

XI. DEPARTMENT OF FINANCE  
A. OFFICE OF THE SECRETARY

Appropriations/Obligations

(In Thousand Pesos)

	( Cash-Based )		
<u>Description</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
New General Appropriations	970,495	932,742	1,210,634
General Fund	970,495	932,742	1,210,634
Automatic Appropriations	58,234	34,225	42,281
Grant Proceeds	19,850		
Retirement and Life Insurance Premiums	38,384	34,225	42,281
Continuing Appropriations	239,098	102,688	
Unobligated Releases for Capital Outlays			
Grant Proceeds	332	58	
R.A. No. 11936	33,325		
R.A. No. 11975		25,943	
Unobligated Releases for MOOE			
Grant Proceeds	88,673	17,884	
R.A. No. 11936	116,768		
R.A. No. 11975		58,803	
Budgetary Adjustment(s)	42,848		
Release(s) from:			
Miscellaneous Personnel Benefits Fund	17,447		
Pension and Gratuity Fund	6,610		
Unprogrammed Appropriation			
Pension and Gratuity Fund	1,589		
For Payment of Personnel Benefits	17,202		
Total Available Appropriations	1,310,675	1,069,655	1,252,915
Unused Appropriations	( 204,103 )	( 102,688 )	
Unobligated Allotment	( 204,103 )	( 102,688 )	
TOTAL OBLIGATIONS	1,106,572	966,967	1,252,915
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EXPENDITURE PROGRAM  
(in pesos)

	( Cash-Based )		
<u>GAS / STO / OPERATIONS / PROJECTS</u>	<u>2024 Actual</u>	<u>2025 Current</u>	<u>2026 Proposed</u>
General Administration and Support	480,334,000	413,056,000	483,910,000
Regular	480,334,000	413,056,000	483,910,000
PS	230,287,000	155,155,000	203,879,000
MOOE	248,846,000	257,901,000	275,031,000
CO	1,201,000		5,000,000

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Support to Operations	297,207,000	246,004,000	378,160,000
Regular	297,207,000	246,004,000	378,160,000
PS	87,157,000	83,772,000	95,822,000
MOOE	165,267,000	114,771,000	222,863,000
CO	44,783,000	47,461,000	59,475,000
Operations	329,031,000	307,907,000	390,845,000
Regular	329,031,000	307,907,000	390,845,000
PS	199,368,000	189,325,000	222,912,000
MOOE	128,159,000	118,582,000	167,933,000
CO	1,504,000		
TOTAL AGENCY BUDGET	1,106,572,000	966,967,000	1,252,915,000
Regular	1,106,572,000	966,967,000	1,252,915,000
PS	516,812,000	428,252,000	522,613,000
MOOE	542,272,000	491,254,000	665,827,000
CO	47,488,000	47,461,000	64,475,000

## STAFFING SUMMARY

	2024	2025	2026
TOTAL STAFFING			
Total Number of Authorized Positions	867	869	869
Total Number of Filled Positions	397	406	406

## Proposed New Appropriations Language

For general administration and support, support to operations and operations, as indicated hereunder.....P 1,210,634,000  
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OPERATIONS BY PROGRAM	PROPOSED 2026 ( Cash-Based )			
	PS	MOOE	CO	TOTAL
FINANCIAL SUSTAINABILITY AND REVENUE STRENGTHENING PROGRAM	124,379,000	131,444,000		255,823,000
ASSET AND LIABILITY MANAGEMENT PROGRAM	80,121,000	36,489,000		116,610,000

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

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	480,332,000	665,827,000	64,475,000	1,210,634,000
National Capital Region (NCR)	480,332,000	665,827,000	64,475,000	1,210,634,000
TOTAL AGENCY BUDGET	480,332,000	665,827,000	64,475,000	1,210,634,000
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## SPECIAL PROVISION(S)

1. Fees and Other Receipts of the Securities and Exchange Commission. The amount collected by the Securities and Exchange Commission (SEC) from fees, fines, and other charges pursuant to R.A. No. 11232 and its rules and regulations, shall be deposited and maintained in a separate account to be used for its modernization and to augment its operational expenses such as, but not limited to, Capital Outlays, increase in compensation and benefits comparable with prevailing rates in the private sector, reasonable employee allowance, employee health care service and other insurance, employee career advancement and professionalization, legal assistance, seminars, and other professional fees in accordance with Section 175 of the said law.

In addition, the SEC is authorized to retain and utilize the amount of One Hundred Million Pesos (P100,000,000) from its income from the registration of securities and other collection pursuant to R.A. No. 8799.

The use of income shall be in accordance with DBM-SEC J.C. No. 1 dated September 8, 2020, and such other guidelines issued thereon.

Disbursements or expenditures by the SEC in violation of the above requirements shall be void and shall subject the erring officials and employees to disciplinary actions in accordance with Section 43, Chapter 5, and Section 80, Chapter 7, Book VI of E.O. No. 292, s. 1987, and to appropriate civil and criminal actions under existing laws.

The SEC shall prepare and submit to the DBM not later than November 15 of the preceding year, the annual operating budget for the current fiscal year covering its retained income and the corresponding expenditures. Likewise, it shall submit to the DBM not later than March 1 of the current year its audited financial statements for the immediately preceding year.

2. Reporting and Posting Requirements. The DOF 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) DOF's website.

The DOF 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.

3. 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			
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
<b>A.REGULAR PROGRAMS</b>					
1000000000000000	General Administration and Support	188,142,000	275,031,000	5,000,000	468,173,000
100000100001000	General Management and Supervision	187,257,000	275,031,000	5,000,000	467,288,000
100000100002000	Administration of Personnel Benefits	885,000			885,000
Sub-total, General Administration and Support		188,142,000	275,031,000	5,000,000	468,173,000

## 130 EXPENDITURE PROGRAM FY 2026 VOLUME II

2000000000000000	Support to Operations	87,690,000	222,863,000	59,475,000	370,028,000
200000100001000	Legal Services	15,177,000	6,998,000		22,175,000
200000100002000	Management of Information Systems	42,779,000	209,585,000	59,475,000	311,839,000
200000100003000	Revenue Integrity Protection Service (RIPS) activities	29,734,000	6,280,000		36,014,000
Sub-total, Support to Operations		87,690,000	222,863,000	59,475,000	370,028,000
3000000000000000	Operations	204,500,000	167,933,000		372,433,000
3101000000000000	FINANCIAL SUSTAINABILITY AND REVENUE STRENGTHENING PROGRAM	124,379,000	131,444,000		255,823,000
310100100001000	Financial and fiscal planning and programming, consolidation, analysis, generation of reports, project formulation on revenue statistics and policy research	20,640,000	17,441,000		38,081,000
310100100003000	Philippine Extractive Industries Transparency Initiative (PH-EITI)		56,220,000		56,220,000
310100100004000	Tax policy research and formulation (Direct Tax)	30,886,000	11,604,000		42,490,000
310100100005000	Tax policy research and formulation (Indirect Tax)	6,615,000	788,000		7,403,000
310100100006000	Preparation of inputs of financial and economic policies in various international fora	28,766,000	25,667,000		54,433,000
310100100007000	Oversight of tax law implementation and processing of tax exemption requests	37,472,000	19,724,000		57,196,000
3201000000000000	ASSET AND LIABILITY MANAGEMENT PROGRAM	80,121,000	36,489,000		116,610,000
320100100001000	Privatization Group and Council Secretariat support	36,371,000	11,587,000		47,958,000
320100100002000	Negotiation of international financing transactions	21,252,000	11,709,000		32,961,000
320100100003000	Monitoring and evaluation of financial performance of the government corporate sector	22,498,000	13,193,000		35,691,000
Sub-total, Operations		204,500,000	167,933,000		372,433,000
TOTAL NEW APPROPRIATIONS		P 480,332,000	P 665,827,000	P 64,475,000	P 1,210,634,000
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## 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	310,366	285,184	352,325
Total Permanent Positions	310,366	285,184	352,325
Other Compensation Common to All			
Personnel Economic Relief Allowance	9,660	9,528	9,744
Representation Allowance	9,545	8,016	9,624
Transportation Allowance	6,346	8,016	9,624
Clothing and Uniform Allowance	2,730	2,779	2,842
Overtime Pay	3,804		
Mid-Year Bonus - Civilian	24,129	23,766	29,362
Year End Bonus	25,925	23,766	29,362
Cash Gift	1,977	1,985	2,030
Productivity Enhancement Incentive	1,942	1,985	2,030
Performance Based Bonus	17,447		
Step Increment		712	882
Collective Negotiation Agreement	12,394		
Total Other Compensation Common to All	115,899	80,553	95,500
Other Compensation for Specific Groups			
Magna Carta for Public Health Workers	349	426	426
Overseas Allowance		5,366	5,366
Other Personnel Benefits	18,413		
Total Other Compensation for Specific Groups	18,762	5,792	5,792
Other Benefits			
Retirement and Life Insurance Premiums	36,106	34,225	42,281
PAG-IBIG Contributions	913	951	975
PhilHealth Contributions	6,622	6,425	7,465
Employees Compensation Insurance Premiums	476	476	486
Loyalty Award - Civilian	225	250	250
Terminal Leave	8,217	1,375	885
Total Other Benefits	52,559	43,702	52,342
Non-Permanent Positions	19,226	13,021	16,654
TOTAL PERSONNEL SERVICES	516,812	428,252	522,613
Maintenance and Other Operating Expenses			
Travelling Expenses	47,734	65,300	67,004
Training and Scholarship Expenses	23,521	16,302	33,782
Supplies and Materials Expenses	28,032	31,761	20,854
Utility Expenses	36,873	38,400	35,875
Communication Expenses	14,187	18,083	19,961
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	4,429	5,008	6,058
Professional Services	157,697	136,664	155,332
General Services	60,274	64,640	69,000
Repairs and Maintenance	12,094	5,055	27,663
Taxes, Insurance Premiums and Other Fees	7,143	9,050	4,966

## 132 EXPENDITURE PROGRAM FY 2026 VOLUME II

Other Maintenance and Operating Expenses			
Advertising Expenses	431		850
Printing and Publication Expenses	28	725	160
Representation Expenses	3,802	3,288	3,862
Rent/Lease Expenses	10,716	15,600	13,500
Subscription Expenses	100,923	61,744	127,556
Other Maintenance and Operating Expenses	34,388	19,634	79,404
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	542,272	491,254	665,827
TOTAL CURRENT OPERATING EXPENDITURES	1,059,084	919,506	1,188,440
Capital Outlays			
Property, Plant and Equipment Outlay			
Buildings and Other Structures	800		
Machinery and Equipment Outlay	45,189	47,461	64,475
Furniture, Fixtures and Books Outlay	137		
Intangible Assets Outlay	1,362		
TOTAL CAPITAL OUTLAYS	47,488	47,461	64,475
GRAND TOTAL	1,106,572	966,967	1,252,915

## STRATEGIC OBJECTIVES

SECTOR OUTCOME : Sound, stable, and supportive macroeconomic environment sustained

## ORGANIZATIONAL

OUTCOME : Fiscal sustainability attained  
Asset and debt effectively managed

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	2024 GAA Targets	Actual
Fiscal sustainability attained		P 204,218,000
FINANCIAL SUSTAINABILITY AND REVENUE STRENGTHENING PROGRAM		P 204,218,000
Outcome Indicator(s)		
1. Improved tax effort	15.40% (DBCC, Dec. 5, 2022)	14.40%
2. Improved government systems that ensure transparency in all extractive industry transactions	100.00%	100.00%
3. Sustained country's position at the forefront of international and regional economic finance cooperation	10	129
Output Indicator(s)		
1. Number of plans and policy advisories developed and issued or updated and disseminated	3	4
2. Recommended policies on information disclosure and to address barriers to the full implementation of EITI	8	8
3. Number of final outcome documents in various fora/ international agreements endorsed to the Secretary	5	21

Asset and debt effectively managed P 124,813,000

ASSET AND LIABILITY MANAGEMENT PROGRAM P 124,813,000

Outcome Indicator(s)

1. Percentage of dividends collected from GOCC/ collection targets 100.00% 857.87%

2. Percentage of foreign borrowings and grants negotiated over targets 100.00% 248.02%

Output Indicator(s)

1. Amount collected as dividend from GOCCs Php 16.0 B Php 137.26 B

2. Value of foreign borrowings and grants negotiated > or = US\$ 4,000 M US\$ 9,920.71 M

PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	Baseline	2025 Targets	2026 NEP Targets
Fiscal sustainability attained		P 205,394,000	P 266,873,000
FINANCIAL SUSTAINABILITY AND REVENUE STRENGTHENING PROGRAM		P 205,394,000	P 266,873,000
Outcome Indicator(s)			
1. Improved tax effort	Percentage of tax revenues to GDP FY 2023 - 14.15% FY 2022 - 14.62% FY 2021 - 14.10%	14.70% (22 March 2024 DBCC approved level)	15.50% (July 15, 2024 DBCC Ad Referendum, BESF 2025)
2. Improved government systems that ensure transparency in all extractive industry transactions	FY 2023 - 100.00% FY 2022 - 100.00% FY 2021 - 100.00%	100.00%	100.00%
3. Sustained country's position at the forefront of international and regional economic finance cooperation	FY 2023 - 81 FY 2022 - 38 FY 2021 - 18	20	28
Output Indicator(s)			
1. Number of plans and policy advisories developed and issued or updated and disseminated	FY 2023 - 3 FY 2022 - 5 FY 2021 - 6	3	3
2. Recommended policies on information disclosure and to address barriers to the full implementation of EITI	FY 2023 - 4 FY 2022 - 8 FY 2021 - 4	8	8
3. Number of final outcome documents in various fora/ international agreements endorsed to the Secretary	FY 2023 - 26 FY 2022 - 21 FY 2021 - 30	7	10
Asset and debt effectively managed		P 102,513,000	P 123,972,000
ASSET AND LIABILITY MANAGEMENT PROGRAM		P 102,513,000	P 123,972,000
Outcome Indicator(s)			
1. Percentage of dividends collected from GOCC/ collection targets	FY 2023 - 629.56% FY 2022 - 427.14% FY 2021 - 396.90%	100.00%	100.00%
2. Percentage of foreign borrowings and grants negotiated over targets	FY 2023 - 273.23% FY 2022 - 334.45% FY 2021 - 897.05%	100.00%	100.00%

