

C. BUREAU OF INTERNAL REVENUE

For general administration and support, and operations, as indicated hereunder..... P 8,321,688,000
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New Appropriations, by Program
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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 1,059,503,000	P 1,077,064,000	P 137,351,000	P 421,853,000	P 2,695,771,000
Operations	3,871,058,000	1,698,587,000		56,272,000	5,625,917,000
REVENUE ADMINISTRATION PROGRAM	3,871,058,000	1,698,587,000		56,272,000	5,625,917,000
TOTAL NEW APPROPRIATIONS	P 4,930,561,000	P 2,775,651,000	P 137,351,000	P 478,125,000	P 8,321,688,000

Special Provision(s)

1. One Percent (1%) Share in Taxes on Locally-manufactured Virginia-type Cigarettes. In addition to the amounts appropriated herein, Fifty Four Million Four Hundred Twenty Thousand Pesos (P54,420,000) shall be used for the purchase of materials, apparatus and equipment for the efficient enforcement of tax laws and collection of taxes sourced from the 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 V, Book VI of E.O. No. 292.

2. Tax Refund. The amount of Thirty Six Billion Eight Hundred Sixty One Million Eight Hundred Sixty Thousand Six Hundred Forty Seven Pesos (P36,861,860,647) shall be used for the following:

(a) Refund of excess or erroneous collection of value-added tax (VAT) and other internal revenue taxes in accordance with Section 229 of R.A. No. 8424, including legal interest thereon treated as related expense;

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

(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.

The amount intended for the payment of VAT refunds shall be limited to five percent (5%) of the total VAT collections of the BIR from the immediately preceding year, while those for payment of other tax refunds shall be sourced from the current year's revenue tax collections of the BIR. All tax refund payments shall be subject to the following: (i) adjustment of the report on BIR revenue tax collections equivalent to the tax refunds for current and prior years; and (ii) COA audit.

The amount herein shall be treated as trust receipts, subject to reversion of any unutilized amount at the end of the year to the unappropriated surplus of the General Fund in accordance with Section 31 of R.A. No. 10963 and Section 45, Chapter 5, Book VI of E.O. No. 292, s. 1987.

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

Said amount, sourced from the revenues, surcharges or fees recovered or fines or penalties imposed shall be deposited with the National Treasury and recorded as trust receipts in accordance with E.O. No. 338, s. 1996.

4. Reporting and Posting Requirements. The BIR shall submit quarterly reports on its financial and physical accomplishments, within thirty (30) days after the end of every quarter, through the following:

(a) Unified Reporting System (URS) or other electronic means for reports not covered by the URS; and

(b) BIR's website.

The BIR shall send written notice when said reports have been submitted or posted on its website to the DBM, House of Representatives, Senate of the Philippines, House Committee on Appropriations, Senate Committee on Finance, and other offices where the submission of reports is required under existing laws, rules and regulations. The date of notice to said agencies shall be considered the date of compliance with this requirement.

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

New Appropriations, by Programs/Activities/Projects

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					
General Management and Supervision	P 839,634,000	P 1,041,696,000	P 137,351,000	P 421,853,000	2,440,534,000
National Capital Region (NCR)	333,159,000	507,512,000	137,271,000	310,523,000	1,288,465,000
Central Office	208,040,000	119,576,000	137,251,000	110,523,000	575,390,000
Revenue Regional Office V - Caloocan City	33,689,000	57,704,000	5,000		91,398,000
Revenue Regional Office VI - Manila	32,668,000	63,377,000	5,000		96,050,000
Revenue Regional Office VII - Quezon City	34,453,000	161,883,000	5,000		196,341,000
Revenue Regional Office VIII - Makati City	24,309,000	104,972,000	5,000	200,000,000	329,286,000
Region I - Ilocos	20,894,000	40,914,000	5,000	48,450,000	110,263,000
Revenue Regional Office I - Calasiao, Pangasinan	20,894,000	40,914,000	5,000	48,450,000	110,263,000
Cordillera Administrative Region (CAR)	19,287,000	22,396,000	5,000		41,688,000
Revenue Regional Office II - Cordillera Administrative Region	19,287,000	22,396,000	5,000		41,688,000
Region II - Cagayan Valley	21,196,000	31,361,000	5,000		52,562,000
Revenue Regional Office III - Tuguegarao, Cagayan	21,196,000	31,361,000	5,000		52,562,000
Region III - Central Luzon	28,349,000	71,801,000	5,000	49,170,000	149,325,000
Revenue Regional Office IV - San Fernando, Pampanga	28,349,000	71,801,000	5,000	49,170,000	149,325,000

