

Table B.21
OFF-BUDGET ACCOUNTS, FY 2015 - 2017
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2015	2015 ACTUAL		2016		2017	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF AGRICULTURE				473,452	366,773	286,830	686,246	626,919	641,742	585,752
Office of the Secretary				48,790	141,137	125,267	152,910	122,169	165,901	132,328
OSEC - Agricultural Training Institute				11,709	27,027	24,806	28,072	28,072	28,126	28,126
Revolving Fund				11,709	27,027	24,806	28,072	28,072	28,126	28,126
	General provisions in the GAA	Income from hostels/dormitories and other like facilities	MOOE	-	10,911	9,435	12,011	12,011	12,012	12,012
		Other business income		-	14,185	15,371	14,090	14,090	14,102	14,102
		Other service income		-	1	-	1	1	2	2
		Seminar/training fees		-	1,135	-	1,153	1,153	1,171	1,171
		Rent/lease income		-	795	-	817	817	839	839
OSEC - Bureau of Animal Industry				436	1,775	1,339	1,811	1,811	1,847	1,847
Revolving Fund				436	1,775	1,339	1,811	1,811	1,847	1,847
	General provisions in the GAA	Income from hostels/dormitories and other like facilities	MOOE	83	155	72	158	158	161	161
		Seminar/training fees		353	1,620	1,267	1,653	1,653	1,686	1,686
OSEC - Bureau of Plant Industry				34,840	109,398	96,659	120,317	90,786	132,328	99,855
Revolving Fund				34,840	109,398	96,659	120,317	90,786	132,328	99,855
	P.D. 1433	Inspection fees	MOOE	-	102,776	90,037	113,054	83,523	124,359	91,875
		Permit fees import		-	6,517	6,517	7,169	7,169	7,886	7,886
		Other service income		-	105	105	94	94	83	94
OSEC - Bureau of Soils and Water Management				1,805	2,937	2,463	2,710	1,500	3,600	2,500
Revolving Fund				1,805	2,937	2,463	2,710	1,500	3,600	2,500
	Special provisions in the GAA	Rent/lease income	MOOE and Capital Outlay of the building	367	597	507	110	75	1,000	125
		Other service income		271	441	374	500	-	500	-
		Income from hostels/dormitories and other like facilities		1,167	1,899	1,582	2,100	1,425	2,100	2,375
Agricultural Credit Policy Council				265,962	137,486	103,209	434,725	434,725	369,394	369,394
Revolving Fund				265,962	137,486	103,209	434,725	434,725	369,394	369,394
	R.A. 8435	Repayment of loans	Fund source for loans of AMCFP	-	131,742	-	426,564	-	362,545	-
		Interest on loans		-	5,744	-	8,161	-	6,849	-
Philippine Carabao Center				156,859	87,973	58,354	96,770	70,025	106,447	84,030
Revolving Fund				156,859	87,973	58,354	96,770	70,025	106,447	84,030
	R.A. 7307	Sale of animals, meat and dairy	Operating expenses for the operation of institutional dairy business module	156,859	87,973	58,354	96,770	70,025	106,447	84,030
Philippine Center for Post-Harvest Development and Mechanization				1,841	177	-	1,841	-	-	-
Custodial Funds				1,841	177	-	1,841	-	-	-
Others	General Provisions in the GAA	Rental of facilities	Maintenance of facilities	1,841	177	-	1,841	-	-	-

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF BUDGET AND MANAGEMENT				100	3,767	3,652	2,130	1,588	2,970	2,091
Office of the Secretary				100	192	77	-	-	-	-
Trust Receipts	Permanent Committee Resolution No. 2005-02	Other gains	Honoraria	100	192	77	-	-	-	-
				100	192	77	-	-	-	-
Government Procurement Policy Board-Technical Support Office				-	3,575	3,575	2,130	1,588	2,970	2,091
Trust Receipts				-	3,575	3,575	2,130	1,588	2,970	2,091
Receipts Deposited with Authorized Government Depository Banks (AGDB)	Sec 9, General Provisions of R.A. 10155	Seminar/training fees	Training materials (supplies and handouts) lease of venue remittance to BTr of net proceeds	-	3,575	3,575	2,130	1,588	2,970	2,091
				-	3,575	3,575	2,130	1,588	2,970	2,091
DEPARTMENT OF EDUCATION				3,001,855	506,430	265,099	521,220	285,730	536,208	299,644
Office of the Secretary				1,898,967	437,179	184,970	445,245	190,099	453,633	195,383
Revolving Fund	B.P. 6831	Income from dormitory operations, miscellaneous income, income from seminars and conferences, etc.	Operation and maintenance of facilities	232,297	201,639	170,981	209,705	176,110	218,093	181,394
				232,297	201,639	170,981	209,705	176,110	218,093	181,394
Trust Receipts	LOI No. 1488	Service fees (Provident Fund)	Operational expenses	1,666,670	235,540	13,989	235,540	13,989	235,540	13,989
				1,666,670	235,540	13,989	235,540	13,989	235,540	13,989
OSEC - Baguio Teachers Camp				111,851	40,146	21,864	44,000	34,000	48,000	38,000
Revolving Fund	General Provisions in the GAA	Lodging fees, rental of facilities, interest income	Operation and maintenance of facilities	111,851	40,146	21,864	44,000	34,000	48,000	38,000
				111,851	40,146	21,864	44,000	34,000	48,000	38,000
National Book Development Board				116,877	3,661	1,605	3,658	2,606	3,801	550
Trust Receipts	R.A. 9521	Contributions from PAGCOR and PCSO, and grant from NCCA	Grants to authors	116,877	3,106	1,223	3,352	2,300	3,801	550
				116,877	3,106	1,223	3,352	2,300	3,801	550
Donations and Grants In Cash	MOA dated September 2014 (NBA); MOA dated November 2015 (PILF); MOA dated April 2016	Grants and donations - share in the administration of the National Book Awards	Support to National Book Awards	-	555	382	306	306	-	-
				-	203	30	306	306	-	-
In Kind	Deed of transfer without cost dtd September 17	Desktop and laptop units from ICTO through MITHI project		-	352	352	-	-	-	-

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
National Council for Children's Television				64,384	2,262	5,580	1,700	620	1,700	-
Trust Receipts				64,384	2,262	5,580	1,700	620	1,700	-
Interest Income of the National Endowment Fund for Children's Television	R.A. 8370	Contribution from PAGCOR and PCSO (Interest Income) for production of quality television shows for children	Grants to local producers of Children's Television programs	64,384	2,262	5,580	1,700	620	1,700	-
National Museum				809,047	20,616	49,324	23,522	56,258	25,674	61,683
Revolving Fund				11,468	2,367	-	2,000	2,000	2,000	2,000
	Sec. 26, R.A. 8492	Income from museum operations	Administration, operation and maintenance of museums	11,468	2,367	-	2,000	2,000	2,000	2,000
Trust Receipts				797,579	18,249	49,324	21,522	54,258	23,674	59,683
	Sec. 26, R.A. 8492	Grants and donations from private and government institutions, etc.	Administration, operation and maintenance of museums	38,825	2,411	49,324	4,100	54,258	4,510	59,683
Endowment Fund				758,754	15,838	-	17,422	-	19,164	-
		Contributions from PAGCOR & PCSO	Special programs, projects and activities of the museum	758,754	15,838	-	17,422	-	19,164	-
Philippine High School for the Arts				729	2,566	1,756	3,095	2,147	3,400	4,028
Trust Receipts				-	332	211	414	293	496	253
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 9184	Refundable performance bond and bid bond	Performance bond and bid bond, bid documents fee	-	332	211	414	293	496	253
Donations and Grants In Cash				729	2,234	1,545	2,681	1,854	2,904	3,775
	E.O. 420	Income from grants and donations in cash	Donations and solicitations for the students performances and use of facilities	729	2,234	1,545	2,681	1,854	2,904	3,775
STATE UNIVERSITIES AND COLLEGES				26,490,214	21,278,433	16,765,159	18,724,677	19,505,822	17,629,468	17,836,383
Retained Income/Receipts				26,490,214	21,278,433	16,765,159	18,724,677	19,505,822	17,629,468	17,836,383
	R.A. 8292	Internally-generated income	PS, MOOE, CO	26,490,214	21,278,433	16,765,159	18,724,677	19,505,822	17,629,468	17,836,383
DEPARTMENT OF ENERGY				5,712,051	824,311	272,411	774,776	397,473	913,429	326,908
Office of the Secretary				5,712,051	824,311	272,411	774,776	397,473	913,429	326,908
Trust Receipts				5,712,051	824,311	272,411	774,776	397,473	913,429	326,908
	Sec. 10, R.A. 8479	Gasoline Station Training Loan Fund, Contribution from PAGCOR/Interest from investment of unused loan fund	Related trainings, administrative costs/bank charges	71,474	1,456	187	1,128	188	1,130	188
	P.D. 1956	Oil Prize Stabilization Fund, Contribution from oil companies - held in trust awaiting resolution/decision of case filed with the Supreme Court/Interest from investment of the fund	Bank charges	273,862	4,361	292	3,248	292	3,250	293
	R.A. 7638	Energy Regulation 1-94, Contribution from power generation companies/interest from investment of unutilized contribution	Related project funds (electrification, livelihood, reforestation, etc.) and bank charges	5,366,715	818,494	271,932	770,400	396,993	909,049	326,427

