

## X. DEPARTMENT OF FINANCE

### A. Office of the Secretary

For general administration, administration of personnel benefits, salary standardization, national finance services and legal services as indicated hereunder .....P 62,879,000

#### New Appropriations, by Function

|  | <u>Current Operating Expenditures</u> |   |                        |                   |
|--|---------------------------------------|---|------------------------|-------------------|
|  | <u>Personal Services</u>              | <u>Maintenance and Other Operating Expenses</u> | <u>Capital Outlays</u> | <u>Total</u>      |
| <b>A. Functions</b>                                      |                                       |   |                        |                   |
| 1. General Administration and Support Services           | P 34,294,000 P                        | 8,872,000 P                                     | 957,000 P              | 44,123,000        |
| 2. Administration of Personnel Benefits                  | 4,107,000                             |   |                        | 4,107,000         |
| 3. Salary Standardization                                | 807,000                               |   |                        | 807,000           |
| 4. National Finance Services                             | 9,757,000                             | 2,044,000                                       |                        | 11,801,000        |
| 5. Legal Services  | 1,621,000                             | 420,000   |                        | 2,041,000         |
| <b>Total, Functions</b>                                  | <u>50,586,000</u>                     | <u>11,336,000</u>                               | <u>957,000</u>         | <u>62,879,000</u> |
| <b>Total New Appropriations, Office of the Secretary</b> | <u>P 50,586,000 P</u>                 | <u>11,336,000 P</u>                             | <u>957,000 P</u>       | <u>62,879,000</u> |

#### 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 P75,000 for extraordinary expenses and P100,000 for intelligence fund to be released upon approval of the President of the Philippines..... | P 16,093,000   |
| b. Financial and management services.....  | 3,768,000      |
| c. Implementation of the department-wide reorganization in accordance with E.D. No. 127 dated January 30, 1987, subject to Section 40 of P.D. No. 1177.....  | 22,020,000     |

|   |                     |
|---|---------------------|
| d. Payment of retirement gratuity and separation pay of national government officials and employees.....                                | 678,000             |
| e. Payment of terminal leave benefits to officials and employees entitled thereto.....  | 607,000             |
| f. Acquisition of equipment.....  | 957,000             |
| Sub-total, Function 1.....  | <u>44,123,000</u>   |
| 2. Administration of Personnel Benefits   |                     |
| a. Payment of compensation insurance premiums.....  | 344,000             |
| b. Payment of national government contribution to the Health Insurance (Medicare) Fund .....  | 137,000             |
| c. Payment of employer's share in the participation of national government employees in the Pag-I.B.I.G. Program.....                   | 60,000              |
| d. Payment of amelioration benefits.....  | 3,566,000           |
| Sub-total, Function 2.....  | <u>4,107,000</u>    |
| 3. Salary Standardization   |                     |
| a. Implementation of the salary standardization of national government officials and employees, including grant of merit increases..... | 807,000             |
| Sub-total, Function 3.....  | <u>807,000</u>      |
| 4. National Finance Services  |                     |
| a. Financial and fiscal planning and programming.....   | 4,626,000           |
| b. Interpretation and implementation of internal revenue and customs laws.....  | 5,990,000           |
| c. Consultancy services pursuant to P.D. No. 1382.....  | 1,185,000           |
| Sub-total, Function 4.....  | <u>11,801,000</u>   |
| 5. Legal Services   |                     |
| a. Legal opinions and decisions on revenue and fiscal measures.....   | 2,041,000           |
| Sub-total, Function 5.....  | <u>2,041,000</u>    |
| Total, Functions.....   | <u>P 62,879,000</u> |

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Staffing Summary

(Amount, In Thousand Pesos)

|  | No. | Amount |
|--|-----|--------|
| Permanent Positions:                       |     |        |
| Key Positions                              | 52  | 6,056  |
| Secretary                                  | 1   | 224    |
| Undersecretary                             | 5   | 990    |
| Assistant Secretary                        | 5   | 792    |
| Department Service Chief                   | 11  | 1,452  |
| Division Chief                             | 30  | 2,598  |
| Other Positions:                           | 412 | 13,633 |
| Technical                                  | 294 | 7,517  |
| Administrative and Other Support Positions | 118 | 6,116  |
| Total Permanent Positions                  | 464 | 19,689 |
| Contractual and Emergency Employment       |     |        |
| Casual/Emergency Personnel                 |     |        |
| Functions                                  |     | 208    |
| Total Contractual and Emergency Employment |     | 208    |
| Total                                      | 464 | 19,897 |

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

A. Functions

Current Operating Expenditures

Personal Services

|   |        |
|---|--------|
| Total Salaries of Permanent Personnel                           | 19,689 |
| Total Salaries and Wages of Contractual and Emergency Personnel | 208    |
| Total Salaries and Wages  | 19,897 |

## Other Compensation

|   |        |
|---|--------|
| Honoraria and Commutable Allowances       | 1,435  |
| Cost of Living Allowances                 | 3,203  |
| Terminal Leave Benefits                   | 607    |
| Salary Standardization                    | 807    |
| Employees Compensation Insurance Premiums | 344    |
| Medicare Premiums                         | 137    |
| Pag-I.B.I.G. Contributions                | 60     |
| Bonuses and Incentives                    | 3,566  |
| Others                                    | 20,530 |

|                          |        |
|--------------------------|--------|
| Total Other Compensation | 30,689 |
|--------------------------|--------|

|                            |        |
|----------------------------|--------|
| 01 Total Personal Services | 50,586 |
|----------------------------|--------|

## Maintenance and Other Operating Expenses

|   |       |
|---|-------|
| 02 Travelling Expenses                                    | 1,659 |
| 03 Communication Services                                 | 248   |
| 04 Repair and Maintenance of Government Facilities        | 1,000 |
| 06 Other Services   | 4,706 |
| 07 Supplies and Materials                                 | 1,489 |
| 14 Water/Illumination and Power                           | 1,024 |
| 15 Social Security Benefits and Other Claims              | 678   |
| 17 Maintenance of Motor Vehicles Used for Official Travel | 357   |
| 18 Discretionary Expenses                                 | 100   |
| 19 Representation Expenses                                | 75    |

|  |        |
|--|--------|
| Total Maintenance and Other Operating Expenses | 11,336 |
|--|--------|

|                                      |        |
|--------------------------------------|--------|
| Total Current Operating Expenditures | 61,922 |
|--------------------------------------|--------|

## Capital Outlays

|                     |     |
|---------------------|-----|
| 33 Equipment Outlay | 957 |
|---------------------|-----|

|                       |     |
|-----------------------|-----|
| Total Capital Outlays | 957 |
|-----------------------|-----|

|                          |        |
|--------------------------|--------|
| TOTAL NEW APPROPRIATIONS | 62,879 |
|--------------------------|--------|

## B. Bureau of Customs

For general administration, administration of personnel benefits, salary standardization, assessments and collections services, customs police administration, legal services and regional operations, including locally-funded project as indicated hereunder.....P 591,969,000

New Appropriations, by Function/ProjectCurrent Operating  
Expenditures

| <u>Personal<br/>Services</u> | <u>Maintenance<br/>and Other<br/>Operating<br/>Expenses</u> | <u>Capital<br/>Outlays</u> | <u>Total</u> |
|------------------------------|---|----------------------------|--------------|
|------------------------------|---|----------------------------|--------------|

A. Functions

|  |                |              |              |             |
|--|----------------|--------------|--------------|-------------|
| 1. General Administration and Support Services | P 23,786,000 P | 21,880,000 P | 24,709,000 P | 70,375,000  |
| 2. Administration of Personnel Benefits        | 24,665,000     |              |              | 24,665,000  |
| 3. Salary Standardization                      | 4,706,000      |              |              | 4,706,000   |
| 4. Assessments and Collections Services        | 7,750,000      | 4,461,000    |              | 12,211,000  |
| 5. Customs Police Administration               | 35,528,000     | 9,315,000    |              | 44,843,000  |
| 6. Legal Services                              | 8,778,000      | 841,000      |              | 9,619,000   |
| 7. Regional Operations                         | 180,475,000    | 15,075,000   |              | 195,550,000 |
| Region I                                       | 3,901,000      | 304,000      |              | 4,205,000   |
| Region II                                      | 96,671,000     | 7,160,000    |              | 103,831,000 |
| Region III                                     | 29,417,000     | 2,048,000    |              | 31,465,000  |
| Region IV                                      | 4,547,000      | 349,000      |              | 4,896,000   |
| Region V                                       | 3,283,000      | 343,000      |              | 3,626,000   |
| Region VI                                      | 3,149,000      | 362,000      |              | 3,511,000   |
| Region VII                                     | 9,020,000      | 1,322,000    |              | 10,342,000  |
| Region VIII                                    | 3,483,000      | 772,000      |              | 4,255,000   |
| Region IX                                      | 4,670,000      | 594,000      |              | 5,264,000   |
| Region X                                       | 8,026,000      | 529,000      |              | 8,555,000   |
| Region XI                                      | 4,849,000      | 667,000      |              | 5,516,000   |
| Region XII                                     | 9,459,000      | 625,000      |              | 10,084,000  |
| Total, Functions                               | 285,688,000    | 51,572,000   | 24,709,000   | 361,969,000 |

B. Locally-Funded Project

|  |  |             |  |             |
|--|--|-------------|--|-------------|
| 1. Comprehensive Import Supervision Scheme |  | 230,000,000 |  | 230,000,000 |
|--|--|-------------|--|-------------|

|  |                 |               |              |             |
|--|-----------------|---------------|--------------|-------------|
| Total New Appropriations,<br>Bureau of Customs | P 285,688,000 P | 281,572,000 P | 24,709,000 P | 591,969,000 |
|--|-----------------|---------------|--------------|-------------|

