

C. BUREAU OF INTERNAL REVENUE

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	(Cash-Based)		
	<u>2024</u>	<u>2025</u>	<u>2026</u>
New General Appropriations	<u>14,993,558</u>	<u>16,893,296</u>	<u>18,238,111</u>
General Fund	14,993,558	16,893,296	18,238,111
Automatic Appropriations	<u>818,049</u>	<u>794,544</u>	<u>916,732</u>
Retirement and Life Insurance Premiums	818,049	794,544	916,732
Continuing Appropriations	<u>424,613</u>	<u>538,081</u>	
Unobligated Releases for Capital Outlays			
R.A. No. 11936	326,519		
R.A. No. 11975		202,234	
Unobligated Releases for MOOE			
R.A. No. 11936	98,090		
R.A. No. 11975		335,829	
Unobligated Releases for FinEx			
R.A. No. 11936	4		
R.A. No. 11975		18	
Budgetary Adjustment(s)	<u>1,314,953</u>		
Release(s) from:			
Miscellaneous Personnel Benefits Fund	317,017		
Unprogrammed Appropriation			
For Payment of Personnel Benefits	<u>997,936</u>		
Total Available Appropriations	17,551,173	18,225,921	19,154,843

Unused Appropriations	(658,163)	(538,081)	
Unobligated Allotment	(658,163)	(538,081)	
TOTAL OBLIGATIONS	16,893,010	17,687,840	19,154,843
	=====	=====	=====

EXPENDITURE PROGRAM
(in pesos)

GAS / STO / OPERATIONS / PROJECTS	(Cash-Based)		
	2024 Actual	2025 Current	2026 Proposed
General Administration and Support	5,561,103,000	4,124,678,000	3,941,106,000
Regular	5,561,103,000	4,124,678,000	3,941,106,000
PS	4,236,657,000	2,422,878,000	2,766,601,000
MOOE	576,477,000	592,294,000	674,915,000
FinEx	54,406,000	30,893,000	26,682,000
CO	693,563,000	1,078,613,000	472,908,000
Operations	11,331,907,000	13,563,162,000	15,213,737,000
Regular	11,331,907,000	13,563,162,000	15,213,737,000
PS	6,641,660,000	7,295,846,000	8,331,957,000
MOOE	4,432,171,000	5,464,381,000	6,123,451,000
CO	258,076,000	802,935,000	758,329,000
TOTAL AGENCY BUDGET	16,893,010,000	17,687,840,000	19,154,843,000
Regular	16,893,010,000	17,687,840,000	19,154,843,000
PS	10,878,317,000	9,718,724,000	11,098,558,000
MOOE	5,008,648,000	6,056,675,000	6,798,366,000
FinEx	54,406,000	30,893,000	26,682,000
CO	951,639,000	1,881,548,000	1,231,237,000

STAFFING SUMMARY

	2024	2025	2026
TOTAL STAFFING			
Total Number of Authorized Positions	21,482	21,482	21,482
Total Number of Filled Positions	15,972	15,655	15,655

Proposed New Appropriations Language

For general administration and support and operations, as indicated hereunder.....P 18,238,111,000
=====

OPERATIONS BY PROGRAM	PROPOSED 2026 (Cash-Based)			
	PS	MOOE	CO	TOTAL
REVENUE ADMINISTRATION PROGRAM	7,623,481,000	6,123,451,000	758,329,000	14,505,261,000

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

REGION	PS	MOOE	FinEx	CO	TOTAL
CENTRAL OFFICE	1,951,523,000	3,734,023,000	26,682,000	879,296,000	6,591,524,000
Regional Allocation	8,230,303,000	3,064,343,000		351,941,000	11,646,587,000
National Capital Region (NCR)	2,553,310,000	1,315,755,000			3,869,065,000
Region I - Ilocos	419,519,000	91,087,000			510,606,000
Cordillera Administrative Region (CAR)	317,393,000	73,678,000			391,071,000
Region II - Cagayan Valley	282,338,000	67,185,000			349,523,000
Region III - Central Luzon	621,141,000	167,141,000		50,000,000	838,282,000
Region IVA - CALABARZON	838,437,000	319,026,000			1,157,463,000
Region V - Bicol	362,274,000	96,731,000			459,005,000
Region VI - Western Visayas	548,718,000	191,246,000		252,000,000	991,964,000
Region VII - Central Visayas	351,097,000	179,922,000		47,900,000	578,919,000
Region VIII - Eastern Visayas	331,869,000	77,858,000		2,041,000	411,768,000
Region IX - Zamboanga Peninsula	331,821,000	76,930,000			408,751,000
Region X - Northern Mindanao	373,237,000	85,699,000			458,936,000
Region XI - Davao	357,898,000	153,388,000			511,286,000
Region XII - SOCCSKSARGEN	306,057,000	101,165,000			407,222,000
Region XIII - CARAGA	235,194,000	67,532,000			302,726,000
TOTAL AGENCY BUDGET	10,181,826,000	6,798,366,000	26,682,000	1,231,237,000	18,238,111,000
	=====	=====	=====	=====	=====

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 Tax Credit Certificates (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;

(d) Monetization of VAT TCCs as part of the TCC Monetization Program; and

(e) VAT Refund for Tourists.

