

C. BUREAU OF INTERNAL REVENUE

For general administration and support and operations, as indicated hereunder.....P 12,446,731,000
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New Appropriations, by Programs/Projects

Current Operating Expenditures

	Personnel Services	Maintenance and Other Operating Expenses	Financial Expenses	Capital Outlays	Total
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A. REGULAR PROGRAMS					
10000000000000000000 General Administration and Support	P 2,088,080,000	P 560,903,000	P 80,213,000	P 127,074,000	P 2,856,270,000
30000000000000000000 Operations	5,845,290,000	3,229,071,000		516,100,000	9,590,461,000
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REVENUE ADMINISTRATION PROGRAM	5,845,290,000	3,229,071,000		516,100,000	9,590,461,000
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TOTAL NEW APPROPRIATIONS	P 7,933,370,000	P 3,789,974,000	P 80,213,000	P 643,174,000	P 12,446,731,000
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Special Provision(s)

1. Tax Refund. The amount of Thirteen Billion Nine Hundred Thirteen Million Six Hundred Twenty Six Thousand Two Hundred Fourteen Pesos (P13,913,626,214) 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;
- (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 tax revenue collections of the BIR. All tax refund payments shall be subject to the following: (i) adjustment of the report on BIR's tax revenue 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, as amended, 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; 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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A. REGULAR PROGRAMS						
10000000000000	General Administration and Support					
100000100001000	General Management and Supervision	P 1,671,260,000	P 529,361,000	P 80,213,000	P 127,074,000	P 2,407,908,000
	National Capital Region (NCR)	769,915,000	262,986,000	80,213,000	127,074,000	1,240,188,000
	Central Office	275,733,000	86,499,000	80,213,000	127,074,000	569,519,000
	Revenue Regional Office V - Caloocan City	61,367,000	11,197,000			72,564,000
	Revenue Regional Office VI - Manila	49,547,000	23,637,000			73,184,000
	Revenue Regional Office VII-A - Quezon City	128,896,000	57,420,000			186,316,000

Revenue Regional Office VII-B - East National Capital Region	54,616,000	14,943,000	69,559,000
Revenue Regional Office VIII-A - Makati City	125,687,000	49,685,000	175,372,000
Revenue Regional Office VIII-B - South National Capital Region	74,069,000	19,605,000	93,674,000
Region I - Ilocos	29,057,000	10,615,000	39,672,000
Revenue Regional Office I - Calasiao, Pangasinan	29,057,000	10,615,000	39,672,000
Cordillera Administrative Region (CAR)	25,326,000	6,520,000	31,846,000
Revenue Regional Office II - Cordillera Administrative Region	25,326,000	6,520,000	31,846,000
Region II - Cagayan Valley	31,675,000	20,744,000	52,419,000
Revenue Regional Office III - Tuguegarao, Cagayan	31,675,000	20,744,000	52,419,000
Region III - Central Luzon	49,551,000	41,202,000	90,753,000
Revenue Regional Office IV - San Fernando, Pampanga	49,551,000	41,202,000	90,753,000
Region IVA - CALABARZON	450,378,000	52,803,000	503,181,000
Revenue Regional Office IXA - Cavite, Batangas, Mindoro and Romblon (CaBaMI Ro)	220,913,000	26,331,000	247,244,000

Revenue Regional Office IXB - Laguna, Quezon and Marinduque (LaQueMar)	229,465,000	26,472,000	255,937,000
Region V - Bicol	28,995,000	2,883,000	31,878,000
Revenue Regional Office X - Legaspi City	28,995,000	2,883,000	31,878,000
Region VI - Western Visayas	54,220,000	33,410,000	87,630,000
Revenue Regional Office XI - Iloilo City	25,631,000	8,876,000	34,507,000
Revenue Regional Office XII - Bacolod City	28,589,000	24,534,000	53,123,000
Region VII - Central Visayas	38,880,000	27,401,000	66,281,000
Revenue Regional Office XIII - Cebu City	38,880,000	27,401,000	66,281,000
Region VIII - Eastern Visayas	30,429,000	4,656,000	35,085,000
Revenue Regional Office XIV - Tacloban City	30,429,000	4,656,000	35,085,000
Region IX - Zamboanga Peninsula	29,589,000	17,625,000	47,214,000
Revenue Regional Office XV - Zamboanga City	29,589,000	17,625,000	47,214,000
Region X - Northern Mindanao	38,239,000	5,766,000	44,005,000
Revenue Regional Office XVI - Cagayan de Oro City	38,239,000	5,766,000	44,005,000