**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 P3,000,000 for intelligence fund to be released upon approval of the President of the Philippines.....  | P 18,251,000      |
| b. Electronic data management and processing, including systems development.....  | 6,493,000         |
| c. Financial and management services.....   | 3,840,000         |
| d. Payment of retirement gratuity and separation pay of national government officials and employees.....  | 10,366,000        |
| e. Payment of terminal leave benefits to officials and employees entitled thereto.....  | 6,716,000         |
| f. Acquisition of equipment.....  | 5,509,000         |
| g. Construction of various buildings at port of Surigao, port of Zamboanga, sub-port of Puerto Princesa, sub-port of Dadiangas, port of Cagayan de Oro, port of Legaspi, port of Jose Panganiban, Camarines Norte and port of Tabaco, Albay ..... | 16,400,000        |
| h. Major repair of office machines/equipment and renovation of offices.....   | 2,800,000         |
| Sub-total, Function 1.....  | <u>70,375,000</u> |
| <b>2. Administration of Personnel Benefits</b>  |                   |
| a. Payment of compensation insurance premiums.....  | 1,948,000         |
| b. Payment of national government contribution to the Health Insurance (Medicare) Fund .....  | 775,000           |
| c. Payment of employer's share in the participation of national government employees in the Pag-I.B.I.G. Program.....   | 1,171,000         |
| d. Payment of amelioration benefits.....  | 20,771,000        |
| Sub-total, Function 2.....  | <u>24,665,000</u> |

|   |             |
|---|-------------|
| 3. Salary Standardization   |             |
| a. Implementation of the salary standardization of national government officials and employees, including grant of merit increases.....   | 4,706,000   |
| Sub-total, Function 3.....  | 4,706,000   |
| 4. Assessments and Collections Services   |             |
| a. Examination and appraisal of imports for the proper imposition of duties and taxes, including assistance in the tax collection system established under LDI No. 497.....                 | 1,515,000   |
| 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..... | 10,696,000  |
| Sub-total, Function 4.....  | 12,211,000  |
| 5. 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.....                     | 44,843,000  |
| Sub-total, Function 5.....  | 44,843,000  |
| 6. Legal Services   |             |
| a. Intelligence and investigation of violations of the provisions of the Tariff and Customs Code and BIR, Central Bank and BDI rules and regulations pertaining to customs.....             | 6,339,000   |
| b. Assistance in the prosecution of cases involving violations of customs laws and regulations, including administrative cases.....   | 3,280,000   |
| Sub-total, Function 6.....  | 9,619,000   |
| 7. Regional Operations  |             |
| Region I.....   | 4,205,000   |
| a. General administrative services.....   | 1,477,000   |
| b. Assessments and collections services.....  | 1,340,000   |
| c. Customs police administration.....   | 1,050,000   |
| d. Warehousing services.....  | 239,000     |
| e. Legal services.....  | 99,000      |
| Region II.....  | 103,831,000 |
| a. General administrative services.....   | 5,976,000   |
| b. Assessments and collections services.....  | 47,420,000  |

|  |            |
|--|------------|
| c. Customs police administration.....        | 15,863,000 |
| d. Warehousing services.....                 | 32,264,000 |
| e. Legal services.....                       | 2,308,000  |
| Region III.....                              | 31,465,000 |
| a. General administrative services.....      | 2,826,000  |
| b. Assessments and collections services..... | 17,769,000 |
| c. Customs police administration.....        | 3,670,000  |
| d. Warehousing services.....                 | 6,157,000  |
| e. Legal services.....                       | 1,043,000  |
| Region IV.....                               | 4,896,000  |
| a. General administrative services.....      | 1,477,000  |
| b. Assessments and collections services..... | 1,239,000  |
| c. Customs police administration.....        | 1,146,000  |
| d. Warehousing services.....                 | 934,000    |
| e. Legal services.....                       | 100,000    |
| Region V.....                                | 3,626,000  |
| a. General administrative services.....      | 1,461,000  |
| b. Assessments and collections services..... | 1,215,000  |
| c. Customs police administration.....        | 654,000    |
| d. Warehousing services.....                 | 242,000    |
| e. Legal services.....                       | 54,000     |
| Region VI.....                               | 3,511,000  |
| a. General administrative services.....      | 1,173,000  |
| b. Assessments and collections services..... | 1,279,000  |
| c. Customs police administration.....        | 922,000    |
| d. Legal services.....                       | 137,000    |
| Region VII.....                              | 10,342,000 |
| a. General administrative services.....      | 2,153,000  |
| b. Assessments and collections services..... | 3,890,000  |
| c. Customs police administration.....        | 1,766,000  |
| d. Warehousing services.....                 | 2,372,000  |
| e. Legal services.....                       | 161,000    |
| Region VIII.....                             | 4,255,000  |
| a. General administrative services.....      | 1,449,000  |
| b. Assessments and collections services..... | 1,448,000  |
| c. Customs police administration.....        | 1,011,000  |
| d. Warehousing services.....                 | 282,000    |
| e. Legal services.....                       | 65,000     |
| Region IX.....                               | 5,264,000  |
| a. General administrative services.....      | 1,971,000  |



|  |           |
|--|-----------|
| b. Assessments and collections services..... | 1,565,000 |
| c. Customs police administration.....        | 1,203,000 |
| d. Warehousing services.....                 | 463,000   |
| e. Legal services.....                       | 62,000    |

|               |           |
|---------------|-----------|
| Region X..... | 8,555,000 |
|---------------|-----------|

|  |           |
|--|-----------|
| a. General administrative services.....      | 1,769,000 |
| b. Assessments and collections services..... | 2,334,000 |
| c. Customs police administration.....        | 2,303,000 |
| d. Warehousing services.....                 | 2,042,000 |
| e. Legal services.....                       | 107,000   |

|                |           |
|----------------|-----------|
| Region XI..... | 5,516,000 |
|----------------|-----------|

|  |           |
|--|-----------|
| a. General administrative services.....      | 2,220,000 |
| b. Assessments and collections services..... | 1,963,000 |
| c. Customs police administration.....        | 1,042,000 |
| d. Warehousing services.....                 | 229,000   |
| e. Legal services.....                       | 62,000    |

|                 |            |
|-----------------|------------|
| Region XII..... | 10,084,000 |
|-----------------|------------|

|  |           |
|--|-----------|
| a. General administrative services.....      | 2,050,000 |
| b. Assessments and collections services..... | 2,390,000 |
| c. Customs police administration.....        | 2,433,000 |
| d. Warehousing services.....                 | 3,078,000 |
| e. Legal services.....                       | 133,000   |

|                  |             |
|------------------|-------------|
| All Regions..... | 195,550,000 |
|------------------|-------------|

|  |            |
|--|------------|
| a. General administrative services.....      | 26,002,000 |
| b. Assessments and collections services..... | 83,852,000 |
| c. Customs police administration.....        | 33,063,000 |
| d. Warehousing services.....                 | 48,302,000 |
| e. Legal services.....                       | 4,331,000  |

|                            |             |
|----------------------------|-------------|
| Sub-total, Function 7..... | 195,550,000 |
|----------------------------|-------------|

|                       |               |
|-----------------------|---------------|
| Total, Functions..... | P 361,969,000 |
|-----------------------|---------------|

### Staffing Summary

(Amount, In Thousand Pesos)

#### Permanent Positions:

|                                    | No. | Amount |
|------------------------------------|-----|--------|
| Key Positions                      | 169 | 15,682 |
| Commissioner                       | 1   | 158    |
| Deputy Commissioner                | 4   | 568    |
| Bureau Service Chief               | 7   | 832    |
| Bureau Regional Director           | 13  | 1,599  |
| Assistant Bureau Regional Director | 31  | 3,442  |
| Division Chief                     | 113 | 9,083  |

|  |       |         |
|--|-------|---------|
| Other Positions:                           | 6,366 | 172,019 |
| Technical                                  | 3,590 | 115,619 |
| Administrative and Other Support Positions | 2,776 | 56,400  |
| Total Permanent Positions                  | 6,535 | 187,701 |
| Contractual and Emergency Employment       |       |         |
| Casual/Emergency Personnel                 |       |         |
| Functions/Locally-Funded Project           |       | 739     |
| Total                                      | 6,535 | 188,440 |

### New Appropriations, by Object of Expenditures

(In Thousand Pesos)

#### A. Functions

##### Current Operating Expenditures

##### Personal Services

|   |         |
|---|---------|
| Total Salaries of Permanent Personnel                           | 187,701 |
| Total Salaries and Wages of Contractual and Emergency Personnel | 739     |
| Total Salaries and Wages  | 188,440 |

##### Other Compensation

|   |        |
|---|--------|
| Honoraria and Commutable Allowances       | 4,074  |
| Cost of Living Allowances                 | 47,307 |
| Terminal Leave Benefits                   | 6,716  |
| Salary Standardization                    | 4,706  |
| Employees Compensation Insurance Premiums | 1,948  |
| Medicare Premiums                         | 775    |
| Pag-I.B.I.G. Contributions                | 1,171  |
| Bonuses and Incentives                    | 20,771 |
| Others                                    | 9,780  |

|                          |        |
|--------------------------|--------|
| Total Other Compensation | 97,248 |
|--------------------------|--------|

|                            |         |
|----------------------------|---------|
| 01 Total Personal Services | 285,688 |
|----------------------------|---------|

##### Maintenance and Other Operating Expenses

|                            |         |
|----------------------------|---------|
| 02 Travelling Expenses     | 1,779   |
| 03 Communication Services  | 2,939   |
| 05 Transportation Services | 591     |
| 06 Other Services          | 235,408 |
| 07 Supplies and Materials  | 12,950  |
| 08 Rents                   | 2,768   |