Region IVA - CALABARZON	199,194,000	95,171,000	10,000		294,375,000
Revenue Regional Office IXA - Cavite, Batangas, Mindoro and Romblon (CaBaMiRo)	110,977,000	42,327,000	5,000		153,309,000
Revenue Regional Office IXB - Laguna, Quezon and Marinduque (LaQueMar)	88,217,000	52,844,000	5,000		141,066,000
Region V - Bicol	20,821,000	20,749,000	5,000		41,575,000
Revenue Regional Office X - Legaspi City	20,821,000	20,749,000	5,000		41,575,000
Region VI - Western Visayas	36,226,000	56,849,000	10,000		93,085,000
Revenue Regional Office XI - Iloilo City	19,021,000	28,193,000	5,000		47,219,000
Revenue Regional Office XII - Bacolod City	17,205,000	28,656,000	5,000		45,866,000
Region VII - Central Visayas	25,145,000	46,822,000	5,000		71,972,000
Revenue Regional Office XIII - Cebu City	25,145,000	46,822,000	5,000		71,972,000
Region VIII - Eastern Visayas	19,785,000	20,957,000	5,000		40,747,000
Revenue Regional Office XIV - Tacloban City	19,785,000	20,957,000	5,000		40,747,000
Region IX - Zamboanga Peninsula	21,175,000	23,096,000	5,000		44,276,000
Revenue Regional Office XV - Zamboanga City	21,175,000	23,096,000	5,000		44,276,000
Region X - Northern Mindanao	28,207,000	19,274,000	5,000		47,486,000
Revenue Regional Office XVI - Cagayan de Oro City	28,207,000	19,274,000	5,000		47,486,000
Region XI - Davao	24,294,000	43,161,000	5,000	13,710,000	81,170,000
Revenue Regional Office XIX - Davao City	24,294,000	43,161,000	5,000	13,710,000	81,170,000
Region XII - SOCCSKSARGEN	22,744,000	28,969,000	5,000		51,718,000
Revenue Regional Office XVIII - Koronadal City	22,744,000	28,969,000	5,000		51,718,000
Region XIII - CARAGA	19,158,000	12,664,000	5,000		31,827,000
Revenue Regional Office XVII - Butuan City	19,158,000	12,664,000	5,000		31,827,000

GENERAL APPROPRIATIONS ACT, FY 2019

Human Resource Development	52,731,000	12,025,000		64,756,000
National Capital Region (NCR)	52,731,000	12,025,000		64,756,000
Central Office	52,731,000	12,025,000		64,756,000
Investigation and prosecution of administrative cases filed against revenue personnel and the security program	10,356,000	23,343,000		33,699,000
National Capital Region (NCR)	10,356,000	23,343,000		33,699,000
Central Office	10,356,000	23,343,000		33,699,000
Administration of Personnel Benefits	156,782,000			156,782,000
National Capital Region (NCR)	156,782,000			156,782,000
Central Office	156,782,000			156,782,000
Sub-total, General Administration and Support	1,059,503,000	1,077,064,000	137,351,000	421,853,000
Operations				
Improved Internal Revenue Collections	3,871,058,000	1,698,587,000	56,272,000	5,625,917,000
REVENUE ADMINISTRATION PROGRAM	3,871,058,000	1,698,587,000	56,272,000	5,625,917,000
Formulation, coordination, monitoring and evaluation of registration, collection and assessment services, including tax formulation of procedures and policies on tax fraud investigations and intelligence operations	149,830,000	32,349,000		182,179,000
National Capital Region (NCR)	149,830,000	32,349,000		182,179,000
Central Office	149,830,000	32,349,000		182,179,000
Issuance of tax rulings, decisions on appealed cases and assistance in the prosecution of civil and criminal cases	90,767,000	15,105,000		105,872,000
National Capital Region (NCR)	90,767,000	15,105,000		105,872,000
Central Office	90,767,000	15,105,000		105,872,000
Implementation of the tax information and education program	50,201,000	29,514,000		79,715,000
National Capital Region (NCR)	50,201,000	29,514,000		79,715,000
Central Office	50,201,000	29,514,000		79,715,000
Enforcement of Internal Revenue Laws	3,357,832,000	1,231,161,000		4,588,993,000
National Capital Region (NCR)	1,301,429,000	769,164,000		2,070,593,000
Central Office	309,259,000	564,420,000		873,679,000

Revenue Regional Office V - Caloocan City	177,507,000	33,124,000	210,631,000
Revenue Regional Office VI - Manila	229,416,000	59,838,000	289,254,000
Revenue Regional Office VII - Quezon City	310,620,000	62,019,000	372,639,000
Revenue Regional Office VIII - Makati City	274,627,000	49,763,000	324,390,000
Region I - Ilocos	180,078,000	26,696,000	206,774,000
Revenue Regional Office I - Calasiao, Pangasinan	180,078,000	26,696,000	206,774,000
Cordillera Administrative Region (CAR)	124,898,000	18,227,000	143,125,000
Revenue Regional Office II - Cordillera Administrative Region	124,898,000	18,227,000	143,125,000
Region II - Cagayan Valley	101,305,000	23,565,000	124,870,000
Revenue Regional Office III - Tuguegarao, Cagayan	101,305,000	23,565,000	124,870,000
Region III - Central Luzon	226,065,000	47,776,000	273,841,000
Revenue Regional Office IV - San Fernando, Pampanga	226,065,000	47,776,000	273,841,000
Region IVA - CALABARZON	138,051,000	55,121,000	193,172,000
Revenue Regional Office IXA - Cavite, Batangas, Mindoro and Romblon (CaBaMiRo)	75,153,000	33,204,000	108,357,000
Revenue Regional Office IXB - Laguna, Quezon and Marinduque (LaQueMar)	62,898,000	21,917,000	84,815,000
Region V - Bicol	144,445,000	21,429,000	165,874,000
Revenue Regional Office X - Legaspi City	144,445,000	21,429,000	165,874,000
Region VI - Western Visayas	243,770,000	58,402,000	302,172,000
Revenue Regional Office XI - Iloilo City	140,564,000	25,185,000	165,749,000
Revenue Regional Office XII - Bacolod City	103,206,000	33,217,000	136,423,000
Region VII - Central Visayas	149,362,000	38,021,000	187,383,000
Revenue Regional Office XIII - Cebu City	149,362,000	38,021,000	187,383,000