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, 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.

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, s. 1996.

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 until such time that all agencies have fully migrated to the BTMS; 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 (Cash-Based), by Operating Units

		Current Operating Expenditures				
		Personnel Services	Maintenance and Other Operating Expenses	Financial Expenses	Capital Outlays	Total
A.REGULAR PROGRAMS						
1000000000000000	General Administration and Support	2,558,345,000	674,915,000	26,682,000	472,908,000	3,732,850,000
100000100001000	General Management and Supervision	2,213,646,000	639,742,000	26,682,000	472,908,000	3,352,978,000
	National Capital Region (NCR)	1,032,113,000	352,956,000	26,682,000	183,008,000	1,594,759,000
	Central Office	361,959,000	113,329,000	26,682,000	183,008,000	684,978,000
	Revenue Regional Office V - Caloocan City	68,917,000	11,757,000			80,674,000
	Revenue Regional Office VI - Manila	68,992,000	75,493,000			144,485,000
	Revenue Regional Office VII-A - Quezon City	177,516,000	63,174,000			240,690,000
	Revenue Regional Office VII-B - East National Capital Region	83,943,000	15,913,000			99,856,000
	Revenue Regional Office VIII-A - Makati City	180,788,000	51,363,000			232,151,000
	Revenue Regional Office VIII-B - South National Capital Region	89,998,000	21,927,000			111,925,000
	Region I - Ilocos	29,205,000	11,385,000			40,590,000
	Revenue Regional Office I - Calasiao, Pangasinan	29,205,000	11,385,000			40,590,000

Cordillera Administrative Region (CAR)	<u>29,655,000</u>	<u>6,958,000</u>		<u>36,613,000</u>
Revenue Regional Office II - Cordillera Administrative Region	29,655,000	6,958,000		36,613,000
Region II - Cagayan Valley	<u>38,689,000</u>	<u>21,151,000</u>		<u>59,840,000</u>
Revenue Regional Office III - Tuguegarao, Cagayan	38,689,000	21,151,000		59,840,000
Region III - Central Luzon	<u>61,615,000</u>	<u>41,189,000</u>		<u>102,804,000</u>
Revenue Regional Office IV - San Fernando, Pampanga	61,615,000	41,189,000		102,804,000
Region IVA - CALABARZON	<u>651,406,000</u>	<u>59,867,000</u>		<u>711,273,000</u>
Revenue Regional Office IXA - Cavite, Batangas, Mindoro and Romblon (CaBaMiRo)	320,152,000	29,447,000		349,599,000
Revenue Regional Office IXB - Laguna, Quezon and Marinduque (LaQueMar)	331,254,000	30,420,000		361,674,000
Region V - Bicol	<u>35,539,000</u>	<u>4,122,000</u>		<u>39,661,000</u>
Revenue Regional Office X - Legaspi City	35,539,000	4,122,000		39,661,000
Region VI - Western Visayas	<u>64,815,000</u>	<u>36,938,000</u>	<u>242,000,000</u>	<u>343,753,000</u>
Revenue Regional Office XI - Iloilo City	30,086,000	11,446,000		41,532,000
Revenue Regional Office XII - Bacolod City	34,729,000	25,492,000	242,000,000	302,221,000
Region VII - Central Visayas	<u>43,969,000</u>	<u>30,122,000</u>	<u>47,900,000</u>	<u>121,991,000</u>
Revenue Regional Office XIII - Cebu City	43,969,000	30,122,000	47,900,000	121,991,000
Region VIII - Eastern Visayas	<u>39,443,000</u>	<u>5,034,000</u>		<u>44,477,000</u>
Revenue Regional Office XIV - Tacloban City	39,443,000	5,034,000		44,477,000
Region IX - Zamboanga Peninsula	<u>37,501,000</u>	<u>18,841,000</u>		<u>56,342,000</u>
Revenue Regional Office XV - Zamboanga City	37,501,000	18,841,000		56,342,000
Region X - Northern Mindanao	<u>42,718,000</u>	<u>5,883,000</u>		<u>48,601,000</u>
Revenue Regional Office XVI - Cagayan de Oro City	42,718,000	5,883,000		48,601,000
Region XI - Davao	<u>40,053,000</u>	<u>29,967,000</u>		<u>70,020,000</u>
Revenue Regional Office XIX - Davao City	40,053,000	29,967,000		70,020,000