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES				82,441	81,379	41,627	71,031	63,004	74,694	70,714
Office of the Secretary				37,424	37,424	-	29,757	25,293	31,356	31,117
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	37,424	37,424	-	29,757	25,293	31,356	31,117
Environmental Management Bureau				45,017	43,955	41,627	41,274	37,711	43,338	39,597
Revolving Fund	P.D. 984	Fines and penalties related to environment	MOOE/CO	45,017	43,955	41,627	41,274	37,711	43,338	39,597
	P.D. 1586			1,151	1,311	6,409	6,578	6,907	6,907	6,907
				43,866	42,644	35,218	34,696	31,133	36,431	32,690
DEPARTMENT OF FINANCE				1,684,828	1,326,319	1,791,727	680,538	793,235	1,537,863	412,614
Office of the Secretary				39,917	173,117	76,298	91,932	77,650	541	435
Trust Receipts Receipts Deposited with Authorized Government Depository Banks (AGDB)	DOF-DBM-COA Permanent Committee Resolution No. 2005-2 dated June 2005	Other Service Income	Payment of BAC Honoraria	302	449	359	492	395	541	435
Donations and Grants (In Cash)	Letter of Agreement	Germany - Income from Grants and Donations in Cash	MOOE and CO for International Finance Group and Fiscal Intelligence Unit capacity development project	39,615	172,668	75,939	91,440	77,255	-	-
	Grant Agreement	International Bank for Reconstruction and Development (IBRD) - Income from Grants and Donations in Cash	MOOE to increase transparency of the extractive sector and increase civil society engagement through its participation in MSG through EIPI outreach activities	39,615	85,753	43,247	70,929	56,744	-	-
	Letter of Agreement	Japan - Income from Grants and Donations in Cash	MOOE and CO for the strengthening of DOF's capacity in revenue generation and financial resource management	-	38,310	21,113	20,511	20,511	-	-
OSEC - Municipal Development Fund Office				1,385,113	1,043,323	1,561,143	435,643	494,327	1,383,274	208,168
Revolving Fund MDF Revolving Fund 161	P.D. 1914; IRR DOF-COA- DBM J.C. 3-84 and 6-87	Interest earnings from current account	Remitted to BTr	1,385,113	1,043,323	1,561,143	435,643	494,327	1,383,274	208,168
				1,222,719	2,430	2,430	2,187	2,187	2,078	2,078
Local Loans Account	P.D. 1914; IRR DOF- COA- DBM J.C. 3-84 and 6-87; MDF PGB Resolution No. 01-92	Interest of loan amortization of LGUs; Interest earnings from placement of investment and from current account	Relending to LGUs	64,591	1,040,752	1,558,713	433,329	492,140	1,381,063	206,090
Program Support Account	P.D. 1914; IRR DOF-COA- DBM J.C. 3-84 and 6-87; MDF PGB Resolution No. 01-92	Interest earnings from current account	Relending to LGUs	97,803	141	-	127	-	133	-

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Privatization and Management Office				255,790	9,869	54,286	52,953	121,258	54,038	104,011
Revolving Fund	Article III, Sec. 6, E.O. 323 dated December 6, 2000	Income from conservation and disposition of transferred assets	Cost and expenses incurred by the office in the conservation of PMO transferred assets	255,790	9,869	54,286	52,953	121,258	54,038	104,011
Securities and Exchange Commission				4,008	100,010	100,000	100,010	100,000	100,010	100,000
Retained Income/Receipts	R.A. 8799	Fines and penalties - Service income	PS, MOOE, CO	4,008	100,010	100,000	100,010	100,000	100,010	100,000
DEPARTMENT OF FOREIGN AFFAIRS				268,680	239,999	322,353	300,000	425,600	330,000	391,792
Office of the Secretary				268,680	239,999	322,353	300,000	425,600	330,000	391,792
Revolving Fund	R.A. 8239, Philippine Passport Act of 1996	Express passport processing fee/miscellaneous income	PS, MOOE, CO	268,680	239,999	322,353	300,000	425,600	330,000	391,792
DEPARTMENT OF HEALTH				6,219,052	12,147,564	10,106,893	12,937,179	11,291,786	14,252,715	12,345,597
Office of the Secretary				6,219,052	12,147,564	10,106,893	12,937,179	11,291,786	14,252,715	12,345,597
Revolving Fund	N.B.C. 321	Sales of drugs and medicines Other business income	Procurement of drugs and medicines Honoraria/Overtime payment	2,083,082	2,825,262	2,420,662	3,225,373	2,718,799	3,512,164	2,960,899
					2,809,647	2,418,862	3,209,961	2,717,157	3,497,316	2,959,426
					15,615	1,800	15,412	1,642	14,848	1,473
Retained Income/Receipts	DOH-DOF-DBM J.C. No. 2003-1	Registration fees, other service income, certification fees, other business income, other fees, seminar/training fees, rent/lease income, income from hostels/dormitories and other like facilities, medical fees	Augmentation of MOOE/equipment	4,119,470	8,754,440	7,517,628	9,635,883	8,502,146	10,647,633	9,271,802
				4,119,470	8,754,440	7,517,628	9,635,883	8,502,146	10,647,633	9,271,802
Trust Receipts	DOH-DBM-DOF J.C. No. 2003-1	Affiliation fees	Security deposits/professional fees for refund to doctors and patients from Philhealth	16,500	567,862	168,603	75,923	70,841	92,918	112,896
Receipts Deposited with Authorized Government Depository Banks (AGDB)				16,500	567,862	168,603	75,923	70,841	92,918	112,896
DEPARTMENT OF INTERIOR AND LOCAL GOVERNMENT				1,073,441	5,673,978	5,829,666	937,294	940,637	988,449	988,261
Bureau of Fire Protection				116,691	32,530	24,770	21,186	13,388	24,158	13,936
Trust Receipts	R.A. 6963	Fire Arms License Fee (Share from PNP)	Scholarship Expenses/fund	89,653	4,943	4,068	9,886	8,349	12,358	10,436
				89,653	4,943	4,068	9,886	8,349	12,358	10,436
Others	R.A. 9184	Bid documents/Other service fees	Payment of BAC Honoraria	24,999	9,381	-	11,300	3,000	11,800	3,500
				24,999	9,381	-	11,300	3,000	11,800	3,500
Donations and Grants		Japan Grant	Conversion of Fire Trucks/Freight in Exps.	2,039	18,206	20,702	-	2,039	-	-
In Cash				2,039	-	2,496	-	2,039	-	-
In Kind	R.A. 6963	Local Government Unit	Personal Protective Equipment	-	8,006	8,006	-	-	-	-
		Japan Grant	Firetrucks Donation	-	10,200	10,200	-	-	-	-

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		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Bureau of Jail Management and Penology				161,813	4,746,166	4,933,909	4,500	2,500	4,500	3,000
Revolving Fund				148,895	68,000	273,791	-	-	-	-
	R.A. 6963	Bidding Documents	Payment of BAC Honoraria	148,895	68,000	273,791	-	-	-	-
Trust Receipts				12,918	3,458	2,412	4,500	2,500	4,500	3,000
	R.A. 6963	Share from the net proceeds of firearms license fees	Scholarship grants	12,918	3,458	2,412	4,500	2,500	4,500	3,000
Donations and Grants				-	4,674,708	4,657,706	-	-	-	-
In Cash				-	228,820	211,818	-	-	-	-
	R.A. 6963	International Committee of the Red Cross Department of Foreign Affairs	Paralegal training Training/orientation	-	175,400	175,400	-	-	-	-
				-	53,420	36,418	-	-	-	-
In Kind				-	4,445,888	4,445,888	-	-	-	-
		Medical Equipment		-	663,600	663,600	-	-	-	-
		Other Machinery & Equipment		-	291,492	291,492	-	-	-	-
		Motor Vehicles		-	2,200,099	2,200,099	-	-	-	-
	R.A. 6963	Supplies		-	141,030	141,030	-	-	-	-
		Gym Equipment		-	755,100	755,100	-	-	-	-
		Used Firearms		-	116,317	116,317	-	-	-	-
		Computers		-	278,250	278,250	-	-	-	-
National Police Commission				61,791	36,970	12,675	10,380	23,521	13,502	25,036
Trust Receipts				61,791	36,970	12,675	10,380	23,521	13,502	25,036
	R.A. 6963	Share from PNP - License Fees and Other Income	Scholarship grants	61,791	36,970	12,675	10,380	23,521	13,502	25,036
Philippine National Police				733,146	858,312	858,312	901,228	901,228	946,289	946,289
Trust Receipts				733,146	858,312	858,312	901,228	901,228	946,289	946,289
	A.O. 257	Firearms licenses, firearms fees, etc.	MOOE	733,146	858,312	858,312	901,228	901,228	946,289	946,289
DEPARTMENT OF JUSTICE				142,574	1,476,642	1,444,335	1,483,460	1,430,148	1,512,834	1,444,940
Office of the Secretary				92,312	41,264	12,863	25,000	6,000	25,000	6,000
Trust Receipts				92,312	41,264	12,863	25,000	6,000	25,000	6,000
Victims Compensation Fund	R.A. 7309	One percent (1%) of the net income of PAGCOR; P5.00 filing fee on every civil case filed with the court	Award for victims of unjust imprisonment or detention and victims of violent crimes	92,312	41,264	12,863	25,000	6,000	25,000	6,000
Bureau of Corrections				33,910	61,773	69,161	63,627	63,009	65,536	64,270
Revolving Fund				33,910	61,773	69,161	63,627	63,009	65,536	64,270
	R.A. 9206	Agro-industrial projects and operations	Purchase products of the agro-industrial projects of the BuCor livelihood and rehabilitation projects and allowance of prisoners	33,910	61,773	69,161	63,627	63,009	65,536	64,270

