

B. BUREAU OF CUSTOMS

Appropriations/Obligations

(In Thousand Pesos)

	( Cash-Based )		
<u>Description</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
New General Appropriations	3,190,273	4,083,895	5,296,907
General Fund	3,190,273	4,083,895	5,296,907
Automatic Appropriations	2,611,549	1,579,513	1,611,465
Retirement and Life Insurance Premiums	172,553	164,085	196,037
Special Account	2,438,996	1,415,428	1,415,428
Continuing Appropriations	2,066,716	1,063,505	
Unobligated Releases for Capital Outlays			
E.O. Nos. 592/635 - Non-Intrusive Container			
Inspection System Project Fund	2,042	652,200	
R.A. No. 11936	1,958,222		
R.A. No. 11975		51,905	
Unobligated Releases for MOOE			
E.O. Nos. 230/563 - Super Green Lane Trust Fund	7,055	21,273	
E.O. Nos. 592/635 - Non-Intrusive Container			
Inspection System Project Fund	15,340	154,352	
R.A. No. 11936	84,057		
R.A. No. 11975		183,775	
Budgetary Adjustment(s)	218,783		
Release(s) from:			
Pension and Gratuity Fund	25,170		
Unprogrammed Appropriation			
Pension and Gratuity Fund	7,652		
For Payment of Personnel Benefits	185,961		
Total Available Appropriations	8,087,321	6,726,913	6,908,372
Unused Appropriations	( 2,794,811)	( 1,063,505)	
Unobligated Allotment	( 2,794,811)	( 1,063,505)	
TOTAL OBLIGATIONS	5,292,510	5,663,408	6,908,372
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EXPENDITURE PROGRAM (in pesos)			
GAS / STO / OPERATIONS / PROJECTS	( Cash-Based )		
	2024 Actual	2025 Current	2026 Proposed
General Administration and Support	1,984,097,000	783,199,000	864,584,000
Regular	1,984,097,000	783,199,000	864,584,000
PS	1,627,186,000	358,947,000	404,542,000
MOOE	301,558,000	318,462,000	409,278,000
CO	55,353,000	105,790,000	50,764,000
Operations	3,308,413,000	4,880,209,000	6,043,788,000
Regular	3,161,710,000	4,880,209,000	6,043,788,000
PS	1,636,577,000	1,709,401,000	2,029,111,000
MOOE	1,087,463,000	1,573,730,000	2,776,227,000
CO	437,670,000	1,597,078,000	1,238,450,000
Projects / Purpose	146,703,000		
Foreign-Assisted Project(s)	146,703,000		
CO	146,703,000		
TOTAL AGENCY BUDGET	5,292,510,000	5,663,408,000	6,908,372,000
Regular	5,145,807,000	5,663,408,000	6,908,372,000
PS	3,263,763,000	2,068,348,000	2,433,653,000
MOOE	1,389,021,000	1,892,192,000	3,185,505,000
CO	493,023,000	1,702,868,000	1,289,214,000
Projects / Purpose	146,703,000		
Foreign-Assisted Project(s)	146,703,000		
CO	146,703,000		
STAFFING SUMMARY			
	2024	2025	2026
TOTAL STAFFING			
Total Number of Authorized Positions	6,264	6,264	6,264
Total Number of Filled Positions	3,835	3,912	3,912

Proposed New Appropriations Language

For general administration and support and operations, as indicated hereunder.....P 5,296,907,000  
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OPERATIONS BY PROGRAM	PROPOSED 2026 ( Cash-Based )			
	PS	MOOE	CO	TOTAL
CUSTOMS REVENUE ENHANCEMENT PROGRAM	1,353,159,000	1,934,227,000	278,450,000	3,565,836,000
CUSTOMS BORDER PROTECTION AND CARGO CONTROL AND CLEARANCE PROGRAM	505,785,000	386,572,000		892,357,000

**EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2026 ( Cash-Based )**  
(in pesos)

REGION	PS	MOOE	CO	TOTAL
CENTRAL OFFICE	766,713,000	2,377,334,000	301,464,000	3,445,511,000
Regional Allocation	1,470,903,000	352,743,000	27,750,000	1,851,396,000
National Capital Region (NCR)	948,648,000	107,141,000	11,100,000	1,066,889,000
Region I - Ilocos	31,211,000	8,908,000		40,119,000
Region II - Cagayan Valley	5,975,000	7,552,000		13,527,000
Region III - Central Luzon	65,566,000	36,081,000		101,647,000
Region IVA - CALABARZON	46,053,000	20,887,000	5,550,000	72,490,000
Region V - Bicol	20,261,000	9,604,000		29,865,000
Region VI - Western Visayas	32,458,000	12,945,000		45,403,000
Region VII - Central Visayas	76,384,000	35,056,000		111,440,000
Region VIII - Eastern Visayas	26,936,000	5,940,000		32,876,000
Region IX - Zamboanga Peninsula	39,150,000	12,953,000		52,103,000
Region X - Northern Mindanao	64,645,000	40,923,000	11,100,000	116,668,000
Region XI - Davao	80,661,000	44,338,000		124,999,000
Region XIII - CARAGA	32,955,000	10,415,000		43,370,000
TOTAL AGENCY BUDGET	2,237,616,000	2,730,077,000	329,214,000	5,296,907,000
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**SPECIAL PROVISION(S)**

1. Super Green Lane Fund. In addition to the amounts appropriated herein, Fifty Million Pesos (P50,000,000) shall be used for the maintenance and improvement of the operations of the Super Green Lane Facility, including the Automated Customs Operation System and related computer systems sourced from service fees collected from importers utilizing the Facility.

Implementation of this provision shall be subject to judicious fiscal programming by the National Government.

Release of funds shall be subject to the submission of a Special Budget Request, and other relevant budgetary requirements in accordance with applicable laws, rules, and regulations.

2. Non-Intrusive Container Inspection System Project Fund. In addition to the amounts appropriated herein, One Billion Three Hundred Sixty Five Million Four Hundred Twenty Eight Thousand Pesos (P1,365,428,000) shall be used for the maintenance, improvement, and upgrading of the Non-Intrusive Container Inspection System sourced from the mandatory container security fee imposed on every 40 and 20-footer container or twenty equivalent units under the System.

Implementation of this provision shall be subject to judicious fiscal programming by the National Government.

Release of funds shall be subject to the submission of a Special Budget Request, and other relevant budgetary requirements in accordance with applicable laws, rules, and regulations.

3. Tax Refund. The amount of Twenty Billion Fifty Eight Million Nine Hundred Fifty Thousand Pesos (P20,058,950,000) 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) Refund of excess collections of duties pursuant to Title IX of R.A. No. 10863;

(c) Cash conversion of valid and unexpired Tax Credit Certificates (TCCs) in accordance with Section 204 of R.A. No. 8424, as amended; and

(d) Refund of input taxes attributable to zero-rated or effectively zero-rated transactions under Section 112 of R.A. No. 8424, as amended.

The amount intended for the payment of VAT refunds shall be limited to five percent (5%) of the total VAT collections of the BOC from the immediately preceding year, while those for payment of the other tax refunds shall be sourced from the current year's tax revenue collections of the BOC. All tax refund payments shall be subject to the following: (i) adjustment of the report on BOC'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, s. 1987.

Release of funds shall be subject to the submission of a Special Budget Request, and other relevant budgetary requirements in accordance with applicable laws, rules, and regulations.

4. Informer's Reward. Twenty percent (20%) of the actual proceeds from the sale of smuggled and confiscated goods or collected penalties established by law may be given as informer's reward to persons instrumental in the actual collections of additional revenues in accordance with Section 1512 of R.A. No. 10863.

