Course	R.A. No. 11518	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	79,477	34,650	1,103	34,997	63,582	35,347	43,893
Retained Income/Receipts				127,973	25,680	3,470	13,350	64,431	7,190	74,224
	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	127,973	25,680	3,470	13,350	64,431	7,190	74,224
Trust Receipts				1,175,436	410,306	248,871	251,589	865,512	233,896	709,842
Receipts Deposited with the National Treasury other than IATF	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 damaged facilities	1,151,127	405,960	148,626	248,112	845,517	230,071	697,633
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.	24,309	4,346	100,245	3,477	19,995	3,825	12,209
AFP - Philippine Air Force				972,909	480,231	488,911	504,243	513,356	529,153	544,256
Retained Income/Receipts				21,095	15,799	7,144	16,589	7,501	17,117	7,876
	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	21,095	15,799	7,144	16,589	7,501	17,117	7,876
Trust Receipts				710,347	253,991	315,664	266,691	331,447	280,025	348,020
Inter-Agency Transferred Fund (IATF)	BT Circular 2-2022	Other business income	For the implementation of activities agreed upon with the concerned government agency which transferred the funds	533,682	117,455	196,862	123,328	206,705	129,494	217,041
Receipts Deposited with Authorized Government Depository Banks (AGDB)	BT Circular 2-2022	Other business income	For the electric and water consumption; for the honoraria of PAFBAC and PAFSAC personnel; for the refund of performance bond posted by suppliers; for the repair and maintenance of government quarters	176,665	136,536	118,802	143,363	124,742	150,531	130,979
Revolving Fund				241,467	210,441	166,103	220,963	174,408	232,011	188,360
	GAA 2023	Other Business Income	For the operations and business-type activities of the Philippine Air Force Golf Courses	241,467	210,441	166,103	220,963	174,408	232,011	188,360

Table B.16
OFF-BUDGET ACCOUNTS, FY 2024 - 2026
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2024*	2024 Actual		2025 Program		2026 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt**	Expenditure	Receipt	Expenditure	Receipt	Expenditure
AFP - Philippine Navy				102,079	323,662	270,048	145,394	188,968	159,934	207,865
Retained Income/Receipts				61,339	75,614	157,877	45,033	83,171	49,536	91,488
	E.O. No. 1002; AFFHB Resolution No. 2002-29 dated 26 June 2002	Other service income, rent/lease income, and other fees	Remittance to Bureau of Treasury, other adjustments, transfer the payment of insurance claim of N2021-0669; Refund of overpayment, remittance to AFP Housing Board, fund transfer to PN units, remittance of collection to Bureau of Treasury, and adjustments; Procurement of medical equipment, mess allowance - cash allowance; Remittance to the Bureau of Treasury, payment of personnel of SRA	61,339	75,614	157,877	45,033	83,171	49,536	91,488
Trust Receipts				40,740	108,348	112,171	100,362	105,797	110,398	116,377
Inter-Agency Transferred Fund (IATF)		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	268	37,651	37,393	18,889	23,541	20,778	25,895
Receipts Deposited with the National Treasury other than IATF	E.O. No. 1002	Others	Support admin operations and capacity building activities in relation to implementation of E-CLIP; support operational requirement during conduct of May 2022 NLE	40,472	70,697	74,778	81,472	82,256	89,620	90,482
Donations and Grants				-	139,700	-	-	-	-	-
In Kind	Property Transfer Receipt/Deed of Donation	Various local sources	Various vehicles, equipment, and dog breeds	-	139,700	-	-	-	-	-
AFP - General Headquarters				1,092,794	921,057	711,034	1,075,013	1,210,377	119,053	1,169,853
AFP - GHQ Proper				656,958	841,156	633,514	1,002,941	1,151,534	43,925	1,114,853
Retained Income/Receipts				53,387	15,048	10,696	14,449	123,849	7,916	8,405
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 Machinery and Equipment/Payment of Professional Fees/Payment of Mess/Repair of Structures	53,387	15,048	10,696	7,196	7,641	7,916	8,405
	GHQ-AFP Circular No. 9 and EO No. 1002	AFP Housing Board	Repair and Maintenance - Military Apartments	-	-	-	7,253	116,208	-	-
Trust Receipts				547,284	816,893	622,818	988,086	1,005,861	36,009	1,106,448
Inter-Agency Transferred Fund (IATF)	IATF COA Cir 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	308,142	564,322	367,751	694,991	723,606	-	795,967
	UNRF	United Nations Reimbursement Fund	Payment of UNMI allowances/ repairs and maintenance/ purchase of supplies/ medical and dental expenses/ communication expenses/ representation expenses	88,472	626	11,214	32,735	11,083	36,009	12,191
	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	148,983	247,543	241,138	256,721	266,587	-	293,246