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Bureau of Immigration				7,307	1,346,376	1,347,583	1,373,303	1,361,059	1,400,768	1,374,670
Trust Receipts				7,307	1,346,376	1,347,583	1,373,303	1,361,059	1,400,768	1,374,670
Receipts Deposited with the National Treasury other than IATF	R.A. 3870	Legal Fees	UP Expenses	7,157	38,507	38,407	39,277	38,791	40,062	39,179
Receipts Deposited with Authorized Government Depository Banks (AGDB)	C.A. 613 SEC 40 C.A. 613 SEC 7A	Other Fees Express Lane or Special Lane Fees	Remitted to BTr PS Expenditures	150	43,395 1,264,474	43,430 1,265,746	44,263 1,289,763	43,864 1,278,404	45,148 1,315,558	44,303 1,291,188
National Bureau of Investigation				7,127	6,500	9,773	-	-	-	-
Trust Receipts				7,127	6,500	9,773	-	-	-	-
	P.D. 1896, R.A. 9208	IACAT DENR PAGCOR	Anti-trafficking related expenses Anti-illegal mining Expenses Anti-trafficking related expenses	513 5,338 1,276	- 6,500 -	8,512 1,162 99	- - -	- - -	- - -	- - -
Parole and Probation Administration				80	5,035	4,955	-	80	-	-
Donations and Grants				80	5,035	4,955	-	80	-	-
In Cash	Deed of Donation	Private Individual	MOOE/expenses	80	80	-	-	80	-	-
In Kind	DOST-ICTO (egov-fund)	MITHI	ICT Expenditure	-	4,955	4,955	-	-	-	-
Presidential Commission on Good Government				-	13,856	-	21,500	-	21,500	-
Trust Receipts				-	13,856	-	21,500	-	21,500	-
Escrow Funds	E.O. 1, s. of 1986	Income from sequestered properties/corporation		-	13,856	-	21,500	-	21,500	-
Public Attorney's Office				1,838	1,838	-	30	-	30	-
Trust Receipts				1,838	1,838	-	30	-	30	-
Receipts Deposited with the National Treasury other than IATF	R.A. 9406	Legal Fees		1,838	1,838	-	30	-	30	-
DEPARTMENT OF LABOR AND EMPLOYMENT				4,441,480	4,670,748	2,826,199	3,416,784	3,283,929	4,697,964	1,605,327
Office of the Secretary				140,718	86,782	62,333	64,159	77,993	66,610	94,570
Trust Receipts				140,718	86,782	62,333	64,159	77,993	66,610	94,570
Social Amelioration Program Fund	R.A. 6982 R.A. 9367	Twenty percent (20%) of Socio-Economic Program Related Fund	Socio-economic projects, death benefit, maternity benefits and administrative expenditures	140,718	86,782	62,333	64,159	77,993	66,610	94,570
National Labor Relations Commission				1,716,247	1,671,341	1,416,353	457,997	526,051	1,700,000	1,500,000
Trust Receipts				1,716,247	1,671,341	1,416,353	457,997	526,051	1,700,000	1,500,000
	Art. 223/224 of the Labor Code/E.O. 338	Enforcement of decisions/orders/resolution of the commission	Appeal bond, monetary judgement awards, injunction and execution of awards in labor cases	1,716,247	1,671,341	1,416,353	457,997	526,051	1,700,000	1,500,000

Table B.21
OFF-BUDGET ACCOUNTS, FY 2015 - 2017
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2015	2015 ACTUAL		2016		2017	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
National Maritime Polytechnic				6,369	14,071	9,817	11,967	10,979	11,952	10,757
Retained Income/Receipts				5,370	11,191	7,144	11,952	10,757	11,952	10,757
Protected Area Retention Income Account (PA RIA)	General provisions in the GAA	Seminar Fees, assessment fees, and other income, including dormitory operations	Honorarium, laundry, other professionals, travel and others	5,370	11,191	7,144	11,952	10,757	11,952	10,757
Trust Receipts				999	2,880	2,673	15	222	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	MOA between NMP and National Commission for Culture and the Arts dated April 13, 2015	Parked Money, GSIS Insurance Rebates, Balance of PMS-PSF Assistance, Balance of NCCA Grant	Financial assistance to typhoon victims, Financial Assistance - procurement of Filipiniana References	999	2,880	2,673	15	222	-	-
Overseas Workers Welfare Administration				2,578,146	2,898,554	1,337,696	2,882,661	2,668,906	2,919,402	-
Retained Income/Receipts				2,578,146	2,898,554	1,337,696	2,882,661	2,668,906	2,919,402	-
OWWA Welfare Fund	Letter of Instruction No. 537, s. of 1977; Amended P.D. 1694/1809	Income from collections Income from investments Subsidy income Other income	Cash outlay, bank debits	- - - -	2,094,956 779,432 932 23,234	- - - -	2,298,248 560,018 - 24,395	- - - -	2,313,691 580,096 - 25,615	- - - -
DEPARTMENT OF NATIONAL DEFENSE				2,144,769	3,735,906	3,621,918	2,139,039	2,348,404	2,304,306	2,035,651
Government Arsenal				101	37	57	43	156	43	45
Retained Income/Receipts				84	35	55	40	140	40	40
	Special provisions in the GAA	Hospital fees	Hospital supplies and equipments	84	35	55	40	140	40	40
Trust Receipts				17	2	2	3	16	3	5
Receipts Deposited with the National Treasury other than IATF	E.O. 338	Performance/bid bonds	Refund of performance/bid bonds	17	2	2	3	16	3	5
National Defense College of the Philippines				2,472	2,296	1,026	2,410	1,982	2,530	2,081
Revolving Fund				2,472	2,296	1,026	2,410	1,982	2,530	2,081
	E.O. 85	Consultancy Fees Income from hostels/dormitories	Payment for researchers Maintenance and upkeep of student dormitory	2,472	2,296	35 991	2,410	1,982	2,530	2,081
Office of Civil Defense				606,877	88,207	291,066	-	521,405	-	-
Trust Receipts				606,877	88,207	291,066	-	521,405	-	-
Inter-Agency Transferred Fund (IATF)	R.A. 10121	IATF	MOOE and Capital Outlay	217,430	58,853	248,689	-	217,430	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	General Provisions in the GAA	Grants/Donations	MOOE	389,447	29,354	42,377	-	303,975	-	-