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|   |         |
|---|---------|
| 14 Water/Illumination and Power                           | 9,239   |
| 15 Social Security Benefits                               | 10,366  |
| 17 Maintenance of Motor Vehicles Used for Official Travel | 2,532   |
| 18 Discretionary Expenses                                 | 3,000   |
| Total Maintenance and Other Operating Expenses            | 281,572 |
| Total Current Operating Expenditures                      | 567,260 |
| Capital Outlays   |         |
| 32 Buildings and Structures Outlay                        | 19,200  |
| 33 Equipment Outlay                                       | 5,509   |
| Total Capital Outlays                                     | 24,709  |
| TOTAL NEW APPROPRIATIONS                                  | 591,969 |

C. Bureau of Internal Revenue

For general administration, administration of personnel benefits, salary standardization, enforcement of internal revenue laws and regional operations as indicated hereunder.....P 1,037,283,000

New Appropriations, by Function

|  | Current Operating Expenditures |  | Capital Outlays | Total         |
|--|--------------------------------|--|-----------------|---------------|
|  | Personal Services              | Maintenance and Other Operating Expenses |                 |               |
| <u>A. Functions</u>                            |                                |  |                 |               |
| 1. General Administration and Support Services | P 45,495,000                   | P 442,193,000                            | P 1,074,000     | P 488,762,000 |
| 2. Administration of Personnel Benefits        | 45,920,000                     |  |                 | 45,920,000    |
| 3. Salary Standardization                      | 59,846,000                     |  |                 | 59,846,000    |
| 4. Enforcement of Internal Revenue Laws        | 61,931,000                     | 84,012,000                               |                 | 145,943,000   |
| 5. Regional Operations                         | 247,862,000                    | 48,950,000                               |                 | 296,812,000   |
| Region I                                       | 16,283,000                     | 2,228,000                                |                 | 18,511,000    |
| Cordillera Administrative Region               | 4,234,000                      | 1,609,000                                |                 | 5,843,000     |

|   |               |               |             |                 |
|---|---------------|---------------|-------------|-----------------|
| Region II   | 10,478,000    | 1,614,000     | 12,092,000  |                 |
| Region IIIA   | 11,268,000    | 2,198,000     | 13,466,000  |                 |
| Region IIIB   | 10,801,000    | 2,257,000     | 13,058,000  |                 |
| Region IVA  | 27,349,000    | 6,883,000     | 34,232,000  |                 |
| Region IVB1   | 21,510,000    | 6,750,000     | 28,260,000  |                 |
| Region IVB2   | 19,771,000    | 5,047,000     | 24,818,000  |                 |
| Region IVC  | 15,871,000    | 3,257,000     | 19,128,000  |                 |
| Region V  | 12,058,000    | 1,743,000     | 13,801,000  |                 |
| Region VIA  | 10,861,000    | 1,327,000     | 12,188,000  |                 |
| Region VIB  | 11,728,000    | 1,525,000     | 13,253,000  |                 |
| Region VII  | 14,528,000    | 1,592,000     | 16,120,000  |                 |
| Region VIII   | 12,574,000    | 1,465,000     | 14,039,000  |                 |
| Region IX   | 10,079,000    | 1,670,000     | 11,749,000  |                 |
| Region XA   | 12,978,000    | 2,755,000     | 15,733,000  |                 |
| Region XB   | 8,058,000     | 1,631,000     | 9,689,000   |                 |
| Region XIA  | 8,062,000     | 1,629,000     | 9,691,000   |                 |
| Region XIB  | 9,371,000     | 1,770,000     | 11,141,000  |                 |
| Total, Functions  | 461,054,000   | 575,155,000   | 1,074,000   | 1,037,283,000   |
| Total New Appropriations,<br>Bureau of Internal Revenue | P 461,054,000 | P 575,155,000 | P 1,074,000 | P 1,037,283,000 |

#### Special Provisions

1. **Refund of Excess Withholding Taxes.** The amount of P348,000,000 appropriated for refund of excess withholding taxes shall be used solely for the specific purpose for which it is appropriated and in no case shall it be used or realigned for any other purpose.

2. **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.

3. **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 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 50,694,000   |
| b. Financial and management services.....   | 14,167,000     |
| c. Contractual services for electronic data management and data processing.....   | 42,000,000     |
| d. Refund of excess withholding taxes.....  | 348,000,000    |
| e. Payment of retirement gratuity and separation pay of national government officials and employees.....  | 21,591,000     |

|   |             |
|---|-------------|
| f. Payment of terminal leave benefits to officials and employees entitled thereto.....  | 11,236,000  |
| g. Acquisition of equipment.....  | 1,074,000   |
| Sub-total, Function 1.....  | 488,762,000 |
| 2. Administration of Personnel Benefits   |             |
| a. Payment of compensation insurance premiums.....  | 3,208,000   |
| b. Payment of national government contribution to the Health Insurance (Medicare) Fund .....  | 1,277,000   |
| c. Payment of employer's share in the participation of national government employees in the Pag-I.B.I.G. Program.....                   | 9,093,000   |
| d. Payment of amelioration benefits.....  | 32,342,000  |
| Sub-total, Function 2.....  | 45,920,000  |
| 3. Salary Standardization   |             |
| a. Implementation of the salary standardization of national government officials and employees, including grant of merit increases..... | 59,846,000  |
| Sub-total, Function 3.....  | 59,846,000  |
| 4. Enforcement of Internal Revenue Laws   |             |
| a. Assessment of internal revenue taxes, including examination and investigation of tax cases.....                                      | 56,907,000  |
| b. Specific tax regulatory services, including inspection of tobacco and tobacco products.....  | 28,720,000  |
| c. Collection of current and delinquent accounts through direct payment or through authorized banks.                                    | 50,158,000  |
| d. Issuance of tax rulings, decisions on appealed cases and assistance in the prosecution of civil and criminal cases.....              | 10,158,000  |
| Sub-total, Function 4.....  | 145,943,000 |
| 5. Regional Operations  |             |
| Region I.....   | 18,511,000  |
| a. General administrative services.....   | 3,072,000   |
| b. Enforcement of internal revenue laws.....  | 15,439,000  |
| Cordillera Administrative Region.....   | 5,843,000   |
| a. General administrative services.....   | 3,778,000   |
| b. Enforcement of internal revenue laws.....  | 2,065,000   |

|  |            |
|--|------------|
| Region II.....                               | 12,092,000 |
| a. General administrative services.....      | 2,107,000  |
| b. Enforcement of internal revenue laws..... | 9,985,000  |
| Region IIIA.....                             | 13,466,000 |
| a. General administrative services.....      | 2,410,000  |
| b. Enforcement of internal revenue laws..... | 11,056,000 |
| Region IIIB.....                             | 13,058,000 |
| a. General administrative services.....      | 2,153,000  |
| b. Enforcement of internal revenue laws..... | 10,905,000 |
| Region IVA.....                              | 34,232,000 |
| a. General administrative services.....      | 5,847,000  |
| b. Enforcement of internal revenue laws..... | 28,385,000 |
| Region IVB1.....                             | 28,260,000 |
| a. General administrative services.....      | 4,730,000  |
| b. Enforcement of internal revenue laws..... | 23,530,000 |
| Region IVB2.....                             | 24,818,000 |
| a. General administrative services.....      | 3,767,000  |
| b. Enforcement of internal revenue laws..... | 21,051,000 |
| Region IVC.....                              | 19,128,000 |
| a. General administrative services.....      | 3,390,000  |
| b. Enforcement of internal revenue laws..... | 15,738,000 |
| Region V.....                                | 13,801,000 |
| a. General administrative services.....      | 2,179,000  |
| b. Enforcement of internal revenue laws..... | 11,622,000 |
| Region VIA.....                              | 12,188,000 |
| a. General administrative services.....      | 2,336,000  |
| b. Enforcement of internal revenue laws..... | 9,852,000  |
| Region VIB.....                              | 13,253,000 |
| a. General administrative services.....      | 2,482,000  |
| b. Enforcement of internal revenue laws..... | 10,771,000 |
| Region VII.....                              | 16,120,000 |
| a. General administrative services.....      | 4,070,000  |
| b. Enforcement of internal revenue laws..... | 12,050,000 |
| Region VIII.....                             | 14,039,000 |
| a. General administrative services.....      | 2,237,000  |
| b. Enforcement of internal revenue laws..... | 11,802,000 |

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|  |                 |
|--|-----------------|
| Region IX.....                               | 11,749,000      |
| a. General administrative services.....      | 2,278,000       |
| b. Enforcement of internal revenue laws..... | 9,471,000       |
| Region XA.....                               | 15,733,000      |
| a. General administrative services.....      | 2,287,000       |
| b. Enforcement of internal revenue laws..... | 13,446,000      |
| Region XB.....                               | 9,689,000       |
| a. General administrative services.....      | 1,919,000       |
| b. Enforcement of internal revenue laws..... | 7,770,000       |
| Region XIA.....                              | 9,691,000       |
| a. General administrative services.....      | 1,991,000       |
| b. Enforcement of internal revenue laws..... | 7,700,000       |
| Region XIB.....                              | 11,141,000      |
| a. General administrative services.....      | 2,215,000       |
| b. Enforcement of internal revenue laws..... | 8,926,000       |
| All Regions.....                             | 296,812,000     |
| a. General administrative services.....      | 55,248,000      |
| b. Enforcement of internal revenue laws..... | 241,564,000     |
| Sub-total, Function 5 .....                  | 296,812,000     |
| Total, Functions.....                        | P 1,037,283,000 |

Staffing Summary

(Amount, In Thousand Pesos)

|  | No.    | Amount  |
|--|--------|---------|
| Permanent Positions:                       |        |         |
| Key Positions                              | 99     | 10,647  |
| Commissioner                               | 1      | 158     |
| Deputy Commissioner                        | 2      | 290     |
| Bureau Regional Director                   | 19     | 2,508   |
| Assistant Bureau Regional Director         | 29     | 3,445   |
| Bureau Service Chief                       | 9      | 1,188   |
| Division Chief                             | 39     | 3,058   |
| Other Positions:                           | 10,078 | 261,464 |
| Technical                                  | 4,369  | 195,651 |
| Administrative and Other Support Positions | 5,709  | 65,813  |
| Total Permanent Positions                  | 10,177 | 272,111 |