	Administrative Order (AO) No. 257/ R.A. 6963/ DBBM-DILG JC 1-92	30% share from firearms license fee collections of PNP/ inrerest income/ miscellaneous income (sale of bid documents)	Scholarship expenses/ payment of honoraria/ adjustments	1,687	4,402	2,715	3,639	4,585	-	5,044
Donations and Grants				56,287	9,215	-	406	21,824	-	-
In Kind	Deed of Donation	Income from grants and donations	Semi-Expendable Equipments/ Equipment	-	8,150	-	-	-	-	-
In Cash	Deed of Donation	Income from grants and donations	Scholarship expenses	51,369	-	-	-	18,431	-	-
	Deed of Donation	Income from grants and donations	Financial assistance to Killed-In-Action (KIA) beneficiaries and Wounded-In-Action (WIA) military personnel/ scholarship expenses	4,918	1,065	-	406	3,393	-	-
AFP Medical Center				312,630	44,653	42,115	67,000	50,000	70,000	55,000
Retained Income/Receipts				312,630	44,653	42,115	67,000	50,000	70,000	55,000
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	312,630	44,653	42,115	67,000	50,000	70,000	55,000

Table B.16
OFF-BUDGET ACCOUNTS, FY 2024 - 2026
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2024*	2024 Actual		2025 Program		2026 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt**	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Philippine Military Academy				44,703	30,262	28,415	-	-	-	-
Retained Income/Receipts				1,943	9,793	8,673	-	-	-	-
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	1,943	9,793	8,673	-	-	-	-
Trust Receipts				42,760	20,469	19,742	-	-	-	-
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	4,830	7,185	2,583	-	-	-	-
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	30,416	6,871	12,849	-	-	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	E.O. 1002	Other service income	Repairs and Maintenance of Government Quarters	3,760	501	-	-	-	-	-
		Others	Procurement of Medical Equipment, Payment of Performance Bond	3,754	5,912	4,310	-	-	-	-
Presidential Security Command				78,503	4,986	6,990	5,072	8,843	5,128	-
Trust Receipts				23,803	2,065	1,987	5,072	8,843	5,128	-
Inter-Agency Transferred Fund (IATF)	J.C. No. 9-86	Laboratory fees	Medical/laboratory expenses	89	-	-	-	-	-	-
		Income from light/water	Light /water payments	10,868	1,627	1,987	1,677	-	1,727	-
		Rent income concessionaires	Facilities repairs/ maintenance	3,621	196	-	203	-	209	-
	AFPGIC Policy	Insurance income	Repair of facility	161	-	-	-	-	-	-
	AFP Directive	Petron Corporation Repairs, Maintenance, and Construction (RMC) funds	Repairs, Maintenance, and Construction Fund - Fuel, Oil and Lubricant (FOL) Contract (deposited to BTr)	9,064	242	-	3,192	8,843	3,192	-
Custodial Funds				4,358	2,921	2,948	-	-	-	-
Inter-Agency Transferred Fund (IATF)	DBM Letter dated 3-18-1998	Quarters collections	Repair of MEQ/MOQ	2,316	799	-	-	-	-	-
	IATF-COA CIRCULAR NO. 94-013 dated Dec.13, 1994	PSG Inter-agency transferred funds	Maintaining balance	9	-	-	-	-	-	-
		OP	Emergency procurement of Reverse Transcription Polymerase Chain Reaction (RT-PCR)	2,033	2,033	-	-	-	-	-
		DOH	Medical assistance	-	89	2,948	-	-	-	-
Donations and Grants				50,342	-	2,055	-	-	-	-
In Cash	Deed of Donation	Balance of donations for micro-financing program deposited to BTr	Micro financing	50,342	-	2,055	-	-	-	-
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS				4,958,716	2,588,014	261,824	2,690,242	581,845	2,689,383	319,380
Office of the Secretary				4,958,716	2,588,014	261,824	2,690,242	581,845	2,689,383	319,380
Revolving Fund				12,976	5,183	353	3,126	728	3,239	385
	E.O. 34	Income from Hostels/Dormitories and other Like facilities	Repairs, maintenance, supplies, utilities of the quarters	12,676	4,954	353	3,065	732	3,072	378
	GAA	Seminar/training fees	Training/seminar expenses	300	229	-	61	6	167	7
Trust Receipts				4,945,740	2,582,831	261,471	2,687,116	581,107	2,686,144	318,995
Receipts Deposited with the National Treasury other than IATF	R.A. 9184	Other service income	Payment of BAC Honoraria	4,945,740	2,582,831	261,471	2,687,116	581,107	2,686,144	318,995
DEPARTMENT OF SCIENCE AND TECHNOLOGY				1,004,990	2,368,400	2,320,867	2,361,899	1,880,057	3,086,372	2,565,741
Office of the Secretary				124,538	1,390,353	1,590,112	1,458,423	955,395	1,458,423	955,395
Trust Receipts				124,538	1,390,353	1,590,112	1,458,423	955,395	1,458,423	955,395
Inter-Agency Transfer Fund (IATF)	E.O. No. 338, s. 1996; COA-DBM-DOF J.C. No. 1-97 dated January 2, 1997	Others	Maintenance and Operating Expenses, Scholarship Fund; Microbial and Chemical Analysis	104,830	1,276,960	1,433,497	1,324,830	819,013	1,324,830	819,013
Receipts Deposited with the National Treasury other than IATF	GCG Memorandum Order No. 2015-11 - Dispositive Action on the TRC / NorMinCOHRD/ NorMinCIEERD / Babaye oara Babave: WHWISE	Others	Operational Requirements of DOST-TRC Winding Down Operations; Refund of Security Deposit; Maintenance and Other Operating Expenses; Personnel Services	18,601	109,008	118,187	124,342	110,008	124,342	110,008