Table B.21
OFF-BUDGET ACCOUNTS, FY 2015 - 2017
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2015	2015 ACTUAL		2016		2017	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Philippine Veterans Affairs Office				100,123	134,917	72,479	94,878	72,357	96,213	73,016
PVAO - Proper				7,885	6,936	7,424	7,000	7,000	7,500	7,500
Revolving Fund	Special provisions in the GAA	Income from Military Shrines and other service income	Operating requirements of shrines	7,885	6,936	7,424	7,000	7,000	7,500	7,500
				7,885	6,936	7,424	7,000	7,000	7,500	7,500
PVAO - Veterans Memorial Medical Center				92,238	127,981	65,055	87,878	65,357	88,713	65,516
Retained Income/Receipts	DND-DOF-DBM J.C. 1-06	Business Income	MOOE/Capital Outlay	65,877	70,944	59,853	60,000	60,000	60,000	60,000
				65,877	70,944	59,853	60,000	60,000	60,000	60,000
Donations and Grants In Cash				26,361	57,037	5,202	27,878	5,357	28,713	5,516
				26,361	57,037	5,202	27,878	5,357	28,713	5,516
		PHIVIDECON Donation	Renovation	25,983	30,295	45	334	45	342	45
				25,983	30,000		31		32	
	Memorandum of Agreement	PVAO Fund Transfer	Renovation	378	250		258		265	
		VMMC Cooperative	Hospital Use	-	45	45	45	45	45	45
In Kind				-	26,742	5,157	27,544	5,312	28,371	5,471
				-	21,637	52	22,286	54	22,955	55
	Memorandum of Agreement	Personal Protective Equipment	Hospital Use	-	5,105	5,105	5,258	5,258	5,416	5,416
		Supplies	Hospital Use	-	5,105	5,105	5,258	5,258	5,416	5,416
Armed Forces of the Philippines				1,435,196	3,510,449	3,257,290	2,041,708	1,752,504	2,205,520	1,960,509
AFP - Philippine Army				295,255	145,562	111,437	153,473	134,999	136,548	196,462
Retained Income/Receipts	Special provisions in the GAA	Collection of Philhealth refund, lab test, and x-ray. Collection from intern students, mess and room; portion of Philhealth refund	Upgrading and Procurement of hospital equipment and facilities, and additional support for patients mess	85,291	15,853	4,180	17,881	14,945	16,702	29,655
				85,291	15,853	4,180	17,881	14,945	16,702	29,655
Trust Receipts				209,964	129,709	107,257	135,592	120,054	119,846	166,807
Receipts Deposited with the National Treasury other than IATF				133,855	102,404	89,396	100,830	101,079	96,578	125,998
Receipts Deposited with Authorized Government Depository Banks (AGDB)	E.O. 1002	Collections from concessionaires rentals, light and water, rent of facilities and other fees	Payment of electric and water consumption and procurement of various equipment	76,109	27,305	17,861	34,762	18,975	23,268	40,809
AFP - Philippine Air Force				45,703	39,416	17,889	39,351	18,783	43,284	19,722
Retained Income/Receipts	E.O. 1002	All PAF General Hospital collections	Hospital's MOOE and CO requirements	45,703	39,416	17,889	39,351	18,783	43,284	19,722
				45,703	39,416	17,889	39,351	18,783	43,284	19,722

Table B.21
OFF-BUDGET ACCOUNTS, FY 2015 - 2017
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2015	2015 ACTUAL		2016		2017	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
AFP - Philippine Navy				273,973	2,643,457	2,542,569	285,618	178,465	312,354	197,368
Retained Income/Receipts	AFPHB Resolution No. 2002-29 dated June 25, 2002	Quarters and rental collection, interest earned net of taxes withheld	Repair of overpayment	10,755	14,184	9,051	12,398	9,956	13,638	10,951
				10,755	14,184	9,051	12,398	9,956	13,638	10,951
Trust Receipts				263,218	247,973	152,218	273,220	168,509	298,716	186,417
Inter Agency Transfer Fund				195,615	161,709	90,874	177,880	99,961	195,668	109,957
Receipts Deposited with the National Treasury other than IATF	E.O. No. 1002	Hospital Income	Augment CO requirements	67,603	86,264	61,344	95,340	68,548	103,048	76,460
Donations and Grants				-	2,381,300	2,381,300	-	-	-	-
In Kind (local)				-	2,230,000	2,230,000	-	-	-	-
	Deed of Donation	Motor vehicle from PCSO, NAVIA-MPC		-	2,230,000	2,230,000	-	-	-	-
		Medical equipment from AFP-MBAI		-	151,300	151,300	-	-	-	-
AFP - General Headquarters				820,265	682,014	585,395	1,563,266	1,420,257	1,713,334	1,546,957
AFP - GHQ Proper				672,738	600,182	501,260	1,480,693	1,317,003	1,628,761	1,448,703
Retained Income/Receipts	DOH-DOF-DBM J.C. No. 2003-1	Hospital income	Procurement of medical equipment, medicines, and medical supplies/payment of professional fees	12,348	5,095	3,984	152,911	185,494	168,202	204,043
				12,348	5,095	3,984	152,911	185,494	168,202	204,043
Trust Receipts	IATF COA Circular No. 94-013/E.O. 658	Inter Agency Transfer Fund	Implementation of projects, payment of combat incentive pay, guns for peace program, repairs and maintenance, purchase of property, plant and equipment	658,960	580,018	482,837	1,314,210	1,118,630	1,445,630	1,230,493
				226,880	274,944	186,533	447,382	445,123	492,120	489,635
	E.O. 1002	Fines and penalties, other service income, affiliation fees, rent, lease income, interest income, other business income, insurance income, other gains (light and water)	Light and water payments, repairs and maintenance, purchase of supplies, purchase of property, plant and equipment, fuel, oil and lubricants expenses, communication expenses, representation expenses	209,958	172,014	141,042	185,060	265,003	203,566	291,503
	UNRF	United Nations Reimbursement Fund	Payment of UNMI, repairs and maintenance, purchase of supplies, purchase of property, plant and equipment, fuel, oil and lubricants expenses, communication expenses, representation expenses	215,662	127,650	146,742	635,994	366,949	699,593	403,644
	A.O. 257, R.A. 6963 / DBM-DILG J.C. 1-92	Thirty percent (30%) share from firearms license fee collections of PNP, other gains (sale of bid documents)	Scholarship expenses, payment of honoraria	6,460	5,410	8,520	45,774	41,555	50,351	45,711

Table B.21
OFF-BUDGET ACCOUNTS, FY 2015 - 2017
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2015	2015 ACTUAL		2016		2017	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Donations and Grants				1,430	15,069	14,439	13,572	12,879	14,929	14,167
In Cash				1,430	12,338	11,708	13,572	12,879	14,929	14,167
Local	Deed of donation	Income from grants and donations	Scholarship expenses, donation to Fallen PNP SAF 44, donation to beneficiaries of the members of AFP who were killed in offensive action against BIFF after the Mamasapano incident	1,430	12,338	11,708	13,572	12,879	14,929	14,167
In Kind				-	2,731	2,731	-	-	-	-
Local / Foreign				-	1,130	1,130	-	-	-	-
	Deed of Donation	Military and police equipment (Firearms)		-	406	406	-	-	-	-
		Office equipment (Risograph machine)		-	866	866	-	-	-	-
		IT equipment and software (Desktops)		-	329	329	-	-	-	-
		Communication equipment (Televisions)		-	-	-	-	-	-	-
AFP Medical Center				125,327	77,874	40,012	80,000	95,000	82,000	90,000
Retained Income/Fund	DOH-DOF-DBM J.C. No. 2003-1	Hospital income	Procurement of medical equipment, medicines and medical supplies / implants and payment of medical procedures done in other hospitals	125,327	77,874	40,012	80,000	95,000	82,000	90,000
Philippine Military Academy				8,705	2,497	44,123	2,573	8,254	2,573	8,254
Trust Receipts				8,705	2,497	44,123	2,573	8,254	2,573	8,254
		Light	Acquisition of motor vehicle	-	-	62	-	-	-	-
		Water		266	484	3,686	499	3,796	499	3,796
		Concessionaire	Acquisition of generators and band equipments	1,409	1,396	3,661	1,438	3,771	1,438	3,771
	EO 1002	PHIC		48	-	-	-	-	-	-
		Service fee		285	56	-	58	59	58	59
		Garbage, PMA Facilities and Welfare Fund	Acquisition of motor vehicle	2,055	7	255	7	263	7	263
		AFP Modernization		522	-	-	-	-	-	-
Inter Agency Transfer Fund				1,825	-	2,337	-	-	-	-
		AFP Housing Bd	Repair of Government Quarters	-	-	3,361	-	-	-	-
		DND PDR	Consultancy Fee	-	-	-	-	-	-	-
	EO 1002	DND QRF	DRTG Equipment	1,236	-	36	-	-	-	-
		PAGCOR	PMA Sports Complex	-	-	30,378	-	-	-	-
		PMAAA (CL 88)	Repair of Classrooms	82	-	-	-	-	-	-
Others	EO 1002	Rent income	Repair and maintenance of quarters	958	546	347	563	357	563	357
		Interest income		19	8	-	8	8	8	8
Presidential Security Group				13,495	1,461	-	-	-	-	-
Trust Receipts				13,495	1,461	-	-	-	-	-
	E.O. 1002	Laboratory fees		279	2	-	-	-	-	-
		Income from light/water	Light /water payments	11,541	1,246	-	-	-	-	-
		Rent income concessionaires	Rental payment	1,514	213	-	-	-	-	-
	AFPGIC Policy	Insurance income		161	-	-	-	-	-	-