1. Amount collected as dividend from GOCCs	FY 2023 - Php 100.73 B FY 2022 - Php 68.34 B FY 2021 - Php 57.55 B	Php 20.00 B	Php 20.00 B
2. Value of foreign borrowings and grants negotiated	FY 2023 - US\$ 10,929.09 M FY 2022 - US\$ 13,378.20 M FY 2021 - US\$ 17,941.03 M	> or = US\$ 4,000 M	> or = US\$ 4,000 M

## 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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GAS / STO / OPERATIONS / PROJECTS	EXPENDITURE PROGRAM (in pesos)		
	( 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

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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 (OOs) / 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

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%	80%	80%
2. Percentage of cargo clearance process improved	1.50%	1.60%	1.80%
3. Apprehension of anti-social goods from illegal drugs, counterfeit goods, product of environment crimes, etc.	140	140	154

Output Indicator(s)

1. Number of enforcement actions (alerts) undertaken	440	440	484
2. Percentage of shipment selected and physically examined or x-rayed	50%	50%	50%
3. Number of cases of anti-social goods seized	140	140	154

C. BUREAU OF INTERNAL REVENUE

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	( Cash-Based )		
	2024	2025	2026
New General Appropriations	14,993,558	16,893,296	18,238,111
General Fund	14,993,558	16,893,296	18,238,111
Automatic Appropriations	818,049	794,544	916,732
Retirement and Life Insurance Premiums	818,049	794,544	916,732
Continuing Appropriations	424,613	538,081	
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)	1,314,953		
Release(s) from:			
Miscellaneous Personnel Benefits Fund	317,017		
Unprogrammed Appropriation			
For Payment of Personnel Benefits	997,936		
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  
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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
<b>A.REGULAR PROGRAMS</b>						
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

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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
		=====	=====	=====	=====
					P 18,238,111,000
					=====

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

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

## D. BUREAU OF LOCAL GOVERNMENT FINANCE

Appropriations/Obligations

(In Thousand Pesos)

	( Cash-Based )		
Description	2024	2025	2026
New General Appropriations	316,573	417,370	974,023
General Fund	316,573	417,370	974,023
Automatic Appropriations	20,713	19,602	22,176
Retirement and Life Insurance Premiums	20,713	19,602	22,176
Continuing Appropriations	49,699	14,745	
Unobligated Releases for Capital Outlays			
R.A. No. 11936	28,220		
R.A. No. 11975		11,610	
Unobligated Releases for MOOE			
R.A. No. 11936	21,479		
R.A. No. 11975		3,135	



Budgetary Adjustment(s)	136,818		
Release(s) from:			
Pension and Gratuity Fund	6,680		
Unprogrammed Appropriation			
Support to Foreign-Assisted Projects	119,885		
Pension and Gratuity Fund	109		
For Payment of Personnel Benefits	10,144		
Total Available Appropriations	523,803	451,717	996,199
Unused Appropriations	( 65,827)	( 14,745)	
Unobligated Allotment	( 65,827)	( 14,745)	
TOTAL OBLIGATIONS	457,976	436,972	996,199
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EXPENDITURE PROGRAM  
(in pesos)

	( Cash-Based )		
	2024 Actual	2025 Current	2026 Proposed
GAS / STO / OPERATIONS / PROJECTS			
General Administration and Support	162,552,000	225,564,000	224,800,000
Regular	162,552,000	225,564,000	224,800,000
PS	122,146,000	108,514,000	116,073,000
MOOE	37,212,000	52,645,000	54,277,000
CO	3,194,000	64,405,000	54,450,000
Support to Operations	21,253,000	47,448,000	109,685,000
Regular	21,253,000	47,448,000	109,685,000
PS	6,723,000	6,919,000	10,344,000
MOOE	13,239,000	14,850,000	76,449,000
CO	1,291,000	25,679,000	22,892,000
Operations	274,171,000	163,960,000	661,714,000
Regular	148,405,000	163,960,000	261,693,000
PS	111,715,000	121,630,000	137,178,000
MOOE	36,690,000	42,330,000	124,515,000
Projects / Purpose	125,766,000		400,021,000
Foreign-Assisted Project(s)	125,766,000		400,021,000
MOOE	107,984,000		396,559,000
CO	17,782,000		3,462,000
TOTAL AGENCY BUDGET	457,976,000	436,972,000	996,199,000
Regular	332,210,000	436,972,000	596,178,000
PS	240,584,000	237,063,000	263,595,000
MOOE	87,141,000	109,825,000	255,241,000
CO	4,485,000	90,084,000	77,342,000

Projects / Purpose	125,766,000	400,021,000
Foreign-Assisted Project(s)	125,766,000	400,021,000
MOOE	107,984,000	396,559,000
CO	17,782,000	3,462,000

## STAFFING SUMMARY

	2024	2025	2026
TOTAL STAFFING			
Total Number of Authorized Positions	458	458	458
Total Number of Filled Positions	290	292	292

## Proposed New Appropriations Language

For general administration and support, support to operations and operations, including foreign-assisted project(s), as indicated hereunder.....P 974,023,000  
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OPERATIONS BY PROGRAM	PROPOSED 2026 ( Cash-Based )			
	PS	MOOE	CO	TOTAL
LOCAL FINANCE ADMINISTRATION PROGRAM	125,300,000	521,074,000	3,462,000	649,836,000

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

REGION	PS	MOOE	CO	TOTAL
CENTRAL OFFICE	76,025,000	597,486,000	31,904,000	705,415,000
Regional Allocation	165,394,000	54,314,000	48,900,000	268,608,000
Region I - Ilocos	12,624,000	3,309,000	5,550,000	21,483,000
Cordillera Administrative Region (CAR)	9,846,000	4,001,000	5,550,000	19,397,000
Region II - Cagayan Valley	11,881,000	2,948,000	5,550,000	20,379,000
Region III - Central Luzon	11,610,000	2,327,000	5,550,000	19,487,000
Region IVA - CALABARZON	10,782,000	3,751,000		14,533,000
Region IVB - MIMAROPA	9,479,000	4,146,000		13,625,000
Region V - Bicol	9,271,000	4,418,000		13,689,000
Region VI - Western Visayas	11,359,000	3,674,000		15,033,000
Region VII - Central Visayas	10,596,000	4,104,000		14,700,000
Region VIII - Eastern Visayas	12,926,000	3,484,000		16,410,000
Region IX - Zamboanga Peninsula	8,625,000	2,360,000	5,550,000	16,535,000
Region X - Northern Mindanao	10,935,000	3,388,000	5,550,000	19,873,000
Region XI - Davao	12,169,000	2,253,000		14,422,000
Region XII - SOCCSKSARGEN	10,552,000	3,862,000	4,500,000	18,914,000
Region XIII - CARAGA	9,088,000	2,541,000	5,550,000	17,179,000
Autonomous Region in Muslim Mindanao (ARMM)	3,651,000	3,748,000	5,550,000	12,949,000
TOTAL AGENCY BUDGET	241,419,000	651,800,000	80,804,000	974,023,000
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## SPECIAL PROVISION(S)

1. Assessment Loan Revolving Fund. The Assessment Loan Revolving Fund shall be used for interest-free lending purposes to provinces, cities, and municipalities, tax-mapping projects, periodic revisions of assessments, and other real property assessment programs in accordance with Section 94 of P.D. No. 464, as amended by P.D. No. 1002.

Disbursements or expenditures by the Bureau of Local Government Finance (BLGF) in violation of the above requirements shall be void and shall subject the erring officials and employees to disciplinary actions in accordance with Section 43, Chapter 5, and Section 80, Chapter 7, Book VI of E.O. No. 292, s. 1987, and to appropriate civil and criminal actions under existing laws.

2. Reporting and Posting Requirements. The BLGF 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) BLGF's website.

The BLGF 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.

3. 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	Capital Outlays	Total
A.REGULAR PROGRAMS					
1000000000000000	General Administration and Support	106,640,000	54,277,000	54,450,000	215,367,000
100000100001000	General management and supervision	103,820,000	54,277,000	54,450,000	212,547,000
	National Capital Region (NCR)	30,491,000	19,925,000	5,550,000	55,966,000
	Central Office	30,491,000	19,925,000	5,550,000	55,966,000
	Region I - Ilocos	6,570,000	2,335,000	5,550,000	14,455,000
	Regional Office - I	6,570,000	2,335,000	5,550,000	14,455,000
	Cordillera Administrative Region (CAR)	4,603,000	2,688,000	5,550,000	12,841,000
	Regional Office - CAR	4,603,000	2,688,000	5,550,000	12,841,000
	Region II - Cagayan Valley	5,073,000	1,758,000	5,550,000	12,381,000
	Regional Office - II	5,073,000	1,758,000	5,550,000	12,381,000
	Region III - Central Luzon	4,994,000	1,732,000	5,550,000	12,276,000
	Regional Office - III	4,994,000	1,732,000	5,550,000	12,276,000

Region IVA - CALABARZON	5,083,000	1,863,000		6,946,000
Regional Office - IVA	5,083,000	1,863,000		6,946,000
Region IVB - MIMAROPA	2,331,000	3,654,000		5,985,000
Regional Office - IVB	2,331,000	3,654,000		5,985,000
Region V - Bicol	3,488,000	2,380,000		5,868,000
Regional Office - V	3,488,000	2,380,000		5,868,000
Region VI - Western Visayas	5,571,000	1,600,000		7,171,000
Regional Office - VI	5,571,000	1,600,000		7,171,000
Region VII - Central Visayas	5,146,000	3,446,000		8,592,000
Regional Office - VII	5,146,000	3,446,000		8,592,000
Region VIII - Eastern Visayas	6,383,000	2,562,000		8,945,000
Regional Office - VIII	6,383,000	2,562,000		8,945,000
Region IX - Zamboanga Peninsula	3,425,000	1,009,000	5,550,000	9,984,000
Regional Office - IX	3,425,000	1,009,000	5,550,000	9,984,000
Region X - Northern Mindanao	6,538,000	1,858,000	5,550,000	13,946,000
Regional Office - X	6,538,000	1,858,000	5,550,000	13,946,000
Region XI - Davao	5,387,000	1,601,000		6,988,000
Regional Office - XI	5,387,000	1,601,000		6,988,000
Region XII - SOCCSKSARGEN	3,147,000	3,200,000	4,500,000	10,847,000
Regional Office - XII	3,147,000	3,200,000	4,500,000	10,847,000
Region XIII - CARAGA	4,373,000	1,746,000	5,550,000	11,669,000
Regional Office - XIII	4,373,000	1,746,000	5,550,000	11,669,000
Autonomous Region in Muslim Mindanao (ARMM)	1,217,000	920,000	5,550,000	7,687,000
Regional Office - BARMM	1,217,000	920,000	5,550,000	7,687,000
100000100002000 Administration of Personnel Benefits	2,820,000			2,820,000
National Capital Region (NCR)	2,820,000			2,820,000
Central Office	2,820,000			2,820,000
Sub-total, General Administration and Support	106,640,000	54,277,000	54,450,000	215,367,000

2000000000000000	Support to Operations	9,479,000	76,449,000	22,892,000	108,820,000
200000100001000	Agency strategic planning, management information system and public information and legal services	9,479,000	76,449,000	22,892,000	108,820,000
	National Capital Region (NCR)	9,479,000	76,449,000	22,892,000	108,820,000
	Central Office	9,479,000	76,449,000	22,892,000	108,820,000
	Sub-total, Support to Operations	9,479,000	76,449,000	22,892,000	108,820,000
3000000000000000	Operations	125,300,000	124,515,000		249,815,000
3101000000000000	LOCAL FINANCE ADMINISTRATION PROGRAM	125,300,000	124,515,000		249,815,000
3101010000000000	LOCAL FINANCE POLICY REFORMS AND FISCAL PERFORMANCE MONITORING AND EVALUATION SUB-PROGRAM	77,476,000	60,278,000		137,754,000
310101100001000	Development of LGU treasury and assessment operating policies, guidelines, systems and procedures including the promulgation of rulings/opinions for the proper implementation thereof	15,299,000	39,458,000		54,757,000
	National Capital Region (NCR)	12,865,000	39,458,000		52,323,000
	Central Office	12,865,000	39,458,000		52,323,000
	Autonomous Region in Muslim Mindanao (ARMM)	2,434,000			2,434,000
	Regional Office - BARMM	2,434,000			2,434,000
310101100002000	Conduct of revenue and assessment performance evaluation and management, evaluation and monitoring of special projects on local government finance	57,123,000	19,911,000		77,034,000
	National Capital Region (NCR)	10,853,000	9,052,000		19,905,000
	Central Office	10,853,000	9,052,000		19,905,000
	Region I - Ilocos	3,072,000	855,000		3,927,000
	Regional Office - I	3,072,000	855,000		3,927,000
	Cordillera Administrative Region (CAR)	3,187,000	844,000		4,031,000
	Regional Office - CAR	3,187,000	844,000		4,031,000
	Region II - Cagayan Valley	3,861,000	752,000		4,613,000
	Regional Office - II	3,861,000	752,000		4,613,000
	Region III - Central Luzon	2,551,000	349,000		2,900,000
	Regional Office - III	2,551,000	349,000		2,900,000