Receipts Deposited with Authorized Government Depository Banks (AGDB)	Memorandum of Agreement	Others	Maintenance and Other Operating Expenses	1,107	4,385	38,428	9,251	26,374	9,251	26,374

Table B.16
OFF-BUDGET ACCOUNTS, FY 2024 - 2026
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2024*	2024 Actual		2025 Program		2026 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt**	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Advanced Science and Technology Institute				154,803	148,688	195,676	120,667	154,803	120,667	120,667
Trust Receipts				154,803	148,688	195,676	120,667	154,803	120,667	120,667
Inter-Agency Transfer Fund (IATF)	E.O. No. 338, s. 1996; COA-DBM-DOF J.C. No. 1-97 dated January 2, 1997	Income from Other Sources	Payment of: Operating expenses for the implementation of Grants-in-Aid (GIA) projects	146,711	142,354	191,852	120,000	144,531	120,000	120,000
Receipts deposited with the National Treasury other than IATF	Resolution No. 2005-2 of the DOF-DBM-DOF Permanent Committee / R.A. 10055 / R.A. 8439	Other processing fees	Refund of bid security/ performance bond/warranty security; honoraria of the bids and awards committee; royalty share to researchers	8,092	6,334	3,824	667	10,272	667	667
Food and Nutrition Research Institute				66,154	114,365	104,754	117,553	117,553	703,658	703,658
Trust Receipts				66,154	114,365	104,754	117,553	117,553	703,658	703,658
Inter-Agency Transfer Fund (IATF)	E.O. No. 338, s. 1996; COA-DBM-DOF J.C. No. 1-97 dated January 2, 1997	Others	Implementation of various Grants-in-Aid projects/ other government-funded projects; Project operating expenses	55,737	96,645	90,278	112,569	112,569	703,658	703,658
Receipts Deposited with the National Treasury other than IATF				1,345	3,018	2,331	-	-	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)				9,072	14,702	12,145	4,984	4,984	-	-
National Academy of Science and Technology				25,484	18,850	20,871	-	-	20,096	20,096
Trust Receipts				25,484	18,850	20,871	-	-	20,096	20,096
Inter-Agency Transfer Fund (IATF)	E.O. No. 338, s. 1996; COA-DBM-DOF J.C. No. 1-97 dated January 2, 1997	Others	Implementation/monitoring of various Grants-In-Aid Implementation of collaborative projects/activities with scientific institutions where NAST has established linkages	25,257	17,849	18,719	-	-	20,096	20,096
Receipts Deposited with the National Treasury other than IATF				227	1,001	2,152	-	-	-	-
National Research Council of the Philippines				133,459	38,475	27,422	42,128	42,128	37,915	37,915
Trust Receipts				133,459	38,475	27,422	42,128	42,128	37,915	37,915
Inter-Agency Transfer Fund (IATF)	E.O. No. 338, s. 1996; COA-DBM-DOF J.C. No. 1-97 dated January 2, 1997	Subsidy from other National Government Agencies	Implementation of various Grants-in-Aid projects	133,459	38,475	27,422	42,128	42,128	37,915	37,915
Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development				287,290	405,057	166,342	352,485	352,485	513,494	513,494
Trust Receipts				287,290	405,057	166,342	352,485	352,485	513,494	513,494
Inter-Agency Transferred Fund (IATF)	E.O. No. 338, s. 1996; COA-DBM-DOF J.C. No. 1-97 dated January 2, 1997	Others	Project expenditures per approved project line item budget Performance bond for procurement of goods and services	286,627	405,030	166,342	352,435	352,435	513,444	513,444
Receipts Deposited with the National Treasury other than IATF				663	27	-	50	50	50	50
Philippine Council for Health Research and Development				31,873	38,664	37,004	72,740	72,740	45,000	45,000
Trust Receipts				31,873	38,664	37,004	72,740	72,740	45,000	45,000
Inter-Agency Transferred Fund (IATF)	E.O. No. 338, s. 1996; COA-DBM-DOF J.C. No. 1-97 dated January 2, 1997	Other Service Income	Various programs/projects funded by DOH, Philhealth, DOST and SEI	31,873	38,664	37,004	72,740	72,740	45,000	45,000
Philippine Council for Industry, Energy and Emerging Research and Development				65,503	80,781	49,503	140,000	140,000	140,000	140,000
Trust Receipts				65,503	80,781	49,503	140,000	140,000	140,000	140,000
Inter-Agency Transferred Fund (IATF)	E.O. No. 338, s. 1996; COA-DBM-DOF J.C. No. 1-97 dated January 2, 1997	Others	Receipt of project funds (implemented and monitored)	65,503	80,781	49,503	140,000	140,000	140,000	140,000
Philippine Nuclear Research Institute				80,902	89,526	107,723	39,000	23,400	42,000	25,200
Trust Receipts				80,902	89,526	107,723	39,000	23,400	42,000	25,200
Inter-Agency Transferred Fund (IATF)	E.O. No. 338, s. 1996; COA-DBM-DOF J.C. No. 1-97 dated January 2, 1997	Subsidy from other National Government Agencies	Procurement/payments for the implementation of various GIA projects	80,902	89,526	107,723	39,000	23,400	42,000	25,200
Philippine Science High School System				23,212	29,856	15,042	6,137	6,219	4,549	4,246
Trust Receipts				23,212	25,254	15,042	6,137	6,219	4,549	4,246