Table B.21
OFF-BUDGET ACCOUNTS, FY 2015 - 2017
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2015	2015 ACTUAL		2016		2017	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS				9,769,476	6,113,366	2,345,447	6,174,499	2,368,903	6,235,834	2,392,357
Office of the Secretary				9,769,476	6,113,366	2,345,447	6,174,499	2,368,903	6,235,834	2,392,357
Revolving Fund				62,060	36,445	615	36,809	622	37,374	628
	P.D. 1004	Lodging fee	Repairs, maintenance, supplies, utilities of the quarters	9,133	2,687	615	2,714	622	2,741	628
	E.O. 34	Toll fees	Maintenance, repair and improvement of Baquio-Bontoc Halsema Road	52,927	33,758	-	34,095	-	34,633	-
Trust Receipts				9,707,416	6,076,921	2,344,832	6,137,690	2,368,281	6,198,460	2,391,729
	E.O. 338	Bid documents performance	Payment of BAC Honoraria	111,645	1,483,075	1,190,078	1,497,906	1,201,979	1,512,737	1,213,880
		Trust receipts from other agencies	Infrastructure projects	9,595,771	4,593,846	1,154,754	4,639,784	1,166,302	4,685,723	1,177,849
DEPARTMENT OF SCIENCE AND TECHNOLOGY				643,497	1,398,617	1,142,295	1,540,869	1,793,359	354,192	352,765
Office of the Secretary				349,153	806,451	511,818	289,176	450,810	271,968	280,711
Trust Receipts				349,153	806,451	511,818	289,176	450,810	271,968	280,711
Receipts Deposited with Authorized Government Depository Banks (AGDB)		Collections of laboratory	Repayment of loan and laboratory expenses	3,084	4,466	3,723	4,913	3,909	5,404	4,105
	Memorandum of Agreement	Other service income / various project funds	MOOE, special purpose, scholarships	104,844	324,154	253,199	157,499	150,665	163,131	150,754
		Others	Stipend of scholars, tuition fees, and other operating expenses	241,225	477,831	254,896	126,764	296,236	103,433	125,852
Advance Science and Technology Institute				135,280	165,906	307,761	33,277	145,507	500	500
Trust Receipts				135,280	165,906	307,761	33,277	145,507	500	500
Inter-Agency Transfer Fund (IATF)	Sec. 5 of GP, R.A. 10651 - GAA FY2015; COA-DBM-DOF J.C. 1-97	Subsidy from national government agencies	Operating expenses for the implementation of various Grants-in-Aid (GIA) projects.	108,912	152,080	301,916	30,435	124,887	-	-
Receipts deposited with the National Treasury other than IATF	Sec. 6 of GP, R.A. 10651 - GAA FY2015; COA-DBM-DOF J.C. 1-97; Resolution No. 2005-2 of the DOF-DBM-COA Permanent Committee	Other processing fees	Refund of performance, bid, warranty security, payment of BAC Honoraria and remittance of unutilized balance to the National Treasury.	26,202	13,570	5,755	2,842	20,000	500	500
	COA-GAFMIS Circular Letter 2003-005	Income from grants and donations in cash	For project operating expenses	-	-	-	-	454	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	COA-DBM-DOF J.C. 1-97; Resolution No. 2005-2 of the DOF-DBM-COA Permanent Committee	Other Processing Fees		166	256	90	-	166	-	-
Food and Nutrition Research Institute				34,048	88,538	54,490	34,864	34,613	-	251
Trust Receipts				34,048	88,538	54,490	34,864	34,613	-	251
Inter-Agency Transfer Fund (IATF)	Sec.7 GAA Provisions	Grants-in-Aid Fund NGAs		15,074	42,863	27,789	15,074	15,074	-	-
Receipts Deposited with the National Treasury other than IATF	Sec.7 GAA Provisions	Performance, bidder bond		8,128	27,097	18,969	8,944	8,944	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	COA-GAFMIS CL No. 2003-005 dated Nov. 21, 2003	Income from grants and donations in cash	For projects operating expenses	10,846	18,578	7,732	10,846	10,595	-	251

Table B.21
OFF-BUDGET ACCOUNTS, FY 2015 - 2017
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2015	2015 ACTUAL		2016		2017	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Industrial Technology Development Institute				99,411	111,272	63,520	38,885	34,997	-	-
Trust Receipts	E.O. 338	DOST & attached Agency; Various ITDI Clientle	Project Cost - MOOE & CO	99,411	111,272	63,520	38,885	34,997	-	-
				99,411	111,272	63,520	38,885	34,997	-	-
Philippine Council for Agriculture, Aquatic and Natural Resources Research and Development				4,964	4,305	-	11,645	11,600	8,025	8,000
Trust Receipts	E.O. 336	Other Sales Trust Receipts	Trust fund receipts and expenditure	4,964	4,305	-	11,645	11,600	8,025	8,000
				-	230	-	45	-	25	-
				-	4,075	-	11,600	11,600	8,000	8,000
Philippine Council for Health Research and Development				1,552	145,311	143,759	337,347	338,689	33,302	33,167
Trust Receipts	E.O. 338	Subsidy from National Government Agencies	Trust fund receipts and expenditure	1,552	145,311	143,759	337,347	338,689	33,302	33,167
Receipts Deposited with the National Treasury other than IATF				1,552	145,311	143,759	337,347	338,689	33,302	33,167
Philippine Council for Industry, Energy and Emerging Research and Development				58	229	197	230	230	230	230
Trust Receipts	E.O. 338	Receipt of Project Funds (monitored and implemented)	Trust fund receipts and expenditure	58	229	197	230	230	230	230
				58	229	197	230	230	230	230
Philippine Nuclear Research Institute				13,561	49,694	37,394	-	-	37,959	28,469
Trust Receipts	E.O. 338	Subsidy from National Government Agencies	Trust fund receipts and expenditure	13,561	49,694	37,394	-	-	37,959	28,469
Receipts Deposited with Authorized Government Depository Banks (AGDB)				13,561	49,694	37,394	-	-	37,959	28,469
Philippine Science High School System				2,801	12,203	11,317	777,445	776,913	2,208	1,437
Trust Receipts	Sec. 7 of the General Provisions, R.A. 10717	Performance bonds, bid document fees	BAC honoraria / S&T projects	2,801	11,178	10,292	1,681	1,149	2,208	1,437
				2,801	11,178	10,292	1,681	1,149	2,208	1,437
Donations and Grants	COA Circular 2014-002 dated April 15, 2014	Local donations	For school equipment and activities	-	1,025	1,025	775,764	775,764	-	-
In Cash				-	500	500	61,249	61,249	-	-
In Kind				-	525	525	714,515	714,515	-	-
Science and Technology Information Institute				2,669	14,708	12,039	18,000	-	-	-
Trust Receipts	Sec. 7 of the General Provisions, RA 10717	Grants-in-Aid Funds, Performance bidder's warranty and security bonds and bid document fees	Operating expenses for the implementation of the project	2,669	14,708	12,039	18,000	-	-	-
				2,669	14,708	12,039	18,000	-	-	-

Table B.21
OFF-BUDGET ACCOUNTS, FY 2015 - 2017
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2015	2015 ACTUAL		2016		2017	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT				468,316	1,103,778	896,416	794,693	19,505	1,202,498	14,000
Office of the Secretary				445,161	1,047,056	859,489	759,992	-	1,186,498	-
Revolving Fund				423,258	1,019,939	647,680	759,992	-	1,186,498	-
Revolving and Settlement Fund	R.A. 5416	Income from loan repayments	Provision of seed capital	423,258	1,019,939	647,680	759,992	-	1,186,498	-
Donations and Grants				21,903	27,117	211,809	-	-	-	-
In Cash				21,903	23,161	207,853	-	-	-	-
	COA Circular 2014-002 dated April 15, 2014	Cash donations in local currency	Cash donations are assistance or contribution from the local or foreign donors for various calamities	21,384	22,689	207,853	-	-	-	-
		Cash donations in foreign currency		519	472	-	-	-	-	-
In Kind	COA Circular 2014-002 dated April 15, 2014	Local/Foreign	Livelihood, shelter and other types of assistance to calamity victims and operating expenses to support operations	-	3,956	3,956	-	-	-	-
Council for the Welfare of Children				3,221	19,878	16,657	6,005	6,005	-	-
Trust Receipts				3,221	19,878	16,657	6,005	6,005	-	-
Receipts Deposited with the National Treasury other than IATF	MOA between Philippine Government represented by NEDA and UNICEF	UNICEF grant	To cover trust receipts representing donations from UNICEF for the continuation of different activities	3,221	19,878	16,657	6,005	6,005	-	-
Inter-Country Adoption Board				5,573	15,688	13,474	15,700	13,500	16,000	14,000
Trust Receipts				5,573	15,688	13,474	15,700	13,500	16,000	14,000
Receipts Deposited with the National Treasury other than IATF	Sec. 12 of R.A. No. 8043	Pre-Travel Fees	Pre-adoptive placement cost (payment of passport, visa, medical examination and psychological evaluation required and other pre-travel expenses)	5,573	15,688	13,474	15,700	13,500	16,000	14,000
Juvenile Justice and Welfare Council				14,361	21,157	6,796	12,996	-	-	-
Trust Receipts				14,361	21,157	6,796	12,996	-	-	-
Receipts Deposited with the National Treasury other than IATF	R.A. 9344 and IRR	PCSO Trust Fund	For the construction of Bahay Pag-asa facilities	12,996	18,666	5,670	12,996	-	-	-
		UNICEF Fund	For operation of JJWC Offices	1,365	2,491	1,126	-	-	-	-