	Region XII - SOCCSKSARGEN	33,855,000	8,769,000		42,624,000
	Revenue Regional Office XVIII - Koronadal City	33,855,000	8,769,000		42,624,000
	Region XIII - CARAGA	33,070,000	6,560,000		39,630,000
	Revenue Regional Office XVII - Butuan City	33,070,000	6,560,000		39,630,000
100000100002000	Human Resource Development	72,429,000	12,305,000		84,734,000
	National Capital Region (NCR)	72,429,000	12,305,000		84,734,000
	Central Office	72,429,000	12,305,000		84,734,000
100000100003000	Investigation and prosecution of Administrative cases filed against revenue personnel and the security program	17,124,000	22,868,000		39,992,000
	National Capital Region (NCR)	17,124,000	22,868,000		39,992,000
	Central Office	17,124,000	22,868,000		39,992,000
100000100004000	Administration of Personnel Benefits	255,146,000			255,146,000
	National Capital Region (NCR)	255,146,000			255,146,000
	Central Office	255,146,000			255,146,000
Sub-total, General Administration and Support		2,558,345,000	674,915,000	26,682,000	3,732,850,000
3000000000000000	Operations	7,623,481,000	6,123,451,000	758,329,000	14,505,261,000
3101000000000000	REVENUE ADMINISTRATION PROGRAM	7,623,481,000	6,123,451,000	758,329,000	14,505,261,000
310100100001000	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	234,567,000	29,600,000		264,167,000
	National Capital Region (NCR)	234,567,000	29,600,000		264,167,000
	Central Office	234,567,000	29,600,000		264,167,000
310100100002000	Issuance of tax rulings, decisions on appealed cases and assistance in the prosecution of civil and criminal cases	148,859,000	12,462,000		161,321,000
	National Capital Region (NCR)	148,859,000	12,462,000		161,321,000
	Central Office	148,859,000	12,462,000		161,321,000
310100100003000	Implementation of the tax information and education program	67,439,000	24,833,000		92,272,000
	National Capital Region (NCR)	67,439,000	24,833,000		92,272,000
	Central Office	67,439,000	24,833,000		92,272,000

154 EXPENDITURE PROGRAM FY 2026 VOLUME II

310100100004000	Enforcement of Internal Revenue Laws	<u>6,876,692,000</u>	<u>2,820,381,000</u>	<u>62,041,000</u>	<u>9,759,114,000</u>
	National Capital Region (NCR)	<u>2,381,232,000</u>	<u>1,358,579,000</u>		<u>3,739,811,000</u>
	Central Office	498,076,000	282,451,000		780,527,000
	Revenue Regional Office V - Caloocan City	375,220,000	148,101,000		523,321,000
	Revenue Regional Office VI - Manila	407,857,000	179,689,000		587,546,000
	Revenue Regional Office VII-A - Quezon City	477,718,000	114,583,000		592,301,000
	Revenue Regional Office VII-B - East National Capital Region	38,161,000	276,626,000		314,787,000
	Revenue Regional Office VIII-A - Makati City	544,037,000	107,260,000		651,297,000
	Revenue Regional Office VIII-B - South National Capital Region	40,163,000	249,869,000		290,032,000
	Region I - Ilocos	<u>390,314,000</u>	<u>79,702,000</u>		<u>470,016,000</u>
	Revenue Regional Office I - Calasiao, Pangasinan	390,314,000	79,702,000		470,016,000
	Cordillera Administrative Region (CAR)	<u>287,738,000</u>	<u>66,720,000</u>		<u>354,458,000</u>
	Revenue Regional Office II - Cordillera Administrative Region	287,738,000	66,720,000		354,458,000
	Region II - Cagayan Valley	<u>243,649,000</u>	<u>46,034,000</u>		<u>289,683,000</u>
	Revenue Regional Office III - Tuguegarao, Cagayan	243,649,000	46,034,000		289,683,000
	Region III - Central Luzon	<u>559,526,000</u>	<u>125,952,000</u>	<u>50,000,000</u>	<u>735,478,000</u>
	Revenue Regional Office IV - San Fernando, Pampanga	559,526,000	125,952,000	50,000,000	735,478,000
	Region IVA - CALABARZON	<u>187,031,000</u>	<u>259,159,000</u>		<u>446,190,000</u>
	Revenue Regional Office IXA - Cavite, Batangas, Mindoro and Romblon (CaBaMiRo)	99,231,000	161,214,000		260,445,000
	Revenue Regional Office IXB - Laguna, Quezon and Marinduque (LaQueMar)	87,800,000	97,945,000		185,745,000
	Region V - Bicol	<u>326,735,000</u>	<u>92,609,000</u>		<u>419,344,000</u>
	Revenue Regional Office X - Legaspi City	326,735,000	92,609,000		419,344,000
	Region VI - Western Visayas	<u>483,903,000</u>	<u>154,308,000</u>	<u>10,000,000</u>	<u>648,211,000</u>
	Revenue Regional Office XI - Iloilo City	271,947,000	100,585,000	10,000,000	382,532,000
	Revenue Regional Office XII - Bacolod City	211,956,000	53,723,000		265,679,000

