

H. NATIONAL TAX RESEARCH CENTER

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	(Cash-Based)		
	<u>2024</u>	<u>2025</u>	<u>2026</u>
New General Appropriations	<u>154,269</u>	<u>136,830</u>	<u>145,616</u>
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
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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
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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
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SPECIAL PROVISION(S)

1. Reporting and Posting Requirements. The National Tax Research Center (NTRC) shall submit quarterly reports on its financial and physical accomplishments, within thirty (30) days after the end of every quarter, through the following:

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

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

New Appropriations, by Programs/Activities/Projects (Cash-Based)

		Current Operating Expenditures			
		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
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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	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