

XI. DEPARTMENT OF FINANCE**A. OFFICE OF THE SECRETARY**

For general administration and support, support to operations and operations, as indicated hereunder P 970,495,000

New Appropriations, by Programs/Projects

	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
A. REGULAR PROGRAMS				
General Administration and Support	P 161,011,000	P 248,472,000	P 8,293,000	P 417,776,000
Support to Operations	69,382,000	117,069,000	36,950,000	223,401,000
Operations	<u>208,664,000</u>	<u>120,654,000</u>		<u>329,318,000</u>
FINANCIAL SUSTAINABILITY AND REVENUE STRENGTHENING PROGRAM	144,033,000	91,991,000		236,024,000
ASSET AND LIABILITY MANAGEMENT PROGRAM	<u>64,631,000</u>	<u>28,663,000</u>		<u>93,294,000</u>
TOTAL NEW APPROPRIATIONS	<u>P 439,057,000</u>	<u>P 486,195,000</u>	<u>P 45,243,000</u>	<u>P 970,495,000</u>

Special Provision(s)

1. **Fees and other Receipts of the Securities and Exchange Commission.** The amount collected by the Securities and Exchange Commission (SEC) from fees, fines, and other charges pursuant to R.A. No. 11232 and its rules and regulations, shall be deposited and maintained in a separate account to be used for its modernization and to augment its operational expenses such as, but not limited to, Capital Outlays, increase in compensation and benefits comparable with prevailing rates in the private sector, reasonable employee allowance, employee health care service and other insurance, employee career advancement and professionalization, legal assistance, seminars, and other professional fees in accordance with Section 175 of the said law.

In addition, the SEC is authorized to retain and utilize the amount of One Hundred Million Pesos (P100,000,000) from its income from the registration of securities and other collection pursuant to R.A. No. 8799.

The use of income shall be in accordance with DBM-SEC J.C. No. 1 dated September 8, 2020, and such other guidelines issued thereon.

Disbursements or expenditures by the SEC in violation of the above requirements shall be void and shall subject the erring officials and employees to disciplinary actions in accordance with Section 43, Chapter 5, and Section 80, Chapter 7, Book VI of E.O. No. 292, s. 1987, and to appropriate criminal action under existing penal laws.

The SEC shall prepare and submit to the DBM not later than November 15 of the preceding year, the annual operating budget for the current fiscal year covering its retained income and the corresponding expenditures. Likewise, it shall submit to the DBM not later than March 1 of the current year its audited financial statements for the immediately preceding year.

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

- Unified Reporting System (URS) or other electronic means for reports not covered by the URS; and
- DOF's website.

The DOF 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.

3. **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
REGULAR PROGRAMS				
General Administration and Support				
General Management and Supervision	P 160,046,000	P 248,472,000	P 8,293,000	P 416,811,000
Administration of Personnel Benefits	965,000			965,000
Sub-total, General Administration and Support	161,011,000	248,472,000	8,293,000	417,776,000
Support to Operations				
Legal Services	10,030,000	6,874,000	400,000	17,304,000
Management of Information Systems	37,730,000	104,026,000	36,350,000	178,106,000
Revenue Integrity Protection Service (RIPS) activities	21,622,000	6,169,000	200,000	27,991,000
Sub-total, Support to Operations	69,382,000	117,069,000	36,950,000	223,401,000
Operations				
FINANCIAL SUSTAINABILITY AND REVENUE STRENGTHENING PROGRAM	144,033,000	91,991,000		236,024,000
Financial and fiscal planning and programming, consolidation, analysis, generation of reports, project formulation on revenue statistics and policy research	17,603,000	17,133,000		34,736,000
Philippine Extractive Industries Transparency Initiative (PH-EITI)		17,701,000		17,701,000
Tax policy research and formulation (Direct Tax)	33,137,000	10,222,000		43,359,000
Tax policy research and formulation (Indirect Tax)	5,737,000	2,248,000		7,985,000
Preparation of inputs of financial and economic policies in various international fora	24,879,000	30,125,000		55,004,000
Oversight of tax law implementation and processing of tax exemption requests	30,814,000	14,562,000		45,376,000
Operation of One-Stop Shop Inter-Agency Tax Credit and Duty Draw-Back Center	31,863,000			31,863,000
ASSET AND LIABILITY MANAGEMENT PROGRAM	64,631,000	28,663,000		93,294,000
Privatization Group and Council Secretariat support	29,261,000	11,382,000		40,643,000
Negotiation of international financing transactions	17,926,000	11,099,000		29,025,000

