

B. BUREAU OF CUSTOMS

For general administration and support, and operations, as indicated hereunder.....P 3,190,273,000
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New Appropriations, by Programs/Projects

		Current Operating Expenditures -----			
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
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A. REGULAR PROGRAMS					
1000000000000000	General Administration and Support	P 352,679,000	P 324,224,000	P 106,206,000	P 783,109,000
3000000000000000	Operations	1,460,389,000	944,745,000	2,030,000	2,407,164,000
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	CUSTOMS REVENUE ENHANCEMENT PROGRAM	1,042,856,000	618,876,000	1,824,000	1,663,556,000
	CUSTOMS BORDER PROTECTION AND CARGO CONTROL AND CLEARANCE PROGRAM	417,533,000	325,869,000	206,000	743,608,000
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TOTAL NEW APPROPRIATIONS		P 1,813,068,000	P 1,268,969,000	P 108,236,000	P 3,190,273,000
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Special Provision(s)

1. Super Green Lane Fund. In addition to the amounts appropriated herein, Fifty Million Pesos (P50,000,000) shall be used for the maintenance and improvement of the operations of the Super Green Lane Facility, including the Automated Customs Operation System and related computer systems sourced from service fees collected from Importers utilizing the Facility.

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. Non-Intrusive Container Inspection System Project Fund. In addition to the amounts appropriated herein, One Billion Three Hundred Sixty Five Million Four Hundred Twenty Eight Thousand Pesos (P1,365,428,000) shall be used for the maintenance, improvement, and upgrading of the Non-Intrusive Container Inspection System sourced from the mandatory container security fee imposed on every 40 and 20-footer container or twenty equivalent units under the System.

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.

3. Tax Refund. The amount of Twenty Billion Fifty Eight Million Nine Hundred Fifty Thousand Pesos (P20,058,950,000) 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) Refund of excess collections of duties pursuant to Title IX of R.A. No. 10863;

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

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

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

4. Informer's Reward. Twenty percent (20%) of the actual proceeds from the sale of smuggled and confiscated goods or collected penalties established by law may be given as Informer's reward to persons instrumental in the actual collections of additional revenues in accordance with Section 1512 of R.A. No. 10863.

Said amount, sourced from the proceeds of sale of smuggled and confiscated goods or collected penalties, shall be deposited with the National Treasury and recorded as trust receipts in accordance with E.O. No. 338, s. 1996.

5. Disposition of Forfeited Motor Transport Equipment and other Articles. Motor transport equipment and other articles forfeited or abandoned in favor of the government shall be sold at public auction by the BOC upon approval by the DOF. The proceeds of the sale shall be deposited with the National Treasury as income of the General Fund in accordance with Section 44, Chapter 5, Book VI of E.O. No. 292.

Any government agency participating in the said auction shall pay out of its programmed budget for the purpose, subject to the rules and regulations on the acquisition and use of government motor vehicles.

The Commissioner of Customs and the Bureau's web administrator or his/her equivalent shall be responsible for ensuring that the list of forfeited or abandoned motor equipment and other articles that have been sold in auction are posted on the BOC's website.

6. Reporting and Posting Requirements. The BOC 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) BOC's website.

The BOC 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.

7. 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	Capital Outlays	Total
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REGULAR PROGRAMS					
1000000000000000	General Administration and Support				
100000100001000	General management and supervision	P 269,706,000	P 324,224,000	P 106,206,000	P 700,136,000
	National Capital Region (NCR)	143,623,000	219,308,000	55,856,000	418,787,000
	Central Office	92,840,000	200,608,000	50,556,000	344,004,000
	Collection District II - A - Port of Manila	21,391,000	5,830,000	5,300,000	32,521,000
	Collection District II - B - Manila International Container Port	10,481,000	5,011,000		15,492,000
	Collection District III - Ninoy Aquino International Airport	18,911,000	7,859,000		26,770,000
	Region I - Ilocos	9,119,000	3,023,000		12,142,000
	Collection District I - Port of San Fernando	9,119,000	3,023,000		12,142,000