## Contractual and Emergency Employment

## Contractual Personnel

|           |    |
|-----------|----|
| Functions | 60 |
|-----------|----|

## Casual/Emergency Personnel

|           |       |
|-----------|-------|
| Functions | 3,205 |
|-----------|-------|

## Total Contractual and Emergency Employment

|       |
|-------|
| 3,265 |
|-------|

## Total

|        |
|--------|
| 10,177 |
|--------|

|         |
|---------|
| 275,376 |
|---------|

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

A. Functions

## Current Operating Expenditures

## Personal Services

Total Salaries of Permanent Personnel

272,111

Total Salaries and Wages of Contractual and Emergency Personnel

3,265

Total Salaries and Wages

|         |
|---------|
| 275,376 |
|---------|

## Other Compensation

Honoraria and Commutable Allowances

2,719

Cost of Living Allowances

63,582

Terminal Leave Benefits

11,236

Salary Standardization

59,846

Employees Compensation Insurance Premiums

3,208

Medicare Premiums

1,277

Pag-I.B.I.G. Contributions

9,093

Bonuses and Incentives

32,342

Others

2,375

Total Other Compensation

|         |
|---------|
| 185,678 |
|---------|

01 Total Personal Services

|         |
|---------|
| 461,054 |
|---------|

## Maintenance and Other Operating Expenses

02 Travelling Expenses

18,136

03 Communication Services

9,572

04 Repair and Maintenance of Government Facilities

2,141

05 Transportation Services

2,258

06 Other Services

403,589

07 Supplies and Materials

74,684

08 Rents

8,241

14 Water/Illumination and Power

26,872

15 Social Security Benefits and Other Claims

21,591



484 GENERAL APPROPRIATIONS ACT, FY 1989

|   |           |
|---|-----------|
| 17 Maintenance of Motor Vehicles Used for Official Travel | 4,353     |
| 18 Discretionary Expenses                                 | 3,000     |
| 19 Representation Expenses                                | 718       |
| Total Maintenance and Other Operating Expenses            | 575,155   |
| Total Current Operating Expenditures                      | 1,036,209 |
| Capital Outlays   |           |
| 33 Equipment Outlay                                       | 1,074     |
| Total Capital Outlays                                     | 1,074     |
| TOTAL NEW APPROPRIATIONS                                  | 1,037,283 |

D. Bureau of Local Government Finance

For general administration, administration of personnel benefits, salary standardization, local government finance services and regional operations, including foreign-assisted projects as indicated hereunder.....P 266,362,000

New Appropriations, by Function/Project

|  | <u>Current Operating Expenditures</u> |   |                        | <u>Total</u> |
|--|---------------------------------------|---|------------------------|--------------|
|  | <u>Personal Services</u>              | <u>Maintenance and Other Operating Expenses</u> | <u>Capital Outlays</u> |              |
| <b>A. Functions</b>                            |                                       |   |                        |              |
| 1. General Administration and Support Services | P 4,512,000 P                         | 6,855,000 P                                     | 492,000 P              | 11,859,000   |
| 2. Administration of Personnel Benefits        | 2,325,000                             |   |                        | 2,325,000    |
| 3. Salary Standardization                      | 438,000                               |   |                        | 438,000      |
| 4. Local Government Finance Services           | 3,872,000                             | 2,799,000                                       |                        | 6,671,000    |
| 5. Regional Operations                         | 15,376,000                            | 3,439,000                                       |                        | 18,815,000   |
| Region I                                       | 1,162,000                             | 224,000   |                        | 1,386,000    |
| Cordillera Administrative Region               | 917,000                               | 336,000   |                        | 1,253,000    |
| Region II                                      | 1,162,000                             | 201,000   |                        | 1,363,000    |
| Region III                                     | 1,162,000                             | 210,000   |                        | 1,372,000    |
| Region IV                                      | 1,162,000                             | 243,000   |                        | 1,405,000    |

|                  |            |            |         |            |
|------------------|------------|------------|---------|------------|
| Region V         | 1,162,000  | 235,000    |         | 1,397,000  |
| Region VI        | 1,162,000  | 331,000    |         | 1,493,000  |
| Region VII       | 1,162,000  | 246,000    |         | 1,408,000  |
| Region VIII      | 1,163,000  | 255,000    |         | 1,418,000  |
| Region IX        | 1,673,000  | 358,000    |         | 2,031,000  |
| Region X         | 1,163,000  | 261,000    |         | 1,424,000  |
| Region XI        | 1,163,000  | 291,000    |         | 1,454,000  |
| Region XII       | 1,163,000  | 248,000    |         | 1,411,000  |
| Total, Functions | 26,523,000 | 13,093,000 | 492,000 | 40,108,000 |

B. Foreign-Assisted Projects

|   |                        |                         |                        |                         |
|---|------------------------|-------------------------|------------------------|-------------------------|
| 1. Regional Cities Development<br>Project (IBRD 2257 PH)  |                        | 14,250,000              | 66,350,000             | 80,600,000              |
| Loan Proceeds   |                        | 14,250,000              | 66,350,000             | 80,600,000              |
| 2. Upland Access Project<br>(USAID 492-T-068)   |                        |                         | 7,825,000              | 7,825,000               |
| Peso Counterpart<br>Grant Proceeds  |                        |                         | 1,912,000<br>5,913,000 | 1,912,000<br>5,913,000  |
| 3. Program for Essential Municipal<br>Infrastructure Utilities,<br>Maintenance and Engineering<br>Development (PREMIUMED)<br>(IBRD 2435 PH) | 3,084,000              | 35,844,000              | 66,660,000             | 105,588,000             |
| Peso Counterpart<br>Loan Proceeds   | 3,084,000              | 3,844,000<br>32,000,000 | 66,660,000             | 6,928,000<br>98,660,000 |
| 4. Local Resources Management<br>Project (USAID 492-T-067)  | 3,409,000              | 4,537,000               | 24,295,000             | 32,241,000              |
| Peso Counterpart<br>Grant Proceeds  | 1,127,000<br>2,282,000 | 1,641,000<br>2,896,000  | 24,295,000             | 2,768,000<br>29,473,000 |
| a. Local Resources Management/<br>Real Property Tax<br>Administration Project<br>(USAID 492-T-067)  | 1,127,000              | 1,641,000               | 2,666,000              | 5,434,000               |
| Peso Counterpart<br>Grant Proceeds  | 1,127,000              | 1,641,000               | 2,666,000              | 2,768,000<br>2,666,000  |

| b. Local Resources Management/<br>NEIDA (USAID Grant) |           | Grant Proceeds |            | Total, Foreign-Assisted Projects |            | Peso Counterpart |            | Loan Proceeds |            | Grant Proceeds |              | Total New Appropriations,<br>Bureau of Local<br>Government Finance |             |
|---|-----------|----------------|------------|----------------------------------|------------|------------------|------------|---------------|------------|----------------|--------------|--|-------------|
| 2,282,000   | 2,896,000 | 21,629,000     | 26,807,000 | 6,493,000                        | 54,631,000 | 1,912,000        | 11,608,000 | 4,211,000     | 46,250,000 | 2,882,000      | 33,016,000 P | 165,622,000 P  | 266,362,000 |
| 2,282,000   | 2,896,000 | 21,629,000     | 26,807,000 | 6,493,000                        | 54,631,000 | 1,912,000        | 11,608,000 | 4,211,000     | 46,250,000 | 2,882,000      | 33,016,000 P | 165,622,000 P  | 266,362,000 |

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:

### Activities and Purposes

Amounts

1. General Administration and Support Services

- .....a. General administrative services.

- b. Payment of retirement gratuity and separation pay of national government officials and employees.....

- c. Payment of terminal leave benefits to officials and employees entitled thereto.....

- d. Formulation of recommendation on appointments and other personnel matters;

- those of the personnel of local treasury and assessment offices.....

- ..... Acquisition of equipment.....

- ## 2. Administration of Personnel Benefits

- a. Payment of compensation insurance premiums.....

- b. Payment of national government contribution to the Health Insurance (Medicare) Fund .....

- c. Payment of employer's share in the participation of national government employees in the BCCI-BIG

- d. Payment of amelioration benefits.....

- Sub-total; Function 2.....