Table B.21
OFF-BUDGET ACCOUNTS, FY 2015 - 2017
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2015	2015 ACTUAL		2016		2017	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF TOURISM				391,244	185,067	235,234	231,600	226,658	231,680	226,940
Office of the Secretary				379,000	113,392	152,539	151,600	151,600	151,680	151,680
Trust Receipts	E.O. 46, R.A. 9593	Share in Duty Free Philippines	For tourism related projects and activities	379,000	112,000	151,000	150,000	150,000	150,000	150,000
Donations and Grants In cash or in kind	P.D. 1616	Japan	Expenses for the restoration of Maestranza Wall	-	1,392	1,539	1,600	1,600	1,680	1,680
Intramuros Administration				12,244	71,675	82,695	80,000	75,058	80,000	75,260
Revolving Fund	P.D. 1616	Revenues from operating and commercial transactions	Expenses for commercial operations	12,244	71,675	82,695	80,000	75,058	80,000	75,260
DEPARTMENT OF TRADE AND INDUSTRY				1,321,607	729,032	556,398	714,380	711,577	754,478	751,250
Office of the Secretary				1,314,748	710,450	540,706	703,077	703,077	742,500	742,500
OSEC - Proper				29,842	161,449	131,607	53,077	53,077	58,350	58,350
Trust Receipts				29,842	161,449	131,607	53,077	53,077	58,350	58,350
		Fund transfers from NGAs	Implementation of projects entered into with other agencies	14,433	98,590	84,157	-	-	-	-
		DOST (ON3)		-	297	297	-	-	-	-
		OP/APEC 2015		14,433	98,293	83,860	-	-	-	-
		National Trade Fair	Rental of venue and booths	672	3,325	2,653	-	-	-	-
		ICC Processing Fee	Issuance of ICC stickers	5,000	5,000	-	-	-	-	-
	Trust Fund 184	Import Commodity Clearance (ICC)	Purchase / printing of ICC stickers	9,707	54,332	44,625	52,727	52,727	58,000	58,000
		ISO Trust	Printing of ISO/PMS manuals	30	130	100	350	350	350	350
		Bid Bonds	Sale of bid documents	-	72	72	-	-	-	-
OSEC - Intellectual Property Office of the Philippines				1,284,906	549,001	409,099	650,000	650,000	684,150	684,150
Retained Income/Receipts IPO Retained Income	R.A. 8293	Registration fees, grants of patents, registration of trademarks, subscription fees, and other income	Operating expenses including human resource development, acquisition of office space, equipment outlay and upgrading of facilities	1,284,906	549,001	409,099	650,000	650,000	684,150	684,150
Construction Industry Authority of the Philippines				6,859	2,890	-	2,803	-	3,228	-
Revolving Fund	P.D. 1746	Dormitory fees	Maintenance of the dormitory and its facilities	6,859	2,890	-	2,803	-	3,228	-
Philippine Trade Training Center				-	15,692	15,692	8,500	8,500	8,750	8,750
Trust Receipts	E.O. 133	Seminar and training fees	Seminar and training expenses	-	15,692	15,692	8,500	8,500	8,750	8,750

Table B.21
OFF-BUDGET ACCOUNTS, FY 2015 - 2017
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2015	2015 ACTUAL		2016		2017	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
DEPARTMENT OF TRANSPORTATION				1,676,129	99,401	2,028,568	48,877	86,631	41,689	15,918
Office of the Secretary				1,544,859	69,502	34,843	46,152	84,122	38,926	13,393
Trust Receipts				1,544,859	69,502	34,843	46,152	84,122	38,926	13,393
	R.A. 9184	Fees from sale of bid documents	Honoraria,	116,660	35,708	11,163	35,600	10,100	36,600	11,100
			Remittance to the BTr, Seminar Fees	3,683	3,683					
	BLT Agreement		Rental Fees	4,386	1,754	1,788	3,152	3,448	2,326	2,293
		Escrow Acct for Rental Fees for MRT3 BLT		340	6	5	-	-	-	-
				1,217,956	3,578	3,398	-	-	-	-
	MOU w/ PMS	Presidential Social Fund Transfer from PMS	Financial Assistance to Typhoon Sendong Victims	2,226	10,341	8,136	-	8,136	-	-
	Concessionaire Agreement between DOTC & GMK Megawide Cebu Airport Corp.	Collection from GMK Megawide Cebu Airport Corp - Peso	Consultancy Services for the MCIAA PPP	57,579	2,151	122	-	57,579	-	-
	Concessionaire Agreement between DOTC & GMK Megawide Cebu Airport Corp.	Collection from GMK Megawide Cebu Airport Corp - Dollar	Consultancy Services for the MCIAA PPP	4,725	4,725	-	-	4,725	-	-
	Concessionaire Agreement between DOTC & GMK Megawide Cebu Airport Corp.	Collection from MRTC - LRTIII Dollar Account	Construction of DOTC Building and payment for utility expenses during construction of EDSA LRT3	132,718	7,347	44	7,400	134	-	-
	MOA with LBP for payroll of DoT officials and employees	NCA deposit, interest income - DoT Payroll Account	Salaries, other personnel benefits, remuneration, and remittance to BTr of interest income	46	196	197	-	-	-	-
	Court Order	NCA deposit, interest income - NIADP with Adm. Case	Remittance of interest income, payment to lot owners	-	8	5,591	-	-	-	-
	Court Order	NCA deposit, interest income - NIADP with Adverse Case	Remittance of interest income, payment to lot owners	-	1	413	-	-	-	-
	MOA	NCA deposit, interest income - LADP Environmental Monitoring Fund	Remittance of interest income, payment for issues arising from the project construction	-	-	3,982	-	-	-	-
	MOA	NCA deposit, interest income - LADP - EGF Trust Fund	Remittance of interest income, payment for issues arising from the project construction	2,501	4	4	-	-	-	-
	MOA	NCA deposit, interest income - LADP - EGF Cash Fund	Remittance of interest income, payment for issues arising from the project construction	2,038	-	-	-	-	-	-
Land Transportation Franchising and Regulatory Board				551	273	113	375	159	413	175
Trust Receipts				551	273	113	375	159	413	175
	R.A. 9184, LTFRB BAC Resolution	Proceeds from sale of bid documents	Honoraria, miscellaneous expenses, and publication	551	273	113	375	159	413	175
Land Transportation Office				128,363	26,221	1,991,220	-	-	-	-
Trust Receipts				128,363	26,221	1,991,220	-	-	-	-
	R.A. 9184	Bid Documents	BAC Honoraria / Remittance to the National Treasury	1,209	1,263	724	-	-	-	-
	R.A. 3870	Stradcom shares	Electricity for IT	13,136	23,411	10,275	-	-	-	-
		Fund Transfer - DPWH		36	36	1	-	-	-	-
	BOO Contract	Escrow Account for IT Fee	Bank charges / Remittance to contractor	113,982	773	1,979,482	-	-	-	-
Philippine Coast Guard				2,356	3,405	2,392	2,350	2,350	2,350	2,350
Trust Receipts				2,356	3,405	2,392	2,350	2,350	2,350	2,350
Receipts Deposited with the National Treasury other than IATF	R.A. 9184	Other Fees	Refund of Bid Security and Performance Bond / BAC Activities	2,356	3,405	2,392	2,350	2,350	2,350	2,350