Region IVA - CALABARZON	<u>2,766,000</u>	<u>936,000</u>	<u>3,702,000</u>
Regional Office - IVA	2,766,000	936,000	3,702,000
Region IVB - MIMAROPA	<u>3,847,000</u>	<u>453,000</u>	<u>4,300,000</u>
Regional Office - IVB	3,847,000	453,000	4,300,000
Region V - Bicol	<u>2,515,000</u>	<u>984,000</u>	<u>3,499,000</u>
Regional Office - V	2,515,000	984,000	3,499,000
Region VI - Western Visayas	<u>2,873,000</u>	<u>1,017,000</u>	<u>3,890,000</u>
Regional Office - VI	2,873,000	1,017,000	3,890,000
Region VII - Central Visayas	<u>2,584,000</u>	<u>502,000</u>	<u>3,086,000</u>
Regional Office - VII	2,584,000	502,000	3,086,000
Region VIII - Eastern Visayas	<u>4,390,000</u>	<u>405,000</u>	<u>4,795,000</u>
Regional Office - VIII	4,390,000	405,000	4,795,000
Region IX - Zamboanga Peninsula	<u>2,733,000</u>	<u>640,000</u>	<u>3,373,000</u>
Regional Office - IX	2,733,000	640,000	3,373,000
Region X - Northern Mindanao	<u>3,180,000</u>	<u>811,000</u>	<u>3,991,000</u>
Regional Office - X	3,180,000	811,000	3,991,000
Region XI - Davao	<u>3,514,000</u>	<u>412,000</u>	<u>3,926,000</u>
Regional Office - XI	3,514,000	412,000	3,926,000
Region XII - SOCCSKSARGEN	<u>2,515,000</u>	<u>452,000</u>	<u>2,967,000</u>
Regional Office - XII	2,515,000	452,000	2,967,000
Region XIII - CARAGA	<u>2,682,000</u>	<u>170,000</u>	<u>2,852,000</u>
Regional Office - XIII	2,682,000	170,000	2,852,000
Autonomous Region in Muslim Mindanao (ARMM)		<u>1,277,000</u>	<u>1,277,000</u>
Regional Office - BARMM		1,277,000	1,277,000
310101100003000 Issuance of certificate of LGU net debt service ceiling and net borrowing capacity	<u>5,054,000</u>	<u>909,000</u>	<u>5,963,000</u>
National Capital Region (NCR)	<u>5,054,000</u>	<u>909,000</u>	<u>5,963,000</u>
Central Office	5,054,000	909,000	5,963,000

31010200000000	LOCAL FINANCE CAPACITY DEVELOPMENT SUB-PROGRAM	<u>47,824,000</u>	<u>64,237,000</u>	<u>112,061,000</u>
310102100001000	LGU training on policies, procedures and other competency requirements of local treasurers and assessors	<u>47,824,000</u>	<u>64,237,000</u>	<u>112,061,000</u>
	National Capital Region (NCR)	<u>4,463,000</u>	<u>55,134,000</u>	<u>59,597,000</u>
	Central Office	4,463,000	55,134,000	59,597,000
	Region I - Ilocos	<u>2,982,000</u>	<u>119,000</u>	<u>3,101,000</u>
	Regional Office - I	2,982,000	119,000	3,101,000
	Cordillera Administrative Region (CAR)	<u>2,056,000</u>	<u>469,000</u>	<u>2,525,000</u>
	Regional Office - CAR	2,056,000	469,000	2,525,000
	Region II - Cagayan Valley	<u>2,947,000</u>	<u>438,000</u>	<u>3,385,000</u>
	Regional Office - II	2,947,000	438,000	3,385,000
	Region III - Central Luzon	<u>4,065,000</u>	<u>246,000</u>	<u>4,311,000</u>
	Regional Office - III	4,065,000	246,000	4,311,000
	Region IVA - CALABARZON	<u>2,933,000</u>	<u>952,000</u>	<u>3,885,000</u>
	Regional Office - IVA	2,933,000	952,000	3,885,000
	Region IVB - MIMAROPA	<u>3,301,000</u>	<u>39,000</u>	<u>3,340,000</u>
	Regional Office - IVB	3,301,000	39,000	3,340,000
	Region V - Bicol	<u>3,268,000</u>	<u>1,054,000</u>	<u>4,322,000</u>
	Regional Office - V	3,268,000	1,054,000	4,322,000
	Region VI - Western Visayas	<u>2,915,000</u>	<u>1,057,000</u>	<u>3,972,000</u>
	Regional Office - VI	2,915,000	1,057,000	3,972,000
	Region VII - Central Visayas	<u>2,866,000</u>	<u>156,000</u>	<u>3,022,000</u>
	Regional Office - VII	2,866,000	156,000	3,022,000
	Region VIII - Eastern Visayas	<u>2,153,000</u>	<u>517,000</u>	<u>2,670,000</u>
	Regional Office - VIII	2,153,000	517,000	2,670,000
	Region IX - Zamboanga Peninsula	<u>2,467,000</u>	<u>711,000</u>	<u>3,178,000</u>
	Regional Office - IX	2,467,000	711,000	3,178,000
	Region X - Northern Mindanao	<u>1,217,000</u>	<u>719,000</u>	<u>1,936,000</u>
	Regional Office - X	1,217,000	719,000	1,936,000

Region XI - Davao	3,268,000	240,000		3,508,000
Regional Office - XI	3,268,000	240,000		3,508,000
Region XII - SOCCSKSARGEN	4,890,000	210,000		5,100,000
Regional Office - XII	4,890,000	210,000		5,100,000
Region XIII - CARAGA	2,033,000	625,000		2,658,000
Regional Office - XIII	2,033,000	625,000		2,658,000
Autonomous Region in Muslim Mindanao (ARMM)		1,551,000		1,551,000
Regional Office - BARMM		1,551,000		1,551,000
Sub-total, Operations	125,300,000	124,515,000		249,815,000
Sub-total, Program(s)	241,419,000	255,241,000	77,342,000	574,002,000
B. PROJECTS				
B.2 FOREIGN-ASSISTED PROJECT(S)				
310101300001000 Local Governance Reform Project (LGRP) ADB Loan No. P3944-PHI		396,559,000	3,462,000	400,021,000
National Capital Region (NCR)		396,559,000	3,462,000	400,021,000
Central Office		396,559,000	3,462,000	400,021,000
Loan Proceeds		354,739,000	3,092,000	357,831,000
GOP Counterpart		41,820,000	370,000	42,190,000
Sub-total, Foreign-Assisted Project(s)		396,559,000	3,462,000	400,021,000
Sub-total, Project(s)		396,559,000	3,462,000	400,021,000
TOTAL NEW APPROPRIATIONS	241,419,000	651,800,000	80,804,000	974,023,000
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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	152,920	163,349	184,793
Total Permanent Positions	152,920	163,349	184,793



Other Compensation Common to All			
Personnel Economic Relief Allowance	6,323	7,440	7,008
Representation Allowance	3,318	2,298	2,550
Transportation Allowance	2,165	2,298	2,550
Clothing and Uniform Allowance	1,792	2,170	2,044
Honoraria	399		
Mid-Year Bonus - Civilian	11,207	13,608	15,402
Year End Bonus	12,719	13,608	15,402
Cash Gift	1,319	1,550	1,460
Productivity Enhancement Incentive	1,358	1,550	1,460
Step Increment		409	466
Collective Negotiation Agreement	6,664		
Total Other Compensation Common to All	47,264	44,931	48,342
Other Compensation for Specific Groups			
Quarters Allowance	28		
Longevity Pay	40		
Other Personnel Benefits	7,829		
Total Other Compensation for Specific Groups	7,897		
Other Benefits			
Retirement and Life Insurance Premiums	17,684	19,602	22,176
PAG-IBIG Contributions	591	745	701
PhilHealth Contributions	3,499	3,985	4,411
Employees Compensation Insurance Premiums	330	374	352
Loyalty Award - Civilian	90		
Terminal Leave	10,309	4,077	2,820
Total Other Benefits	32,503	28,783	30,460
TOTAL PERSONNEL SERVICES	240,584	237,063	263,595
Maintenance and Other Operating Expenses			
Travelling Expenses	11,444	13,608	17,479
Training and Scholarship Expenses	50,903	21,437	231,021
Supplies and Materials Expenses	17,615	12,718	13,358
Utility Expenses	3,055	3,485	3,886
Communication Expenses	4,184	10,288	9,881
Awards/Rewards and Prizes	30	290	100
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	2,204	1,857	1,930
Professional Services	80,389	19,863	315,587
General Services	6,002	8,251	6,596
Repairs and Maintenance	1,745	678	1,801
Taxes, Insurance Premiums and Other Fees	817	725	951
Other Maintenance and Operating Expenses			
Advertising Expenses	254		
Printing and Publication Expenses	1,170	6	86
Representation Expenses	1,059	238	167
Transportation and Delivery Expenses	17		
Rent/Lease Expenses	9,628	13,463	9,598
Membership Dues and Contributions to Organizations	53	69	54
Subscription Expenses	1,795	3	1,964
Other Maintenance and Operating Expenses	2,761	2,846	37,341
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	195,125	109,825	651,800
TOTAL CURRENT OPERATING EXPENDITURES	435,709	346,888	915,395

## 168 EXPENDITURE PROGRAM FY 2026 VOLUME II

## Capital Outlays

Property, Plant and Equipment Outlay			
Buildings and Other Structures		17,335	4,500
Machinery and Equipment Outlay	14,159	14,298	22,892
Transportation Equipment Outlay	7,992	44,400	49,950
Furniture, Fixtures and Books Outlay	116	890	3,462
Intangible Assets Outlay		13,161	
TOTAL CAPITAL OUTLAYS	22,267	90,084	80,804
GRAND TOTAL	457,976	436,972	996,199

## STRATEGIC OBJECTIVES

SECTOR OUTCOME : Sound, stable and supportive macroeconomic environment sustained

## ORGANIZATIONAL

OUTCOME : Fiscal sustainability of LGUs strengthened

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	2024 GAA Targets	Actual
Fiscal sustainability of LGUs strengthened		P 274,171,000
LOCAL FINANCE ADMINISTRATION PROGRAM		P 274,171,000
LOCAL FINANCE POLICY REFORMS AND FISCAL PERFORMANCE MONITORING AND EVALUATION SUB-PROGRAM		P 205,984,000
Outcome Indicator(s)		
1. Ratio of LGU expenditures over total income	< or = 1	0.83
2. Percentage of actual collections of LGU from local taxes and other locally-generated revenue sources versus targets	> or = 80%	96%
3. Number of LGUs not exceeding 20% of their regular income for debt servicing	> or = 1,662	1,708
Output Indicator(s)		
1. Percentage of requests for policy opinions and consultations provided in a timely manner	> or = 90%	90%
2. Percentage of LGU assessed on revenue and assessment performance	> or = 60%	105%
3. Percentage of LGUs evaluated for the issuance of certificate of net debt service ceiling and net borrowing capacity	> or = 95%	100%
LOCAL FINANCE CAPACITY DEVELOPMENT SUB-PROGRAM		P 68,187,000
Outcome Indicator(s)		
1. Percentage of training satisfaction for training programs	> or = 90%	94%
Output Indicator(s)		
1. Percentage of treasurers and assessors trained over the total number of treasurers/assessors	> or = 95%	100%
2. Percentage of LGU capacitated/informed on local finance policies	> or = 95%	100%
3. Number of trainings conducted for LGUs	> or = 60	154

PERFORMANCE INFORMATION			
ORGANIZATIONAL OUTCOMES (Oos) / PERFORMANCE INDICATORS (PIs)	Baseline	2025 Targets	2026 NEP Targets
Fiscal sustainability of LGUs strengthened		P 163,960,000	P 661,714,000
LOCAL FINANCE ADMINISTRATION PROGRAM		P 163,960,000	P 661,714,000
LOCAL FINANCE POLICY REFORMS AND FISCAL PERFORMANCE MONITORING AND EVALUATION SUB-PROGRAM		P 89,765,000	P 545,071,000
Outcome Indicator(s)			
1. Ratio of LGU expenditures over total income	< or = 1	< or = 1	< or = 1
2. Percentage of actual collections of LGU from local taxes and other locally-generated revenue sources versus targets	> or = 80%	> or = 80%	> or = 80%
3. Number of LGUs not exceeding 20% of their regular income for debt servicing	> or = 1,662	> or = 1,662	> or = 1,662
Output Indicator(s)			
1. Percentage of requests for policy opinions and consultations provided in a timely manner	> or = 90%	> or = 90%	> or = 90%
2. Percentage of LGU assessed on revenue and assessment performance	> or = 60%	> or = 60%	> or = 60%
3. Percentage of LGUs evaluated for the issuance of certificate of net debt service ceiling and net borrowing capacity	> or = 95%	> or = 95%	> or = 95%
LOCAL FINANCE CAPACITY DEVELOPMENT SUB-PROGRAM		P 74,195,000	P 116,643,000
Outcome Indicator(s)			
1. Percentage of training satisfaction for training programs	> or = 90%	> or = 90%	> or = 90%
Output Indicator(s)			
1. Percentage of treasurers and assessors trained over the total number of treasurers/assessors	> or = 95%	> or = 95%	> or = 95%
2. Percentage of LGU capacitated/informed on local finance policies	> or = 95%	> or = 95%	> or = 95%
3. Number of trainings conducted for LGUs	> or = 60	> or = 60	> or = 60

