

C. BUREAU OF INTERNAL REVENUE

For general administration and support, and operations, as indicated hereunder P 14,993,558,000

New Appropriations, by Programs/Projects

	<u>Current Operating Expenditures</u>				
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Financial Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
A. REGULAR PROGRAMS					
General Administration and Support	P 2,311,903,000	P 587,870,000	P 54,424,000	P 839,687,000	P 3,793,884,000
Operations	<u>6,238,718,000</u>	<u>4,886,987,000</u>		<u>73,969,000</u>	<u>11,199,674,000</u>
REVENUE ADMINISTRATION PROGRAM	<u>6,238,718,000</u>	<u>4,886,987,000</u>		<u>73,969,000</u>	<u>11,199,674,000</u>
TOTAL NEW APPROPRIATIONS	P <u><u>8,550,621,000</u></u>	P <u><u>5,474,857,000</u></u>	P <u><u>54,424,000</u></u>	P <u><u>913,656,000</u></u>	P <u><u>14,993,558,000</u></u>

Special Provision(s)

1. **Tax Refund.** The amount of Thirteen Billion Nine Hundred Thirteen Million Six Hundred Twenty Six Thousand Two Hundred Fourteen Pesos (P13,913,626,214) shall be used for the following:

- (a) Refund of excess or erroneous collection of value-added tax (VAT) and other internal revenue taxes in accordance with Section 229 of R.A. No. 8424, as amended, including legal interest thereon treated as related expense;
- (b) Cash conversion of valid and unexpired TCCs in accordance with Section 204 of R.A. No. 8424, as amended;
- (c) Refund of input taxes attributable to zero-rated or effectively zero-rated transactions under Section 112 of R.A. No. 8424, as amended; and
- (d) Monetization of VAT TCCs as part of the TCC Monetization Program.

The amount intended for the payment of VAT refunds shall be limited to five percent (5%) of the total VAT collections of the BIR from the immediately preceding year, while those for payment of other tax refunds shall be sourced from the current year's tax revenue collections of the BIR. All tax refund payments shall be subject to the following: (i) adjustment of the report on BIR's tax revenue collections equivalent to the tax refunds for current and prior years; and (ii) COA audit.

The amount herein shall be treated as trust receipts, subject to reversion of any unutilized amount at the end of the year to the unappropriated surplus of the General Fund in accordance with Section 31 of R.A. No. 10963 and Section 45, Chapter 5, Book VI of E.O. No. 292.

Release of funds shall be subject to the submission of a Special Budget pursuant to Section 35, Chapter 5, Book VI of E.O. No. 292.

2. **Informer's Reward.** Ten percent (10%) of the revenues, surcharges or fees recovered or fines or penalties imposed for violations of R.A. No. 8424, as amended, or One Million Pesos (P1,000,000) per case, whichever is lower, may be given as informer's reward to persons instrumental in the discovery and seizure of such goods, except all public officials, whether incumbent or retired, who acquired the information in the course of performance of their duties during their incumbency and their relatives within the sixth degree of consanguinity in accordance with Section 282 (A) of R.A. No. 8424, as amended.

Said amount, sourced from the revenues, surcharges or fees recovered or fines or penalties imposed shall be deposited with the National Treasury and recorded as trust receipts in accordance with E.O. No. 338.

3. **Reporting and Posting Requirements.** The BIR shall submit quarterly reports on its financial and physical accomplishments, within thirty (30) days after the end of every quarter, through the following:

(a) URS or other electronic means for reports not covered by the URS; and

(b) BIR's website.

The BIR shall send written notice when said reports have been submitted or posted on its website to the DBM, House of Representatives, Senate of the Philippines, House Committee on Appropriations, Senate Committee on Finance, and other offices where the submission of reports is required under existing laws, rules and regulations. The date of notice to said agencies shall be considered the date of compliance with this requirement.