Inter-Agency Transfer Fund (IATF)	E.O. No. 338, s. 1996; COA-DBM-DOF J.C. No. 1-97 dated January 2, 1997	Subsidy from National Government	Operating expenses	497	6,699	7,959	1,948	1,948	-	-
Receipts Deposited with the National Treasury other than IATF				20,244	17,992	6,298	3,670	3,728	3,690	3,640
Receipts Deposited with Authorized Government Depository Banks (AGDB)				2,471	563	785	519	543	859	606
Donations and Grants				-	4,602	-	-	-	-	-
In Kind	R.A. 8496	Donations from private/government entity	Operating expenses	-	4,602	-	-	-	-	-

Table B.16
OFF-BUDGET ACCOUNTS, FY 2024 - 2026
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2024*	2024 Actual		2025 Program		2026 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt**	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Science and Technology Information Institute				11,772	13,785	6,418	12,766	15,334	570	70
Trust Receipts				6,601	7,021	4,318	12,766	12,266	570	70
Inter-Agency Transfer Fund (IATF)	E.O. No. 338, s. 1996; COA-DBM-DOF J.C. No. 1-97 dated January 2, 1997	Subsidy from other National Government Agencies	Wages, Travelling, Advertising, Professional Fee, Semi-Expendable ICT, Supplies, Fuel, Representation and Honoraria, Capital Outlay and others	5,887	6,416	4,318	12,201	12,201	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)		Income from Printing and Publication	Printing cost of the publication	173	64	-	65	65	70	70
Receipts Deposited with the National Treasury other than IATF		Others	Library operations, science and tech promotions and info dissemination and science communication trainings	541	541	-	500	-	500	-
Donations and Grants	National Internal Revenue Code of 1997 as amended by the Train Law; RA 11256; RA 11346; RA 11467	Not Applicable	ICT Supplies and Semi-Expendable ICT Equipment	5,171	6,764	2,100	-	3,068	-	-
In Cash				5,171	5,171	2,100	-	3,068	-	-
In Kind	National Internal Revenue Code of 1997 as amended by the Train Law; RA 11256; RA 11346; RA 11467	Not Applicable	Semi-Expendable ICT Equipment & Other Equipemnt/ ICT Equipment	-	1,593	-	-	-	-	-
DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT				977,514	1,545,906	879,646	51,451	711,488	17,313	13,385
Office of the Secretary				858,326	1,510,822	848,902	1,508	690,034	3,928	-
Revolving Fund	MC 30 S 2004 and GAA General Provision	Income from Hostels/Dormitories and other like facilities	Repair and Maintenance / other MOOE	13,405	1,222	-	1,508	1,500	3,928	-
					13,405	1,222	-	1,508	1,500	3,928
Trust Receipts				839,484	1,509,600	848,902	-	688,514	-	-
Receipts Deposited with the National Treasury other than IATF	COA Circular 2014-002	Income from Grants and Donations in Cash	Relief and recovery for victims of the specific calamity/ reconstruction or rehabilitation of day care centers/ financial assistance/ PPE to be donated to IATF	838,934	1,509,600	848,902	-	688,073	-	-
		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	Agreement No. 2015/SPE/0000400216 Deed of Donation	DSWD AECID KALAHAI Spain	Operating Expenses/Training Expenses	5,437	-	-	-	20	-	-
In Cash		Donations from China	Operating Expenses/Capital Outlay	5,417	-	-	-	-	-	-
				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				12,521	4,386	3,939	6,840	6,840	6,840	6,840
Trust Receipts				12,521	4,386	3,939	6,840	6,840	6,840	6,840
Receipts Deposited with the National Treasury other than IATF	Sec. 12 of R.A. No. 8043	Pre-Travel Fees	Pre-Travel Expenses	12,521	4,386	3,939	6,840	6,840	6,840	6,840
Juvenile Justice and Welfare Council				8,097	4,149	5,149	-	6,545	6,545	6,545
Trust Receipts				8,097	4,149	5,149	-	6,545	6,545	6,545
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9344 and IRR	PCSO Trust Fund	Establishment and Operation of Juvenile Justice and Welfare Council (JJWC)	6,545	-	-	-	6,545	6,545	6,545
	MOA	UNICEF Fund	Strengthening implementation of intervention diversion programs	1,552	4,149	5,149	-	-	-	-

Table B.16
OFF-BUDGET ACCOUNTS, FY 2024 - 2026
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2024*	2024 Actual		2025 Program		2026 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt**	Expenditure	Receipt	Expenditure	Receipt	Expenditure
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				70,333	26,549	21,656	43,103	8,069	-	-
Trust Receipts				70,333	26,549	21,656	43,103	8,069	-	-
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	70,333	26,549	21,656	43,103	8,069	-	-
	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	- ^{1/}	-	-	-	-	-	-
DEPARTMENT OF TOURISM				255,848	288,707	306,051	202,429	403,785	208,297	433,785
Office of the Secretary				141,812	120,012	153,447	42,429	243,785	18,297	243,785
Trust Receipts				141,812	120,012	153,447	42,429	243,785	18,297	243,785
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	141,812	120,012	153,447	42,429	243,785	18,297	243,785