	Region XI - Davao	39,227,000	27,578,000		66,805,000
	Revenue Regional Office XIX - Davao City	39,227,000	27,578,000		66,805,000
	Region XII - SOCCSKSARGEN	31,015,000	8,530,000		39,545,000
	Revenue Regional Office XVIII - Koronadal City	31,015,000	8,530,000		39,545,000
	Region XIII - CARAGA	24,764,000	6,642,000		31,406,000
	Revenue Regional Office XVII - Butuan City	24,764,000	6,642,000		31,406,000
100000100002000	Human Resource Development	57,573,000	10,248,000		67,821,000
	National Capital Region (NCR)	57,573,000	10,248,000		67,821,000
	Central Office	57,573,000	10,248,000		67,821,000
100000100003000	Investigation and prosecution of Administrative cases filed against revenue personnel and the security program	10,410,000	21,294,000		31,704,000
	National Capital Region (NCR)	10,410,000	21,294,000		31,704,000
	Central Office	10,410,000	21,294,000		31,704,000
100000100004000	Administration of Personnel Benefits	348,837,000			348,837,000
	National Capital Region (NCR)	348,837,000			348,837,000
	Central Office	348,837,000			348,837,000
	Sub-total, General Administration and Support	2,088,080,000	560,903,000	80,213,000	2,856,270,000
3000000000000000	Operations				
3101000000000000	REVENUE ADMINISTRATION PROGRAM	5,845,290,000	3,229,071,000	516,100,000	9,590,461,000

310100100001000	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	188,289,000	27,562,000		215,851,000
	National Capital Region (NCR)	188,289,000	27,562,000		215,851,000
	Central Office	188,289,000	27,562,000		215,851,000
310100100002000	Issuance of tax rulings, decisions on appealed cases and assistance in the prosecution of civil and criminal cases	113,013,000	13,038,000		126,051,000
	National Capital Region (NCR)	113,013,000	13,038,000		126,051,000
	Central Office	113,013,000	13,038,000		126,051,000
310100100003000	Implementation of the tax information and education program	60,125,000	25,134,000		85,259,000
	National Capital Region (NCR)	60,125,000	25,134,000		85,259,000
	Central Office	60,125,000	25,134,000		85,259,000
310100100004000	Enforcement of Internal Revenue Laws	5,214,759,000	1,321,171,000	7,200,000	6,543,130,000
	National Capital Region (NCR)	1,751,631,000	650,176,000	7,200,000	2,409,007,000
	Central Office	401,798,000	206,124,000	7,200,000	615,122,000
	Revenue Regional Office V - Caloocan City	272,302,000	76,832,000		349,134,000
	Revenue Regional Office VI - Manila	294,424,000	55,224,000		349,648,000
	Revenue Regional Office VII-A - Quezon City	336,890,000	87,017,000		423,907,000

Revenue Regional Office VII-B - East National Capital Region	20,006,000	95,423,000	115,429,000
Revenue Regional Office VIII-A - Makati City	394,341,000	55,071,000	449,412,000
Revenue Regional Office VIII-B - South National Capital Region	31,870,000	74,485,000	106,355,000
Region I - Ilocos	278,228,000	38,546,000	316,774,000
Revenue Regional Office I - Calasiao, Pangasinan	278,228,000	38,546,000	316,774,000
Cordillera Administrative Region (CAR)	214,992,000	27,954,000	242,946,000
Revenue Regional Office II - Cordillera Administrative Region	214,992,000	27,954,000	242,946,000
Region II - Cagayan Valley	187,926,000	14,804,000	202,730,000
Revenue Regional Office III - Tuguegarao, Cagayan	187,926,000	14,804,000	202,730,000
Region III - Central Luzon	433,048,000	73,319,000	506,367,000
Revenue Regional Office IV - San Fernando, Pampanga	433,048,000	73,319,000	506,367,000
Region IVA - CALABARZON	164,768,000	134,034,000	298,802,000
Revenue Regional Office IXA - Cavite, Batangas, Mindoro and Romblon (CaBaMI Ro)	86,788,000	87,791,000	174,579,000