Said amount, sourced from the proceeds of sale of smuggled and confiscated goods or collected penalties, shall be deposited with the National Treasury and recorded as trust receipts in accordance with E.O. No. 338, s. 1996.

5. Disposition of Forfeited Motor Transport Equipment and Other Articles. Motor transport equipment and other articles forfeited or abandoned in favor of the government shall be sold at public auction by the BOC upon approval by the DOF. The proceeds of the sale shall be deposited with the National Treasury as income of the General Fund in accordance with Section 44, Chapter 5, Book VI of E.O. No. 292.

Any government agency participating in the said auction shall pay out of its programmed budget for the purpose, subject to the rules and regulations on the acquisition and use of government motor vehicles.

The Commissioner of Customs and the Bureau's web administrator or his/her equivalent shall be responsible for ensuring that the list of forfeited or abandoned motor equipment and other articles that have been sold in auction are posted on the BOC's website.

6. Reporting and Posting Requirements. The BOC 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 until such time that all agencies have fully migrated to the BTMS; and

(b) BOC's website.

The BOC 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.

7. 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 ), by Operating Units

		<u>Current Operating Expenditures</u>			
		<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
A.REGULAR PROGRAMS					
1000000000000000	General Administration and Support	378,672,000	409,278,000	50,764,000	838,714,000
100000100001000	General management and supervision	303,519,000	409,278,000	50,764,000	763,561,000
	National Capital Region (NCR)	159,321,000	278,476,000	34,114,000	471,911,000
	Central Office	106,701,000	247,213,000	23,014,000	376,928,000
	Collection District II - A - Port of Manila	24,031,000	7,655,000		31,686,000
	Collection District II - B - Manila International Container Port	11,190,000	8,002,000		19,192,000
	Collection District III - Ninoy Aquino International Airport	17,399,000	15,606,000	11,100,000	44,105,000
	Region I - Ilocos	10,133,000	3,912,000		14,045,000
	Collection District I - Port of San Fernando	10,133,000	3,912,000		14,045,000
	Region II - Cagayan Valley	2,019,000	4,749,000		6,768,000
	Collection District XV - Port of Aparri	2,019,000	4,749,000		6,768,000
	Region III - Central Luzon	45,500,000	20,822,000		66,322,000
	Collection District XIII - Port of Subic	8,473,000	7,249,000		15,722,000
	Collection District XIV - Port of Clark	29,271,000	8,357,000		37,628,000
	Collection District XVI - Port of Limay	7,756,000	5,216,000		12,972,000
	Region IVA - CALABARZON	12,031,000	11,634,000	5,550,000	29,215,000
	Collection District IV - Port of Batangas	12,031,000	11,634,000	5,550,000	29,215,000
	Region V - Bicol	5,689,000	5,159,000		10,848,000
	Collection District V - Port of Legaspi	5,689,000	5,159,000		10,848,000
	Region VI - Western Visayas	7,503,000	7,428,000		14,931,000
	Collection District VI - Port of Iloilo	7,503,000	7,428,000		14,931,000

