

C. BUREAU OF INTERNAL REVENUE

For general administration and support, and operations, as indicated hereunder..... P 8,565,390,000
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New Appropriations, by Program/Projects
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Current Operating Expenditures

	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Financial Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
PROGRAMS					
General Administration and Support	P 907,318,000	P 628,061,000	P 137,852,000	P 419,711,000	P 2,092,942,000
Operations	3,312,485,000	2,916,109,000		243,854,000	6,472,448,000
NFO 1: TAX COLLECTION SERVICES	3,312,485,000	2,916,109,000		243,854,000	6,472,448,000

Total, Programs	4,219,803,000	3,544,170,000	137,852,000	663,565,000	8,565,390,000
TOTAL NEW APPROPRIATIONS	P 4,219,803,000	P 3,544,170,000	P 137,852,000	P 663,565,000	P 8,565,390,000

Special Provision(s)

1. One Percent (1%) Share in Taxes on Locally-manufactured Virginia-type Cigarettes. In addition to the amounts appropriated herein, Three Hundred Fifteen Million Four Hundred Thirty One Thousand Pesos (P315,431,000) shall be used for the purchase of materials, apparatus and equipment for the efficient enforcement of tax laws and collection of taxes sourced from one percent (1%) share in the taxes on locally-manufactured Virginia-type cigarettes in accordance with R.A. No. 5447.

Release of funds shall be subject to the submission of a Special Budget pursuant to Section 35, Chapter 5, Book VI of E.O. No. 292.

The BIR shall submit to the DBM, the Speaker of the House of Representatives, the President of the Senate of the Philippines, the House Committee on Appropriations and the Senate Committee on Finance, either in printed form or by way of electronic document, quarterly reports on the financial and physical accomplishments. The Commissioner of Internal Revenue and the Bureau's web administrator or his/her equivalent shall be responsible for ensuring that said quarterly reports are likewise posted on the BIR website.

2. Bank Penalties. In addition to the amounts appropriated herein, One Hundred One Million Seven Hundred Five Thousand Pesos (P101,705,000) shall be used for programs, activities and projects of the BIR to improve its tax collections sourced from penalties for delayed remittances by banks.

Release of funds shall be subject to the submission of a Special Budget pursuant to Section 35, Chapter 5, Book VI of E.O. No. 292.

The BIR shall submit to the DBM, the Speaker of the House of Representatives, the President of the Senate of the Philippines, the House Committee on Appropriations and the Senate Committee on Finance, either in printed form or by way of electronic document, quarterly reports on financial and physical accomplishments. The Commissioner of Internal Revenue and the Bureau's web administrator or his/her equivalent shall be responsible for ensuring that said quarterly reports are likewise posted on the BIR website.

3. Tax Refund. The amount of Eight Billion Five Hundred Million Pesos (P8,500,000,000) shall be used for the:

(a) Refund of excess or erroneous collection of value-added tax (VAT) and other internal revenue taxes in accordance with Section 229 of R.A. No. 8424;

(b) Cash conversion of valid and unexpired Tax Credit Certificates (TCCs) in accordance with Section 204 of R.A. No. 8424;

(c) Refund of input taxes attributable to zero-rated or effectively zero-rated transactions under Section 112 of R.A. No. 8424, as amended; and

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

Said amount, sourced from the current year's revenue tax collections of the BIR, shall be deposited with the National Treasury and recorded as trust receipts in accordance with E.O. No. 338, subject to the following: (i) COA audit for payment of tax refunds; (ii) adjustment of the report on the current year's revenue tax collections of the BIR equivalent to the tax refunds for current and prior years; and (iii) reversion of any unutilized amount at the end of the year to the unappropriated surplus of the General Fund in accordance with Section 45, Chapter 5, Book VI of E.O. No. 292.

The BIR shall submit to the DBM, the Speaker of the House of Representatives, the President of the Senate of the Philippines, the House Committee on Appropriations and the Senate Committee on Finance, either in printed form or by way of electronic document, quarterly reports on the amount of tax refunds and the recipient taxpayers. The Commissioner of Internal Revenue and the Bureau's web administrator or his/her equivalent shall be responsible for ensuring that said quarterly reports are likewise posted on the BIR website.

4. Informer's Reward. A reward of ten percent (10%) of the revenues, surcharges or fees recovered and/or fines or penalties imposed for violations of R.A. No. 8424 or One Million Pesos (P1,000,000) per case, whichever is lower, may be given as informer's reward to persons instrumental in the discovery and seizure of such goods, except all public officials, whether incumbent or retired, who acquired the information in the course of the performance of their duties during their incumbency and their relatives within the sixth degree of consanguinity in accordance with Section 282 (A) of R.A. No. 8424.

