

H. NATIONAL TAX RESEARCH CENTER

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	<u>( Cash-Based )</u>		
	<u>2022</u>	<u>2023</u>	<u>2024</u>
New General Appropriations	<u>74,337</u>	<u>101,002</u>	<u>154,269</u>
General Fund	74,337	101,002	154,269
Automatic Appropriations	<u>7,091</u>	<u>7,243</u>	<u>8,021</u>
Retirement and Life Insurance Premiums	7,091	7,243	8,021
Continuing Appropriations	<u>518</u>	<u>45</u>	
Unobligated Releases for Capital Outlays			
R.A. No. 11518	20		
R.A. No. 11639		40	

Unobligated Releases for MOOE			
R.A. No. 11518	498		
R.A. No. 11639		5	
Budgetary Adjustment(s)	<u>30,075</u>		
Transfer(s) from:			
Miscellaneous Personnel Benefits Fund	21,083		
Pension and Gratuity Fund	4,585		
Unprogrammed Appropriation			
For payment of Personnel Benefits	<u>4,407</u>		
Total Available Appropriations	112,021	108,290	162,290
Unused Appropriations	( 581)	( 45)	
Unobligated Allotment	( 581)	( 45)	
TOTAL OBLIGATIONS	<u>111,440</u>	<u>108,245</u>	<u>162,290</u>

**EXPENDITURE PROGRAM  
(in pesos)**

	( Cash-Based )		
GAS / STO / OPERATIONS / PROJECTS	2022 Actual	2023 Current	2024 Proposed
General Administration and Support	<u>61,657,000</u>	<u>84,223,000</u>	<u>89,870,000</u>
Regular	<u>61,657,000</u>	<u>84,223,000</u>	<u>89,870,000</u>
PS	50,364,000	72,375,000	77,809,000
MOOE	9,888,000	11,848,000	12,061,000
CO	1,405,000		
Operations	<u>49,783,000</u>	<u>24,022,000</u>	<u>72,420,000</u>
Regular	<u>49,783,000</u>	<u>24,022,000</u>	<u>72,420,000</u>
PS	43,327,000	13,303,000	16,710,000
MOOE	3,826,000	7,894,000	25,229,000
CO	2,630,000	2,825,000	30,481,000
TOTAL AGENCY BUDGET	<u>111,440,000</u>	<u>108,245,000</u>	<u>162,290,000</u>
Regular	<u>111,440,000</u>	<u>108,245,000</u>	<u>162,290,000</u>
PS	93,691,000	85,678,000	94,519,000
MOOE	13,714,000	19,742,000	37,290,000
CO	4,035,000	2,825,000	30,481,000

**STAFFING SUMMARY**

	2022	2023	2024
TOTAL STAFFING			
Total Number of Authorized Positions	184	184	184
Total Number of Filled Positions	108	110	110

Proposed New Appropriations Language  
 For general administration and support and operations, as indicated hereunder.....P 154,269,000  
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OPERATIONS BY PROGRAM	PROPOSED 2024 ( Cash-Based )			
	PS	MOOE	CO	TOTAL
NATIONAL TAX ADVISORY PROGRAM	15,301,000	25,229,000	30,481,000	71,011,000

**EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2024 ( Cash-Based )**  
 (in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	86,498,000	37,290,000	30,481,000	154,269,000
National Capital Region (NCR)	86,498,000	37,290,000	30,481,000	154,269,000
TOTAL AGENCY BUDGET	86,498,000	37,290,000	30,481,000	154,269,000

**SPECIAL PROVISION(S)**

1. Reporting and Posting Requirements. The National Tax Research Center (NTRC) 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) NTRC's website.

The NTRC 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.
2. 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 ( Cash-Based )

	Current Operating Expenditures			Total
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	
<b>A.REGULAR PROGRAMS</b>				
1000000000000000 General Administration and Support	71,197,000	12,061,000		83,258,000
100000100001000 General management and supervision	71,197,000	12,061,000		83,258,000
Sub-total, General Administration and Support	71,197,000	12,061,000		83,258,000

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30000000000000000000	Operations	15,301,000	25,229,000	30,481,000	71,011,000
31010000000000000000	NATIONAL TAX ADVISORY PROGRAM	15,301,000	25,229,000	30,481,000	71,011,000
3101001000001000	Tax System and Tax Policy Structure Studies and Surveys	15,301,000	7,917,000		23,218,000
3101001000002000	Evaluation of Tax Subsidy Requests from Government-Owned and Controlled Corporations (GOCCs)		119,000		119,000
3101001000003000	Evaluation and Processing of IPA Endorsed Tax Incentives Applications		17,193,000	30,481,000	47,674,000
Sub-total, Operations		15,301,000	25,229,000	30,481,000	71,011,000
TOTAL NEW APPROPRIATIONS		P 86,498,000	P 37,290,000	P 30,481,000	P 154,269,000

Obligations, by Object of Expenditures

CYs 2022-2024  
(In Thousand Pesos)

	( Cash-Based )		
	2022	2023	2024
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary	59,509	60,356	66,838
Total Permanent Positions	59,509	60,356	66,838
Other Compensation Common to All			
Personnel Economic Relief Allowance	2,451	2,472	2,640
Representation Allowance	1,304	1,098	1,116
Transportation Allowance	984	1,098	1,116
Clothing and Uniform Allowance	612	618	660
Overtime Pay	511		
Mid-Year Bonus - Civilian	4,520	5,029	5,569
Year End Bonus	5,297	5,029	5,569
Cash Gift	518	515	550
Productivity Enhancement Incentive	501	515	550
Performance Based Bonus	1,721		
Step Increment		151	167
Collective Negotiation Agreement	1,828		
Total Other Compensation Common to All	20,247	16,525	17,937
Other Compensation for Specific Groups			
Magna Carta for Public Health Workers		25	25
Other Personnel Benefits	918		
Total Other Compensation for Specific Groups	918	25	25
Other Benefits			
Retirement and Life Insurance Premiums	7,089	7,243	8,021
PAG-IBIG Contributions	123	124	132