4. **Appropriations for Activities or Projects.** The amounts appropriated herein shall be used specifically for the following activities or projects in the indicated amounts and conditions:

New Appropriations, by Programs/Activities/Projects

	Current Operating Expenditures				
	Personnel Services	Maintenance and Other Operating Expenses	Financial Expenses	Capital Outlays	Total
REGULAR PROGRAMS					
General Administration and Support					
General Management and Supervision	P 1,807,971,000	P 548,890,000	P 54,424,000	P 839,687,000	P 3,250,972,000
National Capital Region (NCR)	857,463,000	282,698,000	54,424,000	257,061,000	1,451,646,000
Central Office	333,613,000	106,211,000	54,424,000	179,444,000	673,692,000
Revenue Regional Office V - Caloocan City	65,164,000	11,197,000		4,050,000	80,411,000
Revenue Regional Office VI - Manila	51,842,000	23,637,000		54,867,000	130,346,000
Revenue Regional Office VII - A - Quezon City	132,966,000	57,420,000		5,300,000	195,686,000
Revenue Regional Office VII - B - East National Capital Region	63,247,000	14,943,000		4,050,000	82,240,000
Revenue Regional Office VIII - A - Makati City	132,893,000	49,685,000		5,300,000	187,878,000
Revenue Regional Office VIII - B - South National Capital Region	77,738,000	19,605,000		4,050,000	101,393,000
Region I - Ilocos	30,733,000	10,615,000		4,050,000	45,398,000
Revenue Regional Office I - Calasiao, Pangasinan	30,733,000	10,615,000		4,050,000	45,398,000

GENERAL APPROPRIATIONS ACT, FY 2024

Cordillera Administrative Region (CAR)	<u>25,379,000</u>	<u>6,520,000</u>	<u>4,050,000</u>	<u>35,949,000</u>
Revenue Regional Office II - Cordillera Administrative Region	25,379,000	6,520,000	4,050,000	35,949,000
Region II - Cagayan Valley	<u>31,713,000</u>	<u>20,561,000</u>	<u>4,050,000</u>	<u>56,324,000</u>
Revenue Regional Office III - Tuguegarao, Cagayan	31,713,000	20,561,000	4,050,000	56,324,000
Region III - Central Luzon	<u>54,765,000</u>	<u>41,202,000</u>	<u>4,050,000</u>	<u>100,017,000</u>
Revenue Regional Office IV - San Fernando, Pampanga	54,765,000	41,202,000	4,050,000	100,017,000
Region IVA - CALABARZON	<u>485,456,000</u>	<u>52,803,000</u>	<u>283,426,000</u>	<u>821,685,000</u>
Revenue Regional Office IXA - Cavite, Batangas, Mindoro and Romblon (CaBaMiRo)	229,010,000	26,331,000	204,050,000	459,391,000
Revenue Regional Office IXB - Laguna, Quezon and Marinduque (LaQueMar)	256,446,000	26,472,000	79,376,000	362,294,000
Region V - Bicol	<u>31,212,000</u>	<u>2,883,000</u>	<u>4,050,000</u>	<u>38,145,000</u>
Revenue Regional Office X - Legaspi City	31,212,000	2,883,000	4,050,000	38,145,000
Region VI - Western Visayas	<u>53,539,000</u>	<u>33,410,000</u>	<u>8,100,000</u>	<u>95,049,000</u>
Revenue Regional Office XI - Iloilo City	24,024,000	8,876,000	4,050,000	36,950,000
Revenue Regional Office XII - Bacolod City	29,515,000	24,534,000	4,050,000	58,099,000
Region VII - Central Visayas	<u>37,609,000</u>	<u>27,401,000</u>	<u>4,050,000</u>	<u>69,060,000</u>
Revenue Regional Office XIII - Cebu City	37,609,000	27,401,000	4,050,000	69,060,000
Region VIII - Eastern Visayas	<u>31,038,000</u>	<u>4,656,000</u>	<u>4,050,000</u>	<u>39,744,000</u>
Revenue Regional Office XIV - Tacloban City	31,038,000	4,656,000	4,050,000	39,744,000
Region IX - Zamboanga Peninsula	<u>29,121,000</u>	<u>17,625,000</u>	<u>4,050,000</u>	<u>50,796,000</u>
Revenue Regional Office XV - Zamboanga City	29,121,000	17,625,000	4,050,000	50,796,000
Region X - Northern Mindanao	<u>40,848,000</u>	<u>5,766,000</u>	<u>109,050,000</u>	<u>155,664,000</u>
Revenue Regional Office XVI - Cagayan de Oro City	40,848,000	5,766,000	109,050,000	155,664,000