Table B.21
OFF-BUDGET ACCOUNTS, FY 2015 - 2017
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2015	2015 ACTUAL		2016		2017	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
NATIONAL ECONOMIC AND DEVELOPMENT AUTHORITY				764,305	1,163,328	1,530,544	1,604,148	2,599,431	69,807	17,100
Philippine National Volunteer Service Coordinating Agency				-	87	87	-	-	-	-
Donations and Grants In Kind	2015 GAA Section 4 and Deed of Donation	Income from grants and donations in kind	Assistance to Public-Private Partnership Center	-	87	87	-	-	-	-
Philippine Statistical Research and Training Institute				21,006	15,120	25,351	15,900	19,900	17,100	17,100
Retained Income / Receipts	General Provisions in the GAA	Training/seminar fees	Training Expenses	6,677	6,883	5,916	6,900	6,900	7,100	7,100
Trust Receipts	General Provisions in the GAA	Inter Agency Transferred Funds	Research Projects	14,329	8,237	19,435	9,000	13,000	10,000	10,000
Public-Private Partnership Center of the Philippines				743,299	1,148,121	1,505,106	1,588,248	2,579,531	52,707	-
Revolving Fund	E.O. 136	Consultancy Fees	Transaction Advisory Services	743,299	1,148,121	1,505,106	1,588,248	2,579,531	52,707	-
PRESIDENTIAL COMMUNICATIONS OPERATIONS OFFICE				393,429	1,504,870	1,303,588	1,548,155	1,342,105	1,597,044	1,383,737
Bureau of Communication Services				-	5	-	4	-	4	-
Custodial Funds Others	E.O. 292	Proceeds from sale of properties/waste materials/scrap paper		-	5	-	4	-	4	-
National Printing Office				289,808	1,269,731	1,172,024	1,303,673	1,205,331	1,342,783	1,241,492
Revolving Fund	E.O. 285 dated 7-25-87; E.O. 378, s. 2004	Printing and publication; other service income	PS, MOOE, CO and production cost	282,963	1,265,702	1,170,225	1,303,673	1,205,331	1,342,783	1,241,492
Trust Receipts	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	6,845	4,029	1,799	-	-	-	-
Philippine Information Agency				103,562	235,075	131,513	244,478	136,774	254,257	142,245
Trust Receipts	Memorandum of Agreement	Inter-Agency Transferred fund (IATF)	Various expenses for different projects entered into between PIA and other NGAs	103,562	235,075	131,513	244,478	136,774	254,257	142,245
Presidential Broadcast Staff - RTVM				59	59	51	-	-	-	-
Custodial Funds Others	Permanent Committee Resolution No. 2009-2	Collection from sale of bid documents and forfeitures	Sale of bid documents	59	59	51	-	-	-	-

Table B.21
OFF-BUDGET ACCOUNTS, FY 2015 - 2017
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2015	2015 ACTUAL		2016		2017	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
OTHER EXECUTIVE OFFICES				2,057,245	2,019,670	1,740,040	2,041,381	1,845,993	2,049,445	1,896,967
Commission on Filipino Overseas				8,945	-	1,501	-	96	-	-
Custodial Funds				8,945	-	1,501	-	96	-	-
Others	E.O. 292, General Provisions in the GAA	Donations from overseas Filipinos, grants from multilateral agencies, financial support from CFO's corporate and government partners, and other income from projects and activities	Community driven development projects	8,945	-	1,501	-	96	-	-
Commission on Higher Education				71,925	2,511	926	2,637	995	2,769	1,045
Revolving Fund				31,958	398	-	418	-	439	-
Student Micro-Project Loan Fund	MOA and CMO	Others	Loan Grants relative to Student Microproject Loan Fund	31,958	398	-	418	-	439	-
Trust Receipts				39,967	2,113	926	2,219	995	2,330	1,045
Receipts Deposited with Authorized Government Depository Banks (AGDB)	R.A. 7722	Seminar/training fees	Seminar/training expenditures	653	1,579	926	1,658	995	1,741	1,045
	P.D. 932, P.D. 1371	Bangko Sentral ng Pilipinas (Educational Guarantee Fund)	Payment of Claims by Financial Institutions of defaulting Study-Now-Pay Later Program grantees	39,314	534	-	561	-	589	-
Commission on the Filipino Language				181	2,500	2,319	7,880	7,880	3,000	3,000
Trust Receipts				181	2,500	2,319	7,880	7,880	3,000	3,000
	MOA between CFL and NCCA dated Feb 24, 2015 and Feb 15, 2016	Grants received from NCCA for implementation of various projects	Printing, Honorarium and other MOOE	181	2,500	2,319	5,000	5,000	3,000	3,000
	MOA between CFL and CHED dated Dec 10, 2015	Contract with CHED for translation of the 9 Syllabi of the General Education Core courses to Filipino Language and Production of References for each of the Syllabi	Printing, Honorarium and other MOOE	-	-	-	2,880	2,880	-	-
Fertilizer and Pesticide Authority				453	125	-	100	300	100	100
Revolving Fund				453	125	-	100	300	100	100
	General Provisions in the GAA	Rent/lease income	For building maintenance, repairs and purchasing of tables, chairs and other audio-visual equipment and supplies	453	125	-	100	300	100	100
Film Development Council of the Philippines				6,982	80	-	14	14	14	14
Revolving Fund				6,982	80	-	14	14	14	14
	Permanent Committee Resolution No. 01-2006	Other Business Income	Loans	6,982	80	-	14	14	14	14

Table B.21
OFF-BUDGET ACCOUNTS, FY 2015 - 2017
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2015	2015 ACTUAL		2016		2017	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Governance Commission for GOCCs				100	452	352	100	100	100	100
Trust Receipts	R.A. 9184	Proceeds from Sale of Bid Documents and Performance Security	Payment of Meals, Honoraria and Performance Security	100	300	200	100	100	100	100
	Deed of Donation	President Social Funds (PSF)	Donations for the victims of Typhoon Yolanda	-	100	100	100	100	100	100
				100	200	100	-	-	-	-
Donations and Grants In Kind	General Provisions in the GAA	Donated laptop computers from DOST	Equipment	-	152	152	-	-	-	-
				-	152	152	-	-	-	-
National Commission for Culture and the Arts				109,081	127,357	85,992	119,445	112,000	115,542	94,424
NCCA - Proper				13,426	35,368	22,184	42,324	55,337	36,110	36,060
Revolving Fund	Sec. 22 R.A. 7356	Income from sale of publications and cultural items	Printing of publications and fabrication of cultural items	363	121	-	150	100	150	100
				363	121	-	150	100	150	100
Trust Receipts				13,063	35,247	22,184	42,174	55,237	35,960	35,960
Inter-Agency Transfer Fund				12,014	30,006	17,992	41,310	53,324	35,960	35,960
	NCCA-DFA MOA dated August 14, 2014	Department of Foreign Affairs	56th International Art Exhibition	-	10,603	10,603	-	-	-	-
	NCCA-TIEZA dated November 7, 2014	Tourism Infrastructure and Enterprise Zone Authority (TIEZA)	Calamity-Related National Heritage Reconstruction and Restoration Program	8,792	10,000	1,208	-	8,792	-	-
	NCCA-DFA MOA dated November 14, 2014	Department of Foreign Affairs	14th International Architecture Exhibition / Architecture Biennale	-	350	350	-	-	-	-
	NCCA-TIEZA MOA dated July 9, 2015	Tourism Infrastructure and Enterprise Zone Authority (TIEZA)	Installation of Public Art at NAIA Terminal 3	23	2,253	2,230	-	23	-	-
	NCCA-DFA MOA dated November 11, 2015	Department of Foreign Affairs	ASEAN Community Day	107	1,070	963	-	107	-	-
	NCCA-DFA MOA dated November 6, 2015	Department of Foreign Affairs	15th International Architecture Biennale / 56th Biennale Arte	3,092	5,730	2,638	9,270	12,362	-	-
	NCCA-IA MOA dated December 16, 2015	Intramuros Administration	Intramuros Center for Living Traditions	-	-	-	3,000	3,000	-	-
	NCCA-DFA MOA dated April 6, 2016	Department of Foreign Affairs	15th International Architecture Biennale / 57th Biennale Arte	-	-	-	29,040	29,040	35,960	35,960
Receipts Deposited with the National Treasury other than IATF				1,049	5,241	4,192	864	1,913	-	-
	NCCA-AECID Ref. File No. 2013/SPE/0400064	Agencia Espanola de Cooperacion Internacional para el Desarrollo (AECID)	Improvement of Occupational Training through the School Workshop - Phase VI	1,049	5,241	4,192	-	1,049	-	-
	NCCA-UNESCO (ICHCAP) MOA dated December 28, 2015	Grant from UNESCO (ICHCAP)	Joint Cooperation Project for Safeguarding Intangible Cultural Heritage (ICH) by Digitizing ICH-Related Analogue Data of the Philippines	-	-	-	864	864	-	-
National Archives of the Philippines				1,387	3,257	4,121	-	-	-	-
Trust Receipts				1,387	3,257	4,121	-	-	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	Sec. 6, RA 9470 / Sec. 13, General Provisions, RA 10717	Seminar/training fees	Seminar-related expenses	1,387	3,257	4,121	-	-	-	-