GENERAL APPROPRIATIONS ACT, FY 2019

Region VIII - Eastern Visayas	130,642,000	39,031,000		169,673,000
Revenue Regional Office XIV - Tacolban City	130,642,000	39,031,000		169,673,000
Region IX - Zamboanga Peninsula	119,548,000	19,546,000		139,094,000
Revenue Regional Office XV - Zamboanga City	119,548,000	19,546,000		139,094,000
Region X - Northern Mindanao	142,089,000	37,256,000		179,345,000
Revenue Regional Office XVI - Cagayan de Oro City	142,089,000	37,256,000		179,345,000
Region XI - Davao	128,326,000	34,160,000		162,486,000
Revenue Regional Office XIX - Davao City	128,326,000	34,160,000		162,486,000
Region XII - SOCCSKSARGEN	131,313,000	21,931,000		153,244,000
Revenue Regional Office XVIII - Koronadal City	131,313,000	21,931,000		153,244,000
Region XIII - CARAGA	96,511,000	20,836,000		117,347,000
Revenue Regional Office XVII - Butuan City	96,511,000	20,836,000		117,347,000
Revenue Information Systems Development and Infrastructure Support	187,151,000	386,892,000	56,272,000	630,315,000
National Capital Region (NCR)	187,151,000	386,892,000	56,272,000	630,315,000
Central Office	187,151,000	386,892,000	56,272,000	630,315,000
Planning and Policy Formulation	25,397,000	2,729,000		28,126,000
National Capital Region (NCR)	25,397,000	2,729,000		28,126,000
Central Office	25,397,000	2,729,000		28,126,000
Collation, analysis, monitoring, generation and development of internal revenue statistics	9,880,000	837,000		10,717,000
National Capital Region (NCR)	9,880,000	837,000		10,717,000
Central Office	9,880,000	837,000		10,717,000
Sub-total, Operations	3,871,058,000	1,698,587,000	56,272,000	5,625,917,000
TOTAL NEW APPROPRIATIONS	P 4,930,561,000	P 2,775,651,000	P 137,351,000	P 8,321,688,000

New Appropriations, by Object of Expenditures

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(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary	3,627,113
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Total Permanent Positions	3,627,113
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Other Compensation Common to All

Personnel Economic Relief Allowance	256,104
Representation Allowance	17,820
Transportation Allowance	17,820
Clothing and Uniform Allowance	64,026
Mid-Year Bonus - Civilian	302,260
Year End Bonus	302,260
Cash Gift	53,355
Productivity Enhancement Incentive	53,355
Step Increment	9,065

Total Other Compensation Common to All	1,076,065
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Other Benefits

PAG-IBIG Contributions	12,805
PhilHealth Contributions	44,991
Employees Compensation Insurance Premiums	12,805
Retirement Gratuity	10,132
Loyalty Award - Civilian	10,080
Terminal Leave	136,570

Total Other Benefits	227,383
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Total Personnel Services	4,930,561
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Maintenance and Other Operating Expenses

Travelling Expenses	246,673
Training and Scholarship Expenses	62,246
Supplies and Materials Expenses	430,017
Utility Expenses	276,276
Communication Expenses	130,057
Confidential, Intelligence and Extraordinary Expenses	
Confidential Expenses	10,000
Extraordinary and Miscellaneous Expenses	4,018
Professional Services	109,947
General Services	502,182
Repairs and Maintenance	61,810
Taxes, Insurance Premiums and Other Fees	24,948
Other Maintenance and Operating Expenses	
Advertising Expenses	16,211
Printing and Publication Expenses	9,178
Transportation and Delivery Expenses	4,447

GENERAL APPROPRIATIONS ACT, FY 2019

Rent/Lease Expenses	748,678
Membership Dues and Contributions to Organizations	20
Subscription Expenses	91,765
Other Maintenance and Operating Expenses	47,178

Total Maintenance and Other Operating Expenses	2,775,651

Financial Expenses	
Interest Expenses	137,091
Bank Charges	260

Total Financial Expenses	137,351

Total Current Operating Expenditures	7,843,563

Capital Outlays	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	407,553
Machinery and Equipment Outlay	56,272
Transportation Equipment Outlay	14,300

Total Capital Outlays	478,125

TOTAL NEW APPROPRIATIONS	8,321,688
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