Intramuros Administration				113,583	167,639	152,001	160,000	160,000	190,000	190,000
Revolving Fund	P.D. 1616; GAA	Rent/lease income, entrance fees, and other business income	PS, MOOE, and CO	113,583	167,639	152,001	160,000	160,000	190,000	190,000
National Parks Development Committee				453	1,056	603	-	-	-	-
Trust Receipts				453	1,056	603	-	-	-	-
Inter-Agency Transfer Fund (IATF)	MOA	Subsidy from other National Government Agencies	For the conservation and maintenance of Paco Park: Creation of Conservation Management Plan (CMP)	418	756	338	-	-	-	-
	MOA	Subsidy from National Government	Tokens and giveaways for the 2nd Philippine Park	35	300	265	-	-	-	-
DEPARTMENT OF TRADE AND INDUSTRY				1,495,357	1,862,263	949,256	2,039,455	2,775,266	2,086,841	2,528,496
Office of the Secretary				1,045,726	1,398,351	913,777	1,614,782	2,108,670	1,664,782	1,641,095
OSEC - Proper				205,564	298,911	138,452	464,782	289,525	464,782	441,095
Trust Receipts				205,564	298,911	138,452	464,782	289,525	464,782	441,095
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.	151,507	260,420	108,923	400,000	250,000	400,000	400,000
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	54,057	38,491	29,529	64,782	39,525	64,782	41,095
OSEC - Intellectual Property Office of the Philippines				840,162	1,099,440	775,325	1,150,000	1,819,145	1,200,000	1,200,000
Retained Income/Receipts				840,162	1,099,440	775,325	1,150,000	1,819,145	1,200,000	1,200,000
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	840,162	1,099,440	775,325	1,150,000	1,819,145	1,200,000	1,200,000

Table B.16
OFF-BUDGET ACCOUNTS, FY 2024 - 2026
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2024*	2024 Actual		2025 Program		2026 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt**	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Construction Industry Authority of the Philippines				446,841	448,257	22,262	409,673	651,596	407,059	872,401
Revolving Fund				18,984	3,343	5,205	2,706	19,881	92	5,066
CMDF Revolving Fund	Section 9 of R.A. 10633	Rent/Lease Income from dormitory fees	Maintenance of the dormitory and its facilities	18,984	3,343	5,205	2,706	19,881	92	5,066
Retained Income/Receipts				427,857	444,914	17,057	406,967	631,715	406,967	867,335
Philippine Contractors Accreditation Board (PCAB) Retained Income	Section 4 of R.A. 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	427,857	444,914	17,057	406,967	631,715	406,967	867,335
Philippine Trade Training Center				2,790	15,655	13,217	15,000	15,000	15,000	15,000
Revolving Fund				2,790	15,655	13,217	15,000	15,000	15,000	15,000
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	2,790	15,655	13,217	15,000	15,000	15,000	15,000
DEPARTMENT OF TRANSPORTATION				2,070,690	2,944,561	3,541,259	555,885	1,776,854	184,933	166,928
Office of the Secretary				1,695,682	2,487,104	2,941,284	249,374	1,476,661	40,289	28,785
Trust Receipts				1,695,682	2,487,104	2,941,284	249,374	1,476,661	40,289	28,785
Inter-Agency Transfer Fund (IATF)	MOU w/ DPWH	Fund transfer from DPWH	Expenses for the implementation of 2017 Road Safety Action Plan	1	1	2,918	-	1	-	-
Receipts Deposited with the National Treasury other than IATF	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	160 29,471	- 5,682	87 1,006	- 5,966	91 1,056	- 6,264	64 1,109
	BLT Agreement	Escrow Account for rental fees for MRT3 BLT	Rental fees	1,235,077	2,444,332	2,883,383	210,996	1,446,073	-	-
	Concessionaire Agreement between DOTC & GMK Megawide Cebu Airport Corp - Peso	Collection from GMK Megawide Cebu Airport Corp - Peso	Consultancy services for the MCIAA PPP	-	874	6,839	-	-	-	-
	Concessionaire Agreement between DOTC & GMK Megawide Cebu Airport Corp - Dollar	Collection from GMK Megawide Cebu Airport Corp - Dollar	Consultancy services for the MCIAA PPP	-	224	2,699	-	-	-	-
	BOO Contract; BLT Agreement with MRTC RA 9184; COA AOM	Other Service Income	LTO Bank Charges; PMO Expenses during construction of the MRT III	2,660	-	-	-	2,660	-	-
	Concession Agreement with AFP; BGTOM Agreement with San Miguel Corporation; BLT Agreement with MRTC	Income from Other Sources	Refund of Performance Bond to Contractors and Suppliers; Honoraria and Remittance to BTR for reclassified bid documents; Refund to concerned officials and employees or remit to the BTR	694	470	-	494	964	518	518
	Receipts Deposited with Authorized Government Depository Banks (AGDB)	Application Fees	Remittance to BTR UP account	-	4	9	4	4	4	4
	BLT Agreement with MRTC	Other Business Income	Construction of DOTr building	90,652	4,993	19,772	6	12	-	-
	MWM Terminals Inc. and Arca South Integrated Terminal Inc.	Other Business Income	Equity Rental Expenses, Staffing and Administrative Cost, and Cable Charges; Consultancy Services for the MCIAA PPP; Independent Consultancy Services for the PITX; Independent Consultancy Services for the TCITX	37,787	-	-	-	-	-	-