Said amount, sourced from the revenues, surcharges or fees recovered and/or fines or penalties imposed shall be deposited with the National Treasury and recorded as trust receipts in accordance with E.O. No. 338.

The BIR shall submit to the DBM, the Speaker of the House of Representatives, the President of the Senate of the Philippines, the House Committee on Appropriations and the Senate Committee on Finance, either in printed form or by way of electronic document, quarterly reports on the amount of informer's reward paid and the list of beneficiaries. The Commissioner of Internal Revenue and the Bureau's web administrator or his/her equivalent shall be responsible for ensuring that said quarterly reports are likewise posted on the BIR website.

5. Appropriations for Programs and Specific Activities. The amounts appropriated herein for the programs of the agency shall be used specifically for the following activities in the indicated amounts and conditions:

New Appropriations, by Programs/Activities/Projects

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PROGRAMS	<u>Current Operating Expenditures</u>				
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Financial Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
General Administration and Support					
General Management and Supervision	P 420,558,000	P 575,375,000	P 137,852,000	P 419,711,000	P 1,553,496,000
National Capital Region (NCR)	230,901,000	301,198,000	137,852,000	119,113,000	789,064,000
Central Office	170,861,000	175,478,000	137,852,000	98,113,000	582,304,000
Revenue Regional Office V - Caloocan City	14,456,000	11,425,000			25,881,000
Revenue Regional Office VI - Manila	15,630,000	21,157,000		21,000,000	57,787,000
Revenue Regional Office VII - Quezon City	17,324,000	27,869,000			45,193,000
Revenue Regional Office VIII - Makati City	12,630,000	65,269,000			77,899,000
Region I - Ilocos	9,622,000	15,688,000			25,310,000
Revenue Regional Office I - Calasiao, Pangasinan	9,622,000	15,688,000			25,310,000
Cordillera Administrative Region (CAR)	15,802,000	9,554,000			25,356,000
Revenue Regional Office II - Cordillera Administrative Region	15,802,000	9,554,000			25,356,000
Region II - Cagayan Valley	13,261,000	12,599,000			25,860,000
Revenue Regional Office III - Tuguegarao, Cagayan	13,261,000	12,599,000			25,860,000
Region III - Central Luzon	15,703,000	35,006,000			50,709,000
Revenue Regional Office IV - San Fernando, Pampanga	15,703,000	35,006,000			50,709,000
Region IVA - CALABARZON	14,513,000	23,347,000		96,307,000	134,167,000
Revenue Regional Office IXA - Cavite, Batangas, Mindoro and Romblon (CaBaMiRo)	14,513,000	23,347,000			37,860,000
Revenue Regional Office IXB - Laguna, Quezon and Marinduque (LaQueMar)				96,307,000	96,307,000
Region V - Bicol	13,606,000	9,595,000			23,201,000

Revenue Regional Office X - Legaspi City	13,606,000	9,595,000		23,201,000
Region VI - Western Visayas	20,647,000	36,476,000	32,240,000	89,363,000
Revenue Regional Office XI - Iloilo City	8,559,000	17,498,000	32,240,000	58,297,000
Revenue Regional Office XII - Bacolod City	12,088,000	18,978,000		31,066,000
Region VII - Central Visayas	15,844,000	33,770,000		49,614,000
Revenue Regional Office XIII - Cebu City	15,844,000	33,770,000		49,614,000
Region VIII - Eastern Visayas	12,727,000	14,443,000		27,170,000
Revenue Regional Office XIV - Tacloban City	12,727,000	14,443,000		27,170,000
Region IX - Zamboanga Peninsula	11,325,000	16,702,000		28,027,000
Revenue Regional Office XV - Zamboanga City	11,325,000	16,702,000		28,027,000
Region X - Northern Mindanao	11,853,000	13,507,000		25,360,000
Revenue Regional Office XVI - Cagayan de Oro City	11,853,000	13,507,000		25,360,000
Region XI - Davao	8,254,000	21,892,000	12,000,000	42,146,000
Revenue Regional Office XIX - Davao City	8,254,000	21,892,000	12,000,000	42,146,000
Region XII - SOCCSKSARGEN	14,657,000	22,393,000	160,051,000	197,101,000
Revenue Regional Office XVIII - Koronadal City	14,657,000	22,393,000	160,051,000	197,101,000
Region XIII - CARAGA	11,843,000	9,205,000		21,048,000
Revenue Regional Office XVII - Butuan City	11,843,000	9,205,000		21,048,000
Human Resource Development	42,739,000	16,765,000		59,504,000
National Capital Region (NCR)	42,739,000	16,765,000		59,504,000
Central Office	42,739,000	16,765,000		59,504,000
Planning and Policy Formulation	20,383,000	3,564,000		23,947,000
National Capital Region (NCR)	20,383,000	3,564,000		23,947,000
Central Office	20,383,000	3,564,000		23,947,000

