

**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
<b>DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES</b>				<u>82,441</u>	<u>81,379</u>	<u>41,627</u>	<u>71,031</u>	<u>63,004</u>	<u>74,694</u>	<u>70,714</u>
<b>Office of the Secretary</b>				<b>37,424</b>	<b>37,424</b>	<b>-</b>	<b>29,757</b>	<b>25,293</b>	<b>31,356</b>	<b>31,117</b>
Retained Income/Receipts				<u>37,424</u>	<u>37,424</u>	<u>-</u>	<u>29,757</u>	<u>25,293</u>	<u>31,356</u>	<u>31,117</u>
	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	<u>37,424</u>	<u>37,424</u>	<u>-</u>	<u>29,757</u>	<u>25,293</u>	<u>31,356</u>	<u>31,117</u>