000' 525' 2

1,752,000

164,000

000'59

154,000

11-859-000

492,000

1,075,000

1-087-000

2,474,000

000' 627' 9

**D**

## 3. Salary Standardization

|   |                |
|---|----------------|
| a. Implementation of the salary standardization of national government officials and employees, including grant of merit increases..... | 438,000        |
| Sub-total, Function 3.....  | <u>438,000</u> |

## 4. Local Government Finance Services

|  |                  |
|--|------------------|
| a. Promulgation of local treasury and assessment 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..... | 3,007,000        |
| b. 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.....   | 2,102,000        |
| c. 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.....  | 1,562,000        |
| Sub-total, Function 4.....   | <u>6,671,000</u> |

## 5. Regional Operations

|   |                     |
|---|---------------------|
| a. Local government finance services..... | 18,815,000          |
| Region I.....                             | 1,386,000           |
| Cordillera Administrative Region.....     | 1,253,000           |
| Region II.....                            | 1,363,000           |
| Region III.....                           | 1,372,000           |
| Region IV.....                            | 1,405,000           |
| Region V.....                             | 1,397,000           |
| Region VI.....                            | 1,493,000           |
| Region VII.....                           | 1,408,000           |
| Region VIII.....                          | 1,418,000           |
| Region IX.....                            | 2,031,000           |
| Region X.....                             | 1,424,000           |
| Region XI.....                            | 1,454,000           |
| Region XII.....                           | 1,411,000           |
| Sub-total, Function 5.....                | <u>18,815,000</u>   |
| Total, Functions.....                     | <u>P 40,108,000</u> |

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Staffing Summary

(Amount, In Thousand Pesos)

|  | No. | Amount |
|--|-----|--------|
| Permanent Positions:                       |     |        |
| Key Positions                              | 48  | 5,512  |
| Bureau Director                            | 1   | 158    |
| Assistant Bureau Director                  | 4   | 554    |
| Bureau Regional Director                   | 13  | 1,716  |
| Assistant Bureau Regional Director         | 13  | 1,547  |
| Bureau Service Chief                       | 2   | 238    |
| Division Chief                             | 15  | 1,299  |
| Other Positions:                           | 408 | 12,790 |
| Technical                                  | 184 | 7,875  |
| Administrative and Other Support Positions | 224 | 4,915  |
| Total Permanent Positions                  | 456 | 18,302 |
| Contractual and Emergency Employment       |     |        |
| Contractual Personnel                      |     |        |
| Foreign-Assisted Projects                  |     | 2,965  |
| Total                                      | 456 | 21,267 |

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

A. Functions

Current Operating Expenditures

Personal Services

Total Salaries of Permanent Personnel 18,302

Total Salaries and Wages 18,302

Other Compensation

|   |       |
|---|-------|
| Honoraria and Commutable Allowances       | 1,315 |
| Cost of Living Allowances                 | 3,054 |
| Terminal Leave Benefits                   | 1,089 |
| Salary Standardization                    | 438   |
| Employees Compensation Insurance Premiums | 164   |
| Medicare Premiums                         | 65    |
| Pag-I.B.I.G. Contributions                | 164   |

|   |        |
|---|--------|
| Bonuses and Incentives  | 1,932  |
| Total Other Compensation  | 8,221  |
| 01 Total Personal Services                                      | 26,523 |
| Maintenance and Other Operating Expenses                        |        |
| 02 Travelling Expenses  | 2,707  |
| 03 Communication Services                                       | 505    |
| 06 Other Services   | 1,551  |
| 07 Supplies and Materials                                       | 1,701  |
| 08 Rents  | 2,542  |
| 14 Water/Illumination and Power                                 | 907    |
| 15 Social Security Benefits and Other Claims                    | 2,464  |
| 17 Maintenance of Motor Vehicles Used for Official Travel       | 716    |
| Total Maintenance and Other Operating Expenses                  | 13,093 |
| Total Current Operating Expenditures                            | 39,616 |
| Capital Outlays   |        |
| 33 Equipment Outlay   | 492    |
| Total Capital Outlays   | 492    |
| Total New Appropriations, Functions                             | 40,108 |
| <u>B. Foreign-Assisted Projects</u>                             |        |
| Current Operating Expenditures                                  |        |
| Personal Services   |        |
| Total Salaries and Wages of Contractual and Emergency Personnel | 2,965  |
| Total Salaries and Wages  | 2,965  |
| Other Compensation  |        |
| Cost of Living Allowances                                       | 662    |
| Others  | 2,866  |
| Total Other Compensation  | 3,528  |
| 01 Total Personal Services                                      | 6,493  |
| Maintenance and Other Operating Expenses                        |        |
| 02 Travelling Expenses  | 2,731  |
| 03 Communication Services                                       | 732    |

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|   |         |
|---|---------|
| 05 Transportation Services                                | 310     |
| 06 Other Services   | 37,759  |
| 07 Supplies and Materials                                 | 1,889   |
| 10 Grants, Subsidies and Contributions                    | 10,000  |
| 17 Maintenance of Motor Vehicles Used for Official Travel | 1,210   |
| Total Maintenance and Other Operating Expenses            | 54,631  |
| Total Current Operating Expenditures                      | 61,124  |
| Capital Outlays   |         |
| 31 Land and Land Improvements Outlay                      | 7,825   |
| 33 Equipment Outlay                                       | 11,295  |
| 34 Investments Outlay                                     | 16,000  |
| 35 Loans Outlay   | 130,010 |
| Total Capital Outlays                                     | 165,130 |
| Total New Appropriations, Foreign-Assisted Projects       | 226,254 |
| TOTAL NEW APPROPRIATIONS                                  | 266,362 |

E. Bureau of the Treasury

For general administration, administration of personnel benefits, salary standardization, 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 for regional operations as indicated hereunder .....P 266,302,000

New Appropriations, by Function

|   | Current Operating Expenditures |  |                 | Total         |
|---|--------------------------------|--|-----------------|---------------|
|   | Personal Services              | Maintenance and Other Operating Expenses | Capital Outlays |               |
| <b>A. Functions</b>   |                                |  |                 |               |
| 1. General Administration and Support Services                                | P 19,883,000                   | P 145,726,000                            | P 1,212,000     | P 166,821,000 |
| 2. Administration of Personnel Benefits                                       | 7,441,000                      |  |                 | 7,441,000     |
| 3. Salary Standardization   | 1,372,000                      |  |                 | 1,372,000     |
| 4. Accounting and Management of the Cash Resources of the National Government | 20,581,000                     | 21,323,000                               |                 | 41,904,000    |

|  |              |               |                           |
|--|--------------|---------------|---------------------------|
| 5. Bonding of Accountable Public Officials and Employees | 739,000      | 1,530,000     | 2,269,000                 |
| 6. Management of Public Debts, Pensions and Backpay      | 4,802,000    | 5,618,000     | 10,420,000                |
| 7. Regional Operations                                   | 28,877,000   | 7,178,000     | 36,075,000                |
| National Capital Region                                  | 3,410,000    | 163,000       | 3,573,000                 |
| Region I   | 2,598,000    | 608,000       | 3,206,000                 |
| Cordillera Administrative Region                         | 794,000      | 459,000       | 1,253,000                 |
| Region II  | 1,773,000    | 440,000       | 2,213,000                 |
| Region III   | 2,092,000    | 562,000       | 2,654,000                 |
| Region IV  | 2,913,000    | 715,000       | 3,628,000                 |
| Region V   | 2,095,000    | 543,000       | 2,638,000                 |
| Region VI  | 1,870,000    | 473,000       | 2,343,000                 |
| Region VII   | 1,739,000    | 548,000       | 2,287,000                 |
| Region VIII  | 1,934,000    | 490,000       | 2,424,000                 |
| Region IX  | 1,874,000    | 501,000       | 2,375,000                 |
| Region X   | 2,122,000    | 613,000       | 2,735,000                 |
| Region XI  | 1,842,000    | 529,000       | 2,371,000                 |
| Region XII   | 1,841,000    | 534,000       | 2,375,000                 |
| Total New Appropriations, Bureau of the Treasury         | P 83,715,000 | P 181,375,000 | P 1,212,000 P 266,302,000 |

#### 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 7,449,000    |
| b. Formulation of policies, programs, rules and regulations on Treasury operations.....   | 5,938,000      |
| 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..... | 4,116,000      |
| d. Financial and management services.....   | 5,691,000      |
| e. Operational requirement of the Debt Clearing Office pursuant to Section 3 of Executive Order No. 739.....  | 3,073,000      |
| f. Payment of publications and other incidental expenses related to escheat proceedings.....  | 1,000,000      |



|  |                    |
|--|--------------------|
| g. Payment of retirement gratuity and separation pay of national government officials and employees..... | 9,801,000          |
| h. Payment of terminal leave benefits to officials and employees entitled thereto.....                   | 3,538,000          |
| i. Operational requirement for Asset Privatization Trust.....  | 125,003,000        |
| j. Acquisition of equipment.....   | 1,212,000          |
| Sub-total, Function 1.....   | <u>166,821,000</u> |

## 2. Administration of Personnel Benefits

|   |                  |
|---|------------------|
| a. Payment of compensation insurance premiums.....  | 559,000          |
| b. Payment of national government contribution to the Health Insurance (Medicare) Fund .....                          | 223,000          |
| c. Payment of employer's share in the participation of national government employees in the Pag-I.B.I.G. Program..... | 604,000          |
| d. Payment of amelioration benefits.....  | 6,055,000        |
| Sub-total, Function 2.....  | <u>7,441,000</u> |

## 3. Salary Standardization

|   |                  |
|---|------------------|
| a. Implementation of the salary standardization of national government officials and employees, including grant of merit increases..... | 1,372,000        |
| Sub-total, Function 3.....  | <u>1,372,000</u> |

## 4. 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.....                           | 10,309,000 |
| 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..... | 12,773,000 |
| c. Controlling, editing, balancing, encoding and computerizing documents on national government cash receipts and disbursements.....  | 18,413,000 |

|  |            |
|--|------------|
| d. Improvement of existing policies, systems and procedures on cash management, cash forecasting and cash reporting of national collections and disbursements.....   | 409,000    |
| Sub-total, Function 4.....   | 41,904,000 |
| 5. Bonding of Accountable Public Officials and Employees   |            |
| a. Processing of applications and requests for bonding/cancellation of bonds of accountable public officials and employees.....  | 2,269,000  |
| Sub-total, Function 5.....   | 2,269,000  |
| 6. 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.....  | 3,404,000  |
| b. Servicing of public debts, and receipt/withdrawal of securities deposited with the National Treasury, including P1,000,000 for the redemption of emergency currency and guerilla notes under R.A. No. 369 which shall be released on the basis of a schedule of final redemption..... | 4,191,000  |
| c. Issuance and redemption of backpay acknowledgment certificates and negotiable and non-negotiable certificates of indebtedness under R.A. Nos. 304 and 897.....  | 2,825,000  |
| Sub-total, Function 6.....   | 10,420,000 |
| 7. Regional Operations   |            |
| National Capital Region.....   | 3,573,000  |
| a. General administrative services.....  | 715,000    |
| b. Accounting and management of the cash resources of the national government.....   | 2,858,000  |
| Region I.....  | 3,206,000  |
| a. General administrative services.....  | 892,000    |
| b. Accounting and management of the cash resources of the national government.....   | 2,314,000  |
| Cordillera Administrative Region.....  | 1,253,000  |
| a. General administrative services.....  | 502,000    |
| b. Accounting and management of the cash resources of the national government.....   | 751,000    |