Region VII - Central Visayas	11,460,000	9,266,000		20,726,000
Collection District VII - Port of Cebu	11,460,000	9,266,000		20,726,000
Region VIII - Eastern Visayas	6,398,000	4,890,000		11,288,000
Collection District VIII - Port of Tacloban	6,398,000	4,890,000		11,288,000
Region IX - Zamboanga Peninsula	12,148,000	7,178,000		19,326,000
Collection District XI - Port of Zamboanga	12,148,000	7,178,000		19,326,000
Region X - Northern Mindanao	11,565,000	22,343,000	11,100,000	45,008,000
Collection District X - Port of Cagayan de Oro	11,565,000	22,343,000	11,100,000	45,008,000
Region XI - Davao	12,531,000	25,834,000		38,365,000
Collection District XII - Port of Davao	12,531,000	25,834,000		38,365,000
Region XIII - CARAGA	7,221,000	7,587,000		14,808,000
Collection District IX - Port of Surigao	7,221,000	7,587,000		14,808,000
100000100002000 Administration of Personnel Benefits	75,153,000			75,153,000
National Capital Region (NCR)	75,153,000			75,153,000
Central Office	75,153,000			75,153,000
Sub-total, General Administration and Support	378,672,000	409,278,000	50,764,000	838,714,000
3000000000000000 Operations	1,858,944,000	2,320,799,000	278,450,000	4,458,193,000
3101000000000000 CUSTOMS REVENUE ENHANCEMENT PROGRAM	1,353,159,000	1,934,227,000	278,450,000	3,565,836,000
310100100001000 Legal Services	178,449,000	93,664,000		272,113,000
National Capital Region (NCR)	170,493,000	91,742,000		262,235,000
Central Office	165,612,000	88,980,000		254,592,000
Collection District II - A - Port of Manila		1,191,000		1,191,000
Collection District II - B - Manila International Container Port		569,000		569,000
Collection District III - Ninoy Aquino International Airport	4,881,000	1,002,000		5,883,000
Region I - Ilocos		137,000		137,000
Collection District I - Port of San Fernando		137,000		137,000

Region III - Central Luzon	4,092,000	157,000		4,249,000
Collection District XIII - Port of Subic	4,092,000	157,000		4,249,000
Region IVA - CALABARZON	600,000	488,000		1,088,000
Collection District IV - Port of Batangas	600,000	488,000		1,088,000
Region V - Bicol	816,000			816,000
Collection District V - Port of Legaspi	816,000			816,000
Region VII - Central Visayas		677,000		677,000
Collection District VII - Port of Cebu		677,000		677,000
Region VIII - Eastern Visayas	816,000	210,000		1,026,000
Collection District VIII - Port of Tacloban	816,000	210,000		1,026,000
Region X - Northern Mindanao	816,000	131,000		947,000
Collection District X - Port of Cagayan de Oro	816,000	131,000		947,000
Region XI - Davao		49,000		49,000
Collection District XII - Port of Davao		49,000		49,000
Region XIII - CARAGA	816,000	73,000		889,000
Collection District IX - Port of Surigao	816,000	73,000		889,000
310100100002000 Information communication and technology support services	61,860,000	1,588,648,000	278,450,000	1,928,958,000
National Capital Region (NCR)	61,860,000	1,588,648,000	278,450,000	1,928,958,000
Central Office	61,860,000	1,588,648,000	278,450,000	1,928,958,000
310100100003000 Examination and appraisal of imports	879,408,000	109,138,000		988,546,000
National Capital Region (NCR)	692,204,000	66,553,000		758,757,000
Central Office	75,772,000	41,839,000		117,611,000
Collection District II - A - Port of Manila	210,172,000	7,834,000		218,006,000
Collection District II - B - Manila International Container Port	135,302,000	9,223,000		144,525,000
Collection District III - Ninoy Aquino International Airport	270,958,000	7,657,000		278,615,000