## E. BUREAU OF THE TREASURY

Appropriations/Obligations

(In Thousand Pesos)

Description	( Cash-Based )		
	2024	2025	2026
New General Appropriations	4,183,540	6,419,394	4,650,643
General Fund	4,183,540	6,419,394	4,650,643

## 170 EXPENDITURE PROGRAM FY 2026 VOLUME II

Automatic Appropriations	34,585,920	42,067	50,346
Grant Proceeds	3,710		
Customs Duties and Taxes, including Tax Expenditures	19,536,155		
Retirement and Life Insurance Premiums	46,055	42,067	50,346
Special Account	15,000,000		
Continuing Appropriations	890,027	750,760	
Unobligated Releases for Capital Outlays			
R.A. No. 11936	17,619		
R.A. No. 11975		36,390	
Unobligated Releases for MOOE			
Grant Proceeds	2,126	916	
R.A. No. 11936	191,561		
R.A. No. 11975		713,454	
Unobligated Releases for FinEx			
R.A. No. 11936	678,721		
Budgetary Adjustment(s)	58,587		
Release(s) from:			
Miscellaneous Personnel Benefits Fund	19,803		
Pension and Gratuity Fund	10,814		
Unprogrammed Appropriation			
For Payment of Personnel Benefits	22,426		
Pension and Gratuity Fund	5,544		
Total Available Appropriations	39,718,074	7,212,221	4,700,989
Unused Appropriations	( 1,076,566)	( 750,760)	
Unobligated Allotment	( 1,076,566)	( 750,760)	
TOTAL OBLIGATIONS	38,641,508	6,461,461	4,700,989
	=====	=====	=====

EXPENDITURE PROGRAM  
(in pesos)

	(	Cash-Based	)
GAS / STO / OPERATIONS / PROJECTS	2024 Actual	2025 Current	2026 Proposed
General Administration and Support	19,778,111,000	201,257,000	222,004,000
Regular	19,778,111,000	201,257,000	222,004,000
PS	127,169,000	59,811,000	75,616,000
MOOE	19,642,662,000	120,101,000	122,263,000
CO	8,280,000	21,345,000	24,125,000
Support to Operations	359,741,000	480,396,000	535,193,000
Regular	359,741,000	480,396,000	535,193,000
PS	87,865,000	56,702,000	71,477,000
MOOE	241,087,000	384,435,000	434,023,000
CO	30,789,000	39,259,000	29,693,000
Operations	18,503,656,000	5,779,808,000	3,943,792,000
Regular	18,018,471,000	5,218,724,000	3,372,608,000
PS	403,176,000	391,177,000	459,475,000
MOOE	15,164,739,000	2,185,150,000	230,014,000
CO	2,450,556,000	2,642,397,000	2,683,119,000

Projects / Purpose	485,185,000	561,084,000	571,184,000
Locally-Funded Project(s)	485,185,000	561,084,000	571,184,000
MOOE	20,051,000	561,084,000	571,184,000
FinEx	465,134,000		
TOTAL AGENCY BUDGET	38,641,508,000	6,461,461,000	4,700,989,000
Regular	38,156,323,000	5,900,377,000	4,129,805,000
PS	618,210,000	507,690,000	606,568,000
MOOE	35,048,488,000	2,689,686,000	786,300,000
CO	2,489,625,000	2,703,001,000	2,736,937,000
Projects / Purpose	485,185,000	561,084,000	571,184,000
Locally-Funded Project(s)	485,185,000	561,084,000	571,184,000
MOOE	20,051,000	561,084,000	571,184,000
FinEx	465,134,000		

## STAFFING SUMMARY

	2024	2025	2026
TOTAL STAFFING			
Total Number of Authorized Positions	1,288	1,288	1,288
Total Number of Filled Positions	613	613	613

## Proposed New Appropriations Language

For general administration and support, support to operations and operations, including locally-funded project, as indicated hereunder.....P 4,650,643,000  
=====

OPERATIONS BY PROGRAM	PROPOSED 2026 ( Cash-Based )			
	PS	MOOE	CO	TOTAL
FINANCIAL ASSET MANAGEMENT PROGRAM	41,877,000	662,988,000	2,635,267,000	3,340,132,000
DEBT AND RISK MANAGEMENT PROGRAM	25,614,000	17,410,000		43,024,000
NG ACCOUNTING PROGRAM	352,894,000	120,800,000	47,852,000	521,546,000

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

REGION	PS	MOOE	CO	TOTAL
CENTRAL OFFICE	556,222,000	1,357,484,000	2,736,937,000	4,650,643,000
TOTAL AGENCY BUDGET	556,222,000	1,357,484,000	2,736,937,000	4,650,643,000
	=====	=====	=====	=====

## SPECIAL PROVISION(S)

1. Equity Contribution to International Organizations. The amount of One Hundred Thirty Eight Million Six Hundred Thirteen Thousand Three Hundred Thirty Four Pesos (P138,613,334) appropriated herein shall be used for capital or quota subscription and revaluation or maintenance of value to foreign financial institutions that has been reviewed by the DFA and the International Commitments Fund Review Panel, and approved by the President of the Philippines in accordance with M.C. No. 194 dated June 11, 2010.
2. Reporting and Posting Requirements. The BTR 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) BTR's website.

The BTR 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.
3. 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	Capital Outlays	Total
A.REGULAR PROGRAMS					
1000000000000000	General Administration and Support	70,446,000	122,263,000	24,125,000	216,834,000
100000100001000	General Management and Supervision	56,730,000	122,263,000	24,125,000	203,118,000
	National Capital Region (NCR)	56,730,000	122,263,000	24,125,000	203,118,000
	Central Office	56,730,000	122,263,000	24,125,000	203,118,000
100000100002000	Administration of Personnel Benefits	13,716,000			13,716,000
	National Capital Region (NCR)	13,716,000			13,716,000
	Central Office	13,716,000			13,716,000
Sub-total, General Administration and Support		70,446,000	122,263,000	24,125,000	216,834,000
2000000000000000	Support to Operations	65,391,000	434,023,000	29,693,000	529,107,000
200000100001000	Provision of legal services including the conduct of research and investigation	18,356,000	9,523,000		27,879,000
	National Capital Region (NCR)	18,356,000	9,523,000		27,879,000
	Central Office	18,356,000	9,523,000		27,879,000

200000100002000	Information systems and IT support services	23,729,000	413,247,000	29,693,000	466,669,000
	National Capital Region (NCR)	23,729,000	413,247,000	29,693,000	466,669,000
	Central Office	23,729,000	413,247,000	29,693,000	466,669,000
200000100003000	Research and technical support services	23,306,000	11,253,000		34,559,000
	National Capital Region (NCR)	23,306,000	11,253,000		34,559,000
	Central Office	23,306,000	11,253,000		34,559,000
Sub-total, Support to Operations		65,391,000	434,023,000	29,693,000	529,107,000
3000000000000000	Operations	420,385,000	230,014,000	2,683,119,000	3,333,518,000
3101000000000000	FINANCIAL ASSET MANAGEMENT PROGRAM	41,877,000	91,804,000	2,635,267,000	2,768,948,000
310100100001000	Cash management funding and investment of excess funds	41,877,000	91,804,000	2,635,267,000	2,768,948,000
	National Capital Region (NCR)	41,877,000	91,804,000	2,635,267,000	2,768,948,000
	Central Office	41,877,000	91,804,000	2,635,267,000	2,768,948,000
3201000000000000	DEBT AND RISK MANAGEMENT PROGRAM	25,614,000	17,410,000		43,024,000
320100100001000	Securities Origination	7,001,000	6,014,000		13,015,000
	National Capital Region (NCR)	7,001,000	6,014,000		13,015,000
	Central Office	7,001,000	6,014,000		13,015,000
320100100002000	Debt monitoring and servicing	8,989,000	3,441,000		12,430,000
	National Capital Region (NCR)	8,989,000	3,441,000		12,430,000
	Central Office	8,989,000	3,441,000		12,430,000
320100100003000	Risk Management	9,624,000	7,955,000		17,579,000
	National Capital Region (NCR)	9,624,000	7,955,000		17,579,000
	Central Office	9,624,000	7,955,000		17,579,000
3301000000000000	NG ACCOUNTING PROGRAM	352,894,000	120,800,000	47,852,000	521,546,000
330100100001000	Recording of NG financial transactions	34,381,000	10,109,000		44,490,000
	National Capital Region (NCR)	34,381,000	10,109,000		44,490,000
	Central Office	34,381,000	10,109,000		44,490,000
330100100002000	Reconciliation of NGAs books of accounts	13,346,000	1,609,000		14,955,000
	National Capital Region (NCR)	13,346,000	1,609,000		14,955,000
	Central Office	13,346,000	1,609,000		14,955,000

## 174 EXPENDITURE PROGRAM FY 2026 VOLUME II

330100100003000	Release of Allotment to Local Government Units (ALGU)	305,167,000	109,082,000	47,852,000	462,101,000
	National Capital Region (NCR)	305,167,000	109,082,000	47,852,000	462,101,000
	Central Office	305,167,000	109,082,000	47,852,000	462,101,000
	Sub-total, Operations	420,385,000	230,014,000	2,683,119,000	3,333,518,000
	Sub-total, Program(s)	P 556,222,000	P 786,300,000	P 2,736,937,000	P 4,079,459,000
		=====	=====	=====	=====
B.PROJECTS					
B.1 LOCALLY-FUNDED PROJECT(S)					
310100200001000	Development of the Treasury Single Account (TSA)		571,184,000		571,184,000
	National Capital Region (NCR)		571,184,000		571,184,000
	Central Office		571,184,000		571,184,000
	Sub-total, Locally-Funded Project(s)		571,184,000		571,184,000
	Sub-total, Project(s)	P 571,184,000		P 571,184,000	
		=====		=====	
	TOTAL NEW APPROPRIATIONS	P 556,222,000	P 1,357,484,000	P 2,736,937,000	P 4,650,643,000
		=====	=====	=====	=====

## 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	371,576	350,550	419,551
Total Permanent Positions	371,576	350,550	419,551
Other Compensation Common to All			
Personnel Economic Relief Allowance	14,430	14,304	14,712
Representation Allowance	11,213	5,964	6,942
Transportation Allowance	8,441	5,814	6,942
Clothing and Uniform Allowance	4,171	4,172	4,291
Honoraria	1,300		
Overtime Pay	5,636		
Mid-Year Bonus - Civilian	30,383	29,212	34,963
Year End Bonus	31,282	29,212	34,963
Cash Gift	3,017	2,980	3,065
Productivity Enhancement Incentive	2,978	2,980	3,065
Performance Based Bonus	19,691		
Step Increment		875	1,050
Collective Negotiation Agreement	18,282		
Total Other Compensation Common to All	150,824	95,513	109,993



Other Compensation for Specific Groups			
Magna Carta for Public Health Workers	298	375	375
Other Personnel Benefits	11,844		
Special Counsel Allowance	95		
Total Other Compensation for Specific Groups	12,237	375	375
Other Benefits			
Retirement and Life Insurance Premiums	45,301	42,067	50,346
PAG-IBIG Contributions	1,397	1,431	1,471
PhilHealth Contributions	9,020	8,555	10,107
Employees Compensation Insurance Premiums	731	715	734
Loyalty Award - Civilian	670		275
Terminal Leave	26,454	8,484	13,716
Total Other Benefits	83,573	61,252	76,649
TOTAL PERSONNEL SERVICES	618,210	507,690	606,568
Maintenance and Other Operating Expenses			
Travelling Expenses	15,525	16,029	16,770
Training and Scholarship Expenses	22,125	24,592	22,490
Supplies and Materials Expenses	32,517	60,443	57,856
Utility Expenses	51,420	63,547	68,870
Communication Expenses	18,233	31,347	32,829
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	3,121	3,422	3,422
Professional Services	46,317	60,012	62,331
General Services	52,788	57,407	62,868
Repairs and Maintenance	136,769	195,447	203,702
Financial Assistance/Subsidy	15,000,000		
Taxes, Insurance Premiums and Other Fees	19,556,231	2,046,618	45,473
Other Maintenance and Operating Expenses			
Advertising Expenses	278	966	1,000
Representation Expenses	2,905	2,090	34,117
Transportation and Delivery Expenses	129	2,146	2,146
Rent/Lease Expenses	30,089	33,971	35,172
Membership Dues and Contributions to Organizations	1,700	1,505	1,455
Subscription Expenses	88,167	101,128	156,883
Bank Transaction Fee	10,055	550,000	550,000
Other Maintenance and Operating Expenses	170	100	100
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	35,068,539	3,250,770	1,357,484
Financial Expenses			
Bank Charges	465,134		
TOTAL FINANCIAL EXPENSES	465,134		
TOTAL CURRENT OPERATING EXPENDITURES	36,151,883	3,758,460	1,964,052
Capital Outlays			
Investment Outlay	2,445,518	2,635,267	2,635,267
Property, Plant and Equipment Outlay			
Buildings and Other Structures	3,333	10,372	47,852
Machinery and Equipment Outlay	39,128	44,307	29,693
Transportation Equipment Outlay		12,100	
Furniture, Fixtures and Books Outlay	1,646	955	24,125
TOTAL CAPITAL OUTLAYS	2,489,625	2,703,001	2,736,937
GRAND TOTAL	38,641,508	6,461,461	4,700,989