|           |   |  |  |
|-----------|---|--|--|
| 2,213,000 | Region II.....                          | a. General administrative services.....  | b. Accounting and management of the cash resources of the national government..... |
| 761,000   |   |  |  |
| 1,452,000 | Region III.....                         |  |  |
| 2,654,000 |   |  |  |
| 810,000   | a. General administrative services..... | b. Accounting and management of the cash resources of the national government..... |  |
| 1,844,000 | Region IV.....                          |  |  |
| 3,628,000 |   |  |  |
| 929,000   | a. General administrative services..... | b. Accounting and management of the cash resources of the national government..... |  |
| 2,699,000 | Region V.....                           |  |  |
| 2,638,000 |   |  |  |
| 813,000   | a. General administrative services..... | b. Accounting and management of the cash resources of the national government..... |  |
| 1,825,000 | Region VI.....                          |  |  |
| 2,343,000 |   |  |  |
| 769,000   | a. General administrative services..... | b. Accounting and management of the cash resources of the national government..... |  |
| 1,574,000 | Region VII.....                         |  |  |
| 2,287,000 |   |  |  |
| 740,000   | a. General administrative services..... | b. Accounting and management of the cash resources of the national government..... |  |
| 1,547,000 | Region VIII.....                        |  |  |
| 2,424,000 |   |  |  |
| 776,000   | a. General administrative services..... | b. Accounting and management of the cash resources of the national government..... |  |
| 1,648,000 | Region IX.....                          |  |  |
| 2,375,000 |   |  |  |
| 806,000   | a. General administrative services..... | b. Accounting and management of the cash resources of the national government..... |  |
| 1,569,000 | Region X.....                           |  |  |
| 2,739,000 |   |  |  |
| 881,000   | a. General administrative services..... | b. Accounting and management of the cash resources of the national government..... |  |
| 1,854,000 | Region XI.....                          |  |  |
| 2,371,000 |   |  |  |
| 777,000   | a. General administrative services..... | b. Accounting and management of the cash resources of the national government..... |  |
| 1,594,000 |   |  |  |

|   |               |
|---|---------------|
| Region XII.....   | 2,375,000     |
| a. General administrative services.....   | 788,000       |
| b. Accounting and management of the cash resources of<br>the national government..... | 1,587,000     |
| All Regions.....  | 36,075,000    |
| a. General administrative services.....   | 10,959,000    |
| b. Accounting and management of the cash resources of<br>the national government..... | 25,116,000    |
| Sub-total, Function 7.....  | 36,075,000    |
| Total, Functions.....   | P 266,302,000 |

Staffing Summary

(Amount, In Thousand Pesos)

|   | No.   | Amount |
|---|-------|--------|
| Permanent Positions:                                  |       |        |
| Key Positions   | 71    | 7,392  |
| Bureau Director                                       | 1     | 158    |
| Assistant Bureau Director                             | 2     | 290    |
| Bureau Regional Director                              | 14    | 1,848  |
| Special Assistant to the Treasurer of the Philippines | 1     | 96     |
| Bureau Service Chief                                  | 9     | 1,188  |
| Division Chief  | 44    | 3,812  |
| Other Positions:                                      | 1,603 | 47,277 |
| Technical   | 701   | 22,516 |
| Administrative and Other Support Positions            | 902   | 24,761 |
| Total Permanent Positions                             | 1,674 | 54,669 |
| Contractual and Emergency Employment                  |       |        |
| Casual/Emergency Personnel                            |       |        |
| Functions   |       | 2,478  |
| Total Contractual and Emergency Employment            |       | 2,478  |
| Total   | 1,674 | 57,147 |

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New Appropriations, by Object of Expenditures

(In Thousand Pesos)

A. Functions

## Current Operating Expenditures

## Personal Services

|   |        |
|---|--------|
| Total Salaries of Permanent Personnel                           | 54,669 |
| Total Salaries and Wages of Contractual and Emergency Personnel | 2,478  |

|                          |        |
|--------------------------|--------|
| Total Salaries and Wages | 57,147 |
|--------------------------|--------|

## Other Compensation

|   |        |
|---|--------|
| Honoraria and Commutable Allowances       | 1,784  |
| Cost of Living Allowances                 | 12,283 |
| Terminal Leave Benefits                   | 3,538  |
| Salary Standardization                    | 1,372  |
| Employees Compensation Insurance Premiums | 559    |
| Medicare Premiums                         | 223    |
| Pag-I.B.I.G. Contributions                | 604    |
| Bonuses and Incentives                    | 6,055  |
| Others                                    | 150    |

|                          |        |
|--------------------------|--------|
| Total Other Compensation | 26,568 |
|--------------------------|--------|

|                            |        |
|----------------------------|--------|
| 01 Total Personal Services | 83,715 |
|----------------------------|--------|

## Maintenance and Other Operating Expenses

|   |         |
|---|---------|
| 02 Travelling Expenses                                    | 2,579   |
| 03 Communication Services                                 | 1,896   |
| 05 Transportation Services                                | 499     |
| 06 Other Services   | 133,894 |
| 07 Supplies and Materials                                 | 11,804  |
| 08 Rents  | 7,977   |
| 11 Awards and Indemnities                                 | 1,300   |
| 14 Water/Illumination and Power                           | 9,801   |
| 15 Social Security Benefits and Other Claims              | 9,835   |
| 17 Maintenance of Motor Vehicles Used for Official Travel | 770     |
| 18 Discretionary Expenses                                 | 1,000   |
| 19 Representation Expenses                                | 20      |

|  |         |
|--|---------|
| Total Maintenance and Other Operating Expenses | 181,375 |
|--|---------|

|                                      |         |
|--------------------------------------|---------|
| Total Current Operating Expenditures | 265,090 |
|--------------------------------------|---------|

## Capital Outlays

|                     |       |
|---------------------|-------|
| 33 Equipment Outlay | 1,212 |
|---------------------|-------|

|                       |       |
|-----------------------|-------|
| Total Capital Outlays | 1,212 |
|-----------------------|-------|

|                          |         |
|--------------------------|---------|
| TOTAL NEW APPROPRIATIONS | 266,302 |
|--------------------------|---------|

## F. Central Board of Assessment Appeals

For adjudication of appealed cases on real property assessments, administration of personnel benefits and salary standardization as indicated hereunder.....P 1,381,000

New Appropriations, by Function

|  | <u>Current Operating Expenditures</u> |   |                        | <u>Total</u> |
|--|---------------------------------------|---|------------------------|--------------|
|  | <u>Personal Services</u>              | <u>Maintenance and Other Operating Expenses</u> | <u>Capital Outlays</u> |              |
| <u>A. Functions</u>  |                                       |   |                        |              |
| 1. Adjudication of appealed cases on real property assessments | P 982,000                             | P 208,000                                       | P                      | 1,190,000    |
| 2. Administration of Personnel Benefits                        | 158,000                               |   |                        | 158,000      |
| 3. Salary Standardization                                      | 33,000                                |   |                        | 33,000       |
| Total New Appropriations, Central Board of Assessment Appeals  | P 1,173,000                           | P 208,000                                       | P                      | 1,381,000    |

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. Adjudication of appealed cases on real property assessments  | P 1,190,000    |
| Sub-total, Function 1.....  | 1,190,000      |
| 2. Administration of Personnel Benefits   |                |
| a. Payment of compensation insurance premiums.....  | 13,000         |
| b. Payment of national government contribution to the Health Insurance (Medicare) Fund .....                          | 5,000          |
| c. Payment of employer's share in the participation of national government employees in the Pag-I.B.I.G. Program..... | 2,000          |
| d. Payment of amelioration benefits.....  | 138,000        |
| Sub-total, Function 2.....  | 158,000        |

## 3. Salary Standardization

a. Implementation of the salary standardization of national government officials and employees, including grant of merit increases.....

33,000

Sub-total, Function 3.....

33,000

Total, Functions.....

P 1,381,000

Staffing Summary

(Amount, In Thousand Pesos)

|  | No. | Amount |
|--|-----|--------|
| Permanent Positions:                       |     |        |
| Key Positions                              | 5   | 477    |
| Service Chief                              | 1   | 132    |
| Division Chief                             | 4   | 345    |
| Other Positions:                           | 10  | 289    |
| Technical                                  | 3   | 143    |
| Administrative and Other Support Positions | 7   | 146    |
| Total Permanent Positions                  | 15  | 766    |
| Total                                      | 15  | 766    |

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

A. Functions

## Current Operating Expenditures

## Personal Services

Total Salaries of Permanent Personnel

766

Total Salaries and Wages

766

## Other Compensation

Honoraria and Commutable Allowances  
 Cost of Living Allowances  
 Salary Standardization  
 Employees Compensation Insurance Premiums  
 Medicare Premiums

115  
 101  
 33  
 13  
 5

|  |       |
|--|-------|
| Pag-I.B.I.G. Contributions                     | 2     |
| Bonuses and Incentives                         | 138   |
| Total Other Compensation                       | 407   |
| 01 Total Personal Services                     | 1,173 |
| Maintenance and Other Operating Expenses       |       |
| 02 Travelling Expenses                         | 70    |
| 03 Communication Services                      | 21    |
| 06 Other Services                              | 50    |
| 07 Supplies and Materials                      | 55    |
| 14 Water/Illumination and Power                | 12    |
| Total Maintenance and Other Operating Expenses | 208   |
| Total Current Operating Expenditures           | 1,381 |
| TOTAL NEW APPROPRIATIONS                       | 1,381 |

#### G. Economic Intelligence and Investigation Bureau

For general administration, intelligence activities and legal services as indicated hereunder.....P 10,000,000

#### New Appropriations, by Function

|  | Current Operating Expenditures |  |                 |            |
|--|--------------------------------|--|-----------------|------------|
|  | Personal Services              | Maintenance and Other Operating Expenses | Capital Outlays | Total      |
| A. Functions   |                                |  |                 |            |
| 1. General Administration and Support Services                           | P 3,803,000                    |  | P               | 3,803,000  |
| 2. Intelligence Activities   | 5,279,000                      |  |                 | 5,279,000  |
| 3. Legal Services  | 918,000                        |  |                 | 918,000    |
| Total New Appropriations, Economic Intelligence and Investigation Bureau | P 10,000,000                   |  | P               | 10,000,000 |

#### Special Provisions

1. Restriction on the Use of Funds. The appropriations of the Economic Intelligence and Investigation Bureau as authorized herein shall not be augmented from savings of any other agency



and/or increased from any appropriations.