Monitoring and evaluation of financial performance of the government corporate sector	<u>17,444,000</u>	<u>6,182,000</u>	<u>23,626,000</u>
Sub-total, Operations	<u>208,664,000</u>	<u>120,654,000</u>	<u>329,318,000</u>
TOTAL NEW APPROPRIATIONS	P <u>439,057,000</u>	P <u>486,195,000</u>	P <u>45,243,000</u>
<u>New Appropriations, by Object of Expenditures</u> (In Thousand Pesos)			
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary			<u>306,779</u>
Total Permanent Positions			<u>306,779</u>
Other Compensation Common to All			
Personnel Economic Relief Allowance			10,728
Representation Allowance			7,278
Transportation Allowance			7,278
Clothing and Uniform Allowance			2,682
Mid-Year Bonus - Civilian			25,564
Year End Bonus			25,564
Cash Gift			2,235
Productivity Enhancement Incentive			2,235
Step Increment			<u>766</u>
Total Other Compensation Common to All			<u>84,330</u>
Other Compensation for Specific Groups			
Magna Carta for Public Health Workers			426
Overseas Allowance			<u>5,224</u>
Total Other Compensation for Specific Groups			<u>5,650</u>
Other Benefits			
PAG-IBIG Contributions			536
PhilHealth Contributions			6,151
Employees Compensation Insurance Premiums			536
Loyalty Award - Civilian			240
Terminal Leave			<u>965</u>
Total Other Benefits			<u>8,428</u>
Non-Permanent Positions			<u>33,870</u>
Total Personnel Services			<u>439,057</u>

Maintenance and Other Operating Expenses	
Travelling Expenses	44,620
Training and Scholarship Expenses	24,761
Supplies and Materials Expenses	25,566
Utility Expenses	35,000
Communication Expenses	21,452
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	3,862
Professional Services	126,936
General Services	56,950
Repairs and Maintenance	34,955
Taxes, Insurance Premiums and Other Fees	8,750
Other Maintenance and Operating Expenses	
Printing and Publication Expenses	1,380
Representation Expenses	2,299
Rent/Lease Expenses	15,332
Subscription Expenses	54,344
Other Maintenance and Operating Expenses	29,988
Total Maintenance and Other Operating Expenses	486,195
Total Current Operating Expenditures	925,252
Capital Outlays	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	8,093
Machinery and Equipment Outlay	36,750
Furniture, Fixtures and Books Outlay	400
Total Capital Outlays	45,243
TOTAL NEW APPROPRIATIONS	970,495

B. BUREAU OF CUSTOMS

For general administration and support, and operations, as indicated hereunder P 3,190,273,000

New Appropriations, by Programs/Projects

	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
A. REGULAR PROGRAMS				
General Administration and Support	P 352,679,000	P 324,224,000	P 106,206,000	P 783,109,000
Operations	<u>1,460,389,000</u>	<u>944,745,000</u>	<u>2,030,000</u>	<u>2,407,164,000</u>
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**

	<u>417,533,000</u>	<u>325,869,000</u>	<u>206,000</u>	<u>743,608,000</u>
TOTAL NEW APPROPRIATIONS	P <u>1,813,068,000</u>	P <u>1,268,969,000</u>	P <u>108,236,000</u>	P <u>3,190,273,000</u>

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:

- 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;
- Refund of excess collections of duties pursuant to Title IX of R.A. No. 10863;
- Cash conversion of valid and unexpired Tax Credit Certificates (TCCs) in accordance with Section 204 of R.A. No. 8424, as amended; and
- 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:

- URS or other electronic means for reports not covered by the URS; and
- 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

<u>Current Operating Expenditures</u>			
	Maintenance and Other Operating		
<u>Personnel Services</u>	<u>Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>