Land Transportation Franchising and Regulatory Board				671	509	119	960	624	741	371
Trust Receipts				671	509	119	960	624	741	371
Receipts Deposited with the National Treasury other than IATF	R.A. 9184	Proceeds from sale of bid documents	Honoraria	-	15	-	-	-	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184	Proceeds from sale of bid documents	Honoraria	671	494	119	960	624	741	371
Land Transportation Office				287,831	452,301	599,856	301,551	295,569	139,024	132,893
Trust Receipts				287,831	452,301	599,856	301,551	295,569	139,024	132,893
	RA 9184	Proceeds from sale of bid documents	Honoraria / Remittance to BTR	2,155	4,161	4,142	4,696	4,097	4,970	4,340
	RA 3870	Stradcom shares	Electricity for IT	-	2,133	2,156	2,083	2,117	2,137	2,172
	RA 9184	Interest income	Remittance to BTR	-	-	21	3	3	2	2
	BOO Contract	Escrow Account for IT fee	Bank charges / Remittance to Contractor	279,015	439,393	592,211	288,000	288,000	125,000	125,000
	PD 1729	Sale of Unclaimed Impounded MV - Auction Sale	Other Payables	5,561	5,514	1,326	5,625	1,352	5,737	1,379
	PD 1729	Sale of Impounded MV	Other Payables	1,044	1,044	-	1,086	-	1,118	-
	PD 1729	Sale of Impounded PPE	Other Payables	56	56	-	58	-	60	-

Table B.16
OFF-BUDGET ACCOUNTS, FY 2024 - 2026
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2024*	2024 Actual		2025 Program		2026 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt**	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Philippine Coast Guard				86,506	4,647	-	4,000	4,000	4,879	4,879
Trust Receipts				86,506	4,647	-	4,000	4,000	4,879	4,879
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	86,506	4,647	-	4,000	4,000	4,879	4,879
PRESIDENTIAL COMMUNICATIONS OFFICE (PCO)				2,101,979	2,764,823	2,023,170	2,880,621	2,121,531	2,967,260	2,186,632
Presidential Broadcast Service - Bureau of Broadcast Services				16,863	20,484	3,621	1,500	1,500	3,000	3,000
Trust Receipts				16,863	20,484	3,621	1,500	1,500	3,000	3,000
Inter-Agency Transfer Fund (IATF)	MOA	Income from other sources	Production Cost (COS), airtime, purchase of supplies and materials, rental of vehicle, travel expenses	16,863	20,484	3,621	1,500	1,500	3,000	3,000
National Printing Office				2,085,116	2,744,089	2,019,270	2,879,121	2,120,031	2,964,260	2,183,632
Revolving Fund				2,080,062	2,740,879	2,019,077	2,877,923	2,120,031	2,964,260	2,183,632
	Executive Order No. 285 dated July 25, 1987, Executive Order No. 378 series of 2004	Income from printing and publication	PS, MOOE, CO and other liabilities	2,080,062	2,740,879	2,019,077	2,877,923	2,120,031	2,964,260	2,183,632
Trust Receipts				5,054	3,210	193	1,198	-	-	-
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	5,054	3,210	193	1,198	-	-	-
Philippine Information Agency				-	250	279	-	-	-	-
Trust Receipts				-	250	279	-	-	-	-
Receipts Deposited with the National Treasury other than IATF	BC No. 2004-SA & Treasury Circular No. 2-2022	Miscellaneous Income	Honoraria of BAC Members from sale of BIDs Documents	-	250	279	-	-	-	-
OTHER EXECUTIVE OFFICES				1,495,566	2,492,264	1,697,742	2,014,854	2,012,329	2,215,499	2,210,221
Commission on Higher Education				35,870	241	-	241	-	266	-
Revolving Fund				35,870	241	-	241	-	266	-
Student Micro-Project Loan Fund	MOA and CMO	Interest on NG Deposits	Loan Grants relative to Student Micro-Project Loan Fund	35,870	241	-	241	-	266	-
National Commission for Culture and the Arts (NCCA)				15,866	20,942	24,720	14,613	10,328	15,233	10,221
NCCA - Proper				14,642	13,794	13,935	7,250	7,250	7,650	7,000
Revolving Fund				14,642	13,794	13,935	7,250	7,250	7,650	7,000
	Section 9 of General Appropriations Act of 2021 R.A. 7356, Sec. 52	Rent/Lease Income	MOOE and Capital Outlays requirements for the maintenance of the Metropolitan Theater (MET) facilities	13,237	13,593	13,935	7,000	7,000	7,500	7,000
		Income from printing and publication	Printing of publications and fabrication of cultural items	1,405	201	-	250	250	150	-
National Historical Commission of the Philippines				1,224	7,148	8,379	7,363	3,078	7,583	3,221
Revolving Fund				1,076	4,927	5,530	5,075	1,000	5,227	1,000
	R.A. 10086	Income from printing and publication	MOOE / CO	1,076	3,931	4,773	4,048	500	4,170	500
		Other Business Income		-	17	7	18	18	18	18
		Income from Grants and Donations		-	820	750	845	482	870	482
		Rent/Lease Income		-	159	-	164	-	169	-
Trust Receipts				148	2,221	2,849	2,288	2,078	2,356	2,221
Inter-Agency Transferred Fund (IATF)	Trust Fund 184	Others	MOOE / CO	148	1,708	2,410	1,760	1,655	1,812	1,786
Receipts Deposited with the National Treasury other than IATF				-	513	439	528	423	544	435
National Archives of the Philippines				-	-	2,406	-	-	-	-
Trust Receipts				-	-	2,406	-	-	-	-
