

C. BUREAU OF INTERNAL REVENUE

For general administration and support, and operations, as indicated hereunder..... P 9,934,023,000
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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 1,596,611,000	P 516,648,000	P 80,853,000	P 89,963,000	P 2,284,075,000
Operations	4,765,167,000	2,798,801,000		85,980,000	7,649,948,000
REVENUE ADMINISTRATION PROGRAM	4,765,167,000	2,798,801,000		85,980,000	7,649,948,000
TOTAL NEW APPROPRIATIONS	P 6,361,778,000	P 3,315,449,000	P 80,853,000	P 175,943,000	P 9,934,023,000

Special Provision(s)

1. Tax Refund. The amount of Thirty Nine Billion One Hundred Seventy Four Million Eight Hundred Sixty Two Thousand Pesos (P39,174,862,000) 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, as amended, 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, as amended;

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(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.

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.

2. **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, as amended.

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.

3. **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) URS or other electronic means for reports not covered by the URS until such time that all agencies have fully migrated to the BTMS; and

(b) 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.

4. **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

	Personnel Services	Maintenance and Other Operating Expenses	Financial Expenses	Capital Outlays	Total
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PROGRAMS

General Administration and Support

General Management and Supervision	P 1,381,222,000	P 482,450,000	P 80,853,000	P 89,963,000	P 2,034,488,000
National Capital Region (NCR)	629,840,000	214,152,000	80,773,000	89,963,000	1,014,728,000
Central Office	262,984,000	72,747,000	80,743,000	89,963,000	506,437,000
Revenue Regional Office V - Caloocan City	52,965,000	8,277,000	5,000		61,247,000
Revenue Regional Office VI - Manila	49,907,000	23,637,000	5,000		73,549,000
Revenue Regional Office VII - A - Quezon City	97,895,000	59,008,000	5,000		156,908,000
Revenue Regional Office VII - B - East National Capital Region	23,713,000	198,000	5,000		23,916,000

Revenue Regional Office VIII - A - Makati City	93,525,000	50,087,000	5,000	143,617,000
Revenue Regional Office VIII - B - South National Capital Region	48,851,000	198,000	5,000	49,054,000
Region I - Ilocos	26,229,000	9,834,000	5,000	36,068,000
Revenue Regional Office I - Calasiao, Pangasinan	26,229,000	9,834,000	5,000	36,068,000
Cordillera Administrative Region (CAR)	23,664,000	6,335,000	5,000	30,004,000
Revenue Regional Office II - Cordillera Administrative Region	23,664,000	6,335,000	5,000	30,004,000
Region II - Cagayan Valley	28,438,000	20,355,000	5,000	48,798,000
Revenue Regional Office III - Tuguegarao, Cagayan	28,438,000	20,355,000	5,000	48,798,000
Region III - Central Luzon	39,026,000	40,623,000	5,000	79,654,000
Revenue Regional Office IV - San Fernando, Pampanga	39,026,000	40,623,000	5,000	79,654,000
Region IVA - CALABARZON	355,642,000	51,595,000	10,000	407,247,000
Revenue Regional Office IXA - Cavite, Batangas, Mindoro and Romblon (CaBaMiRo)	177,502,000	26,330,000	5,000	203,837,000
Revenue Regional Office IXB - Laguna, Quezon and Marinduque (LaQueMar)	178,140,000	25,265,000	5,000	203,410,000
Region V - Bicol	24,651,000	4,396,000	5,000	29,052,000
Revenue Regional Office X - Legaspi City	24,651,000	4,396,000	5,000	29,052,000
Region VI - Western Visayas	46,927,000	33,107,000	10,000	80,044,000
Revenue Regional Office XI - Iloilo City	24,322,000	9,276,000	5,000	33,603,000
Revenue Regional Office XII - Bacolod City	22,605,000	23,831,000	5,000	46,441,000
Region VII - Central Visayas	31,478,000	27,678,000	5,000	59,161,000
Revenue Regional Office XIII - Cebu City	31,478,000	27,678,000	5,000	59,161,000
Region VIII - Eastern Visayas	28,253,000	5,014,000	5,000	33,272,000
Revenue Regional Office XIV - Tacloban City	28,253,000	5,014,000	5,000	33,272,000

