

**XI. DEPARTMENT OF FINANCE**

**A. Office of the Secretary**  
 Identification Code: 4103-03

For general administration, national finance services and legal services in accordance with the functions and project indicated hereunder.....P 60,082,000

		<u>Current Operating Expenditures</u>			
		<u>Personal Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Totals</u>
<b>A. Functions</b>					
1.	General Administration and Support Services	P 36,447,000	P 9,781,000	P 2,225,000	P 48,453,000
2.	National Finance Services	7,245,000	1,900,000		9,145,000
3.	Legal Services	1,094,000	400,000		1,494,000
<b>Total, Functions</b>		<b>44,786,000</b>	<b>12,081,000</b>	<b>2,225,000</b>	<b>59,092,000</b>
<b>B. Project</b>					
1.	Central Board of Assessment Appeals	790,000	200,000		990,000
<b>Total New Appropriations, Office of the Secretary</b>		<b>P 45,576,000</b>	<b>P 12,281,000</b>	<b>P 2,225,000</b>	<b>P 60,082,000</b>

**Special Provision**

1. Appropriations for Specific Activities and Purposes. The amounts herein appropriated for the functions of the agency shall be used specifically for the following activities and purposes in the indicated amounts and conditions:

<u>Activities and Purposes</u>	<u>Amounts</u>
<b>1. General Administration and Support Services</b>	
a. General administrative services, including payment of P75,000 for extraordinary expenses and P100,000 for intelligence fund to be released upon approval of the President of the Philippines.....	P 16,190,000
b. Financial and management services.....	2,538,000
c. Implementation of the department-wide reorganization in accordance with E.O. No. 127 dated January 30, 1987, subject to Section 40 of P.D. No. 117.....	27,500,000
d. Acquisition of equipment.....	2,225,000
<b>Sub-total, Function 1.....</b>	<b>48,453,000</b>

2. National Finance Services

a. Financial and fiscal planning and programming.....	3,360,000
b. Interpretation and implementation of internal revenue and customs laws.....	4,809,000
c. Consultancy services pursuant to P.D. No. 1382.....	976,000
Sub-total, Function 2.....	9,145,000

3. Legal Services

a. Legal opinions and decisions on revenue and fiscal measures.....	1,494,000
Sub-total, Function 3.....	1,494,000
Total, Functions.....	P 59,092,000

**B. Bureau of Customs**  
Identification Code: 4103-04

For general administration, assessments and collections services, customs police administration, legal services and regional operations in accordance with the functions indicated hereunder.....P 289,986,000

Current Operating Expenditures

	<u>Personal Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Totals</u>
<b>A. Functions</b>				
1. General Administration and Support Services	P 23,281,000	P 16,696,000	P 10,000,000	P 49,977,000
2. Assessments and Collections Services	6,928,000	3,932,000		10,860,000
3. Customs Police Administration	32,756,000	8,643,000		41,399,000
4. Legal Services	7,892,000	772,000		8,664,000
5. Regional Operations	163,087,000	15,999,000		179,086,000
Region I	5,072,000	395,000		5,467,000
Region II	85,148,000	7,942,000		93,090,000
Region III	23,249,000	1,393,000		24,642,000
Region IV	5,229,000	512,000		5,741,000
Region V	5,133,000	529,000		5,662,000
Region VI	3,123,000	590,000		3,713,000

Region VII	7,239,000	877,000		8,116,000
Region VIII	3,852,000	502,000		4,354,000
Region IX	4,740,000	660,000		5,400,000
Region X	5,821,000	851,000		6,672,000
Region XI	4,661,000	860,000		5,521,000
Region XII	9,820,000	888,000		10,708,000
<b>Total, Functions</b>	<b>233,944,000</b>	<b>46,042,000</b>	<b>10,000,000</b>	<b>289,986,000</b>
<b>Total New Appropriations, Bureau of Customs</b>	<b>P 233,944,000</b>	<b>P 46,042,000</b>	<b>P 10,000,000</b>	<b>P 289,986,000</b>

**Special Provisions**

1. **Disposition of Forfeited Motor Transport Equipment.** Motor transport equipment forfeited or abandoned in favor of the government may be disposed of, for the use of any government agency, by the Department of Finance, upon recommendation of the Commissioner of Customs: PROVIDED, That the recipient government agency shall pay for the value of such equipment out of its programmed equipment outlays, and the amount received shall be recorded by the Bureau of Customs as income accruing to the General Fund, subject to auditing rules and regulations.