Inter-Agency Transferred Fund (IATF)	MOA	Income from Donations and Grants and Donation in Cash	General Services, Honoraria	-	-	2,406	-	-	-	-
National Commission on Indigenous Peoples ^{4/}				-	297	297	-	-	-	-
Trust Receipts				-	297	297	-	-	-	-
Inter-Agency Transfer Fund (IATF)	MOA between NCIP and the Provincial Government of Agusan Del Norte	Others	MOA with the Provincial Government of Agusan Del Norte for the implementation of a project entitled "Responsible Engagement and Sustainable Initiatives Leading Indigenous Peoples towards Efforts for Notable Cultural Empowerment (RESILIENCE)"	-	297	297	-	-	-	-

Table B.16
OFF-BUDGET ACCOUNTS, FY 2024 - 2026
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2024*	2024 Actual		2025 Program		2026 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt**	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Office of the Presidential Adviser on Peace, Reconciliation and Unity				2,001	-	720	-	2,001	-	-
Donations and Grants In Cash	Agreement between OPAPP and Spanish Government; With NCA-BMB-D-18-0005475 dated March 16, 2018 and NCA-BMB-D-22-0010206 dated August 17, 2022	Foreign Grants from Spain	Other Professional Services/Travel Expenses to attend Orientation/ sharing for the Community Peace Dividends Fund Consolidating the Benefits of Peace in Communities Affected by Armed Conflict in the Philippines Community.	2,001	-	720	-	2,001	-	-
				2,001	-	720	-	2,001	-	-
Philippine Sports Commission				1,441,547	2,468,722	1,670,225	2,000,000	2,000,000	2,200,000	2,200,000
Retained Income / Receipts	R.A. 6847	Rent/lease income; share from PAGCOR/PCSO; Income from Grants and Donations in Cash; and other gains	For National Sports Development Fund (NSDF) Programs; maintenance of sports facilities	1,441,547	2,468,722	1,670,225	2,000,000	2,000,000	2,200,000	2,200,000
				1,441,547	2,468,722	1,670,225	2,000,000	2,000,000	2,200,000	2,200,000
National Commission of Senior Citizens				14	1,794	1,780	-	-	-	-
Trust Receipts Inter-Agency Transferred Fund (IATF)	R.A. 11350	Subsidy from Other Funds	Assistance to Older Persons	14	1,794	1,780	-	-	-	-
				14	1,794	1,780	-	-	-	-
Optical Media Board				268	268	-	-	-	-	-
Donations and Grants In Cash				268	268	-	-	-	-	-
				268	268	-	-	-	-	-
THE JUDICIARY				43,379,967	25,879,436	22,199,336	22,713,166	18,567,333	26,919,983	23,298,678
Supreme Court of the Philippines and the Lower Courts				42,562,287	25,608,674	21,858,617	22,401,480	18,332,087	26,621,496	23,008,459
Retained Income / Receipts Special Allowance for Judiciary (SAJ)	R.A. 9227	Legal fees, fines and penalties, other service income	Allowances for justices and judges	7,449,772	9,610,370	7,904,952	5,060,193	3,647,727	7,359,405	4,506,277
Judiciary Development Fund (JDF)	P.D. 1949	Legal fees	80% for cost of living allowance, 20% for office equipment and facilities of courts	2,977,487	5,866,639	4,860,659	2,690,332	2,015,725	3,793,368	3,084,060
				4,258,053	3,552,608	2,944,963	2,305,218	1,540,042	3,503,932	1,324,436
Mandatory Continuing Legal Education (MCLE) SC PHILJA PTC Fund	A.O. 113-2003 A.M. No. 11-2-2-SC-PHILJA, Rule 141 of the Rules of the Court	Other service income Legislation fees	Scholarship and training expenses Training expenses	110,716 17,110	16,953 24,480	10,505 17,455	14,042 3,705	9,932 12,094	21,344 2,038	16,685 9,071
SC-OCA Mediation Fund	Rule 141 of the Rules of the Court	Other service income	Allowances/honoraria of mediation officers and salaries of contractual workers	86,406	149,690	71,370	46,896	69,927	38,723	72,025
Trust Receipts 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	35,112,515 34,884,322	15,998,304 15,949,322	13,953,665 13,952,985	17,341,287 17,290,654	14,684,367 14,683,816	19,262,091 19,192,626	18,502,182 18,501,609
Fiduciary Fund Notarial SC Map Fiduciary Fund OCA-SC Surety Company Deposit SC Conventional Fund	A.M. No. 02-8-13-SC A.M. No. 99-8-12-SC A.M. No. 04-7-02-SC A.M. No. 251-2020	Notarial registers Insurance premiums Cash Bond Extraterritorial service of judicial documents	Supplies and materials for notarial registers Payment of insurance premiums Withdrawal of forfeited bonds Expenses related to the service of extraterritorial judicial documents	198,172 1,815 17,338 10,868	44,533 - 30 4,419	162 - - 518	46,047 - - 4,586	- - - 551	64,466 - - 4,999	- - - 573
Sandiganbayan				260,618	34,199	32,427	-	-	-	-
Trust Receipts 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	260,618	34,199	32,427	-	-	-	-
				260,618	34,199	32,427	-	-	-	-
Court of Appeals				379,285	206,276	172,098	222,600	184,400	238,800	196,700
Trust Receipts Receipts Deposited with the National Treasury other than IATF Receipts Deposited with Authorized Government Depository Banks (AGDB)	E.O. 292 NBC NO. 304 BP BLG. 40	Bail bonds, cash bonds, performance bonds, deposit for cost sheriff fees	Miscellaneous deposits of appellants, litigants, etc.	379,285 220,736 158,549	206,276 9,519 196,757	172,098 9,585 162,513	222,600 8,100 214,500	184,400 7,800 176,600	238,800 6,700 232,100	196,700 6,000 190,700