## STRATEGIC OBJECTIVES

SECTOR OUTCOME : Sound, stable and supportive macroeconomic environment sustained

ORGANIZATIONAL  
OUTCOME : Efficiency in cash management improved  
Efficiency in debt management achieved  
Efficiency in accounting of NG financial transactions enhanced

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (Oos) / PERFORMANCE INDICATORS (PIs)	2024 GAA Targets	Actual
Efficiency in cash management improved		P 3,003,675,000
FINANCIAL ASSET MANAGEMENT PROGRAM		P 3,003,675,000
Outcome Indicator(s)		
1. Fund the total government cash requirement to be negotiated daily with AGSBs (LBP, DBP, PVB)	100%	100%
2. Return on NG cash resources	Php:BSP-ODF rate; USD:Fed Funds rate	Average:Php:6.476% USD:5.176%
Output Indicator(s)		
1. Deviation from Php 5 Billion Average Year to Date (AYTD) in MDS Seed Fund Account with LBP	2.00%	Q1:1.30% Q2:1.70% Q3:1.76% Q4:0.83%
2. BSF: Percentage of Free Cash invested in money market instrument	At least 50% of BSF free cash invested	An average of 64.25% of BSF free cash were invested
3. Number of assets registered in the National Asset Registry	1,000	7,370 assets
4. Number of NGAs with data captured in the National Asset Registry	4 NGAs including their attached agencies, offices or bureaus	16 New NGAs; 3 NGAs with update
Efficiency in debt management achieved		P 44,850,000
DEBT AND RISK MANAGEMENT PROGRAM		P 44,850,000
Outcome Indicator(s)		
1. Government financing requirement met through issuance of government securities (In Million Pesos)	P2,202,750	P2,179,579
2. Refinancing risk efficiently managed	100% efficiency	100% efficiency
3. Efficient debt monitoring and servicing	100% efficiency	100% efficiency

## Output Indicator(s)

1. Issuance of government securities consistent with auction schedule/calendar

Q1:Monthly release of auction schedule:  
Jan:Dec. 27, 2023  
Feb:Jan. 25, 2024  
Mar:Feb. 28, 2024  
To conduct auctions as scheduled:  
Weekly for Tbills  
Weekly for TBonds

Q1:Auction Schedule for 1st Quarter released on December 15, 2023; conducted auctions as scheduled except for Feb 20 auction which was cancelled in view of the public offering of RTB 30

Q2:Monthly release of auction schedule:  
Apr:Mar. 27, 2024  
May:Apr. 25, 2024  
June:May 29, 2024  
To conduct auctions as scheduled:  
Weekly for Tbills and  
Weekly for T Bonds

Q2:Auction Schedule for 2nd Quarter released on March 20, 2024; conducted auctions as scheduled except for Apr 10 auction which was moved to Apr 9 due to Eidl Fitr

Q3:Monthly release of auction schedule:  
Jul:June 26, 2024  
Aug:Jul. 25, 2024  
Sep:Aug. 28, 2024  
To conduct auctions as scheduled:  
Weekly for Tbills and  
Weekly for T Bonds

Q3:Auction Schedule for 3rd Quarter released on June 21, 2024; conducted auctions as scheduled

Q4:Auction Schedule for 4th Quarter released on September 23, 2024; conducted auctions as scheduled

Q4:Monthly release of auction schedule:  
Oct:Sep. 25, 2024  
Nov:Oct. 29, 2024  
Dec:Nov. 27, 2024  
To conduct auctions as scheduled:  
Weekly for Tbills and  
Weekly for T Bonds

2. Percentage of debt maturing in one year to total outstanding debt

Debt maturing in one year should be < or must be < or = 20% to total outstanding debt. Average time to maturity should be > or = 7 years

Q1:Debt maturing in one year accounts for 3.15% of total outstanding debt. Average time to maturity is at 11.95 years

Q2:Debt maturing in one year accounts for 0.63% of total outstanding debt. Average time to maturity is at 12.11 years

Q3:Debt maturing in one year accounts for 2.40% of total outstanding debt. Average time to maturity is at 7.52 years

Q4:Debt maturing in one year accounts for 7.39% of total outstanding debt. Average time to maturity is at 7.43 years

3. Amount and percentage of debt service payment paid on or before due date

P1,980,094 M;  
100% of debt service due paid on time

P2,020,641 M;  
100% of debt service due paid on time

Efficiency in accounting of NG financial transactions enhanced

P 15,455,131,000

NG ACCOUNTING PROGRAM

P 15,455,131,000

Outcome Indicator(s)

1. Efficient release of National Tax Allotment (NTA) and other shares to Local Government Units (LGUs)

100% efficiency

100% efficiency

2. Reconciled active cash balances

Monthly reconcile 85% or 144 active TOP cash accounts or a total of 1,728 cash accounts for the year (TOP cash accounts as of Dec. 2022=170 accounts)

Q1:Reconciled 491 Cash Accounts or 113% of target (491/435)

Q2:Reconciled 533 Cash Accounts or 123% of target (533/435)

Q3:Reconciled 541 Cash Accounts or 124% of target (541/435)

Q4:Reconciled 498 Cash Accounts or 114% of target (498/435)

3. Timely submission of Journal Entry Vouchers

Electronically submit JEVS to COA within 10 days after the reference month (except December and January)

Q1:Electronically submitted 3,250 consolidated AS JEVS for December 2023, January and February 2024 on Feb. 14, March 12 and 22, 2024, respectively.

Q2:Electronically submitted 3,062 consolidated AS JEVS for March, April and May 2024 to COA within the prescribed period.

Q3:Electronically submitted 3,193 consolidated AS JEVS for June, July and August 2024 to COA within the prescribed period.

Q4:Electronically submitted 3,161 consolidated AS JEVS for months of Sep, Oct and Nov 2024 to COA within the prescribed period.

4. Efficient release of Certification

100% efficiency

100% efficiency

Output Indicator(s)

1. Submission of Journal Entry Vouchers (JEVs) to COA

Electronically submit 100% of JEVS to COA (online/softcopy)

100% of JEVS were electronically submitted to COA (online/softcopy)

2. Percentage of Certifications issued to requesting parties

Release/issue certifications; 85% of the total number of requests received

Released/issued an average of 93.00% of the total number of the request received. This is equivalent to 110% of the target.

3. Percentage of Bank Reconciliation Statement (BRS) submitted to COA on time

85% of the total required BRS for active cash accounts submitted to COA within 20 days after receipt of bank statement or closing of the books of accounts

An average of 514 BRS or 118% was submitted to COA within the prescribed period

4. Release of National Tax Allotment (NTA) and other shares to Local Government Units (LGUs) consistent with Release Schedule

Release NTA to LGUs on the 10th day of the month; other shares within 5 days from receipt of complete documents from DBM

Released 100% of the total NTA on the 1st working day of the month and other allocation within 5 working days from receipt of the documents

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	Baseline	2025 Targets	2026 NEP Targets
Efficiency in cash management improved		P 5,287,004,000	P 3,344,029,000
FINANCIAL ASSET MANAGEMENT PROGRAM		P 5,287,004,000	P 3,344,029,000
Outcome Indicator(s)			
1. Fund the total government cash requirement to be negotiated daily with AGSBs (LBP, DBP, PVB)	Unit:Percentage (%) Year:2025 Value:100%	100%	100%
2. Return on NG cash resources	Unit:Percentage (%) Year:2025 Value:Better than prevailing BSP ODF rate for Peso deposits, and within the 20 bps of the lower bound of the FFR for USD deposits	Prevailing: Php:BSP-ODF rate; USD:Fed Funds rate	Prevailing:ODF (PHP) and FFR (USD)
Output Indicator(s)			
1. Deviation from Php 5 Billion Average Year to Date (AYTD) in MDS Seed Fund Account with LBP	Unit:Percentage (%) Year:2025 Value:≤ 2.00%	2.00%	≤ 2.00%
2. BSF: Percentage of Free Cash invested	Unit:Percentage (%) Year:2025 Value:At least 50% of BSF free cash is invested	At least 50% of the BSF free cash invested	At least 50% of BSF free cash invested
3. Number of assets registered in the National Asset Registry	N/A	1,000	N/A
4. Number of NGAs with data captured in the National Asset Registry	N/A	10 NGAs	N/A
5. Number of NGAs with updated NARs data submission	Number of agencies with updated data as of 2024; 21 NGAs	N/A	10 NGAs
Efficiency in debt management achieved		P 36,505,000	P 45,428,000
DEBT AND RISK MANAGEMENT PROGRAM		P 36,505,000	P 45,428,000
Outcome Indicator(s)			
1. Government financing requirement met through issuance of government securities (In Million Pesos)	N/A	P2,235,342	N/A
2. Government financing requirement met; within ± 10% of latest financing program	Unit:In Million Pesos Year:2025 Value:P2,235,342	N/A	± 10% of latest financing program
3. Refinancing risk efficiently managed	Unit:Percentage (%) Year:2025 Value:100%	100% efficiency	100% efficiency
4. Efficient debt monitoring and servicing	Unit:Percentage (%) Year:2025 Value:100%	100% efficiency	100% efficiency

Output Indicator(s)			
1. Issuance of government securities consistent with auction schedule/calendar	Unit:Date Year:2025 Value:Release of auction schedule: 100%; Conduct of Tbill auctions:100%; Conduct of Tbond auctions:100%	Q1:Quarterly release of auction schedule: Jan-Mar:Dec. 23, 2024 To conduct auctions as scheduled: Weekly for Tbills and Weekly for Tbonds  Q2:Quarterly release of auction schedule: Apr-Jun:Mar. 24, 2025 To conduct auctions as scheduled: Weekly for Tbills and Weekly for Tbonds  Q3:Quarterly release of auction schedule: Jul-Sept:June 23, 2025 To conduct auctions as scheduled: Weekly for Tbills and Weekly for Tbonds  Q4:Quarterly release of auction schedule: Oct-Dec:Sept. 22, 2025. To conduct auctions as scheduled: Weekly for Tbills and Weekly for Tbonds	To conduct auction as scheduled. Monthly release of auction schedule. Weekly for T-bills and T-bonds
2. Percentage of debt maturing in one year to total outstanding debt; Average to maturity	Unit:Percentage (%) Year:2025 Value:13.43% and 7.43 years	Debt maturing in one year should be < or = 15% to total outstanding debt. Average time to maturity should be > or = 7 years	Debt maturing in one year should be ≤ 15% to total outstanding debt. Average time to maturity should be ≥ 7 years.
3. Amount and percentage of debt service payment paid on or before due date	N/A	P2,049,982 M	N/A
4. Timely payment of debt service	Unit:Percentage (%) Year:2025	P2,049,982 M	100% of debt service due paid on time
Efficiency in accounting of NG financial transactions enhanced		P 456,299,000	P 554,335,000
NG ACCOUNTING PROGRAM		P 456,299,000	P 554,335,000
Outcome Indicator(s)			
1. Efficient release of National Tax Allotment (NTA) and other shares to Local Government Units (LGUs)	Unit:Number of Releases Year:2025 Value:100% efficiency	100% efficiency	100% efficiency
2. Reconciled active cash balances	Unit:Number of TOP cash accounts (171 active accounts) Year:2025 Value:85% of total cash accounts	To reconcile monthly 85% or 145 of the active accounts or a total of 1740 cash accounts for the year	85% of active cash accounts
3. Timely submission of Journal Entry Vouchers	Unit:Monthly transactions Year:2025 Value:100%	To submit electronically 100% of the monthly JEVs on the 10th day after the reference month	100%
4. Efficient release of Certification	Unit:Requests from NGAs Year:2025 Value:100% efficiency	100% efficiency	100% efficiency

Output Indicator(s)			
1. Submission of Journal Entry Vouchers (JEVs) to COA	Unit:Monthly transactions Year:2025 Value:100%	To submit electronically 100% of the monthly JEVs to COA	100%
2. Percentage of Certifications issued to requesting parties	Unit:Number of Requests Year:2025 Value:90%	To issue certifications equivalent to 80% of the requests received from agencies	90% of requests
3. Percentage of Bank Reconciliation Statement (BRS) submitted to COA on time	Unit:Number of TOP cash accounts (171 active accounts) Year:2025 Value:85% of total cash accounts	To submit 85% or 145 monthly bank reconciliation statement to COA within 20 days after receipt of bank statement or closing of the books of accounts whichever comes later	85% of active cash accounts
4. Release of National Tax Allotment (NTA) and other shares to Local Government Units (LGUs) consistent with Release Schedule	Unit:Monthly Allocation Year:2025 Value:100% of the NCA	To release 100% of the NCA to LGUs on the 1st working day of the month for NTA and within 5 days from receipt of complete documents for other shares	100%

## F. CENTRAL BOARD OF ASSESSMENT APPEALS

Appropriations/Obligations

(In Thousand Pesos)