Region XI - Davao	<u>40,609,000</u>	<u>27,578,000</u>	<u>4,050,000</u>	<u>72,237,000</u>
Revenue Regional Office XIX - Davao City	40,609,000	27,578,000	4,050,000	72,237,000
Region XII - SOCCSKSARGEN	<u>33,833,000</u>	<u>8,530,000</u>	<u>4,050,000</u>	<u>46,413,000</u>
Revenue Regional Office XVIII - Koronadal City	33,833,000	8,530,000	4,050,000	46,413,000
Region XIII - Caraga	<u>24,653,000</u>	<u>6,642,000</u>	<u>141,550,000</u>	<u>172,845,000</u>
Revenue Regional Office XVII - Butuan City	24,653,000	6,642,000	141,550,000	172,845,000
Human Resource Development	<u>62,127,000</u>	<u>17,303,000</u>		<u>79,430,000</u>
National Capital Region (NCR)	<u>62,127,000</u>	<u>17,303,000</u>		<u>79,430,000</u>
Central Office	62,127,000	17,303,000		79,430,000
Investigation and prosecution of administrative cases filed against revenue personnel and the security program	<u>13,962,000</u>	<u>21,677,000</u>		<u>35,639,000</u>
National Capital Region (NCR)	<u>13,962,000</u>	<u>21,677,000</u>		<u>35,639,000</u>
Central Office	13,962,000	21,677,000		35,639,000
Administration of Personnel Benefits	<u>427,843,000</u>			<u>427,843,000</u>
National Capital Region (NCR)	<u>427,843,000</u>			<u>427,843,000</u>
Central Office	427,843,000			427,843,000
Sub-total, General Administration and Support Operations	<u>2,311,903,000</u>	<u>587,870,000</u>	<u>54,424,000</u>	<u>3,793,884,000</u>
REVENUE ADMINISTRATION PROGRAM	<u>6,238,718,000</u>	<u>4,886,987,000</u>	<u>73,969,000</u>	<u>11,199,674,000</u>
Formulation, coordination, monitoring and evaluation of registration, collection and assessment services, including tax formulation of procedures and policies on tax fraud investigations and intelligence operations	<u>199,761,000</u>	<u>28,058,000</u>		<u>227,819,000</u>
National Capital Region (NCR)	<u>199,761,000</u>	<u>28,058,000</u>		<u>227,819,000</u>
Central Office	199,761,000	28,058,000		227,819,000
Issuance of tax rulings, decisions on appealed cases and assistance in the prosecution of civil and criminal cases	<u>122,164,000</u>	<u>11,813,000</u>		<u>133,977,000</u>