				379,285	206,276	172,098	222,600	184,400	238,800	196,700
Court of Tax Appeals				177,777	30,287	136,194	89,086	50,846	59,687	93,519
Trust Receipts Receipts Deposited with Authorized Government Depository Banks (AGDB)	DOJ Issuances Rule 141 of the Rules of the Court	Other fees Others	Bailbonds Sheriff's trust fund	177,777 176,917 860	30,287 29,513 774	136,194 134,687 1,507	89,086 88,390 696	50,846 49,772 1,074	59,687 58,952 735	93,519 92,229 1,290

Table B.16
OFF-BUDGET ACCOUNTS, FY 2024 - 2026
(In Thousand Pesos)

Department/Agency/Fund	Legal Basis	Particulars		Cash Balance as of 31 Dec 2024*	2024 Actual		2025 Program		2026 Proposed	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt**	Expenditure	Receipt	Expenditure	Receipt	Expenditure
CIVIL SERVICE COMMISSION				56,042	35,762	31,952	32,339	30,967	33,347	31,798
Career Executive Service Board				56,042	35,762	31,952	32,339	30,967	33,347	31,798
Revolving Fund				56,042	35,762	31,952	32,339	30,967	33,347	31,798
	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	56,042	35,762	31,952	32,339	30,967	33,347	31,798
COMMISSION ON AUDIT				1,535,289	542,107	331,534	146,428	114,778	206,268	164,650
Revolving Fund	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	314,080	320,770	212,997	101,106	77,679	142,924	117,831
				314,080	320,770	212,997	101,106	77,679	142,924	117,831
Retained Income/Receipts				1,221,209	221,337	118,537	45,322	37,099	63,344	46,819
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	1,058,949	164,491	73,154	45,322	37,099	63,344	46,819
Receipts Deposited with Authorized Government Depository Banks (AGDB)	MOB-MOF-COA JC#9-81 dated Oct. 18, 1981 (Consolidated and Revised Guidelines in the Proper Handling, Operation and Accounting for Trust	Others	Expenses incurred in the conduct of the specific purpose of the trust receipts	162,260	56,846	45,383	-	-	-	-
COMMISSION ON ELECTIONS				575,721	240,726	138,563	51,138	438,518	51,394	167,520
Trust Receipts				575,721	240,726	138,563	51,138	438,518	51,394	167,520
Receipts Deposited with Authorized Government Depository Banks (AGDB)	Sec. 270-271 of Art. XIII 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	706	140	26	141	607	142	271
		Filing Fees	Honoraria, supplies, delivery and other expenses related to election protest cases	54,463	635	370	639	38,274	642	11,931
		Other processing fees	Honoraria, supplies, delivery and other expenses related to the conduct of plebiscites	428,082	237,010	138,017	47,402	332,839	47,639	133,199
		Other fees	Refund of guaranty/security deposits and cash bond	92,470	2,941	150	2,956	66,798	2,971	22,119
COMMISSION ON HUMAN RIGHTS				596,124	3,728	1,964	3,700	177,517	3,700	379,067
Human Rights Violation Victims' Memorial Commission				596,124	3,728	1,964	3,700	177,517	3,700	379,067
Trust Receipts				596,124	3,728	1,964	3,700	177,517	3,700	379,067
Receipts Deposited with the National Treasury other than IATF	R.A. 10368	Interest on NG Deposits	The release of retention money from the completed CMO construction and the bidding for the Freedom Memorial Museum is plan to be conducted by July 2025, mobilization by September 2025, and progress billing for the construction is anticipated by 2026.	596,124	3,728	1,964	3,700	177,517	3,700	379,067
OFFICE OF THE OMBUDSMAN (OMB)				20,898	17,872	-	16,830	-	17,166	-
Trust Receipts				20,898	17,872	-	16,830	-	17,166	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 11518	Clearance Fees	Collections of Ombudsman clearance fees	20,898	17,872	-	16,830	-	17,166	-
METROPOLITAN MANILA DEVELOPMENT AUTHORITY				480,104	159,271	174,346	120,425	120,425	120,425	120,425
Retained Income				480,104	159,271	174,346	120,425	120,425	120,425	120,425
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	480,104	159,271	174,346	120,425	120,425	120,425	120,425
GRAND TOTAL				198,432,878	153,192,971	127,187,784	134,185,274	125,559,856	140,386,088	123,825,733

*Cash Balance as of Dec 31, 2024 shall be equivalent to the Cash Balance as of Dec 31, 2023 plus 2024 Actual Receipt minus 2024 Actual Expenditure.
** 2024 Actual Receipts includes donations in kind received by the national government agencies during the year amounting to P209.56 million.

1/ Funds with cash balance which are fully or partially reverted to the National Treasury by the end of the year.
2/ The December 31, 2023 balance reflected in FY 2025 BESF pertains to the balance of Digital Forensic Platform and Laboratory pending COA arbitration.
3/ Includes unrealized gain from investment income.
4/ By virtue of Executive Order No. 71 dated October 22, 2024, the NCIP was transferred from the DSWD to the Office of the President