	( Cash-Based )		
<u>Description</u>	2024	2025	2026
New General Appropriations	16,368	16,826	17,119
General Fund	16,368	16,826	17,119
Automatic Appropriations	1,302	1,225	1,216
Retirement and Life Insurance Premiums	1,302	1,225	1,216
Continuing Appropriations	19	2	
Unobligated Releases for MOOE			
R.A. No. 11936	19		
R.A. No. 11975		2	
Budgetary Adjustment(s)	946		
Release(s) from:			
Miscellaneous Personnel Benefits Fund	313		
Unprogrammed Appropriation			
For Payment of Personnel Benefits	633		
Total Available Appropriations	18,635	18,053	18,335
Unused Appropriations	( 409 )	( 2 )	
Unobligated Allotment	( 409 )	( 2 )	
TOTAL OBLIGATIONS	18,226	18,051	18,335
	=====	=====	=====

EXPENDITURE PROGRAM  
(in pesos)

GAS / STO / OPERATIONS / PROJECTS	( Cash-Based )		
	2024 Actual	2025 Current	2026 Proposed
General Administration and Support		226,000	214,000
Regular		226,000	214,000
PS		226,000	214,000
Operations	18,226,000	17,825,000	18,121,000
Regular	18,226,000	17,825,000	18,121,000
PS	16,270,000	14,958,000	14,581,000
MOOE	1,956,000	2,867,000	3,540,000
TOTAL AGENCY BUDGET	18,226,000	18,051,000	18,335,000
Regular	18,226,000	18,051,000	18,335,000
PS	16,270,000	15,184,000	14,795,000
MOOE	1,956,000	2,867,000	3,540,000

## STAFFING SUMMARY

	2024	2025	2026
TOTAL STAFFING			
Total Number of Authorized Positions	26	26	26
Total Number of Filled Positions	15	14	14

## Proposed New Appropriations Language

For general administration and support and operations, as indicated hereunder.....P 17,119,000  
=====

OPERATIONS BY PROGRAM	PROPOSED 2026 ( Cash-Based )			
	PS	MOOE	CO	TOTAL
REAL PROPERTY TAX ADJUDICATION PROGRAM	13,365,000	3,540,000		16,905,000



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

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	13,579,000	3,540,000		17,119,000
National Capital Region (NCR)	13,579,000	3,540,000		17,119,000
TOTAL AGENCY BUDGET	13,579,000	3,540,000		17,119,000
	=====	=====	=====	=====

## SPECIAL PROVISION(S)

- Reporting and Posting Requirements. The Central Board of Assessment Appeals (CBAA) shall submit quarterly reports on its financial and physical accomplishments, within thirty (30) days after the end of every quarter, through the following:
  - 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
  - CBAA's website.

The CBAA 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.
- 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			
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
A.REGULAR PROGRAMS					
1000000000000000	General Administration and Support	214,000			214,000
100000100002000	Administration of Personnel Benefits	214,000			214,000
Sub-total, General Administration and Support		214,000			214,000
3000000000000000	Operations	13,365,000	3,540,000		16,905,000
3101000000000000	REAL PROPERTY TAX ADJUDICATION PROGRAM	13,365,000	3,540,000		16,905,000
310100100001000	Adjudication of appealed cases on real property tax assessment	13,365,000	3,540,000		16,905,000
Sub-total, Operations		13,365,000	3,540,000		16,905,000
TOTAL NEW APPROPRIATIONS		P 13,579,000	P 3,540,000		P 17,119,000
		=====	=====		=====

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	10,713	10,209	10,134
Total Permanent Positions	10,713	10,209	10,134
Other Compensation Common to All			
Personnel Economic Relief Allowance	360	360	336
Representation Allowance	450	444	330
Transportation Allowance	450	444	330
Clothing and Uniform Allowance	105	105	98
Overtime Pay	42		
Mid-Year Bonus - Civilian	891	851	844
Year End Bonus	894	851	844
Cash Gift	75	75	70
Productivity Enhancement Incentive	75	75	70
Performance Based Bonus	313		
Step Increment		26	25
Collective Negotiation Agreement	450		
Total Other Compensation Common to All	4,105	3,231	2,947
Other Compensation for Specific Groups			
Other Personnel Benefits	159		
Anniversary Bonus - Civilian	150		
Total Other Compensation for Specific Groups	309		
Other Benefits			
Retirement and Life Insurance Premiums	914	1,225	1,216
PAG-IBIG Contributions	30	36	34
PhilHealth Contributions	183	239	223
Employees Compensation Insurance Premiums	16	18	17
Loyalty Award - Civilian			10
Terminal Leave		226	214
Total Other Benefits	1,143	1,744	1,714
TOTAL PERSONNEL SERVICES	16,270	15,184	14,795
Maintenance and Other Operating Expenses			
Travelling Expenses	322	366	776
Training and Scholarship Expenses	171	169	176
Supplies and Materials Expenses	92	433	572
Utility Expenses	52	71	72
Communication Expenses	130	208	208
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	122	175	175
Professional Services		15	15
General Services	177	276	384
Repairs and Maintenance	40	132	132
Taxes, Insurance Premiums and Other Fees	104	172	172

Other Maintenance and Operating Expenses			
Transportation and Delivery Expenses	6	6	6
Rent/Lease Expenses	695	714	714
Subscription Expenses	6	22	22
Other Maintenance and Operating Expenses	39	108	116
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b>1,956</b>	<b>2,867</b>	<b>3,540</b>
<b>GRAND TOTAL</b>	<b>18,226</b>	<b>18,051</b>	<b>18,335</b>

## STRATEGIC OBJECTIVES

SECTOR OUTCOME : Fair and equitable real property assessment

## ORGANIZATIONAL

OUTCOME : Due process for fair and equitable real property tax assessment improved

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (00s) / PERFORMANCE INDICATORS (PIs)	2024 GAA Targets	Actual
Due process for fair and equitable real property tax assessment improved		P 18,226,000
REAL PROPERTY TAX ADJUDICATION PROGRAM		P 18,226,000
Outcome Indicator(s)		
1. Percentage of cases reviewed over the last five (5) years whose decisions are overturned by a higher court	10%	12%
2. Percentage of cases reviewed over the last ten (10) years were sustained/affirmed by higher courts	95%	94%
Output Indicator(s)		
1. Percentage of new cases received on appeal from the LBAA and Motions for Reconsideration received by the CBAA that are given due course/acted upon within 30 days after receipt of complete documentation	100%	100%
2. Number of case events/hearings conducted	60	161
3. Percentage of cases submitted for decision that are resolved/decided within 90 days from submission	90%	90%

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (00s) / PERFORMANCE INDICATORS (PIs)	Baseline	2025 Targets	2026 NEP Targets
Due process for fair and equitable real property tax assessment improved		P 17,825,000	P 18,121,000
REAL PROPERTY TAX ADJUDICATION PROGRAM		P 17,825,000	P 18,121,000
Outcome Indicator(s)			
1. Percentage of cases reviewed over the last five (5) years whose decisions are overturned by a higher court	9%	10%	10%
2. Percentage of cases reviewed over the last ten (10) years were sustained/affirmed by higher courts	95%	95%	95%

## Output Indicator(s)

1. Percentage of new cases received on appeal from the LBAA and Motions for Reconsideration received by the CBAA that are given due course/acted upon within 30 days after receipt of complete documentation	100%	100%	100%
2. Number of case events/hearings conducted	50	60	60
3. Percentage of cases submitted for decision that are resolved/decided within 90 days from submission	90%	90%	90%

## G. INSURANCE COMMISSION

Appropriations/Obligations

(In Thousand Pesos)

Description	( Cash-Based )		
	2024	2025	2026
New General Appropriations	6	6	6
General Fund	6	6	6
Automatic Appropriations	648,813	1,000,223	1,186,439
Special Account	648,813	1,000,223	1,186,439
Continuing Appropriations	92,946	94,404	
Unobligated Releases for Capital Outlays P.D. 612 /R.A. No. 8424 - Insurance Commission Fund	5,803		
Unobligated Releases for MOOE P.D. 612 /R.A. No. 8424 - Insurance Commission Fund	87,143	94,404	
Total Available Appropriations	741,765	1,094,633	1,186,445
Unused Appropriations	( 103,877 )	( 94,404 )	
Unobligated Allotment	( 103,877 )	( 94,404 )	
TOTAL OBLIGATIONS	637,888	1,000,229	1,186,445
	=====	=====	=====

EXPENDITURE PROGRAM  
(in pesos)

GAS / STO / OPERATIONS / PROJECTS	( Cash-Based )		
	2024 Actual	2025 Current	2026 Proposed
General Administration and Support	472,696,000	770,905,000	933,289,000
Regular	472,696,000	770,905,000	933,289,000
PS	246,908,000	119,764,000	162,853,000
MOOE	220,099,000	404,491,000	465,940,000
CO	5,689,000	246,650,000	304,496,000

Operations	165,192,000	229,324,000	253,156,000
Regular	165,192,000	229,324,000	253,156,000
PS	148,265,000	199,233,000	222,523,000
MOOE	16,927,000	30,091,000	30,633,000
TOTAL AGENCY BUDGET	637,888,000	1,000,229,000	1,186,445,000
Regular	637,888,000	1,000,229,000	1,186,445,000
PS	395,173,000	318,997,000	385,376,000
MOOE	237,026,000	434,582,000	496,573,000
CO	5,689,000	246,650,000	304,496,000

## Proposed New Appropriations Language

For general administration and support and operations, as indicated hereunder.....P 6,000  
=====

OPERATIONS BY PROGRAM	PROPOSED 2026 ( Cash-Based )			
	PS	MOOE	CO	TOTAL
INSURANCE, PRE-NEED, AND HMO REGULATORY AND SUPERVISORY PROGRAM	5,000			5,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2026 ( Cash-Based ) (in pesos)				
REGION	PS	MOOE	CO	TOTAL
Regional Allocation	6,000			6,000
National Capital Region (NCR)	6,000			6,000
TOTAL AGENCY BUDGET	6,000			6,000
	=====	=====	=====	=====

## SPECIAL PROVISION(S)

1. Insurance Fund. In addition to the amounts appropriated herein, One Billion One Hundred Eighty Six Million Four Hundred Thirty Nine Thousand Pesos (P1,186,439,000) shall be used to cover the PS, MOOE, and Capital Outlay requirements of the Insurance Commission (IC) sourced from the proceeds of premium taxes, constituted into the Insurance Fund in accordance with Section 286 of R.A. No. 8424, as amended.

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. Funding for Personnel Services. The Personnel Services of the IC shall be sourced from the Pre-need Fund in accordance with Section 5 of R.A. No. 9829. Any deficiency therefrom may be augmented by the Insurance Fund.

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. Fees, Charges, Penalties, and Other Income Derived from the Regulation of Insurance Companies and Other Supervised Persons or Entities. The amount collected by the IC from fees, charges, penalties, and other income from the regulation of insurance companies and other supervised persons or entities shall be deposited and maintained in a separate account to be used for the salary, allowances, and other expenses of the IC, pursuant to Sections 437 (n) and 441 of R.A. No. 10607.

The implementation of this provision shall be in accordance with the guidelines issued jointly by DBM and IC.

Disbursements or expenditures by the IC in violation of the above requirement shall render any disbursement from said income void and shall subject the erring officials and employees to disciplinary actions in accordance with Section 43, Chapter 5, and Section 80, Chapter 7, Book VI of E.O. No. 292, s. 1987, and to appropriate civil and criminal actions under existing laws.

4. Reporting and Posting Requirements. The IC 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) IC's website.

The IC 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.