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Region IX - Zamboanga Peninsula	26,726,000	16,923,000	5,000	43,654,000
Revenue Regional Office XV - Zamboanga City	26,726,000	16,923,000	5,000	43,654,000
Region X - Northern Mindanao	32,902,000	6,014,000	5,000	38,921,000
Revenue Regional Office XVI - Cagayan de Oro City	32,902,000	6,014,000	5,000	38,921,000
Region XI - Davao	35,547,000	29,715,000	5,000	65,267,000
Revenue Regional Office XIX - Davao City	35,547,000	29,715,000	5,000	65,267,000
Region XII - SOCCSKSARGEN	28,054,000	8,644,000	5,000	36,703,000
Revenue Regional Office XVIII - Koronadal City	28,054,000	8,644,000	5,000	36,703,000
Region XIII - CARAGA	23,845,000	8,065,000	5,000	31,915,000
Revenue Regional Office XVII - Butuan City	23,845,000	8,065,000	5,000	31,915,000
Human Resource Development	56,889,000	11,111,000		68,000,000
National Capital Region (NCR)	56,889,000	11,111,000		68,000,000
Central Office	56,889,000	11,111,000		68,000,000
Investigation and prosecution of administrative cases filed against revenue personnel and the security program	9,266,000	23,087,000		32,353,000
National Capital Region (NCR)	9,266,000	23,087,000		32,353,000
Central Office	9,266,000	23,087,000		32,353,000
Administration of Personnel Benefits	149,234,000			149,234,000
National Capital Region (NCR)	149,234,000			149,234,000
Central Office	149,234,000			149,234,000
Sub-total, General Administration and Support	1,596,611,000	516,648,000	80,853,000	2,284,075,000
Operations				
Improved Internal Revenue Collections	4,765,167,000	2,798,801,000		7,649,948,000
REVENUE ADMINISTRATION PROGRAM	4,765,167,000	2,798,801,000		7,649,948,000
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	155,722,000	29,883,000	185,605,000
National Capital Region (NCR)	155,722,000	29,883,000	185,605,000
Central Office	155,722,000	29,883,000	185,605,000
Issuance of tax rulings, decisions on appealed cases and assistance in the prosecution of civil and criminal cases	105,883,000	14,136,000	120,019,000
National Capital Region (NCR)	105,883,000	14,136,000	120,019,000
Central Office	105,883,000	14,136,000	120,019,000
Implementation of the tax information and education program	52,218,000	27,251,000	79,469,000
National Capital Region (NCR)	52,218,000	27,251,000	79,469,000
Central Office	52,218,000	27,251,000	79,469,000
Enforcement of Internal Revenue Laws	4,193,929,000	1,176,692,000	5,370,621,000
National Capital Region (NCR)	1,479,240,000	672,901,000	2,152,141,000
Central Office	352,485,000	304,029,000	656,514,000
Revenue Regional Office V - Caloocan City	235,974,000	62,161,000	298,135,000
Revenue Regional Office VI - Manila	250,984,000	46,386,000	297,370,000
Revenue Regional Office VII - A - Quezon City	293,181,000	73,136,000	366,317,000
Revenue Regional Office VII - B - East National Capital Region		68,807,000	68,807,000
Revenue Regional Office VIII - A - Makati City	346,616,000	41,346,000	387,962,000
Revenue Regional Office VIII - B - South National Capital Region		77,036,000	77,036,000
Region I - Ilocos	222,001,000	32,775,000	254,776,000
Revenue Regional Office I - Calasiao, Pangasinan	222,001,000	32,775,000	254,776,000
Cordillera Administrative Region (CAR)	176,190,000	17,015,000	193,205,000
Revenue Regional Office II - Cordillera Administrative Region	176,190,000	17,015,000	193,205,000