Region II - Cagayan Valley	1,460,000	4,653,000	2,650,000	8,763,000
Collection District XV - Port of Aparri	1,460,000	4,653,000	2,650,000	8,763,000
Region III - Central Luzon	38,483,000	15,698,000	15,900,000	70,081,000
Collection District XIII - Port of Subic	13,165,000	5,977,000	5,300,000	24,442,000
Collection District XIV - Port of Clark	20,606,000	5,018,000	7,950,000	33,574,000
Collection District XVI - Port of Limay	4,712,000	4,703,000	2,650,000	12,065,000
Region IVA - CALABARZON	9,696,000	11,310,000		21,006,000
Collection District IV - Port of Batangas	9,696,000	11,310,000		21,006,000
Region V - Bicol	6,002,000	4,851,000		10,853,000
Collection District V - Port of Legaspi	6,002,000	4,851,000		10,853,000
Region VI - Western Visayas	5,555,000	6,788,000	7,950,000	20,293,000
Collection District VI - Port of Iloilo	5,555,000	6,788,000	7,950,000	20,293,000
Region VII - Central Visayas	13,856,000	8,909,000		22,765,000
Collection District VII - Port of Cebu	13,856,000	8,909,000		22,765,000
Region VIII - Eastern Visayas	7,227,000	4,231,000	2,650,000	14,108,000
Collection District VIII - Port of Tacloban	7,227,000	4,231,000	2,650,000	14,108,000
Region IX - Zamboanga Peninsula	10,038,000	6,492,000	5,300,000	21,830,000
Collection District XI - Port of Zamboanga	10,038,000	6,492,000	5,300,000	21,830,000
Region X - Northern Mindanao	8,691,000	13,904,000	2,650,000	25,245,000
Collection District X - Port of Cagayan de Oro	8,691,000	13,904,000	2,650,000	25,245,000
Region XI - Davao	11,040,000	20,898,000	10,600,000	42,538,000
Collection District XII - Port of Davao	11,040,000	20,898,000	10,600,000	42,538,000
Region XIII - CARAGA	4,916,000	4,159,000	2,650,000	11,725,000
Collection District IX - Port of Surigao	4,916,000	4,159,000	2,650,000	11,725,000

100000100002000	Administration of Personnel Benefits	82,973,000			82,973,000
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	National Capital Region (NCR)	82,973,000			82,973,000
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	Central Office	82,973,000			82,973,000
Sub-total, General Administration and Support		352,679,000	324,224,000	106,206,000	783,109,000
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3000000000000000	Operations				
3101000000000000	CUSTOMS REVENUE ENHANCEMENT PROGRAM	1,042,856,000	618,876,000	1,824,000	1,663,556,000
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310100100001000	Legal Services	131,153,000	74,115,000	412,000	205,680,000
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	National Capital Region (NCR)	125,050,000	72,766,000	412,000	198,228,000
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	Central Office	119,089,000	71,270,000	412,000	190,771,000
	Collection District II - A - Port of Manila		332,000		332,000
	Collection District II - B - Manila International Container Port		512,000		512,000
	Collection District III - Ninoy Aquino International Airport	5,961,000	652,000		6,613,000
	Region I - Ilocos		114,000		114,000
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	Collection District I - Port of San Fernando		114,000		114,000
	Region III - Central Luzon	4,866,000	26,000		4,892,000
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	Collection District XIII - Port of Subic	4,866,000	26,000		4,892,000
	Region IVA - CALABARZON	526,000	483,000		1,009,000
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	Collection District IV - Port of Batangas	526,000	483,000		1,009,000
	Region VII - Central Visayas		260,000		260,000
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	Collection District VII - Port of Cebu		260,000		260,000
	Region VIII - Eastern Visayas		210,000		210,000
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	Collection District VIII - Port of Tacloban		210,000		210,000
	Region X - Northern Mindanao	711,000	134,000		845,000
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	Collection District X - Port of Cagayan de Oro	711,000	134,000		845,000

	Region XI - Davao		49,000		49,000
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	Collection District XII - Port of Davao		49,000		49,000
	Region XIII - CARAGA		73,000		73,000
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	Collection District IX - Port of Surigao		73,000		73,000
310100100002000	Information communication and technology support services	55,875,000	348,736,000		404,611,000
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	National Capital Region (NCR)	55,875,000	348,736,000		404,611,000
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	Central Office	55,875,000	348,736,000		404,611,000
310100100003000	Examination and appraisal of imports	704,394,000	96,341,000	1,206,000	801,941,000
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	National Capital Region (NCR)	537,742,000	54,532,000	1,206,000	593,480,000
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	Central Office	65,870,000	29,933,000	1,206,000	97,009,000
	Collection District II - A - Port of Manila	160,375,000	7,719,000		168,094,000
	Collection District II - B - Manila International Container Port	105,118,000	9,223,000		114,341,000
	Collection District III - Ninoy Aquino International Airport	206,379,000	7,657,000		214,036,000
	Region I - Ilocos	6,141,000	1,117,000		7,258,000
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	Collection District I - Port of San Fernando	6,141,000	1,117,000		7,258,000
	Region II - Cagayan Valley	990,000	926,000		1,916,000
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	Collection District XV - Port of Aparri	990,000	926,000		1,916,000
	Region III - Central Luzon	11,197,000	2,578,000		13,775,000
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	Collection District XIII - Port of Subic	4,191,000	752,000		4,943,000
	Collection District XIV - Port of Clark		1,229,000		1,229,000
	Collection District XVI - Port of Limay	7,006,000	597,000		7,603,000
	Region IVA - CALABARZON	12,859,000	2,849,000		15,708,000
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	Collection District IV - Port of Batangas	12,859,000	2,849,000		15,708,000