5. 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			
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
A. REGULAR PROGRAMS					
1000000000000000	General Administration and Support	1,000			1,000
100000100001000	General management and supervision	1,000			1,000
Sub-total, General Administration and Support		1,000			1,000
3000000000000000	Operations	5,000			5,000
3101000000000000	INSURANCE, PRE-NEED, AND HMO REGULATORY AND SUPERVISORY PROGRAM	5,000			5,000
310100100001000	Promulgation and implementation of policies, rules and regulations	1,000			1,000
310100100002000	Licensing of insurance, pre-need, and HMO entities and related services	1,000			1,000

310100100003000	Examination of insurance, pre-need, and HMO entities and evaluation of financial reports	1,000	1,000
310100100004000	Review and approval of premium rates, investments, reinsurance treaties, facultative placements, and products	1,000	1,000
310100100005000	Adjudication of claims / complaints and mediation of disputes	1,000	1,000
Sub-total, Operations		5,000	5,000
TOTAL NEW APPROPRIATIONS	P	6,000	P 6,000
		=====	=====

#### 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	251,147	232,716	272,037
Total Permanent Positions	251,147	232,716	272,037
Other Compensation Common to All			
Personnel Economic Relief Allowance	5,776	5,448	6,336
Representation Allowance	2,720	2,178	2,778
Transportation Allowance	2,068	2,178	2,778
Clothing and Uniform Allowance	1,653	1,589	1,848
Mid-Year Bonus - Civilian	19,569	19,325	22,670
Year End Bonus	21,692	19,393	22,670
Cash Gift	1,258	1,135	1,320
Productivity Enhancement Incentive	1,262	1,135	1,320
Performance Based Bonus	7,639		
Total Other Compensation Common to All	63,637	52,381	61,720
Other Compensation for Specific Groups			
Other Personnel Benefits	12,170		
Total Other Compensation for Specific Groups	12,170		
Other Benefits			
Retirement and Life Insurance Premiums	32,035	27,926	32,645
PAG-IBIG Contributions	504	544	635
PhilHealth Contributions	5,166	5,014	7,009
Employees Compensation Insurance Premiums	290	271	317
Loyalty Award - Civilian		145	135
Terminal Leave	30,224		10,878
Total Other Benefits	68,219	33,900	51,619
TOTAL PERSONNEL SERVICES	395,173	318,997	385,376

## Maintenance and Other Operating Expenses

Travelling Expenses	8,660	10,500	22,663
Training and Scholarship Expenses	8,709	15,250	27,634
Supplies and Materials Expenses	14,649	13,121	20,084
Utility Expenses	10,724	12,500	12,182
Communication Expenses	10,799	30,150	15,764
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	1,111	1,205	1,206
Professional Services	17,711	15,000	66,524
General Services	14,773	70,200	81,756
Repairs and Maintenance	19,114	10,050	9,912
Taxes, Insurance Premiums and Other Fees	2,147	2,850	5,350
Other Maintenance and Operating Expenses			
Advertising Expenses	543	1,000	244
Printing and Publication Expenses	693	1,000	1,800
Representation Expenses	3,370	4,000	4,074
Rent/Lease Expenses	3,194	13,700	8,724
Membership Dues and Contributions to Organizations	1,767	2,000	2,501
Subscription Expenses	77,606	195,572	194,145
Other Maintenance and Operating Expenses	41,456	36,484	22,010
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	237,026	434,582	496,573
TOTAL CURRENT OPERATING EXPENDITURES	632,199	753,579	881,949
Capital Outlays			
Property, Plant and Equipment Outlay			
Infrastructure Outlay		75,061	162,189
Buildings and Other Structures		5,503	
Machinery and Equipment Outlay	1,196	104,486	61,336
Transportation Equipment Outlay	4,493	9,100	16,350
Intangible Assets Outlay		52,500	64,621
TOTAL CAPITAL OUTLAYS	5,689	246,650	304,496
GRAND TOTAL	637,888	1,000,229	1,186,445

## STRATEGIC OBJECTIVES

SECTOR OUTCOME : Sound, stable and supportive macroeconomic environment sustained

## ORGANIZATIONAL

OUTCOME : Insurance, Pre-Need, and HMO Industries' growth and stability improved

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	2024 GAA Targets	Actual
Insurance, Pre-Need, and HMO Industries' growth and stability improved		P 165,192,000
INSURANCE, PRE-NEED, AND HMO REGULATORY AND SUPERVISORY PROGRAM		P 165,192,000
Outcome Indicator(s)		
1. Percentage of supervised entities' compliance with IC's regulatory enforcement action	100%	99.94%
2. Number of Key Performance Indicators improved for insurance pre-need and HMO industries	4	7



Output Indicator(s)		
1. Percentage of supervised/regulated entities examined, verified or monitored	100%	100%
2. Percentage of received application for new and renewal of licenses processed within the prescribed period	85%	99.73%
3. Percentage of applications for premium rates, insurance products, investments, contract forms, policies, reinsurance treaties, facultative placements processed within the prescribed period	98%	99.84%

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (Oos) / PERFORMANCE INDICATORS (PIs)	Baseline	2025 Targets	2026 NEP Targets
Insurance, Pre-Need, and HMO Industries' growth and stability improved		P 229,324,000	P 253,156,000
INSURANCE, PRE-NEED, AND HMO REGULATORY AND SUPERVISORY PROGRAM		P 229,324,000	P 253,156,000
Outcome Indicator(s)			
1. Percentage of supervised entities' compliance with IC's regulatory enforcement action	90%	100%	100%
2. Number of Key Performance Indicators improved for insurance pre-need and HMO industries	4	4	4
Output Indicator(s)			
1. Percentage of supervised/regulated entities examined, verified or monitored	100%	100%	100%
2. Percentage of received application for new and renewal of licenses processed within the prescribed period	85%	85%	85%
3. Percentage of applications for premium rates, insurance products, investments, contract forms, policies, reinsurance treaties, facultative placements processed within the prescribed period	98%	98%	98%

## H. NATIONAL TAX RESEARCH CENTER

Appropriations/Obligations

(In Thousand Pesos)

	( Cash-Based )		
Description	2024	2025	2026
New General Appropriations	154,269	136,830	145,616
General Fund	154,269	136,830	145,616

## 192 EXPENDITURE PROGRAM FY 2026 VOLUME II

Automatic Appropriations	8,392	7,283	8,335
Retirement and Life Insurance Premiums	8,392	7,283	8,335
Continuing Appropriations	193	4,968	
Unobligated Releases for Capital Outlays			
R.A. No. 11936	93		
R.A. No. 11975		2,176	
Unobligated Releases for MOOE			
R.A. No. 11936	100		
R.A. No. 11975		2,792	
Budgetary Adjustment(s)	10,671		
Release(s) from:			
Miscellaneous Personnel Benefits Fund	3,386		
Pension and Gratuity Fund	3,218		
Unprogrammed Appropriation			
For Payment of Personnel Benefits	4,067		
Total Available Appropriations	173,525	149,081	153,951
Unused Appropriations	( 5,984)	( 4,968)	
Unobligated Allotment	( 5,984)	( 4,968)	
TOTAL OBLIGATIONS	167,541	144,113	153,951
	=====	=====	=====

EXPENDITURE PROGRAM  
(in pesos)

	(	Cash-Based	)
GAS / STO / OPERATIONS / PROJECTS	2024 Actual	2025 Current	2026 Proposed
General Administration and Support	99,635,000	85,047,000	94,896,000
Regular	99,635,000	85,047,000	94,896,000
PS	88,496,000	72,769,000	82,172,000
MOOE	11,139,000	12,278,000	12,724,000
Operations	67,906,000	59,066,000	59,055,000
Regular	67,906,000	59,066,000	59,055,000
PS	20,867,000	13,830,000	16,375,000
MOOE	18,734,000	24,341,000	25,420,000
CO	28,305,000	20,895,000	17,260,000
TOTAL AGENCY BUDGET	167,541,000	144,113,000	153,951,000
Regular	167,541,000	144,113,000	153,951,000
PS	109,363,000	86,599,000	98,547,000
MOOE	29,873,000	36,619,000	38,144,000
CO	28,305,000	20,895,000	17,260,000

## STAFFING SUMMARY

	2024	2025	2026
TOTAL STAFFING			
Total Number of Authorized Positions	184	184	184
Total Number of Filled Positions	103	104	104

## Proposed New Appropriations Language

For general administration and support and operations, as indicated hereunder.....P 145,616,000  
=====

## OPERATIONS BY PROGRAM

## PROPOSED 2026 ( Cash-Based )

	PS	MOOE	CO	TOTAL
NATIONAL TAX ADVISORY PROGRAM	14,998,000	25,420,000	17,260,000	57,678,000

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

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	90,212,000	38,144,000	17,260,000	145,616,000
National Capital Region (NCR)	90,212,000	38,144,000	17,260,000	145,616,000
TOTAL AGENCY BUDGET	90,212,000	38,144,000	17,260,000	145,616,000
	=====	=====	=====	=====

## SPECIAL PROVISION(S)

- 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 until such time that all agencies have fully migrated to the BTMS; 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.

- 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			
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
A.REGULAR PROGRAMS					
1000000000000000	General Administration and Support	75,214,000	12,724,000		87,938,000
100000100001000	General management and supervision	74,682,000	12,724,000		87,406,000
100000100002000	Administration of Personnel Benefits	532,000			532,000
Sub-total, General Administration and Support		75,214,000	12,724,000		87,938,000
3000000000000000	Operations	14,998,000	25,420,000	17,260,000	57,678,000
3101000000000000	NATIONAL TAX ADVISORY PROGRAM	14,998,000	25,420,000	17,260,000	57,678,000
310100100001000	Tax System and Tax Policy Structure Studies and Surveys	13,318,000	8,353,000		21,671,000
310100100002000	Evaluation of Tax Subsidy Requests from Government-Owned and Controlled Corporations (GOCCs)		125,000		125,000
310100100003000	Evaluation and Processing of IPA Endorsed Tax Incentives Applications	1,680,000	16,942,000	17,260,000	35,882,000
Sub-total, Operations		14,998,000	25,420,000	17,260,000	57,678,000
TOTAL NEW APPROPRIATIONS		P 90,212,000	P 38,144,000	P 17,260,000	P 145,616,000
		=====	=====	=====	=====

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	63,567	60,691	69,460
Total Permanent Positions	63,567	60,691	69,460
Other Compensation Common to All			
Personnel Economic Relief Allowance	2,405	2,400	2,496
Representation Allowance	1,594	1,206	1,068
Transportation Allowance	1,318	1,206	1,068
Clothing and Uniform Allowance	707	700	728

Overtime Pay	423		
Mid-Year Bonus - Civilian	5,312	5,057	5,788
Year End Bonus	5,302	5,057	5,788
Cash Gift	494	500	520
Productivity Enhancement Incentive	485	500	520
Performance Based Bonus	3,386		
Step Increment		152	174
Collective Negotiation Agreement	2,800		
Total Other Compensation Common to All	24,226	16,778	18,150
Other Compensation for Specific Groups			
Other Personnel Benefits	6,760		
Total Other Compensation for Specific Groups	6,760		
Other Benefits			
Retirement and Life Insurance Premiums	7,570	7,283	8,335
PAG-IBIG Contributions	231	240	249
PhilHealth Contributions	1,527	1,487	1,672
Employees Compensation Insurance Premiums	120	120	124
Loyalty Award - Civilian	115		25
Terminal Leave	5,247		532
Total Other Benefits	14,810	9,130	10,937
TOTAL PERSONNEL SERVICES	109,363	86,599	98,547
Maintenance and Other Operating Expenses			
Travelling Expenses	3,960	3,000	3,000
Training and Scholarship Expenses	1,239	1,721	1,721
Supplies and Materials Expenses	5,469	8,028	8,028
Utility Expenses	47	4,700	4,700
Communication Expenses	2,544	2,680	1,953
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	136	136	136
Professional Services	162	1,868	1,868
General Services	1,952	1,800	3,300
Repairs and Maintenance	419	947	526
Taxes, Insurance Premiums and Other Fees	583	548	626
Other Maintenance and Operating Expenses			
Printing and Publication Expenses	54	185	185
Representation Expenses	61	88	88
Transportation and Delivery Expenses	7		
Rent/Lease Expenses	4,127	5,000	5,000
Membership Dues and Contributions to Organizations	17	20	20
Subscription Expenses	8,196	5,898	6,993
Other Maintenance and Operating Expenses	900		
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	29,873	36,619	38,144
TOTAL CURRENT OPERATING EXPENDITURES	139,236	123,218	136,691
Capital Outlays			
Property, Plant and Equipment Outlay			
Machinery and Equipment Outlay	27,895	15,226	11,760
Transportation Equipment Outlay		5,669	5,500
Other Property Plant and Equipment Outlay	410		
TOTAL CAPITAL OUTLAYS	28,305	20,895	17,260
GRAND TOTAL	167,541	144,113	153,951

## STRATEGIC OBJECTIVES

SECTOR OUTCOME : Sound and stable macroeconomic environment

ORGANIZATIONAL

OUTCOME : Philippine Tax System Improved

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (Oos) / PERFORMANCE INDICATORS (Pis)	2024 GAA Targets	Actual
Philippine Tax System Improved		P 67,906,000
NATIONAL TAX ADVISORY PROGRAM		P 67,906,000
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 - 40 NGAs Rendered technical assistance - 31
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	40 tax studies conducted 19 publications completed
2. Number of legislative bills evaluated/commented within the prescribed timeframe	40	114
3. 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	11 tax subsidy requests of GOCCs/SUCs/GIs/Commissaries evaluated and processed
4. 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	9

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (Oos) / PERFORMANCE INDICATORS (Pis)	Baseline	2025 Targets	2026 NEP Targets
Philippine Tax System Improved		P 59,066,000	P 59,055,000
NATIONAL TAX ADVISORY PROGRAM		P 59,066,000	P 59,055,000
Outcome Indicator(s)			
1. Number of National Government Agencies (NGAs) monitored and rendered technical assistance in fee revision within the prescribed timeframe	Monitored - 24 NGAs Rendered technical assistance - 15	Monitored - 37 NGAs Rendered technical assistance - 15	Monitored - 24 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. Number of legislative bills evaluated/commented within the prescribed timeframe	40	40	40
3. 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
4. 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	5	6	5

## I. PRIVATIZATION AND MANAGEMENT OFFICE

Appropriations/Obligations

(In Thousand Pesos)

	( Cash-Based )		
<u>Description</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
New General Appropriations	102,220	111,057	134,603
General Fund	102,220	111,057	134,603
Continuing Appropriations	132	65	
Unobligated Releases for Capital Outlays			
R.A. No. 11936	132		
R.A. No. 11975		62	
Unobligated Releases for MOOE			
R.A. No. 11975		3	
Budgetary Adjustment(s)	2,720		
Release(s) from:			
Miscellaneous Personnel Benefits Fund	2,381		
Unprogrammed Appropriation			
For Payment of Personnel Benefits	339		
Total Available Appropriations	105,072	111,122	134,603
Unused Appropriations	( 322 )	( 65 )	
Unobligated Allotment	( 322 )	( 65 )	
TOTAL OBLIGATIONS	104,750	111,057	134,603
	=====	=====	=====