	Region VII - Central Visayas	307,128,000	149,800,000		456,928,000
	Revenue Regional Office XIII - Cebu City	307,128,000	149,800,000		456,928,000
	Region VIII - Eastern Visayas	292,426,000	72,824,000	2,041,000	367,291,000
	Revenue Regional Office XIV - Tacloban City	292,426,000	72,824,000	2,041,000	367,291,000
	Region IX - Zamboanga Peninsula	294,320,000	58,089,000		352,409,000
	Revenue Regional Office XV - Zamboanga City	294,320,000	58,089,000		352,409,000
	Region X - Northern Mindanao	330,519,000	79,816,000		410,335,000
	Revenue Regional Office XVI - Cagayan de Oro City	330,519,000	79,816,000		410,335,000
	Region XI - Davao	317,845,000	123,421,000		441,266,000
	Revenue Regional Office XIX - Davao City	317,845,000	123,421,000		441,266,000
	Region XII - SOCCSKSARGEN	272,202,000	92,396,000		364,598,000
	Revenue Regional Office XVIII - Koronadal City	272,202,000	92,396,000		364,598,000
	Region XIII - CARAGA	202,124,000	60,972,000		263,096,000
	Revenue Regional Office XVII - Butuan City	202,124,000	60,972,000		263,096,000
310100100005000	Revenue Information Systems Development/ and Infrastructure Support	243,225,000	3,233,560,000	696,288,000	4,173,073,000
	National Capital Region (NCR)	243,225,000	3,233,560,000	696,288,000	4,173,073,000
	Central Office	243,225,000	3,233,560,000	696,288,000	4,173,073,000
310100100006000	Planning and Policy Formulation	37,314,000	1,903,000		39,217,000
	National Capital Region (NCR)	37,314,000	1,903,000		39,217,000
	Central Office	37,314,000	1,903,000		39,217,000
310100100007000	Collation, analysis, monitoring, generation and development of internal revenue statistics	15,385,000	712,000		16,097,000
	National Capital Region (NCR)	15,385,000	712,000		16,097,000
	Central Office	15,385,000	712,000		16,097,000
	Sub-total, Operations	7,623,481,000	6,123,451,000	758,329,000	14,505,261,000
TOTAL NEW APPROPRIATIONS		P 10,181,826,000	P 6,798,366,000	P 26,682,000	P 1,231,237,000
		=====	=====	=====	=====

Obligations, by Object of ExpendituresCYs 2024-2026
(In Thousand Pesos)