Region I - Ilocos	<u>10,138,000</u>	<u>1,072,000</u>	<u>11,210,000</u>
Collection District I - Port of San Fernando	10,138,000	1,072,000	11,210,000
Region II - Cagayan Valley	<u>1,138,000</u>	<u>926,000</u>	<u>2,064,000</u>
Collection District XV - Port of Aparri	1,138,000	926,000	2,064,000
Region III - Central Luzon	<u>9,249,000</u>	<u>2,828,000</u>	<u>12,077,000</u>
Collection District XIII - Port of Subic	3,615,000	902,000	4,517,000
Collection District XIV - Port of Clark		1,329,000	1,329,000
Collection District XVI - Port of Limay	5,634,000	597,000	6,231,000
Region IVA - CALABARZON	<u>13,824,000</u>	<u>3,265,000</u>	<u>17,089,000</u>
Collection District IV - Port of Batangas	13,824,000	3,265,000	17,089,000
Region V - Bicol	<u>7,161,000</u>	<u>1,069,000</u>	<u>8,230,000</u>
Collection District V - Port of Legaspi	7,161,000	1,069,000	8,230,000
Region VI - Western Visayas	<u>15,476,000</u>	<u>1,267,000</u>	<u>16,743,000</u>
Collection District VI - Port of Iloilo	15,476,000	1,267,000	16,743,000
Region VII - Central Visayas	<u>36,379,000</u>	<u>12,507,000</u>	<u>48,886,000</u>
Collection District VII - Port of Cebu	36,379,000	12,507,000	48,886,000
Region VIII - Eastern Visayas	<u>12,477,000</u>	<u>347,000</u>	<u>12,824,000</u>
Collection District VIII - Port of Tacloban	12,477,000	347,000	12,824,000
Region IX - Zamboanga Peninsula	<u>18,843,000</u>	<u>899,000</u>	<u>19,742,000</u>
Collection District XI - Port of Zamboanga	18,843,000	899,000	19,742,000
Region X - Northern Mindanao	<u>19,267,000</u>	<u>7,663,000</u>	<u>26,930,000</u>
Collection District X - Port of Cagayan de Oro	19,267,000	7,663,000	26,930,000
Region XI - Davao	<u>27,859,000</u>	<u>10,152,000</u>	<u>38,011,000</u>
Collection District XII - Port of Davao	27,859,000	10,152,000	38,011,000
Region XIII - CARAGA	<u>15,393,000</u>	<u>590,000</u>	<u>15,983,000</u>
Collection District IX - Port of Surigao	15,393,000	590,000	15,983,000



## 142 EXPENDITURE PROGRAM FY 2026 VOLUME II

310100100004000	Coordination of the activities of the export control units of various ports	<u>34,110,000</u>	<u>138,512,000</u>	<u>172,622,000</u>
	National Capital Region (NCR)	<u>34,110,000</u>	<u>138,512,000</u>	<u>172,622,000</u>
	Central Office	34,110,000	138,512,000	172,622,000
310100100005000	Evaluation and classification of importation	<u>19,851,000</u>		<u>19,851,000</u>
	National Capital Region (NCR)	<u>19,851,000</u>		<u>19,851,000</u>
	Central Office	19,851,000		19,851,000
310100100006000	Warehousing Services	<u>179,481,000</u>	<u>4,265,000</u>	<u>183,746,000</u>
	National Capital Region (NCR)	<u>116,175,000</u>	<u>2,389,000</u>	<u>118,564,000</u>
	Collection District II - A - Port of Manila	70,763,000	1,031,000	71,794,000
	Collection District II - B - Manila International Container Port	17,849,000	391,000	18,240,000
	Collection District III - Ninoy Aquino International Airport	27,563,000	967,000	28,530,000
	Region I - Ilocos		<u>67,000</u>	<u>67,000</u>
	Collection District I - Port of San Fernando		67,000	67,000
	Region II - Cagayan Valley	<u>499,000</u>		<u>499,000</u>
	Collection District XV - Port of Aparri	499,000		499,000
	Region III - Central Luzon	<u>1,982,000</u>	<u>82,000</u>	<u>2,064,000</u>
	Collection District XIII - Port of Subic	1,982,000		1,982,000
	Collection District XIV - Port of Clark		82,000	82,000
	Region IVA - CALABARZON	<u>8,794,000</u>	<u>177,000</u>	<u>8,971,000</u>
	Collection District IV - Port of Batangas	8,794,000	177,000	8,971,000
	Region V - Bicol	<u>1,256,000</u>	<u>196,000</u>	<u>1,452,000</u>
	Collection District V - Port of Legaspi	1,256,000	196,000	1,452,000
	Region VII - Central Visayas	<u>12,392,000</u>	<u>392,000</u>	<u>12,784,000</u>
	Collection District VII - Port of Cebu	12,392,000	392,000	12,784,000
	Region VIII - Eastern Visayas	<u>1,197,000</u>		<u>1,197,000</u>
	Collection District VIII - Port of Tacloban	1,197,000		1,197,000