	Region V - Bicol	6,588,000	1,068,000		7,656,000
	Collection District V - Port of Legaspi	6,588,000	1,068,000		7,656,000
	Region VI - Western Visayas	14,043,000	1,000,000		15,043,000
	Collection District VI - Port of Iloilo	14,043,000	1,000,000		15,043,000
	Region VII - Central Visayas	36,991,000	12,480,000		49,471,000
	Collection District VII - Port of Cebu	36,991,000	12,480,000		49,471,000
	Region VIII - Eastern Visayas	7,487,000	335,000		7,822,000
	Collection District VIII - Port of Tacloban	7,487,000	335,000		7,822,000
	Region IX - Zamboanga Peninsula	13,655,000	899,000		14,554,000
	Collection District XI - Port of Zamboanga	13,655,000	899,000		14,554,000
	Region X - Northern Mindanao	18,800,000	7,361,000		26,161,000
	Collection District X - Port of Cagayan de Oro	18,800,000	7,361,000		26,161,000
	Region XI - Davao	24,604,000	10,607,000		35,211,000
	Collection District XII - Port of Davao	24,604,000	10,607,000		35,211,000
	Region XIII - CARAGA	13,297,000	589,000		13,886,000
	Collection District IX - Port of Surigao	13,297,000	589,000		13,886,000
310100100004000	Coordination of the activities of the export control units of various ports	25,916,000	95,641,000		121,557,000
	National Capital Region (NCR)	25,916,000	95,641,000		121,557,000
	Central Office	25,916,000	95,641,000		121,557,000
310100100005000	Evaluation and classification of importation	14,480,000			14,480,000
	National Capital Region (NCR)	14,480,000			14,480,000
	Central Office	14,480,000			14,480,000
310100100006000	Warehousing Services	111,038,000	4,043,000	206,000	115,287,000
	National Capital Region (NCR)	75,069,000	2,388,000		77,457,000
	Collection District II - A - Port of Manila	46,216,000	948,000		47,164,000

Collection District II - B - Manila International Container Port	10,823,000	473,000	11,296,000
Collection District III - Ninoy Aquino International Airport	18,030,000	967,000	18,997,000
Region I - Ilocos		67,000	206,000
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Collection District I - Port of San Fernando		67,000	206,000
Region II - Cagayan Valley	428,000		428,000
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Collection District XV - Port of Aparri	428,000		428,000
Region III - Central Luzon	1,724,000	82,000	1,806,000
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Collection District XIII - Port of Subic	1,724,000		1,724,000
Collection District XIV - Port of Clark		82,000	82,000
Region IVA - CALABARZON	5,528,000	182,000	5,710,000
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Collection District IV - Port of Batangas	5,528,000	182,000	5,710,000
Region V - Bicol	849,000	196,000	1,045,000
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Collection District V - Port of Legaspi	849,000	196,000	1,045,000
Region VII - Central Visayas	8,859,000	349,000	9,208,000
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Collection District VII - Port of Cebu	8,859,000	349,000	9,208,000
Region VIII - Eastern Visayas	570,000		570,000
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Collection District VIII - Port of Tacloban	570,000		570,000
Region IX - Zamboanga Peninsula	1,709,000	214,000	1,923,000
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Collection District XI - Port of Zamboanga	1,709,000	214,000	1,923,000
Region X - Northern Mindanao	5,548,000	130,000	5,678,000
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Collection District X - Port of Cagayan de Oro	5,548,000	130,000	5,678,000
Region XI - Davao	9,916,000	359,000	10,275,000
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Collection District XII - Port of Davao	9,916,000	359,000	10,275,000