2. **Appropriations for Specific Activities and Purposes.** The amounts herein appropriated for the functions of the agency shall be used specifically for the following activities and purposes in the indicated amounts and conditions:

<u>Activities and Purposes</u>	<u>Amounts</u>
<b>1. General Administration and Support Services</b>	
a. General administrative services, including payment of P1,000,000 for Intelligence Fund to be released upon approval of the President of the Philippines.....	P 30,167,000
b. Electronic data management and processing, including systems development.....	6,353,000
c. Financial and management services.....	3,457,000
d. Acquisition of equipment.....	2,830,000
e. Construction of National Customs Police building...	4,500,000
f. Repair/Renovation of Office.....	2,670,000
Sub-total, Function 1.....	49,977,000
<b>2. Assessments and Collections Services</b>	
a. Examination and appraisal of imports for the proper imposition of duties and taxes, including assistance in the tax collection system established under LOI No. 497.....	1,342,000
b. Coordination of the activities of the export control units of various ports, and the evaluation and classification of importation and economic intelligence and research activities.....	9,518,000
Sub-total, Function 2.....	10,860,000

## 3. Customs Police Administration

a. Maintenance of security and peace and order within the customs zones and surveillance and prevention/apprehension of smuggling of goods out of customs premises.....	41,399,000
Sub-total, Function 3.....	41,399,000

## 4. Legal Services

a. Intelligence and investigation of violations of the provisions of the Tariff and Customs Code and BIR, Central Bank and BOI rules and regulations pertaining to customs.....	5,721,000
b. Assistance in the prosecution of cases involving violations of customs laws and regulations, including administrative cases.....	2,943,000
Sub-total, Function 4.....	8,664,000

## 5. Regional Operations

Region I.....	5,467,000
a. General administrative services.....	1,543,000
b. Assessments and collections services.....	1,290,000
c. Customs police administration.....	1,761,000
d. Warehousing services.....	673,000
e. Legal services.....	200,000
Region II.....	93,090,000
a. General administrative services.....	6,117,000
b. Assessments and collections services.....	31,899,000
c. Customs police administration.....	12,729,000
d. Warehousing services.....	40,595,000
e. Legal services.....	1,750,000
Region III.....	24,642,000
a. General administrative services.....	2,440,000
b. Assessments and collections services.....	10,174,000
c. Customs police administration.....	2,441,000
d. Warehousing services.....	9,003,000
e. Legal services.....	584,000
Region IV.....	5,741,000
a. General administrative services.....	1,427,000
b. Assessments and collections services.....	1,113,000
c. Customs police administration.....	1,966,000
d. Warehousing services.....	1,070,000
e. Legal services.....	165,000

Region V.....	5,662,000
a. General administrative services.....	1,877,000
b. Assessments and collections services.....	1,357,000
c. Customs police administration.....	1,855,000
d. Warehousing services.....	376,000
e. Legal services.....	197,000
Region VI.....	3,713,000
a. General administrative services.....	1,394,000
b. Assessments and collections services.....	969,000
c. Customs police administration.....	1,206,000
d. Legal services.....	144,000
Region VII.....	8,116,000
a. General administrative services.....	2,111,000
b. Assessments and collections services.....	2,136,000
c. Customs police administration.....	1,957,000
d. Warehousing services.....	1,559,000
e. Legal services.....	353,000
Region VIII.....	4,354,000
a. General administrative services.....	1,599,000
b. Assessments and collections services.....	973,000
c. Customs police administration.....	1,231,000
d. Warehousing services.....	378,000
e. Legal services.....	173,000
Region IX.....	5,400,000
a. General administrative services.....	1,789,000
b. Assessments and collections services.....	1,321,000
c. Customs police administration.....	1,401,000
d. Warehousing services.....	754,000
e. Legal services.....	135,000
Region X.....	6,672,000
a. General administrative services.....	1,960,000
b. Assessments and collections services.....	1,341,000
c. Customs police administration.....	1,671,000
d. Warehousing services.....	1,565,000
e. Legal services.....	135,000
Region XI.....	5,521,000
a. General administrative services.....	2,327,000
b. Assessments and collections services.....	1,660,000
c. Customs police administration.....	1,367,000
d. Legal services.....	167,000

Region XII.....	10,708,000
a. General administrative services.....	2,224,000
b. Assessments and collections services.....	2,197,000
c. Customs police administration.....	1,869,000
d. Warehousing services.....	4,203,000
e. Legal services.....	215,000
All Regions.....	179,086,000
a. General administrative services.....	26,808,000
b. Assessments and collections services.....	56,430,000
c. Customs police administration.....	31,454,000
d. Warehousing services.....	60,176,000
e. Legal services.....	4,218,000
Sub-total, Function 5.....	179,086,000
Total, Functions.....	P 289,986,000

**C. Bureau of Internal Revenue**

Identification Code: 4103-05

For general administration, enforcement of internal revenue laws, and regional operations in accordance with the functions indicated hereunder .....P 495,606,000