REGULAR PROGRAMS

General Administration and Support

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	<u>11,040,000</u>	<u>20,898,000</u>	<u>10,600,000</u>	<u>42,538,000</u>
Collection District XII - Port of Davao	11,040,000	20,898,000	10,600,000	42,538,000
Region XIII - Caraga	<u>4,916,000</u>	<u>4,159,000</u>	<u>2,650,000</u>	<u>11,725,000</u>
Collection District IX - Port of Surigao	4,916,000	4,159,000	2,650,000	11,725,000
Administration of Personnel Benefits	<u>82,973,000</u>			<u>82,973,000</u>
National Capital Region (NCR)	<u>82,973,000</u>			<u>82,973,000</u>
Central Office	<u>82,973,000</u>			<u>82,973,000</u>
Sub-total, General Administration and Support	<u>352,679,000</u>	<u>324,224,000</u>	<u>106,206,000</u>	<u>783,109,000</u>
Operations				
CUSTOMS REVENUE ENHANCEMENT PROGRAM	<u>1,042,856,000</u>	<u>618,876,000</u>	<u>1,824,000</u>	<u>1,663,556,000</u>
Legal Services	<u>131,153,000</u>	<u>74,115,000</u>	<u>412,000</u>	<u>205,680,000</u>
National Capital Region (NCR)	<u>125,050,000</u>	<u>72,766,000</u>	<u>412,000</u>	<u>198,228,000</u>
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		<u>114,000</u>		<u>114,000</u>
Collection District I - Port of San Fernando		114,000		114,000
Region III - Central Luzon	<u>4,866,000</u>	<u>26,000</u>		<u>4,892,000</u>
Collection District XIII - Port of Subic	4,866,000	26,000		4,892,000
Region IVA - CALABARZON	<u>526,000</u>	<u>483,000</u>		<u>1,009,000</u>
Collection District IV - Port of Batangas	526,000	483,000		1,009,000
Region VII - Central Visayas		<u>260,000</u>		<u>260,000</u>
Collection District VII - Port of Cebu		260,000		260,000
Region VIII - Eastern Visayas		<u>210,000</u>		<u>210,000</u>
Collection District VIII - Port of Tacloban		210,000		210,000
Region X - Northern Mindanao	<u>711,000</u>	<u>134,000</u>		<u>845,000</u>
Collection District X - Port of Cagayan de Oro	711,000	134,000		845,000

Region XI - Davao		<u>49,000</u>		<u>49,000</u>
Collection District XII - Port of Davao		49,000		49,000
Region XIII - Caraga		<u>73,000</u>		<u>73,000</u>
Collection District IX - Port of Surigao		73,000		73,000
Information communication and technology support services	<u>55,875,000</u>	<u>348,736,000</u>		<u>404,611,000</u>
National Capital Region (NCR)	<u>55,875,000</u>	<u>348,736,000</u>		<u>404,611,000</u>
Central Office	55,875,000	348,736,000		404,611,000
Examination and appraisal of imports	<u>704,394,000</u>	<u>96,341,000</u>	<u>1,206,000</u>	<u>801,941,000</u>
National Capital Region (NCR)	<u>537,742,000</u>	<u>54,532,000</u>	<u>1,206,000</u>	<u>593,480,000</u>
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	<u>6,141,000</u>	<u>1,117,000</u>		<u>7,258,000</u>
Collection District I - Port of San Fernando	6,141,000	1,117,000		7,258,000
Region II - Cagayan Valley	<u>990,000</u>	<u>926,000</u>		<u>1,916,000</u>
Collection District XV - Port of Aparri	990,000	926,000		1,916,000
Region III - Central Luzon	<u>11,197,000</u>	<u>2,578,000</u>		<u>13,775,000</u>
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	<u>12,859,000</u>	<u>2,849,000</u>		<u>15,708,000</u>
Collection District IV - Port of Batangas	12,859,000	2,849,000		15,708,000
Region V - Bicol	<u>6,588,000</u>	<u>1,068,000</u>		<u>7,656,000</u>
Collection District V - Port of Legaspi	6,588,000	1,068,000		7,656,000
Region VI - Western Visayas	<u>14,043,000</u>	<u>1,000,000</u>		<u>15,043,000</u>
Collection District VI - Port of Iloilo	14,043,000	1,000,000		15,043,000
Region VII - Central Visayas	<u>36,991,000</u>	<u>12,480,000</u>		<u>49,471,000</u>
Collection District VII - Port of Cebu	36,991,000	12,480,000		49,471,000