	Region IX - Zamboanga Peninsula	1,888,000	214,000	2,102,000
	Collection District XI - Port of Zamboanga	1,888,000	214,000	2,102,000
	Region X - Northern Mindanao	8,885,000	307,000	9,192,000
	Collection District X - Port of Cagayan de Oro	8,885,000	307,000	9,192,000
	Region XI - Davao	23,861,000	365,000	24,226,000
	Collection District XII - Port of Davao	23,861,000	365,000	24,226,000
	Region XIII - CARAGA	2,552,000	76,000	2,628,000
	Collection District IX - Port of Surigao	2,552,000	76,000	2,628,000
3201000000000000	CUSTOMS BORDER PROTECTION AND CARGO CONTROL AND CLEARANCE PROGRAM	505,785,000	386,572,000	892,357,000
320100100001000	Surveillance and prevention of smuggling	505,785,000	386,572,000	892,357,000
	National Capital Region (NCR)	386,194,000	318,155,000	704,349,000
	Central Office	227,654,000	272,142,000	499,796,000
	Collection District II - A - Port of Manila	98,696,000	20,983,000	119,679,000
	Collection District II - B - Manila International Container Port	29,792,000	18,279,000	48,071,000
	Collection District III - Ninoy Aquino International Airport	30,052,000	6,751,000	36,803,000
	Region I - Ilocos	10,940,000	3,720,000	14,660,000
	Collection District I - Port of San Fernando	10,940,000	3,720,000	14,660,000
	Region II - Cagayan Valley	2,319,000	1,877,000	4,196,000
	Collection District XV - Port of Aparri	2,319,000	1,877,000	4,196,000
	Region III - Central Luzon	4,743,000	12,192,000	16,935,000
	Collection District XIII - Port of Subic	934,000	5,430,000	6,364,000
	Collection District XIV - Port of Clark		4,205,000	4,205,000
	Collection District XVI - Port of Limay	3,809,000	2,557,000	6,366,000

Region IVA - CALABARZON	<u>10,804,000</u>	<u>5,323,000</u>	<u>16,127,000</u>
Collection District IV - Port of Batangas	10,804,000	5,323,000	16,127,000
Region V - Bicol	<u>5,339,000</u>	<u>3,180,000</u>	<u>8,519,000</u>
Collection District V - Port of Legaspi	5,339,000	3,180,000	8,519,000
Region VI - Western Visayas	<u>9,479,000</u>	<u>4,250,000</u>	<u>13,729,000</u>
Collection District VI - Port of Iloilo	9,479,000	4,250,000	13,729,000
Region VII - Central Visayas	<u>16,153,000</u>	<u>12,214,000</u>	<u>28,367,000</u>
Collection District VII - Port of Cebu	16,153,000	12,214,000	28,367,000
Region VIII - Eastern Visayas	<u>6,048,000</u>	<u>493,000</u>	<u>6,541,000</u>
Collection District VIII - Port of Tacloban	6,048,000	493,000	6,541,000
Region IX - Zamboanga Peninsula	<u>6,271,000</u>	<u>4,662,000</u>	<u>10,933,000</u>
Collection District XI - Port of Zamboanga	6,271,000	4,662,000	10,933,000
Region X - Northern Mindanao	<u>24,112,000</u>	<u>10,479,000</u>	<u>34,591,000</u>
Collection District X - Port of Cagayan de Oro	24,112,000	10,479,000	34,591,000
Region XI - Davao	<u>16,410,000</u>	<u>7,938,000</u>	<u>24,348,000</u>
Collection District XII - Port of Davao	16,410,000	7,938,000	24,348,000
Region XIII - CARAGA	<u>6,973,000</u>	<u>2,089,000</u>	<u>9,062,000</u>
Collection District IX - Port of Surigao	6,973,000	2,089,000	9,062,000
Sub-total, Operations	<u>1,858,944,000</u>	<u>2,320,799,000</u>	<u>278,450,000</u> <u>4,458,193,000</u>
TOTAL NEW APPROPRIATIONS	P 2,237,616,000	P 2,730,077,000	P 329,214,000 P 5,296,907,000
	=====	=====	=====