Current Operating Expenditures

	<u>Personal Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Totals</u>
<b>A. Functions</b>				
1. General Administration and Support Services	P 37,420,000	P 95,942,000	P 1,131,000	P 134,493,000
2. Enforcement of Internal Revenue Laws	55,339,000	65,279,000		120,618,000
3. Regional Operations	198,956,000	41,539,000		240,495,000
Region I	14,088,000	2,755,000		16,843,000
Region II	8,798,000	1,350,000		10,148,000
Region IIIA	8,536,000	1,726,000		10,262,000
Region IIIB	8,543,000	1,219,000		9,762,000
Region IVA	21,922,000	5,636,000		27,558,000
Region IVB	33,780,000	9,496,000		43,276,000
Region IVC	13,187,000	3,382,000		16,569,000
Region V	9,827,000	1,547,000		11,374,000
Region VIA	8,911,000	1,253,000		10,164,000
Region VIB	9,604,000	1,053,000		10,657,000
Region VII	11,881,000	1,715,000		13,596,000
Region VIII	10,344,000	1,389,000		11,733,000
Region IX	8,185,000	1,647,000		9,832,000

Region XA	10,804,000	2,758,000		13,562,000
Region XB	6,580,000	1,349,000		7,929,000
Region XIA	6,414,000	1,541,000		7,955,000
Region XIB	7,552,000	1,723,000		9,275,000
<b>Total, Functions</b>	<b>291,715,000</b>	<b>202,760,000</b>	<b>1,131,000</b>	<b>495,606,000</b>
<b>Total New Appropriations,</b>				
<b>Bureau of Internal</b>				
<b>Revenue</b>	<b>P 291,715,000</b>	<b>P 202,760,000</b>	<b>P 1,131,000</b>	<b>P 495,606,000</b>

**Special Provisions**

1. **Operation and Maintenance of a Computer System and Communications Network.** Subject to the approval of the President, the Bureau of Internal Revenue may, in the exercise of its tax collection functions, operate and maintain a computer system and communications network to enhance its audit, collection, intelligence and revenue monitoring operations. For this purpose, the BIR is hereby authorized to realign and use its appropriations for contractual services for electronic data management and data processing for the operation and maintenance of the computer system and communications network of the bureau.

2. **Appropriations for Specific Activities and Purposes.** The amounts herein appropriated for the functions of the agency shall be used specifically for the following activities and purposes in the indicated amounts and conditions:

<u>Activities and Purposes</u>	<u>Amounts</u>
<b>1. General Administration and Support Services</b>	
a. General administrative services, including payment of P30,000 for extraordinary expenses of the Commissioner of Internal Revenue and P3,000,000 for intelligence fund, to be released upon approval of the President of the Philippines.....	P 80,948,000
b. Financial and management services.....	10,414,000
c. Contractual services for electronic data management and data processing.....	42,000,000
d. Acquisition of equipment.....	1,131,000
Sub-total, Function 1.....	134,493,000
<b>2. Enforcement of Internal Revenue Laws</b>	
a. Assessment of internal revenue taxes, including examination and investigation of tax cases.....	54,197,000
b. Specific tax regulatory services, including inspection of tobacco and tobacco products.....	33,192,000
c. Collection of current and delinquent accounts through direct payment or through authorized banks.	22,545,000
d. Issuance of tax rulings, decisions on appealed cases and assistance in the prosecution of civil and criminal cases.....	10,684,000
Sub-total, Function 2.....	120,618,000

## 3. Regional Operations

Region I.....	16,843,000
a. General administrative services.....	2,716,000
b. Enforcement of internal revenue laws.....	14,127,000
Region II.....	10,148,000
a. General administrative services.....	1,651,000
b. Enforcement of internal revenue laws.....	8,497,000
Region IIIA.....	10,262,000
a. General administrative services.....	1,907,000
b. Enforcement of internal revenue laws.....	8,355,000
Region IIIB.....	9,762,000
a. General administrative services.....	1,753,000
b. Enforcement of internal revenue laws.....	8,009,000
Region IVA.....	27,558,000
a. General administrative services.....	4,508,000
b. Enforcement of internal revenue laws.....	23,050,000
Region IVB.....	43,276,000
a. General administrative services.....	7,232,000
b. Enforcement of internal revenue laws.....	36,044,000
Region IVC.....	16,569,000
a. General administrative services.....	2,819,000
b. Enforcement of internal revenue laws.....	13,750,000
Region V.....	11,374,000
a. General administrative services.....	1,688,000
b. Enforcement of internal revenue laws.....	9,686,000
Region VIA.....	10,164,000
a. General administrative services.....	1,901,000
b. Enforcement of internal revenue laws.....	8,263,000
Region VIB.....	10,657,000
a. General administrative services.....	2,037,000
b. Enforcement of internal revenue laws.....	8,620,000
Region VII.....	13,596,000
a. General administrative services.....	3,606,000
b. Enforcement of internal revenue laws.....	9,990,000