	(Cash-Based)		
	2024	2025	2026
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary	6,892,200	6,621,197	7,639,427
Total Permanent Positions	6,892,200	6,621,197	7,639,427
Other Compensation Common to All			
Personnel Economic Relief Allowance	367,263	375,984	375,720
Representation Allowance	32,172	25,086	22,746
Transportation Allowance	19,835	25,086	22,746
Clothing and Uniform Allowance	107,388	109,662	109,585
Overtime Pay	24,263		
Mid-Year Bonus - Civilian	564,338	551,763	636,619
Year End Bonus	575,083	551,763	636,619
Cash Gift	76,648	78,330	78,275
Productivity Enhancement Incentive	76,125	78,330	78,275
Performance Based Bonus	296,455		
Step Increment		16,556	19,099
Total Other Compensation Common to All	2,139,570	1,812,560	1,979,684
Other Compensation for Specific Groups			
Other Personnel Benefits	304,183		
Anniversary Bonus - Civilian	142,486		
Special Counsel Allowance	51,294		50,746
Total Other Compensation for Specific Groups	497,963		50,746
Other Benefits			
Retirement and Life Insurance Premiums	815,414	794,544	916,732
PAG-IBIG Contributions	35,125	37,600	37,572
PhilHealth Contributions	170,815	165,045	189,864
Employees Compensation Insurance Premiums	18,369	18,800	18,787
Loyalty Award - Civilian	8,418	7,771	10,600
Terminal Leave	300,443	261,207	255,146
Total Other Benefits	1,348,584	1,284,967	1,428,701
TOTAL PERSONNEL SERVICES	10,878,317	9,718,724	11,098,558
Maintenance and Other Operating Expenses			
Travelling Expenses	305,967	352,201	377,521
Training and Scholarship Expenses	31,984	36,027	44,967
Supplies and Materials Expenses	710,360	722,781	613,017
Utility Expenses	372,380	383,077	415,883
Communication Expenses	201,203	268,262	402,060
Awards/Rewards and Prizes	279	3,384	3,423
Confidential, Intelligence and Extraordinary Expenses			
Confidential Expenses	10,000	10,000	10,000
Extraordinary and Miscellaneous Expenses	4,670	4,948	4,948
Professional Services	70,443	158,504	748,720
General Services	863,625	1,120,913	1,175,416
Repairs and Maintenance	91,892	69,627	76,872
Taxes, Insurance Premiums and Other Fees	76,779	75,882	81,674
Labor and Wages	10		

Other Maintenance and Operating Expenses			
Advertising Expenses	11,762	7,343	8,660
Printing and Publication Expenses	7,889	13,355	10,003
Transportation and Delivery Expenses	4,947	6,875	8,297
Rent/Lease Expenses	1,602,390	1,817,572	1,750,803
Membership Dues and Contributions to Organizations	15	110	115
Subscription Expenses	593,851	959,956	1,004,698
Bank Transaction Fee	62	66	66
Other Maintenance and Operating Expenses	48,140	45,792	61,223
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	5,008,648	6,056,675	6,798,366
Financial Expenses			
Interest Expenses	54,406	30,893	26,682
TOTAL FINANCIAL EXPENSES	54,406	30,893	26,682
TOTAL CURRENT OPERATING EXPENDITURES	15,941,371	15,806,292	17,923,606
Capital Outlays			
Property, Plant and Equipment Outlay			
Land Outlay	24,425		
Buildings and Other Structures	664,106	1,342,756	364,699
Machinery and Equipment Outlay	103,822	149,999	129,688
Transportation Equipment Outlay	83,974	229,400	170,250
Furniture, Fixtures and Books Outlay	16,132		
Other Property Plant and Equipment Outlay	25,556		
Intangible Assets Outlay	33,624	159,393	566,600
TOTAL CAPITAL OUTLAYS	951,639	1,881,548	1,231,237
GRAND TOTAL	16,893,010	17,687,840	19,154,843

STRATEGIC OBJECTIVES

SECTOR OUTCOME : Sound, stable and supportive macroeconomic environment sustained

ORGANIZATIONAL
OUTCOME : Improved Internal Revenue Collections

PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (00s) / PERFORMANCE INDICATORS (PIs)	2024 GAA Targets	Actual
Improved Internal Revenue Collections		P 11,331,907,000
REVENUE ADMINISTRATION PROGRAM		P 11,331,907,000
Outcome Indicator(s)		
1. Percentage increase in the number of registered business taxpayers	3% increase in the number of registered business taxpayers	6.09% increase in the number of registered business taxpayers

158 EXPENDITURE PROGRAM FY 2026 VOLUME II

Output Indicator(s)

1. Filing of Run After Tax Evaders (RATE) cases at DOJ	36 cases per year	460 cases
2. Audit effort	3% of total collection goal	4.34% of the total collection goal
3. Collection performance	Attained +/- 2% of assigned goal	100.09% or P2,851.603B

PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (Oos) / PERFORMANCE INDICATORS (PIs)	Baseline	2025 Targets	2026 NEP Targets
Improved Internal Revenue Collections		P 13,563,162,000	P 15,213,737,000
REVENUE ADMINISTRATION PROGRAM		P 13,563,162,000	P 15,213,737,000
Outcome Indicator(s)			
1. Percentage increase in the number of registered business taxpayers	3% increase in the number of registered business taxpayers	3% increase in the number of registered business taxpayers	3% increase in the number of registered business taxpayers
Output Indicator(s)			
1. Filing of Run After Tax Evaders (RATE) cases at DOJ	284 cases per year	284 cases per year	284 cases per year
2. Audit effort	3% of the total collection goal	3% of the total collection goal	3% of the total collection goal
3. Collection performance	Attained +/- 2% of assigned goal	Attained +/- 2% of assigned goal	Attained +/- 2% of assigned goal