	Region XIII - CARAGA	838,000	76,000		914,000
	Collection District IX - Port of Surigao	838,000	76,000		914,000
320100000000000	CUSTOMS BORDER PROTECTION AND CARGO CONTROL AND CLEARANCE PROGRAM	417,533,000	325,869,000	206,000	743,608,000
320100100001000	Surveillance and prevention of smuggling	417,533,000	325,869,000	206,000	743,608,000
	National Capital Region (NCR)	323,858,000	274,067,000	206,000	598,131,000
	Central Office	183,527,000	264,232,000	206,000	447,965,000
	Collection District II - A - Port of Manila	87,283,000	1,747,000		89,030,000
	Collection District II - B - Manila International Container Port	26,948,000	1,414,000		28,362,000
	Collection District III - Ninoy Aquino International Airport	26,100,000	6,674,000		32,774,000
	Region I - Ilocos	6,231,000	1,593,000		7,824,000
	Collection District I - Port of San Fernando	6,231,000	1,593,000		7,824,000
	Region II - Cagayan Valley	1,761,000	1,225,000		2,986,000
	Collection District XV - Port of Aparri	1,761,000	1,225,000		2,986,000
	Region III - Central Luzon	3,942,000	8,686,000		12,628,000
	Collection District XIII - Port of Subic	838,000	3,783,000		4,621,000
	Collection District XIV - Port of Clark		3,133,000		3,133,000
	Collection District XVI - Port of Limay	3,104,000	1,770,000		4,874,000
	Region IVA - CALABARZON	7,689,000	4,570,000		12,259,000
	Collection District IV - Port of Batangas	7,689,000	4,570,000		12,259,000
	Region V - Bicol	4,240,000	3,195,000		7,435,000
	Collection District V - Port of Legaspi	4,240,000	3,195,000		7,435,000
	Region VI - Western Visayas	6,670,000	3,871,000		10,541,000
	Collection District VI - Port of Iloilo	6,670,000	3,871,000		10,541,000

Region VII - Central Visayas	14,350,000	8,984,000		23,334,000
Collection District VII - Port of Cebu	14,350,000	8,984,000		23,334,000
Region VIII - Eastern Visayas	5,053,000	674,000		5,727,000
Collection District VIII - Port of Tacloban	5,053,000	674,000		5,727,000
Region IX - Zamboanga Peninsula	5,011,000	4,373,000		9,384,000
Collection District XI - Port of Zamboanga	5,011,000	4,373,000		9,384,000
Region X - Northern Mindanao	19,970,000	3,790,000		23,760,000
Collection District X - Port of Cagayan de Oro	19,970,000	3,790,000		23,760,000
Region XI - Davao	12,681,000	9,691,000		22,372,000
Collection District XII - Port of Davao	12,681,000	9,691,000		22,372,000
Region XIII - CARAGA	6,077,000	1,150,000		7,227,000
Collection District IX - Port of Surigao	6,077,000	1,150,000		7,227,000
Sub-total, Operations	1,460,389,000	944,745,000	2,030,000	2,407,164,000
TOTAL NEW APPROPRIATIONS	P 1,813,068,000	P 1,268,969,000	P 108,236,000	P 3,190,273,000

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

1,297,215

Total Permanent Positions

1,297,215

Other Compensation Common to All

Personnel Economic Relief Allowance

85,272

Representation Allowance

9,078

Transportation Allowance

9,078

Clothing and Uniform Allowance

21,318

Mid-Year Bonus - Civilian

108,101

Year End Bonus

108,101

Cash Gift	17,765
Productivity Enhancement Incentive	17,765
Step Increment	3,241

Total Other Compensation Common to All	379,719

Other Compensation for Specific Groups	
Magna Carta for Public Health Workers	245
Quarters Allowance	7,617

Total Other Compensation for Specific Groups	7,862

Other Benefits	
PAG-IBIG Contributions	4,268
PhilHealth Contributions	28,794
Employees Compensation Insurance Premiums	4,268
Loyalty Award - Civilian	1,790
Terminal Leave	82,973

Total Other Benefits	122,093

Non-Permanent Positions	6,179

Total Personnel Services	1,813,068

Maintenance and Other Operating Expenses	
Travelling Expenses	20,985
Training and Scholarship Expenses	33,306
Supplies and Materials Expenses	229,513
Utility Expenses	105,487
Communication Expenses	112,221
Confidential, Intelligence and Extraordinary Expenses	
Confidential Expenses	69,500
Extraordinary and Miscellaneous Expenses	12,020
Professional Services	189,358
General Services	91,631
Repairs and Maintenance	83,938
Taxes, Insurance Premiums and Other Fees	11,863
Other Maintenance and Operating Expenses	
Advertising Expenses	612
Printing and Publication Expenses	1,446
Representation Expenses	2,057
Transportation and Delivery Expenses	1,773
Rent/Lease Expenses	31,036
Subscription Expenses	229,653
Bank Transaction Fee	586
Other Maintenance and Operating Expenses	41,984

Total Maintenance and Other Operating Expenses	1,268,969

TOTAL CURRENT OPERATING EXPENDITURES	3,082,037

1160 GENERAL APPROPRIATIONS ACT, FY 2024

Capital Outlays		
Property, Plant and Equipment Outlay		
Buildings and Other Structures		25,424
Machinery and Equipment Outlay		16,562
Transportation Equipment Outlay		66,250

Total Capital Outlays		108,236

TOTAL NEW APPROPRIATIONS		3,190,273
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