Region VIII.....	11,733,000
a. General administrative services.....	1,753,000
b. Enforcement of internal revenue laws.....	9,980,000
Region IX.....	9,832,000
a. General administrative services.....	1,772,000
b. Enforcement of internal revenue laws.....	8,060,000
Region XA.....	13,562,000
a. General administrative services.....	1,833,000
b. Enforcement of internal revenue laws.....	11,729,000
Region XB.....	7,929,000
a. General administrative services.....	1,531,000
b. Enforcement of internal revenue laws.....	6,398,000
Region XIA.....	7,955,000
a. General administrative services.....	1,615,000
b. Enforcement of internal revenue laws.....	6,340,000
Region XIB.....	9,275,000
a. General administrative services.....	1,817,000
b. Enforcement of internal revenue laws.....	7,458,000
All Regions.....	240,495,000
a. General administrative services.....	42,139,000
b. Enforcement of internal revenue laws.....	198,356,000
Sub-total, Function 3 .....	240,495,000
Total, Functions.....	P 495,606,000

**D. Bureau of Local Government Finance**  
 Identification Code: 4103-06

For general administration, local government finance services and regional operations in accordance with the functions indicated hereunder.....P 27,376,000

Current Operating Expenditures

	Personal Services	Maintenance and Other Operating Expenses	Capital Outlays	Totals
<b>A. Functions</b>				
1. General Administration and Support Services	P 2,646,000	P 1,966,000	P 1,000,000	P 5,612,000

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2.	Local Government Finance Services	3,418,000	2,933,000	6,351,000	
3.	Regional Operations	12,123,000	3,290,000	15,413,000	
	Region I	975,000	252,000	1,227,000	
	Region II	975,000	271,000	1,246,000	
	Region III	975,000	238,000	1,213,000	
	Region IV	975,000	238,000	1,213,000	
	Region V	975,000	284,000	1,259,000	
	Region VI	974,000	291,000	1,265,000	
	Region VII	974,000	275,000	1,249,000	
	Region VIII	974,000	265,000	1,239,000	
	Region IX	1,404,000	311,000	1,715,000	
	Region X	974,000	284,000	1,258,000	
	Region XI	974,000	291,000	1,265,000	
	Region XII	974,000	290,000	1,264,000	
	Total, Functions	18,187,000	8,189,000	1,000,000	27,376,000

Total New Appropriations,  
 Bureau of Local Government Finance P 18,187,000 P 8,189,000 P 1,000,000 P 27,376,000  
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Special Provision

1. Appropriations for Specific Activities and Purposes. The amounts herein appropriated for the functions of the agency shall be used specifically for the following activities and purposes in the indicated amounts and conditions:

<u>Activities and Purposes</u>	<u>Amounts</u>
1. General Administration and Support Services	
a. General administrative services.....	P 4,612,000
b. Acquisition of equipment.....	1,000,000
Sub-total, Function 1.....	----- 5,612,000
2. Local Government Finance Services	
a. Promulgation of local treasury operating policies, review of local tax ordinances, decisions on tax protest cases and assessment of local government applications for loans from the Assessment Loan Revolving Fund under P.D. No. 1002, including the examination and evaluation of the annual financial statements of local governments.....	2,524,000
b. Formulation of local assessment operating policies and adjudication of protests on real property assessments, including the analysis and evaluation of reports on real property value.....	1,294,000
c. Formulation of recommendations on appointments,	

promotions and other personnel matters, including those of the personnel of local treasury and assessment offices..... 769,000

d. Management, evaluation and monitoring of special projects on local government finance undertaken by the Department of Finance, funded from loans from foreign institutions and programs on local government finance at the department, regional and local levels..... 1,764,000

Sub-total, Function 2..... 6,351,000

3. Regional Operations

a. Local government finance services..... 15,413,000

- Region I 1,227,000
- Region II 1,246,000
- Region III 1,213,000
- Region IV 1,213,000
- Region V 1,259,000
- Region VI 1,265,000
- Region VII 1,249,000
- Region VIII 1,239,000
- Region IX 1,715,000
- Region X 1,258,000
- Region XI 1,265,000
- Region XII 1,264,000

Sub-total, Function 3..... 15,413,000

Total, Functions..... P 27,376,000

E. Bureau of the Treasury  
Identification Code: 4103-07

For general administration, accounting and management of the cash resources of the national government, bonding of accountable public officials and employees, management of public debts, pensions and backpay and regional operations in accordance with the functions indicated hereunder.....P 118,017,000