Obligations, by Object of Expenditures

CYs 2024-2026  
(In Thousand Pesos)

	( Cash-Based )		
	2024	2025	2026
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary	1,450,792	1,367,403	1,633,644
Total Permanent Positions	1,450,792	1,367,403	1,633,644
Other Compensation Common to All			
Personnel Economic Relief Allowance	90,244	89,424	93,888
Representation Allowance	13,744	10,488	10,470
Transportation Allowance	12,711	10,488	10,470
Clothing and Uniform Allowance	26,979	26,082	27,384
Mid-Year Bonus - Civilian	115,061	113,951	136,140
Year End Bonus	119,807	113,951	136,140
Cash Gift	18,769	18,630	19,560
Productivity Enhancement Incentive	18,545	18,630	19,560
Step Increment		3,417	4,088
Total Other Compensation Common to All	415,860	405,061	457,700
Other Compensation for Specific Groups			
Magna Carta for Public Health Workers	772	245	245
Quarters Allowance		7,617	7,617
Other Personnel Benefits	1,101,179		
Total Other Compensation for Specific Groups	1,101,951	7,862	7,862
Other Benefits			
Retirement and Life Insurance Premiums	172,553	164,085	196,037
PAG-IBIG Contributions	8,898	8,939	9,384
PhilHealth Contributions	35,184	33,949	40,283
Employees Compensation Insurance Premiums	4,526	4,472	4,691
Loyalty Award - Civilian	1,790	1,745	1,785
Terminal Leave	67,857	68,653	75,153
Total Other Benefits	290,808	281,843	327,333
Non-Permanent Positions	4,352	6,179	7,114
TOTAL PERSONNEL SERVICES	3,263,763	2,068,348	2,433,653
Maintenance and Other Operating Expenses			
Travelling Expenses	45,049	40,876	53,956
Training and Scholarship Expenses	38,289	54,160	74,160
Supplies and Materials Expenses	138,746	215,981	245,185
Utility Expenses	109,541	117,133	118,866
Communication Expenses	72,216	107,976	118,704
Confidential, Intelligence and Extraordinary Expenses			
Confidential Expenses	69,500	69,500	69,500
Extraordinary and Miscellaneous Expenses	11,481	13,355	12,624
Professional Services	201,217	210,893	308,686
General Services	84,373	116,229	127,407
Repairs and Maintenance	337,358	496,255	479,908
Taxes, Insurance Premiums and Other Fees	12,818	15,395	16,304

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Other Maintenance and Operating Expenses			
Advertising Expenses	113	502	515
Printing and Publication Expenses	1,742	1,566	1,887
Representation Expenses	2,406	2,671	4,821
Transportation and Delivery Expenses	3,579	1,810	2,779
Rent/Lease Expenses	29,177	46,373	53,189
Subscription Expenses	201,133	333,204	1,455,946
Bank Transaction Fee		561	361
Other Maintenance and Operating Expenses	30,283	47,752	40,707
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>1,389,021</u>	<u>1,892,192</u>	<u>3,185,505</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>4,652,784</u>	<u>3,960,540</u>	<u>5,619,158</u>
Capital Outlays			
Property, Plant and Equipment Outlay			
Buildings and Other Structures		48,070	
Machinery and Equipment Outlay	584,373	1,597,598	1,261,054
Transportation Equipment Outlay	55,353	57,200	27,750
Furniture, Fixtures and Books Outlay			410
TOTAL CAPITAL OUTLAYS	<u>639,726</u>	<u>1,702,868</u>	<u>1,289,214</u>
GRAND TOTAL	<u>5,292,510</u>	<u>5,663,408</u>	<u>6,908,372</u>