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Region II - Cagayan Valley	150,877,000	9,759,000	160,636,000
Revenue Regional Office III - Tuguegarao, Cagayan	150,877,000	9,759,000	160,636,000
Region III - Central Luzon	284,295,000	60,948,000	345,243,000
Revenue Regional Office IV - San Fernando, Pampanga	284,295,000	60,948,000	345,243,000
Region IVA - CALABARZON	141,770,000	107,810,000	249,580,000
Revenue Regional Office IXA - Cavite, Batangas, Mindoro and Romblon (CaBaMiRo)	79,414,000	68,898,000	148,312,000
Revenue Regional Office IXB - Laguna, Quezon and Marinduque (LaQueMar)	62,356,000	38,912,000	101,268,000
Region V - Bicol	187,796,000	29,723,000	217,519,000
Revenue Regional Office X - Legaspi City	187,796,000	29,723,000	217,519,000
Region VI - Western Visayas	321,092,000	68,409,000	389,501,000
Revenue Regional Office XI - Iloilo City	180,692,000	46,885,000	227,577,000
Revenue Regional Office XII - Bacolod City	140,400,000	21,524,000	161,924,000
Region VII - Central Visayas	210,161,000	37,321,000	247,482,000
Revenue Regional Office XIII - Cebu City	210,161,000	37,321,000	247,482,000
Region VIII - Eastern Visayas	171,066,000	33,967,000	205,033,000
Revenue Regional Office XIV - Tacloban City	171,066,000	33,967,000	205,033,000
Region IX - Zamboanga Peninsula	168,700,000	9,615,000	178,315,000
Revenue Regional Office XV - Zamboanga City	168,700,000	9,615,000	178,315,000
Region X - Northern Mindanao	202,204,000	37,572,000	239,776,000
Revenue Regional Office XVI - Cagayan de Oro City	202,204,000	37,572,000	239,776,000
Region XI - Davao	176,835,000	18,826,000	195,661,000
Revenue Regional Office XIX - Davao City	176,835,000	18,826,000	195,661,000

Region XII - SOCCSKSARGEN	168,087,000	24,435,000		192,522,000
Revenue Regional Office XVIII - Koronadal City	168,087,000	24,435,000		192,522,000
Region XIII - CARAGA	133,615,000	15,616,000		149,231,000
Revenue Regional Office XVII - Butuan City	133,615,000	15,616,000		149,231,000
Revenue Information Systems Development and Infrastructure Support	215,606,000	1,547,538,000	85,980,000	1,849,124,000
National Capital Region (NCR)	215,606,000	1,547,538,000	85,980,000	1,849,124,000
Central Office	215,606,000	1,547,538,000	85,980,000	1,849,124,000
Planning and Policy Formulation	31,270,000	2,528,000		33,798,000
National Capital Region (NCR)	31,270,000	2,528,000		33,798,000
Central Office	31,270,000	2,528,000		33,798,000
Collation, analysis, monitoring, generation and development of internal revenue statistics	10,539,000	773,000		11,312,000
National Capital Region (NCR)	10,539,000	773,000		11,312,000
Central Office	10,539,000	773,000		11,312,000
Sub-total, Operations	4,765,167,000	2,798,801,000	85,980,000	7,649,948,000
TOTAL NEW APPROPRIATIONS	P 6,361,778,000	P 3,315,449,000	P 80,853,000	P 175,943,000
				P 9,934,023,000

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

4,767,732

Total Permanent Positions

4,767,732

Other Compensation Common to All

Personnel Economic Relief Allowance

298,776

Representation Allowance

20,844

Transportation Allowance

20,844

Clothing and Uniform Allowance

74,694

Mid-Year Bonus - Civilian

397,310

Year End Bonus

397,310

Cash Gift

62,245

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Productivity Enhancement Incentive	62,245
Step Increment	11,919

Total Other Compensation Common to All	1,346,187

Other Benefits	
PAG-IBIG Contributions	14,941
PhilHealth Contributions	58,334
Employees Compensation Insurance Premiums	14,941
Loyalty Award - Civilian	10,409
Terminal Leave	149,234

Total Other Benefits	247,859

Total Personnel Services	6,361,778

Maintenance and Other Operating Expenses	
Travelling Expenses	93,938
Training and Scholarship Expenses	17,323
Supplies and Materials Expenses	299,441
Utility Expenses	307,413
Communication Expenses	141,690
Awards/Rewards and Prizes	920
Confidential, Intelligence and Extraordinary Expenses	
Confidential Expenses	10,000
Extraordinary and Miscellaneous Expenses	4,832
Professional Services	85,206
General Services	616,766
Repairs and Maintenance	271,754
Taxes, Insurance Premiums and Other Fees	38,390
Other Maintenance and Operating Expenses	
Advertising Expenses	23,733
Printing and Publication Expenses	10,275
Transportation and Delivery Expenses	7,362
Rent/Lease Expenses	987,925
Membership Dues and Contributions to Organizations	20
Subscription Expenses	387,745
Other Maintenance and Operating Expenses	10,716

Total Maintenance and Other Operating Expenses	3,315,449

Financial Expenses	
Interest Expenses	80,573
Bank Charges	280

Total Financial Expenses	80,853

Total Current Operating Expenditures	9,758,080

Capital Outlays	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	89,963
Machinery and Equipment Outlay	85,980

Total Capital Outlays	175,943

TOTAL NEW APPROPRIATIONS	9,934,023