Current Operating Expenditures

<u>Personal Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Totals</u>
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A. Functions

- 1. General Administration and Support Services P 15,945,000 P 16,219,000 P 1,864,000 P 34,028,000
- 2. Accounting and

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	Management of the Cash Resources of the National Government	26,832,000 P	19,385,000		46,217,000
3.	Bonding of Accountable Public Officials and Employees	810,000	1,318,000		2,128,000
4.	Management of Public Debts, Pension and Backpay	4,961,000	5,198,000		10,159,000
5.	Regional Operations	19,380,000	6,105,000		25,485,000
	National Capital Region	2,275,000	147,000		2,422,000
	Region I	1,590,000	550,000		2,140,000
	Region II	1,431,000	397,000		1,828,000
	Region III	1,425,000	509,000		1,934,000
	Region IV	1,914,000	650,000		2,564,000
	Region V	1,432,000	492,000		1,924,000
	Region VI	1,280,000	439,000		1,719,000
	Region VII	1,250,000	497,000		1,747,000
	Region VIII	1,292,000	444,000		1,736,000
	Region IX	1,232,000	455,000		1,687,000
	Region X	1,497,000	558,000		2,055,000
	Region XI	1,336,000	480,000		1,816,000
	Region XII	1,426,000	487,000		1,913,000
	<b>Total, Functions</b>	<b>67,928,000</b>	<b>48,225,000</b>	<b>1,864,000</b>	<b>118,017,000</b>
	<b>Total New Appropriations, Bureau of the Treasury</b>	<b>P 67,928,000 P</b>	<b>48,225,000 P</b>	<b>1,864,000 P</b>	<b>118,017,000</b>

**Special Provision**

1. Appropriations for Specific Activities and Purposes. The amounts herein appropriated for the functions of the agency shall be used specifically for the following activities and purposes in the indicated amounts and conditions:

<u>Activities and Purposes</u>	<u>Amounts</u>
1. General Administration and Support Services	
a. General administrative services, including payment of P20,000 for extraordinary expenses and P1,000,000 for intelligence fund to be released upon approval of the President of the Philippines..	P 14,358,000
b. Formulation of policies, programs, rules and regulations on Treasury operations.....	4,656,000
c. Investigation and prosecution of administrative cases involving personnel of the Bureau of the Treasury and the formulation of safety measures concerning the security of the Treasury vault and the Bureau's premises and properties.....	3,848,000
d. Financial and management services.....	6,480,000

e.	Operational requirement of the Debt Clearing Office pursuant to Section 3 of Executive Order No. 739.....	1,822,000
f.	Payment of publications and other incidental expenses related to escheat proceedings.....	1,000,000
g.	Acquisition of equipment.....	1,864,000
	Sub-total, Function 1.....	<u>34,028,000</u>
2.	Accounting and Management of the Cash Resources of the National Government	
a.	Clearing and encashment of treasury warrants and TCAA checks; validation of remittances and money orders; and the processing of reports and checks issued and cancelled.....	11,998,000
b.	Accounting and analysis of national government receipts and disbursements and deposits of government corporations; and preparation of cash forecasts, cash budgets and cash operations statements.....	9,407,000
c.	Controlling, editing, balancing, encoding and computerizing documents on national government cash receipts and disbursements.....	20,897,000
d.	Examinations of the books and accounts of national collecting and disbursing officers, and control of CDCs.....	3,472,000
e.	Improvement of existing policies, systems and procedures on cash management, cash forecasting and cash reporting of national collections and disbursements.....	443,000
	Sub-total, Function 2.....	<u>46,217,000</u>
3.	Bonding of Accountable Public Officials and Employees	
a.	Processing of applications and requests for bonding/cancellation of bonds of accountable public officials and employees.....	2,128,000
	Sub-total, Function 3.....	<u>2,128,000</u>
4.	Management of Public Debts, Pensions and Backpay	
a.	Implementation of debt policies, planning, evaluation, analysis, control and consolidation of public debts, sinking fund, investments and settlement of pre-war obligations.....	3,236,000
b.	Servicing of public debts, and receipt/withdrawal of securities deposited with the National Treasury, including P1.0M for the redemption of emergency	

202 GENERAL APPROPRIATIONS ACT, CY1988

currency and guerilla notes under R.A. No. 369 which shall be released on the basis of a schedule of final redemption.....	3,583,000
c. Issuance and redemption of backpay acknowledgment certificates and negotiable and non-negotiable certificates of indebtedness under R.A. Nos. 304 and 897.....	3,340,000
Sub-total, Function 4.....	10,159,000