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National Capital Region (NCR)	<u>122,164,000</u>	<u>11,813,000</u>	<u>133,977,000</u>
Central Office	122,164,000	11,813,000	133,977,000
Implementation of the tax information and education program	<u>63,053,000</u>	<u>23,539,000</u>	<u>86,592,000</u>
National Capital Region (NCR)	<u>63,053,000</u>	<u>23,539,000</u>	<u>86,592,000</u>
Central Office	63,053,000	23,539,000	86,592,000
Enforcement of Internal Revenue Laws	<u>5,590,705,000</u>	<u>2,208,671,000</u>	<u>7,799,376,000</u>
National Capital Region (NCR)	<u>1,904,246,000</u>	<u>1,126,848,000</u>	<u>3,031,094,000</u>
Central Office	432,393,000	346,065,000	778,458,000
Revenue Regional Office V - Caloocan City	304,441,000	144,814,000	449,255,000
Revenue Regional Office VI - Manila	307,134,000	81,166,000	388,300,000
Revenue Regional Office VII - A - Quezon City	358,489,000	95,444,000	453,933,000
Revenue Regional Office VII - B - East National Capital Region	24,970,000	188,771,000	213,741,000
Revenue Regional Office VIII - A - Makati City	442,693,000	89,539,000	532,232,000
Revenue Regional Office VIII - B - South National Capital Region	34,126,000	181,049,000	215,175,000
Region I - Ilocos	<u>301,176,000</u>	<u>67,635,000</u>	<u>368,811,000</u>
Revenue Regional Office I - Calasiao, Pangasinan	301,176,000	67,635,000	368,811,000
Cordillera Administrative Region (CAR)	<u>222,701,000</u>	<u>45,146,000</u>	<u>267,847,000</u>
Revenue Regional Office II - Cordillera Administrative Region	222,701,000	45,146,000	267,847,000
Region II - Cagayan Valley	<u>209,579,000</u>	<u>33,819,000</u>	<u>243,398,000</u>
Revenue Regional Office III - Tuguegarao, Cagayan	209,579,000	33,819,000	243,398,000
Region III - Central Luzon	<u>452,484,000</u>	<u>120,965,000</u>	<u>573,449,000</u>
Revenue Regional Office IV - San Fernando, Pampanga	452,484,000	120,965,000	573,449,000
Region IVA - CALABARZON	<u>167,975,000</u>	<u>215,557,000</u>	<u>383,532,000</u>

Revenue Regional Office IXA - Cavite, Batangas, Mindoro and Romblon (CaBaMiRo)	86,597,000	143,948,000	230,545,000
Revenue Regional Office IXB - Laguna, Quezon and Marinduque (LaQueMar)	81,378,000	71,609,000	152,987,000
Region V - Bicol	<u>253,298,000</u>	<u>78,087,000</u>	<u>331,385,000</u>
Revenue Regional Office X - Legaspi City	253,298,000	78,087,000	331,385,000
Region VI - Western Visayas	<u>389,232,000</u>	<u>119,568,000</u>	<u>508,800,000</u>
Revenue Regional Office XI - Iloilo City	215,667,000	76,214,000	291,881,000
Revenue Regional Office XII - Bacolod City	173,565,000	43,354,000	216,919,000
Region VII - Central Visayas	<u>259,943,000</u>	<u>78,214,000</u>	<u>338,157,000</u>
Revenue Regional Office XIII - Cebu City	259,943,000	78,214,000	338,157,000
Region VIII - Eastern Visayas	<u>248,489,000</u>	<u>50,928,000</u>	<u>299,417,000</u>
Revenue Regional Office XIV - Tacloban City	248,489,000	50,928,000	299,417,000
Region IX - Zamboanga Peninsula	<u>227,197,000</u>	<u>24,412,000</u>	<u>251,609,000</u>
Revenue Regional Office XV - Zamboanga City	227,197,000	24,412,000	251,609,000
Region X - Northern Mindanao	<u>282,710,000</u>	<u>64,684,000</u>	<u>347,394,000</u>
Revenue Regional Office XVI - Cagayan de Oro City	282,710,000	64,684,000	347,394,000
Region XI - Davao	<u>273,308,000</u>	<u>85,361,000</u>	<u>358,669,000</u>
Revenue Regional Office XIX - Davao City	273,308,000	85,361,000	358,669,000
Region XII - SOCCSKSARGEN	<u>235,070,000</u>	<u>56,595,000</u>	<u>291,665,000</u>
Revenue Regional Office XVIII - Koronadal City	235,070,000	56,595,000	291,665,000
Region XIII - Caraga	<u>163,297,000</u>	<u>40,852,000</u>	<u>204,149,000</u>
Revenue Regional Office XVII - Butuan City	163,297,000	40,852,000	204,149,000
Revenue Information Systems Development and Infrastructure Support	<u>216,903,000</u>	<u>2,612,427,000</u>	<u>73,969,000</u>
			<u>2,903,299,000</u>