EXPENDITURE PROGRAM (in pesos)			
( Cash-Based )			
GAS / STO / OPERATIONS / PROJECTS	2024 Actual	2025 Current	2026 Proposed
General Administration and Support	66,522,000	72,199,000	90,361,000
Regular	66,522,000	72,199,000	90,361,000
PS	42,508,000	39,823,000	45,240,000
MOOE	20,396,000	29,251,000	39,891,000
CO	3,618,000	3,125,000	5,230,000
Operations	38,228,000	38,858,000	44,242,000
Regular	38,228,000	38,858,000	44,242,000
PS	38,228,000	38,858,000	44,242,000
TOTAL AGENCY BUDGET	104,750,000	111,057,000	134,603,000
Regular	104,750,000	111,057,000	134,603,000
PS	80,736,000	78,681,000	89,482,000
MOOE	20,396,000	29,251,000	39,891,000
CO	3,618,000	3,125,000	5,230,000

## Proposed New Appropriations Language

For general administration and support and operations, as indicated hereunder.....P 134,603,000  
=====

PROPOSED 2026 ( Cash-Based )			
OPERATIONS BY PROGRAM	PS	MOOE	CO
PRIVATIZATION OF GOVERNMENT ASSETS PROGRAM	44,242,000		44,242,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2026 ( Cash-Based ) (in pesos)			
REGION	PS	MOOE	CO
Regional Allocation	89,482,000	39,891,000	5,230,000
National Capital Region (NCR)	89,482,000	39,891,000	5,230,000
TOTAL AGENCY BUDGET	89,482,000	39,891,000	5,230,000
	=====	=====	=====



## SPECIAL PROVISION(S)

1. Revolving Fund for the Conservation and Disposition of Assets. The revolving fund shall be used for expenses incurred by the Privatization and Management Office (PMO) in the conservation and disposition of assets, including fees of financial advisers, constituted from:

(a) commissions, due diligence fees, and sale of bidding documents;

(b) not more than ten percent (10%) of the proceeds from the disposition of GOCCs, assets and idle properties, as approved by the Privatization Council in accordance with Proclamation No. 50 dated December 15, 1986 and E.O. No. 323, s. 2000; and

(c) not more than ten percent (10%) of the proceeds realized from the disposition of properties of abolished government corporations and former enemy-owned entities of the Board of Liquidators beginning FY 2007 and succeeding years in accordance with E.O. No. 471, s. 2005: Provided, That ninety percent (90%) of said proceeds shall be deposited with the National Treasury as income of the General Fund pursuant to Section 44, Chapter 5, Book VI of E.O. No. 292, s. 1987 and Section 65 of P.D. No. 1445.

In no case shall the revolving fund be used for any other purpose.

Disbursements or expenditures by the PMO in violation of the above requirements shall be void and shall subject the erring officials and employees to disciplinary actions in accordance with Section 43, Chapter 5, and Section 80, Chapter 7, Book VI of E.O. No. 292, and to appropriate civil and criminal actions under existing laws.

2. Reporting and Posting Requirements. The PMO 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) PMO's website.

The PMO 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.

3. 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			
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
A.REGULAR PROGRAMS					
1000000000000000	General Administration and Support	45,240,000	39,891,000	5,230,000	90,361,000
100000100001000	General management and supervision	45,240,000	39,891,000	5,230,000	90,361,000
Sub-total, General Administration and Support		45,240,000	39,891,000	5,230,000	90,361,000
3000000000000000	Operations	44,242,000			44,242,000
3101000000000000	PRIVATIZATION OF GOVERNMENT ASSETS PROGRAM	44,242,000			44,242,000
310100100001000	Conservation, Sale/Disposition of Assets and Other Properties	44,242,000			44,242,000
Sub-total, Operations		44,242,000			44,242,000
TOTAL NEW APPROPRIATIONS		P 89,482,000	P 39,891,000	P 5,230,000	P 134,603,000
		=====	=====	=====	=====

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	339		
Total Permanent Positions	339		
Other Compensation Common to All			
Performance Based Bonus	2,381		
Total Other Compensation Common to All	2,381		
Non-Permanent Positions	78,016	78,681	89,482
TOTAL PERSONNEL SERVICES	80,736	78,681	89,482
Maintenance and Other Operating Expenses			
Travelling Expenses	65	35	70
Training and Scholarship Expenses	602	400	500
Supplies and Materials Expenses	2,388	2,424	4,500
Utility Expenses	3,811	4,000	4,300
Communication Expenses	1,082	1,160	2,132
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	661	798	798
General Services	5,756	5,500	8,500
Repairs and Maintenance	324	650	700
Taxes, Insurance Premiums and Other Fees	35	50	60
Other Maintenance and Operating Expenses			
Representation Expenses	419	385	556
Rent/Lease Expenses	49	100	200
Membership Dues and Contributions to Organizations	20	26	
Subscription Expenses	4,397	12,891	14,980
Other Maintenance and Operating Expenses	787	832	2,595
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	20,396	29,251	39,891
TOTAL CURRENT OPERATING EXPENDITURES	101,132	107,932	129,373
Capital Outlays			
Property, Plant and Equipment Outlay			
Machinery and Equipment Outlay	3,618	3,125	5,230
TOTAL CAPITAL OUTLAYS	3,618	3,125	5,230
GRAND TOTAL	104,750	111,057	134,603

## STRATEGIC OBJECTIVES

SECTOR OUTCOME : Sound, stable and supportive macroeconomic environment sustained

ORGANIZATIONAL

OUTCOME : Effective management and disposition of transferred assets and other government properties

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (Oos) / PERFORMANCE INDICATORS (PIs)	2024 GAA Targets	Actual
Effective management and disposition of transferred assets and other government properties		P 38,228,000
PRIVATIZATION OF GOVERNMENT ASSETS PROGRAM		P 38,228,000
Outcome Indicator(s)		
1. Remittance to the Bureau of the Treasury	P655,825,198.00	P4,168,236,085.31
2. Privatization proceeds collected	P728,694,664.00	P4,447,458,536.10
3. Average value of privatized assets sold over appraised value	0%	185%
Output Indicator(s)		
1. Number of assets/entities currently being managed	133	133
2. Number & value of assets/properties being prepared for disposition for the year	12 P733,375,556.00	6 P1,675,707,489.60
a. include custodianship and pre-selling activities, e.g. inventory, appraisal, etc.;		
b. the privatization plan should be submitted to the Privatization Council and approval should be implemented, such as the conduct of public bidding		
3. Percentage of privatization plan adopted by the Privatization Council	50%	100%

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (Oos) / PERFORMANCE INDICATORS (PIs)	Baseline	2025 Targets	2026 NEP Targets
Effective management and disposition of transferred assets and other government properties		P 38,858,000	P 44,242,000
PRIVATIZATION OF GOVERNMENT ASSETS PROGRAM		P 38,858,000	P 44,242,000
Outcome Indicator(s)			
1. Remittance to the Bureau of the Treasury	P655,825,198.00	P674,550,211.00	P678,273,532.00
2. Privatization proceeds collected	P728,694,664.00	P749,500,234.00	P753,637,258.00
3. Average value of privatized assets sold over appraised value	0%	0%	0%

## 202 EXPENDITURE PROGRAM FY 2026 VOLUME II

## Output Indicator(s)

1. Number of assets/entities currently being managed	133	133	137
2. Number & value of assets/properties being prepared for disposition for the year	12 P733,375,556.00	7 P701,025,720.00	6 P795,957,510.00
a. include custodianship and pre-selling activities, e.g. inventory, appraisal, etc.;			
b. the privatization plan should be submitted to the Privatization Council and approval should be implemented, such as the conduct of public bidding			
3. Percentage of privatization plan adopted by the Privatization Council	50%	50%	50%

## J. SECURITIES AND EXCHANGE COMMISSION

## STRATEGIC OBJECTIVES

SECTOR OUTCOME : Sound, stable and supportive macroeconomic environment sustained

## ORGANIZATIONAL

OUTCOME : Investor-based capital market and business sector broadened

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (Oos) / PERFORMANCE INDICATORS (PIs)	2024 GAA Targets	Actual
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Investor-based capital market and business sector broadened

## CORPORATE AND CAPITAL MARKET REGULATORY PROGRAM

## SCORE-SRC AND RCC COMPLIANCE OF REGULATED ENTITIES

## Outcome Indicator(s)

1. Average compliance rate of regulated entities increased	80.29%	84.75%
2. Percentage of retail participation in the capital market/various investment products increased	1.36%	1.19%

## Output Indicator(s)

1. Percentage of regulated entities monitored	106.55%	100%
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## GEARING UP! - THE ENFORCEMENT AND INVESTOR PROTECTION PROGRAM

## Outcome Indicator(s)

1. Case disposition rate (i.e. either filed in court with DOJ, dismissed by SEC, revoked by SEC, fined by SEC, archived by SEC within prescribed time) increased	50% within processing time of 210 days (complex) and 365 days (highly technical). (In consideration of the full implementation of R.A. No. 11765 or the Financial Products and Services Consumer Act which will have a huge impact on the workload and rate of disposition)	100%
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Output Indicator(s)		
1. Percentage of tips, referrals and complaints acted upon (i.e. acknowledged, verified, referred) within prescribed time	50% within the period as prescribed under Section 5, R.A. No. 6713. (In view of the full implementation of R.A. No. 11765 or the Financial Products and Services Consumer Act which will have a huge impact on the workload and rate of disposition)	100%

## SEC CAN! - COMMUNICATION, ADVOCACY AND NETWORK

Outcome Indicator(s)		
1. Equity market capitalization relative to GDP (%) increased	96.80%	75.68%
2. Size of local currency bond market to GDP (%) increased	60.65%	48.94%
Output Indicator(s)		
1. Number of investor education activities conducted	415	912

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (Oos) / PERFORMANCE INDICATORS (PIs)	Baseline	2025 Targets	2026 NEP Targets
Investor-based capital market and business sector broadened			
CORPORATE AND CAPITAL MARKET REGULATORY PROGRAM			
SCORE-SRC AND RCC COMPLIANCE OF REGULATED ENTITIES			
Outcome Indicator(s)			
1. Average compliance rate of regulated entities increased	70.00%	75.88%	75.00%
2. Percentage of retail participation in the capital market/various investment products increased	1.21%	1.52%	1.15%
Output Indicator(s)			
1. Percentage of regulated entities monitored	89.54%	78.21%	86.92%
GEARING UP! - THE ENFORCEMENT AND INVESTOR PROTECTION PROGRAM			
Outcome Indicator(s)			
1. Case disposition rate (i.e. either filed in court with DOJ, dismissed by SEC, revoked by SEC, fined by SEC, archived by SEC within prescribed time) increased	50% within processing time of 210 days (complex) and 365 days (highly technical). (In consideration of the full implementation of R.A. No. 11765 or the Financial Products and Services Consumer Act which will have a huge impact on the workload and rate of disposition)	50% within processing time of 210 days (complex) and 365 days (highly technical). (In consideration of the full implementation of R.A. No. 11765 or the Financial Products and Services Consumer Act which will have a huge impact on the workload and rate of disposition)	60% (In consideration of the full implementation of R.A. No. 11765 or the Financial Products and Services Consumer Act which will have a huge impact on the workload and rate of disposition)

## Output Indicator(s)

1. Percentage of tips, referrals and complaints acted upon (i.e. acknowledged, verified, referred) within prescribed time

50% within processing time of 210 days (complex) and 365 days (highly technical).  
(In consideration of the full implementation of R.A. No. 11765 or the Financial Products and Services Consumer Act which will have a huge impact on the workload and rate of disposition)

50% within the period as prescribed under Section 5, R.A. No. 6713.  
(In view of the full implementation of R.A. No. 11765 or the Financial Products and Services Consumer Act which will have a huge impact on the workload and rate of disposition)

65% (In consideration of the full implementation of R.A. No. 11765 or the Financial Products and Services Consumer Act which will have a huge impact on the workload and rate of disposition)

## SEC CAN! - COMMUNICATION, ADVOCACY AND NETWORK

1. Equity market capitalization relative to GDP (%) increased

68.98%

69.02%

71.65%

2. Size of local currency bond market to GDP (%) increased

49.00%

49.09%

51.74%

## Output Indicator(s)

1. Number of investor education activities conducted

205

112

554

GENERAL SUMMARY ( Cash-Based )  
DEPARTMENT OF FINANCE

<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. OFFICE OF THE SECRETARY	P 480,332,000	P 665,827,000		P 64,475,000	P 1,210,634,000
B. BUREAU OF CUSTOMS	2,237,616,000	2,730,077,000		329,214,000	5,296,907,000
C. BUREAU OF INTERNAL REVENUE	10,181,826,000	6,798,366,000	26,682,000	1,231,237,000	18,238,111,000
D. BUREAU OF LOCAL GOVERNMENT FINANCE	241,419,000	651,800,000		80,804,000	974,023,000
E. BUREAU OF THE TREASURY	556,222,000	1,357,484,000		2,736,937,000	4,650,643,000
F. CENTRAL BOARD OF ASSESSMENT APPEALS	13,579,000	3,540,000			17,119,000
G. INSURANCE COMMISSION	6,000				6,000
H. NATIONAL TAX RESEARCH CENTER	90,212,000	38,144,000		17,260,000	145,616,000
I. PRIVATIZATION AND MANAGEMENT OFFICE	89,482,000	39,891,000		5,230,000	134,603,000
TOTAL NEW APPROPRIATIONS, DEPARTMENT OF FINANCE	P 13,890,694,000	P 12,285,129,000	P 26,682,000	P 4,465,157,000	P 30,667,662,000
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