5. Regional Operations

National Capital Region.....	2,422,000
a. General administrative services.....	274,000
b. Accounting and management of the cash resources of the national government.....	2,148,000
Region I.....	2,140,000
a. General administrative services.....	354,000
b. Accounting and management of the cash resources of the national government.....	1,786,000
Region II.....	1,828,000
a. General administrative services.....	329,000
b. Accounting and management of the cash resources of the national government.....	1,499,000
Region III.....	1,934,000
a. General administrative services.....	349,000
b. Accounting and management of the cash resources of the national government.....	1,585,000
Region IV.....	2,564,000
a. General administrative services.....	385,000
b. Accounting and management of the cash resources of the national government.....	2,179,000
Region V.....	1,924,000
a. General administrative services.....	362,000
b. Accounting and management of the cash resources of the national government.....	1,562,000
Region VI.....	1,719,000
a. General administrative services.....	338,000
b. Accounting and management of the cash resources of the national government.....	1,381,000

Region VII.....	1,747,000
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a. General administrative services.....	352,000
b. Accounting and management of the cash resources of the national government.....	1,395,000
Region VIII.....	1,736,000
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a. General administrative services.....	342,000
b. Accounting and management of the cash resources of the national government.....	1,394,000
Region IX.....	1,687,000
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a. General administrative services.....	350,000
b. Accounting and management of the cash resources of the national government.....	1,337,000
Region X.....	2,055,000
	-----
a. General administrative services.....	405,000
b. Accounting and management of the cash resources of the national government.....	1,650,000
Region XI.....	1,816,000
	-----
a. General administrative services.....	343,000
b. Accounting and management of the cash resources of the national government.....	1,473,000
Region XII.....	1,913,000
	-----
a. General administrative services.....	364,000
b. Accounting and management of the cash resources of the national government.....	1,549,000
All Regions.....	25,485,000
	-----
a. General administrative services.....	4,547,000
b. Accounting and management of the cash resources of the national government.....	20,938,000
Sub-total, Function 5.....	25,485,000
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Total, Functions.....	P 118,017,000
	=====

**F. Economic Intelligence and Investigation Bureau**  
Identification Code: 4103-08

For general administration, intelligence activities, legal services and regional operations in accordance with the functions indicated hereunder.....P 46,084,000

		<u>Current Operating Expenditures</u>			
		<u>Personal Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Totals</u>
<b>A. Functions</b>					
1.	General Administration and Support Services	P 5,048,000	P 1,514,000	P 800,000	7,362,000
2.	Intelligence Activities	9,728,000	1,812,000		11,540,000
3.	Legal Services	1,236,000	463,000		1,699,000
4.	Regional Operations	16,799,000	8,684,000		25,483,000
	Region I	1,244,000	636,000		1,880,000
	Region II	1,203,000	656,000		1,859,000
	Region III	1,918,000	658,000		2,576,000
	Region IV	1,604,000	798,000		2,402,000
	Region V	1,217,000	632,000		1,849,000
	Region VI	1,293,000	641,000		1,934,000
	Region VII	1,067,000	641,000		1,708,000
	Region VIII	1,065,000	637,000		1,702,000
	Region IX	2,594,000	1,470,000		4,064,000
	Region X	999,000	627,000		1,626,000
	Region XI	1,319,000	637,000		1,956,000
	Region XII	1,276,000	651,000		1,927,000
<b>Total, Functions</b>		<b>32,811,000</b>	<b>12,473,000</b>	<b>800,000</b>	<b>46,084,000</b>
<b>Total New Appropriations, Economic Intelligence and Investigation Bureau</b>		<b>P 32,811,000</b>	<b>P 12,473,000</b>	<b>P 800,000</b>	<b>46,084,000</b>

**Special Provision**

1. Appropriations for Specific Activities and Purposes. The amounts herein appropriated for the functions of the agency shall be used specifically for the following activities and purposes in the indicated amounts and conditions:

<u>Activities and Purposes</u>	<u>Amounts</u>
<b>1. General Administration and Support Services</b>	
a. General administrative services, including payment of P15,000 for extraordinary expenses.....	P 4,770,000
b. Financial and management services.....	1,792,000
c. Acquisition of equipment.....	800,000
Sub-total, Function 1.....	<u>7,362,000</u>

## 2. Intelligence Activities

a. Information gathering, surveillance, apprehension of smugglers and confiscation of smuggled goods/items, narcotic drugs and psychotropic substance.....	8,102,000
b. Planning and evaluation of collected information...	1,598,000
c. Intelligence and Investigation activities on tax fraud cases and other violations of internal revenue and customs laws .....	1,840,000
Sub-total, Function 2.....	<u>11,540,000</u>