2. Restriction on Transfer and Detail of Personnel. No personnel from any other unit of the Department of Finance or any other department/office shall be transferred, assigned or detailed to the Economic Intelligence and Investigation Bureau.

3. 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 1,853,000    |
| b. Financial and management services.....  | 1,950,000      |
| Sub-total, Function 1.....   | 3,803,000      |
| 2. Intelligence Activities   |                |
| a. Information gathering, surveillance, apprehension of smugglers and confiscation of smuggled goods/items, narcotic drugs and psychotropic substance..... | 2,171,000      |
| b. Planning and evaluation of collected information....  | 1,468,000      |
| c. Intelligence and investigation activities on tax fraud cases and other violations of internal revenue and customs laws .....                            | 1,640,000      |
| Sub-total, Function 2.....   | 5,279,000      |
| 3. Legal Services  |                |
| a. Assistance in the investigation and prosecution of smuggling cases.....   | 918,000        |
| Sub-total, Function 3.....   | 918,000        |
| Total, Functions.....  | P 10,000,000   |

#### Staffing Summary

(Amount, In Thousand Pesos)

|                           | <u>No.</u> | <u>Amount</u> |
|---------------------------|------------|---------------|
| Permanent Positions:      |            |               |
| Key Positions             | 6          | 634           |
| Assistant Bureau Director | 1          | 132           |
| Bureau Regional Director  | 1          | 119           |
| Division Chief            | 4          | 383           |

|  |     |        |
|--|-----|--------|
| Other Positions:                           | 276 | 9,366  |
| Technical                                  | 152 | 5,820  |
| Administrative and Other Support Positions | 124 | 3,546  |
| Total Permanent Positions                  | 282 | 10,000 |
| Total                                      | 282 | 10,000 |

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

A. Functions

## Current Operating Expenditures

## Personal Services

|                                       |        |
|---------------------------------------|--------|
| Total Salaries of Permanent Personnel | 10,000 |
| Total Salaries                        | 10,000 |
| 01 Total Personal Services            | 10,000 |
| Total Current Operating Expenditures  | 10,000 |
| TOTAL NEW APPROPRIATIONS              | 10,000 |

## H. Fiscal Incentives Review Board

For the evaluation of requests of government and private entities for the restoration of tax duty incentives or government incentives as indicated hereunder .....P 566,000

New Appropriations, by Function

| Current Operating Expenditures |  |                 |       |
|--------------------------------|--|-----------------|-------|
| Personal Services              | Maintenance and Other Operating Expenses | Capital Outlays | Total |

A. Function

1. Evaluation of Requests of Government and Private Entities for Restoration of Tax Duty Incentives

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|   |   |         |   |         |   |         |
|---|---|---------|---|---------|---|---------|
| or Government Incentives<br>in Lieu Thereof                 | P | 287,000 | P | 279,000 | P | 566,000 |
| <hr/>   |   |         |   |         |   |         |
| Total New Appropriations,<br>Fiscal Incentives Review Board | P | 287,000 | P | 279,000 | P | 566,000 |
| <hr/>   |   |         |   |         |   |         |

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<br>entities for the restoration of tax duty incentives<br>or government incentives in lieu thereof..... | P 566,000     |
| Total, Function.....  | P 566,000     |

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

A. Function

Current Operating Expenditures

Personal Services

Other Compensation

|                                     |     |
|-------------------------------------|-----|
| Honoraria and Commutable Allowances | 287 |
|-------------------------------------|-----|

|                          |     |
|--------------------------|-----|
| Total Other Compensation | 287 |
|--------------------------|-----|

|                            |     |
|----------------------------|-----|
| 01 Total Personal Services | 287 |
|----------------------------|-----|

Maintenance and Other Operating Expenses

|                        |    |
|------------------------|----|
| 02 Travelling Expenses | 10 |
|------------------------|----|

|                           |    |
|---------------------------|----|
| 03 Communication Services | 12 |
|---------------------------|----|

|                   |     |
|-------------------|-----|
| 06 Other Services | 119 |
|-------------------|-----|

|                           |     |
|---------------------------|-----|
| 07 Supplies and Materials | 138 |
|---------------------------|-----|

|  |     |
|--|-----|
| Total Maintenance and Other Operating Expenses | 279 |
|--|-----|

|                                      |     |
|--------------------------------------|-----|
| Total Current Operating Expenditures | 566 |
|--------------------------------------|-----|

|                          |     |
|--------------------------|-----|
| TOTAL NEW APPROPRIATIONS | 566 |
|--------------------------|-----|

## I. Insurance Commission

For general administration, administration of personnel benefits, salary standardization, regulatory, supervisory, and consumer and adjudicatory services as indicated hereunder.....P 37,666,000

New Appropriations, by Function

|  | <u>Current Operating Expenditures</u> |   |                        |              |
|--|---------------------------------------|---|------------------------|--------------|
|  | <u>Personal Services</u>              | <u>Maintenance and Other Operating Expenses</u> | <u>Capital Outlays</u> | <u>Total</u> |
| <u>A. Functions</u>                            |                                       |   |                        |              |
| 1. General Administration and Support Services | P 5,426,000 P                         | 4,341,000 P                                     | 320,000 P              | 10,087,000   |
| 2. Administration of Personnel Benefits        | 3,006,000                             |   |                        | 3,006,000    |
| 3. Salary Standardization                      | 484,000                               |   |                        | 484,000      |
| 4. Regulatory Services                         | 8,825,000                             | 1,491,000                                       |                        | 10,316,000   |
| 5. Supervisory Services                        | 7,765,000                             | 946,000   |                        | 8,711,000    |
| 6. Consumer and Adjudicatory Services          | 4,207,000                             | 855,000   |                        | 5,062,000    |
| Total New Appropriations, Insurance Commission | P 29,713,000 P                        | 7,633,000 P                                     | 320,000 P              | 37,666,000   |

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 P30,000 for representation expenses and P50,000 for extraordinary expenses..... | P 4,396,000    |
| b. Payment of retirement gratuity and separation pay of national government officials and employees.....                                 | 2,561,000      |
| c. Payment of terminal leave benefits to officials and employees entitled thereto.....   | 852,000        |

|   |                   |
|---|-------------------|
| d. Financial and management services.....   | 1,958,000         |
| e. Acquisition of equipment.....  | 320,000           |
| Sub-total, Function 1.....  | <u>10,087,000</u> |
| 2. Administration of Personnel Benefits   |                   |
| a. Payment of compensation insurance premiums.....  | 194,000           |
| b. Payment of national government contribution to the Health Insurance (Medicare) Fund .....  | 77,000            |
| c. Payment of employer's share in the participation of national government employees in the Pag-I.B.I.G. Program.....   | 596,000           |
| d. Payment of amelioration benefits.....  | 2,139,000         |
| Sub-total, Function 2.....  | <u>3,006,000</u>  |
| 3. Salary Standardization   |                   |
| a. Implementation of the salary standardization of national government officials and employees, including grant of merit increases.....   | 484,000           |
| Sub-total, Function 3.....  | <u>484,000</u>    |
| 4. Regulatory Services  |                   |
| 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.....  | 4,850,000         |
| 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..... | 3,985,000         |
| c. Rehabilitation/liquidation of delinquent insurance companies, mutual benefit associations and charitable trusts.....   | 1,481,000         |
| Sub-total, Function 4.....  | <u>10,316,000</u> |
| 5. Supervisory Services   |                   |
| a. Examination of the financial conditions of entities engaged in the insurance business, mutual benefit associations and charitable trusts.....  | 4,824,000         |
| b. Review of premium rates imposed by non-life companies and statistical reports of adjusters to determine compliance with established standards.....   | 2,149,000         |

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.....

1,738,000

Sub-total, Function 5.....

8,711,000

#### 6. 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....

5,062,000

Sub-total, Function 6.....

5,062,000

Total, Functions.....