GENERAL APPROPRIATIONS ACT, FY 2024

National Capital Region (NCR)	<u>216,903,000</u>	<u>2,612,427,000</u>	<u>73,969,000</u>	<u>2,903,299,000</u>
Central Office	216,903,000	2,612,427,000	73,969,000	2,903,299,000
Planning and Policy Formulation	<u>34,393,000</u>	<u>1,804,000</u>		<u>36,197,000</u>
National Capital Region (NCR)	<u>34,393,000</u>	<u>1,804,000</u>		<u>36,197,000</u>
Central Office	34,393,000	1,804,000		36,197,000
Collation, analysis, monitoring, generation and development of internal revenue statistics	<u>11,739,000</u>	<u>675,000</u>		<u>12,414,000</u>
National Capital Region (NCR)	<u>11,739,000</u>	<u>675,000</u>		<u>12,414,000</u>
Central Office	<u>11,739,000</u>	<u>675,000</u>		<u>12,414,000</u>
Sub-total, Operations	<u>6,238,718,000</u>	<u>4,886,987,000</u>	<u>73,969,000</u>	<u>11,199,674,000</u>
TOTAL NEW APPROPRIATIONS	P <u>8,550,621,000</u>	P <u>5,474,857,000</u>	P <u>54,424,000</u>	P <u>913,656,000</u>

New Appropriations, by Object of Expenditures
(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

6,214,157

Total Permanent Positions

6,214,157

Other Compensation Common to All

Personnel Economic Relief Allowance

353,808

Representation Allowance

21,744

Transportation Allowance

21,744

Clothing and Uniform Allowance

88,452

Mid-Year Bonus - Civilian

517,848

Year End Bonus

517,848

Cash Gift

73,710

Productivity Enhancement Incentive

73,710

Step Increment

15,530

Total Other Compensation Common to All

1,684,394

Other Compensation for Specific Groups

Anniversary Bonus - Civilian

44,226

Total Other Compensation for Specific Groups

44,226

Other Benefits	
PRG-IBIG Contributions	17,691
PhilHealth Contributions	138,984
Employees Compensation Insurance Premiums	17,691
Loyalty Award - Civilian	5,635
Terminal Leave	427,843
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Total Other Benefits	607,844
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Total Personnel Services	8,550,621
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Maintenance and Other Operating Expenses	
Travelling Expenses	216,508
Training and Scholarship Expenses	25,781
Supplies and Materials Expenses	614,297
Utility Expenses	353,949
Communication Expenses	207,073
Awards/Rewards and Prizes	1,512
Confidential, Intelligence and Extraordinary Expenses	
Confidential Expenses	10,000
Extraordinary and Miscellaneous Expenses	4,947
Professional Services	367,068
General Services	1,030,735
Repairs and Maintenance	69,856
Taxes, Insurance Premiums and Other Fees	60,324
Other Maintenance and Operating Expenses	
Advertising Expenses	26,809
Printing and Publication Expenses	11,217
Transportation and Delivery Expenses	4,783
Rent/Lease Expenses	1,608,019
Membership Dues and Contributions to Organizations	45
Subscription Expenses	828,222
Bank Transaction Fee	41
Other Maintenance and Operating Expenses	33,671
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Total Maintenance and Other Operating Expenses	5,474,857
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Financial Expenses	
Interest Expenses	54,424
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Total Financial Expenses	54,424
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Total Current Operating Expenditures	14,079,902
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Capital Outlays	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	744,037
Machinery and Equipment Outlay	11,917
Transportation Equipment Outlay	95,650
Intangible Assets Outlay	62,052
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Total Capital Outlays	913,656
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TOTAL NEW APPROPRIATIONS	14,993,558
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