PhilHealth Contributions	1,097	1,281	1,434
Employees Compensation Insurance Premiums	123	124	132
Terminal Leave	4,585		
Total Other Benefits	<u>13,017</u>	<u>8,772</u>	<u>9,719</u>
TOTAL PERSONNEL SERVICES	<u>93,691</u>	<u>85,678</u>	<u>94,519</u>
Maintenance and Other Operating Expenses			
Travelling Expenses	853	519	2,000
Training and Scholarship Expenses	985	779	1,000
Supplies and Materials Expenses	1,645	1,195	8,028
Utility Expenses	972	2,301	4,200
Communication Expenses	1,611	1,497	1,833
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	136	136	136
Professional Services	64	1,948	1,868
General Services	770	567	1,555
Repairs and Maintenance	371	232	947
Taxes, Insurance Premiums and Other Fees	211	187	300
Other Maintenance and Operating Expenses			
Printing and Publication Expenses	27	100	187
Representation Expenses	231	88	88
Transportation and Delivery Expenses	49		
Rent/Lease Expenses	4,696	9,720	9,720
Membership Dues and Contributions to Organizations	17	20	20
Subscription Expenses	424	110	5,408
Other Maintenance and Operating Expenses	652	343	
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>13,714</u>	<u>19,742</u>	<u>37,290</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>107,405</u>	<u>105,420</u>	<u>131,809</u>
Capital Outlays			
Property, Plant and Equipment Outlay			
Machinery and Equipment Outlay	4,035	2,825	30,481
TOTAL CAPITAL OUTLAYS	<u>4,035</u>	<u>2,825</u>	<u>30,481</u>
GRAND TOTAL	<u>111,440</u>	<u>108,245</u>	<u>162,290</u>

**STRATEGIC OBJECTIVES**

SECTOR OUTCOME : Sound and stable macroeconomic environment

ORGANIZATIONAL  
OUTCOME : Philippine Tax System Improved

**PERFORMANCE INFORMATION**

ORGANIZATIONAL OUTCOMES (00s) / PERFORMANCE INDICATORS (PIs)	2022 GAA Targets	Actual
Philippine Tax System Improved		P 49,783,000
NATIONAL TAX ADVISORY PROGRAM		P 49,783,000
Outcome Indicator(s)		
1. Number of National Government Agencies (NGAs) monitored and rendered technical assistance in fee revision within the prescribed timeframe	Monitored-37 NGAs Rendered technical assistance-15	Monitored - 39 NGAs Rendered technical assistance - 47

2. Percentage of tax research recommendations considered in tax policy reforms	90%	95%
Output Indicator(s)		
1. Number of tax research studies conducted and publications completed	37 tax studies conducted 12 publications completed	47 tax studies conducted 14 publications completed
2. Percentage of tax related legislative bills evaluated / commented within the prescribed timeframe	80%	90%
3. Number of legislative bills evaluated/commented within the prescribed timeframe	N/A	N/A
4. Number of tax subsidy requests/applications of GOCCs/SUCs/GIs/Commissaries evaluated and processed within the prescribed timeframe	4 GOCCs/SUCs/ GIs/Commissaries evaluated and processed	5 tax subsidy requests of GOCCs/SUCs/GIs/ Commissaries evaluated and processed
5. Number of investment promotion agency (IPA)-endorsed tax incentives applications of registered business enterprises (RBEs) to the FIRB that were evaluated and processed within the prescribed timeframe	N/A	N/A

**PERFORMANCE INFORMATION**

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	Baseline	2023 Targets	2024 NEP Targets
Philippine Tax System Improved		P 24,022,000	P 72,420,000
NATIONAL TAX ADVISORY PROGRAM		P 24,022,000	P 72,420,000
Outcome Indicator(s)			
1. Number of National Government Agencies (NGAs) monitored and rendered technical assistance in fee revision within the prescribed timeframe	Monitored- 37 NGAs Rendered technical assistance - 15	Monitored - 37 NGAs Rendered technical assistance - 15	Monitored- 37 NGAs Rendered technical assistance - 15
2. Percentage of tax research recommendations considered in tax policy reforms	90%	90%	90%
Output Indicator(s)			
1. Number of tax research studies conducted and publications completed	37 tax studies conducted 12 publications completed	37 tax studies conducted 12 publications completed	37 tax studies conducted 12 publications completed
2. Percentage of tax related legislative bills evaluated / commented within the prescribed timeframe	N/A	N/A	N/A
3. Number of legislative bills evaluated/commented within the prescribed timeframe	40	40	40
4. Number of tax subsidy requests/applications of GOCCs/SUCs/GIs/Commissaries evaluated and processed within the prescribed timeframe	4 tax subsidy requests of GOCCs/SUCs/ GIs/Commissaries evaluated and processed	4 tax subsidy requests of GOCCs/SUCs/ GIs/Commissaries evaluated and processed	4 tax subsidy requests of GOCCs/SUCs/ GIs/Commissaries evaluated and processed
5. Number of investment promotion agency (IPA)-endorsed tax incentives applications of registered business enterprises (RBEs) to the FIRB that were evaluated and processed within the prescribed timeframe	12	12	12