Revenue Regional Office IXB - Laguna, Quezon and Marinduque (LaQueMar)	77,980,000	46,243,000	124,223,000
Region V - Bicol	244,297,000	37,760,000	282,057,000
Revenue Regional Office X - Legaspi City	244,297,000	37,760,000	282,057,000
Region VI - Western Visayas	379,926,000	78,816,000	458,742,000
Revenue Regional Office XI - Iloilo City	209,559,000	52,701,000	262,260,000
Revenue Regional Office XII - Bacolod City	170,367,000	26,115,000	196,482,000
Region VII - Central Visayas	250,881,000	62,937,000	313,818,000
Revenue Regional Office XIII - Cebu City	250,881,000	62,937,000	313,818,000
Region VIII - Eastern Visayas	216,890,000	41,822,000	258,712,000
Revenue Regional Office XIV - Tacloban City	216,890,000	41,822,000	258,712,000
Region IX - Zamboanga Peninsula	219,624,000	19,673,000	239,297,000
Revenue Regional Office XV - Zamboanga City	219,624,000	19,673,000	239,297,000
Region X - Northern Mindanao	275,538,000	52,884,000	328,422,000
Revenue Regional Office XVI - Cagayan de Oro City	275,538,000	52,884,000	328,422,000

	Region XI - Davao	249,695,000	27,627,000		277,322,000
	Revenue Regional Office XIX - Davao City	249,695,000	27,627,000		277,322,000
	Region XII - SOCCSKSARGEN	189,515,000	38,185,000		227,700,000
	Revenue Regional Office XVIII - Koronadal City	189,515,000	38,185,000		227,700,000
	Region XIII - CARAGA	157,800,000	22,634,000		180,434,000
	Revenue Regional Office XVII - Butuan City	157,800,000	22,634,000		180,434,000
310100100005000	Revenue Information Systems Development/ and Infrastructure Support	225,598,000	1,839,121,000	508,900,000	2,573,619,000
	National Capital Region (NCR)	225,598,000	1,839,121,000	508,900,000	2,573,619,000
	Central Office	225,598,000	1,839,121,000	508,900,000	2,573,619,000
310100100006000	Planning and Policy Formulation	31,583,000	2,332,000		33,915,000
	National Capital Region (NCR)	31,583,000	2,332,000		33,915,000
	Central Office	31,583,000	2,332,000		33,915,000
310100100007000	Collation, analysis, monitoring, generation and development of internal revenue statistics	11,923,000	713,000		12,636,000
	National Capital Region (NCR)	11,923,000	713,000		12,636,000
	Central Office	11,923,000	713,000		12,636,000
	Sub-total, Operations	5,845,290,000	3,229,071,000	516,100,000	9,590,461,000
	TOTAL NEW APPROPRIATIONS	P 7,933,370,000	P 3,789,974,000	P 80,213,000	P 643,174,000
		P 12,446,731,000			

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

5,836,026

Total Permanent Positions

5,836,026

Other Compensation Common to All

Personnel Economic Relief Allowance

331,992

Representation Allowance

22,134

Transportation Allowance

22,134

Clothing and Uniform Allowance

82,998

Mid-Year Bonus - Civilian

486,335

Year End Bonus

486,335

Cash Gift

69,165

Productivity Enhancement Incentive

69,165

Step Increment

14,590

Total Other Compensation Common to All

1,584,848

Other Benefits

PAG-IBIG Contributions

16,596

PhilHealth Contributions

130,467

Employees Compensation Insurance Premiums

16,596

Loyalty Award - Civilian

5,635

Terminal Leave

343,202

Total Other Benefits

512,496

Total Personnel Services

7,933,370

Maintenance and Other Operating Expenses

Travelling Expenses

86,565

Training and Scholarship Expenses

6,784

Supplies and Materials Expenses

410,702

Utility Expenses

298,645

Communication Expenses

175,524

Awards/Rewards and Prizes

1,512

Confidential, Intelligence and Extraordinary Expenses

Confidential Expenses

10,000

Extraordinary and Miscellaneous Expenses

4,947

Professional Services

36,765

General Services

1,095,845

Repairs and Maintenance

26,142

Taxes, Insurance Premiums and Other Fees

56,813

Other Maintenance and Operating Expenses	
Advertising Expenses	16,991
Printing and Publication Expenses	10,194
Transportation and Delivery Expenses	5,250
Rent/Lease Expenses	1,106,121
Membership Dues and Contributions to Organizations	45
Subscription Expenses	433,212
Other Maintenance and Operating Expenses	7,917
Total Maintenance and Other Operating Expenses	3,789,974

Financial Expenses	
Interest Expenses	80,213
Total Financial Expenses	80,213

TOTAL CURRENT OPERATING EXPENDITURES	11,803,557

Capital Outlays	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	127,074
Machinery and Equipment Outlay	460,829
Intangible Assets Outlay	55,271
Total Capital Outlays	643,174

TOTAL NEW APPROPRIATIONS	12,446,731
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