Table B.21
OFF-BUDGET ACCOUNTS, FY 2015 - 2017
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2015	2015 ACTUAL		2016		2017	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
National Historical Commission of the Philippines				85,082	74,873	55,014	77,121	56,663	79,432	58,364
Revolving Fund				1,314	1,187	724	1,223	745	1,259	768
	R.A. 10086	Income from grants and donations in kind	MOOE / Equipment Outlay	-	670	409	690	421	711	434
		Other Fees		-	517	315	533	324	548	334
Trust Receipts				83,768	73,686	54,290	75,898	55,918	78,173	57,596
Inter-Agency Transferred Fund (IATF)		Others		83,768	68,442	50,437	70,496	51,950	72,610	53,509
Receipts Deposited with the National Treasury other than IATF	R.A. 9206	Other business income	MOOE / Equipment Outlay	-	5,244	3,853	5,402	3,968	5,563	4,087
National Library of the Philippines				9,186	13,859	4,673	-	-	-	-
Trust Receipts				9,186	13,859	4,673	-	-	-	-
Inter-Agency Transferred Fund	MOA with various NGAs	Grants received from various NGAs	MOOE	280	974	694	-	-	-	-
Receipts Deposited with Authorized Government Depository Banks (AGDB)	MOA with various private entities	Grants received from various private entities	MOOE/CO	8,906	12,885	3,979	-	-	-	-
Philippine Racing Commission				8,558	8,558	-	8,900	-	-	-
Trust Receipts				8,558	8,558	-	8,900	-	-	-
	E.O. 88 and 89	Share from breakages from Philippine Racing Club/ Manila Jockey, Inc.	Payment of Added Prizes	8,558	8,558	-	8,900	-	-	-
Philippine Sports Commission				1,397,043	1,048,296	878,933	1,071,395	1,071,395	1,097,010	1,097,010
Retained Income / Receipts				1,397,043	1,048,296	878,933	1,071,395	1,071,395	1,097,010	1,097,010
		Share from PAGCOR income		1,112,574	1,002,755	859,791	1,025,000	1,025,000	1,050,000	1,050,000
		Share from PCSO income	For National Sports Development programs	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	R.A. 6847	Grants and Donations		-	2,345	-	2,400	2,400	2,500	2,500
		Rent from Sports Facilities		274,469	32,712	9,142	33,500	33,500	34,000	34,000
		Affiliation Fees		-	170	-	175	175	180	180
		Parking fees, bid docs, sale of scrap materials	Maintenance of Sports Facilities	-	314	-	320	320	330	330
Technical Education and Skills Development Authority				453,977	829,792	770,017	830,910	653,213	830,910	701,274
Revolving Fund				453,977	829,792	770,017	830,910	653,213	830,910	701,274
	E.O. 939	Sariling Sikap Program	Training and scholarship expenses, supplies and materials, capital outlays and other operating expenses	453,977	829,792	770,017	830,910	653,213	830,910	701,274
THE JUDICIARY				9,593,414	4,773,934	4,003,012	4,664,336	3,930,233	4,266,581	3,507,254
Court of Appeals				304,017	58,691	57,311	61,028	62,812	63,364	68,313
Trust Receipts				304,017	58,691	57,311	61,028	62,812	63,364	68,313
	E.O. 292	Bail bonds, cash bonds, performance bonds, deposit for cost sheriff fees	Miscellaneous	297,966	57,135	56,192	59,699	61,632	62,263	67,072
			Deposits of Appellants, Litigants, etc.	6,051	1,556	1,119	1,329	1,180	1,101	1,241
Court of Tax Appeals				19,794	5,672	4,376	3,073	1,437	2,918	2,282
Trust Receipts				19,794	5,672	4,376	3,073	1,437	2,918	2,282
Receipts Deposited with Authorized Government Depository Banks (AGDB)	DOJ Issuances	Bail bonds	Refund	-	5,411	3,832	2,795	935	2,656	1,769
	Rule 141	Fees from party litigants	Sheriff fees	-	261	544	278	502	262	513

Table B.21
OFF-BUDGET ACCOUNTS, FY 2015 - 2017
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2015	2015 ACTUAL		2016		2017	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Supreme Court of the Philippines and the Lower Courts				9,269,603	4,709,571	3,941,325	4,600,235	3,865,984	4,200,299	3,436,659
Retained Income / Receipts				1,913,815	2,098,461	2,409,858	1,957,949	2,321,154	1,794,993	2,348,278
Special Allowance for Judiciary (SAJ)	R.A. 9227	Legal fees, fines and penalties, other service income	Allowances for justices and judges	226,802	1,199,919	1,361,162	1,136,396	1,298,945	1,079,576	1,233,997
Judiciary Development Fund (JDF)	P.D. 1949	Legal fees	80% for COLA, 20% for equipments and facilities of courts	1,622,658	892,646	1,042,099	815,325	1,014,952	709,333	1,106,298
Mandatory Continuing Legal Education (MCLE)		Other service income	Scholarship and training	52,825	4,103	-	4,256	-	3,915	-
SC PHILJA PTC Fund	A.M. No. 11-2-2-SC-PHILJA	Legislation fees	Training expenses	11,530	1,793	6,597	1,972	7,257	2,169	7,983
Trust Receipts				7,355,788	2,611,110	1,531,467	2,642,286	1,544,830	2,405,306	1,088,381
Fiduciary Funds / Sheriff Fund	Rule 141 of the Rules of Court	Bail bonds	Refund	7,286,130	2,602,559	1,531,467	2,633,654	1,544,830	2,396,627	1,088,381
Fiduciary Fund Notarial	A.M. No. 02-8-13-SC	Notarial registers		67,954	8,488	-	8,568	-	8,654	-
SC Map fiduciary Fund	A.M. No. 99-8-12-SC	Insurance premiums		1,704	63	-	64	-	25	-
CIVIL SERVICE COMMISSION				331,933	178,402	101,393	179,679	98,799	201,243	20,856
Civil Service Commission - Proper				327,928	153,897	80,893	157,569	78,550	179,133	-
Revolving Fund	Sections 62 and 63, chapter 10, Title I (A), Book V of E.O. No. 292, s. 1987	Fees from examinations, certifications, training courses, seminars, and workshops	Training courses, seminars and workshops	320,111	129,877	62,812	155,768	78,550	179,133	-
Donations and Grants				7,817	24,021	18,080	1,801	-	-	-
In Cash										
	MOA	UNDP	Conduct of ARTA CARAVAN Project	433	433	-	-	-	-	-
	MOA	ASEAN	Conference on examination & Testing in the ASEAN Civil Service	2,719	5,271	2,553	-	-	-	-
	MOA	Gender Mainstreaming	Conduct of Training	1,893	4,702	2,809	-	-	-	-
	MOA	Philippine Commission on Women	Conduct of Training	122	238	116	-	-	-	-
	Donation by Check	Office of the President	Honor Awards Program (HAP)	-	5,000	5,000	-	-	-	-
	Donation by Check	Department of Tourism	Honor Awards Program (HAP)	-	450	450	-	-	-	-
	MOA	ACCSM	Meetings on Civil Service Matter	1,428	4,980	3,552	-	-	-	-
	MOA	Expanding the Framework Convention on Tobacco Control Art. 5.3	Staffing, Operational Cost, Equipment & Other Eligible Cost	-	-	-	1,801	-	-	-
	MOA	Strengthening the Framework Convention on Tobacco Control Act. 5.3	Staffing, Operational Cost, Equipment & Other Eligible Cost	1,222	2,946	3,601	-	-	-	-
Career Executive Service Board				4,005	24,505	20,500	22,110	20,249	22,110	20,856
Revolving Fund				4,005	24,505	20,500	22,110	20,249	22,110	20,856
		Seminar/training fees	Training, traveling, printing and binding expenses and professional services	-	15,858	15,464	15,384	15,384	15,384	15,384
	CSC Resolution No. 90-536 and 90-731 dated June 4 and August 7, 1990 respectively	Examination fees	Professional services, training expenses, rent expenses, communication expenses and office supplies expenses	-	8,647	5,036	6,726	4,865	6,726	5,472

Table B.21
OFF-BUDGET ACCOUNTS, FY 2015 - 2017
(In thousand pesos)

Department/Agency/Fund	Legal Basis	Particulars		Balance as of 31 Dec 2015	2015 ACTUAL		2016		2017	
		Source/Nature of Revenues	Class/Nature of Expenditures		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
COMMISSION ON AUDIT				598,158	121,543	57,207	94,455	46,264	108,000	51,735
Revolving Fund	General Provisions in the GAA	Income from hostels / dormitories and other like facilities	Expenses incurred in the conduct of training and maintenance of dormitories and other facilities	<u>92,612</u>	<u>80,211</u>	<u>38,504</u>	<u>60,568</u>	<u>29,523</u>	<u>70,390</u>	<u>34,013</u>
				92,612	80,211	38,504	60,568	29,523	70,390	34,013
Retained Income/Receipts	Joint Circular No. 9-81	Other Service Income	Expenses incurred in the conduct of audit funded by third party organizations and other expenses chargeable against other receipts	<u>505,546</u>	<u>41,332</u>	<u>18,703</u>	<u>33,887</u>	<u>16,741</u>	<u>37,610</u>	<u>17,722</u>
				505,546	41,332	18,703	33,887	16,741	37,610	17,722
GRAND TOTAL				<u>79,743,690</u>	<u>71,723,258</u>	<u>59,518,012</u>	<u>62,311,446</u>	<u>56,463,733</u>	<u>62,535,132</u>	<u>48,976,552</u>