## 3. Legal Services

a. Assistance in the investigation and prosecution of smuggling cases.....	1,699,000
Sub-total, Function 3.....	<u>1,699,000</u>

## 4. Regional Operations

Region I .....	<u>1,880,000</u>
a. General administrative services.....	789,000
b. Intelligence activities.....	940,000
c. Legal services.....	151,000
Region II .....	<u>1,859,000</u>
a. General administrative services.....	786,000
b. Intelligence activities.....	922,000
c. Legal services.....	151,000
Region III .....	<u>2,576,000</u>
a. General administrative services.....	966,000
b. Intelligence activities.....	1,432,000
c. Legal services.....	178,000
Region IV .....	<u>2,402,000</u>
a. General administrative services.....	996,000
b. Intelligence activities.....	1,213,000
c. Legal services.....	193,000
Region V .....	<u>1,849,000</u>
a. General administrative services.....	789,000
b. Intelligence activities.....	900,000
c. Legal services.....	160,000
Region VI .....	<u>1,934,000</u>
a. General administrative services.....	820,000
b. Intelligence activities.....	960,000
c. Legal services.....	154,000

Region VII.....	1,708,000
a. General administrative services.....	715,000
b. Intelligence activities.....	853,000
c. Legal services.....	140,000
Region VIII .....	1,702,000
a. General administrative services.....	718,000
b. Intelligence activities.....	839,000
c. Legal services.....	145,000
Region IX .....	4,064,000
a. General administrative services.....	1,273,000
b. Intelligence activities.....	2,065,000
c. Legal services.....	726,000
Region X .....	1,626,000
a. General administrative services.....	685,000
b. Intelligence activities.....	805,000
c. Legal services.....	136,000
Region XI .....	1,956,000
a. General administrative services.....	823,000
b. Intelligence activities.....	973,000
c. Legal services.....	160,000
Region XII .....	1,927,000
a. General administrative services.....	797,000
b. Intelligence activities.....	973,000
c. Legal services.....	157,000
All Regions.....	25,483,000
a. General administrative services.....	10,157,000
b. Intelligence activities.....	12,875,000
c. Legal services.....	2,451,000
Sub-total, Function 4.....	25,483,000
	P 46,084,000

**G. Fiscal Incentives Review Board**  
 Identification Code: 4103-09

For evaluation of requests of government and private entities for the restoration of tax duty incentives or government incentives in accordance with the function indicated hereunder..... P 536,000

Current Operating Expenditures

	<u>Personal Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Totals</u>
<b>A. Function</b>				
1. Evaluation of Requests of Government and Private Entities for the Restoration of Tax Duty Incentives or Government Incentives In Lieu Thereof	P 287,000	P 249,000		P 536,000
<b>Total, Function</b>	----- 287,000	----- 249,000		----- 536,000
 Total New Appropriations, Fiscal Incentives Review Board	 P 287,000	 P 249,000		 P 536,000
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**Special Provision**

1. Appropriations for Specific Activity and Purpose. The amount herein appropriated for the function of the agency shall be used specifically for the following activity and purpose in the indicated amount and condition:

<u>Activity and Purpose</u>	<u>Amount</u>
1. Evaluation of requests of government and private entities for the restoration of tax duty incentives or government incentives in lieu thereof.....	P 536,000
<b>Total, Function.....</b>	P 536,000
	=====

**H. Insurance Commission**  
Identification Code: 4103-10

For general administration, regulatory, supervisory, and consumer and adjudicatory services in accordance with the functions indicated hereunder..... P 27,421,000

Current Operating Expenditures

	<u>Personal Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Totals</u>
<b>A. Functions</b>				
1. General Administration and Support Services	P 4,060,000	P 2,143,000	P 500,000	P 6,703,000
2. Regulatory Services	7,617,000	1,376,000		8,993,000

208 GENERAL APPROPRIATIONS ACT, CY1988

3. Supervisory Services	6,463,000	873,000		7,336,000
4. Consumer and Adjudicatory Services	3,675,000	714,000		4,389,000
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Total, Functions	21,815,000	5,106,000	500,000	27,421,000
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Total New Appropriations, Insurance Commission	P 21,815,000	P 5,106,000	P 500,000	P 27,421,000
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**Special Provision**

1. Appropriations for Specific Activities and Purposes. The amounts herein appropriated for the functions of the agency shall be used specifically for the following activities and purposes in the indicated amounts and conditions:

<u>Activities and Purposes</u>	<u>Amounts</u>
<b>1. General Administration and Support Services</b>	
a. General administrative services, including payment of P30,000 for representation expenses and P50,000 for extraordinary expenses.....	P 4,018,000
b. Financial and management services.....	1,935,000
c. Conduct of trainings and seminars, including study grants, advanced training and observation trips abroad of specialists and technicians.....	150,000
d. Payment of expenses for local and international conferences.....	100,000
e. Acquisition of equipment.....	500,000
Sub-total, Function 1.....	<hr/> 6,703,000 <hr/>
<b>2. Regulatory Services</b>	
a. Promulgation and implementation of policies, rules and regulations governing the operations of entities engaged in insurance activities and institutions with benevolent and charitable features....	4,145,000
b. Licensing insurance companies, general agents, brokers, adjusters, etc., as well as processing of reinsurance treaties and investments of insurance companies, benevolent associations and charitable trusts and conducting insurance agents examinations.....	3,473,000
c. Rehabilitation/liquidation of delinquent insurance companies, mutual benefit associations and charitable trusts.....	1,375,000
Sub-total, Function 2.....	<hr/> 8,993,000 <hr/>

3. Supervisory Services

a. Examination of the financial conditions of entities engaged in the insurance business, mutual benefit associations and charitable trusts.....	3,956,000
b. Review of premium rates imposed by non-life companies and statistical reports of adjusters to determine compliance with established standards....	1,891,000
c. Evaluation of financial reports of insurance companies, mutual benefit associations and charitable trusts, including the issuance of certification pertaining to the financial conditions of such companies.....	1,489,000
Sub-total, Function 3.....	<u>7,336,000</u>

4. Consumer and Adjudicatory Services

a. Adjudication of claims and complaints involving loss, damage or liability incurred by an insurer under any kind of policy or contract of insurance of suretyship, including the operational expenses of the branch offices in Cebu, Davao and Dagupan...	4,339,000
b. Expenses for insurance information dissemination...	50,000
Sub-total, Function 4.....	<u>4,389,000</u>
Total, Functions.....	<u>P 27,421,000</u> =====

I. National Tax Research Center  
Identification Code: 4103-11

For general administration and conduct of studies and surveys on the improvement of the tax system and tax policy structure in accordance with the functions indicated hereunder ..... P 14,153,000  
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Current Operating Expenditures

	<u>Personal Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Totals</u>
A. Functions				
1. General Administration and Support Services	P 2,228,000	P 4,592,000	P 443,000	P 7,263,000

210 GENERAL APPROPRIATIONS ACT, CY1988

2. Tax System and Tax Policy Structure Studies and Surveys	5,555,000	1,335,000		6,890,000
Total, Functions	7,783,000	5,927,000	443,000	14,153,000

Total New Appropriations, National Tax Research Center	P 7,783,000	P 5,927,000	P 443,000	P 14,153,000
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Special Provision

1. Appropriations for Specific Activities and Purposes. The amounts herein appropriated for the functions of the agency shall be used specifically for the following activities and purposes in the indicated amounts and conditions:

<u>Activities and Purposes</u>	<u>Amounts</u>
1. General Administration and Support Services	
a. General administrative services, including payment of P15,000 for extraordinary expenses.....	P 6,820,000
b. Acquisition of equipment.....	443,000
Sub-total, Function 1.....	7,263,000
2. Tax System and Tax Policy Structure Studies and Surveys	
a. Formulation of plans and policies; conduct of research studies and surveys on the improvement of the tax system, tax policy structure and customs policies administration; and the promotion of tax consciousness, including expenses in the availment of foreign trainings on tax research.....	6,890,000
Sub-total, Function 2.....	6,890,000
Total, Functions.....	P 14,153,000
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GENERAL SUMMARY  
DEPARTMENT OF FINANCE

		Current Operating Expenditures			
		Personal Services	Maintenance and Other Operating Expenses	Capital Outlays	Totals
A.	Office of the Secretary	P 45,576,000 P	12,281,000 P	2,225,000 P	60,082,000
B.	Bureau of Customs	233,944,000	46,042,000	10,000,000	289,986,000
C.	Bureau of Internal Revenue	291,715,000	202,760,000	1,131,000	495,606,000
D.	Bureau of Local Government Finance	18,187,000	8,189,000	1,000,000	27,376,000
E.	Bureau of the Treasury	67,928,000	48,225,000	1,864,000	118,017,000
F.	Economic Intelligence and Investigation Bureau	32,811,000	12,473,000	800,000	46,084,000
G.	Fiscal Incentives Review Board	287,000	249,000		536,000
H.	Insurance Commission	21,815,000	5,106,000	500,000	27,421,000
I.	National Tax Research Center	7,783,000	5,927,000	443,000	14,153,000
Total New Appropriations, Department of Finance		P 720,046,000 P	341,252,000 P	17,963,000 P	1,079,261,000