## STRATEGIC OBJECTIVES

SECTOR OUTCOME : Sound, stable and supportive macroeconomic environment sustained

ORGANIZATIONAL OUTCOME : Revenue collection improved  
 Secured trade facilitation by international standards achieved

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (Oos) / PERFORMANCE INDICATORS (Pis)	2024 GAA Targets	Actual
Revenue collection improved		P 1,965,888,000
CUSTOMS REVENUE ENHANCEMENT PROGRAM		P 1,965,888,000
Outcome Indicator(s)		
1. Percentage increase in revenue collection	13.2%	3.8%
2. Proper/efficient examination and appraisal of imported goods resulted to additional revenues	3.60%	8.50%
3. Apprehension of smuggling activities	352	2,116
Output Indicator(s)		
1. Amount of duties and taxes collected and percentage to BESF targets	P1,000.160B	P916.674B or 91.7%
2. Percentage of imported goods cleared within ten (10) days from filing of import declaration	96.60%	97.07%
3. Number of cases filed under the Bureau's Action Team Against Smugglers (BATAS) Program within fifteen (15) days	48 cases	45 cases

Secured trade facilitation by international standards achieved

P 1,342,525,000

CUSTOMS BORDER PROTECTION AND CARGO CONTROL AND CLEARANCE PROGRAM

P 1,342,525,000

Outcome Indicator(s)

1. Percentage of enforcement actions undertaken resulting to seizures	175%	99.09%
2. Percentage of cargo clearance process improved	1.50%	5.21%
3. Apprehension of anti-social goods from illegal drugs, counterfeit goods, product of environment crimes, etc.	352	1,642

Output Indicator(s)

1. Number of enforcement actions (alerts) undertaken	238	2,133
2. Percentage of shipment selected and physically examined or x-rayed	50%	84.75%
3. Number of cases of anti-social goods seized	352	1,642

PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (00s) / PERFORMANCE INDICATORS (PIs)	Baseline	2025 Targets	2026 NEP Targets
Revenue collection improved		P 2,637,942,000	P 3,741,092,000
CUSTOMS REVENUE ENHANCEMENT PROGRAM		P 2,637,942,000	P 3,741,092,000
Outcome Indicator(s)			
1. Percentage increase in revenue collection	11.4%	16.1%	11.4%
2. Proper/efficient examination and appraisal of imported goods resulted to additional revenues	3.60%	3.70%	4.00%
3. Apprehension of smuggling activities	352	352	387
Output Indicator(s)			
1. Amount of duties and taxes collected and percentage to BESF targets	P1,184.774B	P1,076.437B	P1,184.774B
2. Percentage of imported goods cleared within ten (10) days from filing of import declaration	96.60%	96.60%	97.40%
3. Number of cases filed under the Bureau's Action Team Against Smugglers (BATAS) Program within fifteen (15) days	44 cases	48 cases	44 cases

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Secured trade facilitation by international standards  
achieved

P 2,242,267,000

P 2,302,696,000

CUSTOMS BORDER PROTECTION AND CARGO CONTROL AND  
CLEARANCE PROGRAM

P 2,242,267,000

P 2,302,696,000

Outcome Indicator(s)

1. Percentage of enforcement actions  
undertaken resulting to seizures 80%
2. Percentage of cargo clearance  
process improved 1.50%
3. Apprehension of anti-social goods  
from illegal drugs, counterfeit goods,  
product of environment crimes, etc. 140

80%

80%

1.60%

1.80%

140

154

Output Indicator(s)

1. Number of enforcement actions  
(alerts) undertaken 440
2. Percentage of shipment selected  
and physically examined or x-rayed 50%
3. Number of cases of anti-social  
goods seized 140

440

484

50%

50%

140

154