GENERAL APPROPRIATIONS ACT, FY 2017

Investigation and prosecution of administrative cases filed against revenue personnel and the security program	10,056,000	31,226,000		41,282,000
National Capital Region (NCR)	10,056,000	31,226,000		41,282,000
Central Office	10,056,000	31,226,000		41,282,000
Collation, analysis, monitoring, generation and development of internal revenue statistics	8,296,000	1,131,000		9,427,000
National Capital Region (NCR)	8,296,000	1,131,000		9,427,000
Central Office	8,296,000	1,131,000		9,427,000
Administration of Personnel Benefits	405,286,000			405,286,000
National Capital Region (NCR)	405,286,000			405,286,000
Central Office	405,286,000			405,286,000
Sub-total, General Administration and Support	907,318,000	628,061,000	137,852,000	419,711,000
Operations				
MFO 1: TAX COLLECTION SERVICES	3,312,485,000	2,916,109,000		243,854,000
Formulation, coordination, monitoring and evaluation of collection and assessment services, including formulation of procedures and policies on tax fraud investigations and intelligence operations	118,879,000	35,573,000		154,452,000
National Capital Region (NCR)	118,879,000	35,573,000		154,452,000
Central Office	118,879,000	35,573,000		154,452,000
Issuance of tax rulings, decisions on appealed cases and assistance in the prosecution of civil and criminal cases	83,461,000	35,434,000		118,895,000
National Capital Region (NCR)	83,461,000	35,434,000		118,895,000
Central Office	83,461,000	35,434,000		118,895,000
Implementation of the tax information and education program	31,418,000	31,783,000		63,201,000
National Capital Region (NCR)	31,418,000	31,783,000		63,201,000
Central Office	31,418,000	31,783,000		63,201,000

Enforcement of Internal Revenue Laws	2,902,363,000	1,359,573,000	123,865,000	4,385,801,000
National Capital Region (NCR)	1,196,701,000	797,581,000	15,508,000	2,009,790,000
Central Office	304,449,000	322,684,000	3,608,000	630,741,000
Revenue Regional Office V - Caloocan City	139,078,000	69,391,000	900,000	209,369,000
Revenue Regional Office VI - Manila	224,754,000	121,868,000	1,500,000	348,122,000
Revenue Regional Office VII - Quezon City	301,507,000	191,171,000	5,500,000	498,178,000
Revenue Regional Office VIII - Makati City	226,913,000	92,467,000	4,000,000	323,380,000
Region I - Ilocos	132,765,000	55,662,000	1,000,000	189,427,000
Revenue Regional Office I - Calasiao, Pangasinan	132,765,000	55,662,000	1,000,000	189,427,000
Cordillera Administrative Region (CAR)	92,032,000	24,158,000	100,000	116,290,000
Revenue Regional Office II - Cordillera Administrative Region	92,032,000	24,158,000	100,000	116,290,000
Region II - Cagayan Valley	75,647,000	25,021,000	6,000,000	106,668,000
Revenue Regional Office III - Tuguegarao, Cagayan	75,647,000	25,021,000	6,000,000	106,668,000
Region III - Central Luzon	150,132,000	67,643,000	77,800,000	295,575,000
Revenue Regional Office IV - San Fernando, Pampanga	150,132,000	67,643,000	77,800,000	295,575,000
Region IVA - CALABARZON	215,089,000	67,550,000	700,000	283,339,000
Revenue Regional Office IXA - Cavite, Batangas, Mindoro and Romblon (CaBaMiRo)	215,089,000	67,550,000	700,000	283,339,000
Region V - Bicol	111,338,000	30,754,000	11,500,000	153,592,000
Revenue Regional Office X - Legaspi City	111,338,000	30,754,000	11,500,000	153,592,000
Region VI - Western Visayas	196,768,000	68,951,000	5,257,000	270,976,000
Revenue Regional Office XI - Iloilo City	107,457,000	27,166,000	2,257,000	136,880,000
Revenue Regional Office XII - Bacolod City	89,311,000	41,785,000	3,000,000	134,096,000

