

REVENUE PROGRAM
 (including off-budget accounts authorized to be maintained by law)
 Department of Education
 Agency: Office of the Secretary (OSEC)
 (In Thousand Pesos)

Department / Agency Fund	Source of Revenue	Legal Basis	Class/Nature of Expenditure	Cash Balance As of 12/31/22 (if applicable) *	AMOUNT IN P'000										
					2022 ACTUAL		2023 PROGRAM		2024 PROPOSED		2025 PROJECTIONS		2026 PROJECTIONS		
					Receipts	Expenditures	Receipts	Expenditures	Receipts	Expenditures	Receipts	Expenditures	Receipts	Expenditures	
I. NON-TAX REVENUE PROGRAM					227,230		249,953		274,948		302,443		332,687		
	Permit Fees				1,689		1,858		2,044		2,248		2,473		
	Registration Fees				3,071		3,378		3,716		4,088		4,496		
	Clearance Fees				42		46		51		56		61		
	Legal Fees				489		538		592		651		716		
	Inspection Fees				4,037		4,441		4,885		5,373		5,911		
	Processing Fees				172		189		208		229		252		
	Fines and Penalties - Service Income				2,642		2,906		3,197		3,517		3,868		
	Other Service Income				19,824		21,806		23,987		26,386		29,024		
	Seminar/Training Fees				2,813		3,094		3,404		3,744		4,119		
	School Fees				18		20		22		24		26		
	Affiliation Fees				99		109		120		132		145		
	Examination Fees				145		160		175		193		212		
	Rent/Lease Income				3,077		3,385		3,723		4,095		4,505		
	Income from Printing and Publication				210		231		254		280		307		
	Fines and Penalties - Business Income				166		183		201		221		243		
	Other Business Income				1,519		1,671		1,838		2,022		2,224		
	Interest Income				743		817		899		989		1,088		
	Miscellaneous Income				186,474		205,121		225,634		248,197		273,017		
II. OFF-BUDGET ACCOUNTS					3,394,979	5,184,953	4,908,928	5,703,448	5,399,821	6,273,793	5,939,803	6,901,172	6,533,783	7,591,290	7,187,161
Trust Receipts	Service Fees (Provident Fund)	LOI No. 1488	Operational Expenses		2,980,589	4,959,667	4,668,441	5,455,634	5,135,285	6,001,197	5,648,814	6,601,317	6,213,695	7,261,448	6,835,064
Regional Education Learning Center (RELC)	Income from dormitory operations, miscellaneous income, Income from seminars and conferences, etc.	BP 6831	Operation and maintenance of facilities		260,836	177,332	217,208	195,065	238,929	214,572	262,822	236,029	289,104	259,632	318,014
Baguio Teachers Camp Revolving Fund					153,554	47,954	23,279	52,749	25,607	58,024	28,168	63,827	30,984	70,209	34,083


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					Receipts	Expenditures	Receipts	Expenditures	Receipts	Expenditures	Receipts	Expenditures	Receipts	Expenditures
III. DONATIONS AND GRANTS				5,808	-	-	1,000	-	1,100	-	1,210	-	1,331	-
In Cash	GP No. 5, R.A. 10924	Local & Private	MOOE / Palarong Pambansa	5,808	-	-	1,000	-	1,100	-	1,210	-	1,331	-
TOTAL REVENUE PROGRAM					5,412,183	4,908,928	5,954,401	5,399,821	6,549,841	5,939,803	7,204,826	6,533,783	7,925,308	7,187,161

*Cash balance as of December 31, 2022 shall be equivalent to the Cash Balance as of December 31, 2021 plus FY 2022 Actual Receipts minus FY 2022 Actual Expenditures


JUSTIFICATION ON THE COMPARATIVE DATA:


Based on the historical data for the last 5 years (2018-2022), there has been **no uniformity** in the increase or decrease for each line item per year, thus it has been decided to use a conservative percentage of 10% increase on projections from 2023 onwards using the actual data in 2022 as the base year. Such that, if there's any actual increase or decrease in each revenue/expense for the coming years, the amount will not be too high or too low from the projected data.

Prepared by:

JERAMEEL P. SUMILIP
 Accountant II, CROCS

Checked by:

NELIZA G. ADVINCULA
 Accountant III, CROCS

Certified Correct by:

MA. RHUNNA L. CATALAN
 Chief Accountant

Approved by:

CHOLITA F. TIONG
 Chief Administrative Officer
 Director IV
 Finance Service