P 37,666,000

#### Staffing Summary

(Amount, In Thousand Pesos)

#### Permanent Positions:

##### Key Positions

Nb. Amount

23 2,106

Commissioner

1 158

Deputy Commissioner

1 145

Division Chief

21 1,803

##### Other Positions:

507 19,017

Technical

308 14,626

Administrative and Other Support Positions

199 4,391

Total Permanent Positions

530 21,123

#### Contractual and Emergency Employment

##### Contractual Personnel

Functions

46

Total Contractual and Emergency Employment

46

Total

530 21,169

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New Appropriations, by Object of Expenditures

(In Thousand Pesos)

A. Functions

## Current Operating Expenditures

## Personal Services

Total Salaries of Permanent Personnel 21,123

Total Salaries and Wages of Contractual and Emergency Personnel 46

Total Salaries and Wages 21,169

## Other Compensation

Honoraria and Commutable Allowances 516

Cost of Living Allowances 3,625

Terminal Leave Benefits 852

Salary Standardization 484

Employees Compensation Insurance Premiums 194

Medicare Premiums 77

Pag-I.B.I.G. Contributions 596

Bonuses and Incentives 2,139

Others 61

Total Other Compensation 8,544

01 Total Personal Services 29,713

## Maintenance and Other Operating Expenses

02 Travelling Expenses 549

03 Communication Services 220

04 Repair and Maintenance of Government Facilities 330

05 Transportation Services 90

06 Other Services 1,246

07 Supplies and Materials 392

08 Rents 390

10 Grants, Subsidies and Contributions 180

14 Water/Illumination and Power 1,485

15 Social Security Benefits and Other Claims 2,561

17 Maintenance of Motor Vehicles Used for Official Travel 110

19 Representation Expenses 80

Total Maintenance and Other Operating Expenses 7,633

Total Current Operating Expenditures 37,346

## Capital Outlays

33 Equipment Outlay 320

Total Capital Outlays 320

TOTAL NEW APPROPRIATIONS 37,666

## J. National Tax Research Center

For general administration, administration of personnel benefits, salary standardization and the conduct of studies and surveys on the improvement of the tax system and tax policy structure, including foreign-assisted project as indicated hereunder..... P 17,674,000

New Appropriations, by Function/Project

|   | Current Operating Expenditures |  |                 |            |
|---|--------------------------------|--|-----------------|------------|
|   | Personal Services              | Maintenance and Other Operating Expenses | Capital Outlays | Total      |
| <u>A. Functions</u>   |                                |  |                 |            |
| 1. General Administration and Support Services              | P 2,527,000 P                  | 4,609,000 P                              | 479,000 P       | 7,615,000  |
| 2. Administration of Personnel Benefits                     | 1,035,000                      |  |                 | 1,035,000  |
| 3. Salary Standardization                                   | 163,000                        |  |                 | 163,000    |
| 4. Tax Systems and Tax Policy Structure Studies and Surveys | 6,373,000                      | 1,714,000                                |                 | 8,087,000  |
| Total, Functions  | 10,098,000                     | 6,323,000                                | 479,000         | 16,900,000 |
| <u>B. Foreign-Assisted Project</u>                          |                                |  |                 |            |
| 1. Structural Adjustment Loan II (IBRD 2266 PH)             | 358,000                        | 416,000                                  |                 | 774,000    |
| Loan Proceeds   | 358,000                        | 416,000                                  |                 | 774,000    |
| Total New Appropriations, National Tax Research Center      | P 10,456,000 P                 | 6,739,000 P                              | 479,000 P       | 17,674,000 |

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 5,532,000         |
| b. Payment of retirement gratuity and separation pay of national government officials and employees.....  | 1,106,000           |
| c. Payment of terminal leave benefits to officials and employees entitled thereto.....  | 498,000             |
| d. Acquisition of equipment.....  | 479,000             |
| Sub-total, Function 1.....  | <u>7,615,000</u>    |
| 2. Administration of Personnel Benefits   |                     |
| a. Payment of compensation insurance premiums.....  | 67,000              |
| b. Payment of national government contribution to the Health Insurance (Medicare) Fund .....  | 27,000              |
| c. Payment of employer's share in the participation of national government employees in the Pag-I.B.I.G. Program.....   | 220,000             |
| d. Payment of amelioration benefits.....  | 721,000             |
| Sub-total, Function 2.....  | <u>1,035,000</u>    |
| 3. Salary Standardization   |                     |
| a. Implementation of the salary standardization of national government officials and employees, including grant of merit increases.....   | 163,000             |
| Sub-total, Function 3.....  | <u>163,000</u>      |
| 4. 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..... | 8,087,000           |
| Sub-total, Function 4.....  | <u>8,087,000</u>    |
| Total, Functions.....   | P <u>16,900,000</u> |

Staffing Summary

(Amount, In Thousand Pesos)

|   | No. | Amount |
|---|-----|--------|
| Permanent Positions:  |     |        |
| Key Positions   | 13  | 1,231  |
| Bureau Director   | 1   | 158    |
| Assistant Bureau Director                                       | 2   | 290    |
| Division Chief  | 10  | 783    |
| Other Positions:  | 172 | 5,243  |
| Technical   | 79  | 3,780  |
| Administrative and Other Support Positions                      | 93  | 1,463  |
| Total Permanent Positions                                       | 185 | 6,474  |
| Contractual and Emergency Employment                            |     |        |
| Casual/Emergency Personnel                                      |     |        |
| Functions   |     | 40     |
| Total Contractual and Emergency Employment                      |     | 40     |
| Total   | 185 | 6,514  |
| New Appropriations, by Object of Expenditures                   |     |        |
| (In Thousand Pesos)   |     |        |
| A. Functions  |     |        |
| Current Operating Expenditures                                  |     |        |
| Personal Services   |     |        |
| Total Salaries of Permanent Personnel                           |     | 6,474  |
| Total Salaries and Wages of Contractual and Emergency Personnel |     | 40     |
| Total Salaries and Wages  |     | 6,514  |
| Other Compensation  |     |        |
| Honoraria and Commutable Allowances                             |     | 458    |
| Cost of Living Allowances                                       |     | 1,430  |
| Terminal Leave Benefits   |     | 498    |
| Salary Standardization  |     | 163    |
| Employees Compensation Insurance Premiums                       |     | 67     |
| Medicare Premiums   |     | 27     |

## 510 GENERAL APPROPRIATIONS ACT, FY 1989

|   |        |
|---|--------|
| Pag-I.B.I.G. Contributions                                | 220    |
| Bonuses and Incentives                                    | 721    |
| Total Other Compensation                                  | 3,584  |
| 01 Total Personal Services                                | 10,098 |
| Maintenance and Other Operating Expenses                  |        |
| 02 Travelling Expenses                                    | 479    |
| 03 Communication Services                                 | 227    |
| 04 Repair and Maintenance of Government Facilities        | 150    |
| 06 Other Services   | 443    |
| 07 Supplies and Materials                                 | 562    |
| 08 Rents  | 1,898  |
| 14 Water/Illumination and Power                           | 1,053  |
| 15 Social Security Benefits                               | 1,106  |
| 17 Maintenance of Motor Vehicles Used for Official Travel | 284    |
| 19 Representation Expenses                                | 101    |
| Total Maintenance and Other Operating Expenses            | 6,323  |
| Total Current Operating Expenditures                      | 16,421 |
| Capital Outlays   |        |
| 33 Equipment Outlay                                       | 479    |
| Total Capital Outlays                                     | 479    |
| Total New Appropriations, Functions                       | 16,900 |
| <u>B. Foreign-Assisted Project</u>                        |        |
| Current Operating Expenditures                            |        |
| Other Compensation  |        |
| Honoraria and Commutable Allowances                       | 358    |
| Total Other Compensation                                  | 358    |
| 01 Total Personal Services                                | 358    |
| Maintenance and Other Operating Expenses                  |        |
| 03 Communication Services                                 | 12     |
| 06 Other Services   | 404    |
| Total Maintenance and Other Operating Expenses            | 416    |
| Total Current Operating Expenditures                      | 774    |
| Total New Appropriations, Foreign-Assisted Project        | 774    |
| TOTAL NEW APPROPRIATIONS                                  | 17,674 |

## K. Philippine Crop Insurance Corporation

For subsidy requirements as indicated hereunder.....P 50,000,000

New Appropriations, by Purpose

|   | <u>Current Operating Expenditures</u> |   |                        | <u>Total</u> |
|---|---------------------------------------|---|------------------------|--------------|
|   | <u>Personal Services</u>              | <u>Maintenance and Other Operating Expenses</u> | <u>Capital Outlays</u> |              |
| <u>A. Purpose</u>   |                                       |   |                        |              |
| 1. Implementation of the Crop Insurance Scheme, pursuant to P.D. No. 1467 (National Government Insurance Premium Subsidy) |                                       | P 50,000,000                                    |                        | P 50,000,000 |
| Total New Appropriations, Philippine Crop Insurance Corporation   |                                       | P 50,000,000                                    |                        | P 50,000,000 |

GENERAL SUMMARY  
DEPARTMENT OF FINANCE

|   |   | <u>Current Operating Expenditures</u> |   |                        |                        |
|---|---|---------------------------------------|---|------------------------|------------------------|
|   |   | <u>Personal Services</u>              | <u>Maintenance and Other Operating Expenses</u> | <u>Capital Outlays</u> | <u>Total</u>           |
| A. Office of the Secretary                        | P | 50,586,000                            | P 11,336,000                                    | P 957,000              | P 62,879,000           |
| B. Bureau of Customs                              |   | 285,688,000                           | 281,572,000                                     | 24,709,000             | 591,969,000            |
| C. Bureau of Internal Revenue                     |   | 461,054,000                           | 575,155,000                                     | 1,074,000              | 1,037,283,000          |
| D. Bureau of Local Government Finance             |   | 33,016,000                            | 67,724,000                                      | 165,622,000            | 266,362,000            |
| E. Bureau of the Treasury                         |   | 83,715,000                            | 181,375,000                                     | 1,212,000              | 266,302,000            |
| F. Central Board of Assessment Appeals            |   | 1,173,000                             | 208,000   |                        | 1,381,000              |
| G. Economic Intelligence and Investigation Bureau |   | 10,000,000                            |   |                        | 10,000,000             |
| H. Fiscal Incentives Review Board                 |   | 287,000                               | 279,000   |                        | 566,000                |
| I. Insurance Commission                           |   | 29,713,000                            | 7,633,000                                       | 320,000                | 37,666,000             |
| J. National Tax Research Center                   |   | 10,456,000                            | 6,739,000                                       | 479,000                | 17,674,000             |
| K. Philippine Crop Insurance Corporation          |   |                                       | 50,000,000                                      |                        | 50,000,000             |
| Total New Appropriations, Department of Finance   | P | <u>965,688,000</u>                    | <u>P 1,182,021,000</u>                          | <u>P 194,373,000</u>   | <u>P 2,342,082,000</u> |