GENERAL APPROPRIATIONS ACT, FY 2017

Region VII - Central Visayas	136,534,000	34,916,000	1,000,000	172,450,000
Revenue Regional Office XIII - Cebu City	136,534,000	34,916,000	1,000,000	172,450,000
Region VIII - Eastern Visayas	110,271,000	32,598,000	2,000,000	144,869,000
Revenue Regional Office XIV - Tacloban City	110,271,000	32,598,000	2,000,000	144,869,000
Region IX - Zamboanga Peninsula	94,303,000	23,971,000	1,200,000	119,474,000
Revenue Regional Office XV - Zamboanga City	94,303,000	23,971,000	1,200,000	119,474,000
Region X - Northern Mindanao	124,067,000	37,722,000	500,000	162,289,000
Revenue Regional Office XVI - Cagayan de Oro City	124,067,000	37,722,000	500,000	162,289,000
Region XI - Davao	92,683,000	44,882,000		137,565,000
Revenue Regional Office XIX - Davao City	92,683,000	44,882,000		137,565,000
Region XII - SOCCSKSARGEN	104,618,000	25,790,000	900,000	131,308,000
Revenue Regional Office XVIII - Koronadal City	104,618,000	25,790,000	900,000	131,308,000
Region XIII - CARAGA	69,415,000	22,374,000	400,000	92,189,000
Revenue Regional Office XVII - Butuan City	69,415,000	22,374,000	400,000	92,189,000
Revenue Information Systems Development and Maintenance	176,364,000	1,453,746,000	119,989,000	1,750,099,000
National Capital Region (NCR)	176,364,000	1,453,746,000	119,989,000	1,750,099,000
Central Office	176,364,000	1,453,746,000	119,989,000	1,750,099,000
Sub-total, Operations	3,312,485,000	2,916,109,000	243,854,000	6,472,448,000
Total Programs and Activities	4,219,803,000	3,544,170,000	137,852,000	8,565,390,000
TOTAL NEW APPROPRIATIONS	P 4,219,803,000	P 3,544,170,000	P 137,852,000	P 8,565,390,000

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

A. Programs/Locally-Funded Project(s)

Current Operating Expenditures

Personnel Services

Civilian Personnel	
Permanent Positions	
Basic Salary	2,868,610

Total Permanent Positions	2,868,610

Other Compensation Common to All	
Personnel Economic Relief Allowance	223,920
Representation Allowance	15,522
Transportation Allowance	15,522
Clothing and Uniform Allowance	46,650
Mid-Year Bonus - Civilian	239,049
Year End Bonus	239,049
Cash Gift	46,650
Step Increment	20,920
Productivity Enhancement Incentive	46,650

Total Other Compensation Common to All	893,932

Other Compensation for Specific Groups	
Other Personnel Benefits	13,966

Total Other Compensation for Specific Groups	13,966

Other Benefits	
PAG-IBIG Contributions	11,198
PhilHealth Contributions	29,361
Employees Compensation Insurance Premiums	11,198
Retirement Gratuity	73,967
Terminal Leave	317,571

Total Other Benefits	443,295

Total Personnel Services	4,219,803

Maintenance and Other Operating Expenses	
Travelling Expenses	227,451
Training and Scholarship Expenses	55,447
Supplies and Materials Expenses	633,932
Utility Expenses	262,180
Communication Expenses	145,682
Confidential, Intelligence and Extraordinary Expenses	
Confidential Expenses	10,000
Extraordinary and Miscellaneous Expenses	3,919
Professional Services	241,284
General Services	588,643
Repairs and Maintenance	61,960
Taxes, Insurance Premiums and Other Fees	27,280
Other Maintenance and Operating Expenses	
Advertising Expenses	43,290
Printing and Publication Expenses	7,896
Transportation and Delivery Expenses	4,844
Rent/Lease Expenses	919,392
Membership Dues and Contributions to Organizations	147

GENERAL APPROPRIATIONS ACT, FY 2017

Subscription Expenses	289,479
Other Maintenance and Operating Expenses	21,344
Total Maintenance and Other Operating Expenses	3,544,170
Financial Expenses	
Interest Expenses	137,692
Bank Charges	160
Total Financial Expenses	137,852
Total Current Operating Expenditures	7,901,825
Capital Outlays	
Property, Plant and Equipment Outlay	
Land Outlay	22,750
Buildings and Other Structures	490,338
Machinery and Equipment Outlay	16,749
Transportation Equipment Outlay	3,900
Furniture, Fixtures and Books Outlay	5,463
Other Property, Plant and Equipment Outlay	5,283
Intangible Assets Outlay	119,082
Total Capital Outlays	663,565
Total Programs/Locally-Funded Project(s)	8,565,390
TOTAL NEW APPROPRIATIONS	8,565,390