Region VIII - Eastern Visayas	<u>7,487,000</u>	<u>335,000</u>		<u>7,822,000</u>
Collection District VIII - Port of Tacloban	7,487,000	335,000		7,822,000
Region IX - Zamboanga Peninsula	<u>13,655,000</u>	<u>899,000</u>		<u>14,554,000</u>
Collection District XI - Port of Zamboanga	13,655,000	899,000		14,554,000
Region X - Northern Mindanao	<u>18,800,000</u>	<u>7,361,000</u>		<u>26,161,000</u>
Collection District X - Port of Cagayan de Oro	18,800,000	7,361,000		26,161,000
Region XI - Davao	<u>24,604,000</u>	<u>10,607,000</u>		<u>35,211,000</u>
Collection District XII - Port of Davao	24,604,000	10,607,000		35,211,000
Region XIII - Caraga	<u>13,297,000</u>	<u>589,000</u>		<u>13,886,000</u>
Collection District IX - Port of Surigao	13,297,000	589,000		13,886,000
Coordination of the activities of the export control units of various ports	<u>25,916,000</u>	<u>95,641,000</u>		<u>121,557,000</u>
National Capital Region (NCR)	<u>25,916,000</u>	<u>95,641,000</u>		<u>121,557,000</u>
Central Office	25,916,000	95,641,000		121,557,000
Evaluation and classification of importation	<u>14,480,000</u>			<u>14,480,000</u>
National Capital Region (NCR)	<u>14,480,000</u>			<u>14,480,000</u>
Central Office	14,480,000			14,480,000
Warehousing Services	<u>111,038,000</u>	<u>4,043,000</u>	<u>206,000</u>	<u>115,287,000</u>
National Capital Region (NCR)	<u>75,069,000</u>	<u>2,388,000</u>		<u>77,457,000</u>
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		<u>67,000</u>	<u>206,000</u>	<u>273,000</u>
Collection District I - Port of San Fernando		67,000	206,000	273,000
Region II - Cagayan Valley	<u>428,000</u>			<u>428,000</u>
Collection District XV - Port of Aparri	428,000			428,000
Region III - Central Luzon	<u>1,724,000</u>	<u>82,000</u>		<u>1,806,000</u>
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
Collection District IV - Port of Batangas	5,528,000	182,000		5,710,000
Region V - Bicol	849,000	196,000		1,045,000
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
Collection District VII - Port of Cebu	8,859,000	349,000		9,208,000
Region VIII - Eastern Visayas	570,000			570,000
Collection District VIII - Port of Tacloban	570,000			570,000
Region IX - Zamboanga Peninsula	1,709,000	214,000		1,923,000
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
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
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
CUSTOMS BORDER PROTECTION AND CARGO CONTROL AND CLEARANCE PROGRAM	417,533,000	325,869,000	206,000	743,608,000
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	2,407,164,000
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
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

C. BUREAU OF INTERNAL REVENUE

For general administration and support, and operations, as indicated hereunder P 14,993,558,000

New Appropriations, by Programs/Projects

		Current Operating Expenditures				
		Personnel Services	Maintenance and Other Operating Expenses	Financial Expenses	Capital Outlays	Total
A. REGULAR PROGRAMS						
General Administration and Support	P	2,311,903,000	P 587,870,000	P 54,424,000	P 839,687,000	P 3,793,884,000
Operations		<u>6,238,718,000</u>	<u>4,886,987,000</u>		<u>73,969,000</u>	<u>11,199,674,000</u>
REVENUE ADMINISTRATION PROGRAM		<u>6,238,718,000</u>	<u>4,886,987,000</u>		<u>73,969,000</u>	<u>11,199,674,000</u>
TOTAL NEW APPROPRIATIONS	P	<u>8,550,621,000</u>	P <u>5,474,857,000</u>	P <u>54,424,000</u>	P <u>913,656,000</u>	P <u>14,993,558,000</u>

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:

- 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;
- Cash conversion of valid and unexpired TCCs in accordance with Section 204 of R.A. No. 8424, as amended;
- Refund of input taxes attributable to zero-rated or effectively zero-rated transactions under Section 112 of R.A. No. 8424, as amended; and
- 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
REGULAR PROGRAMS					
General Administration and Support					
General Management and Supervision	P 1,807,971,000	P 548,890,000	P 54,424,000	P 839,687,000	P 3,250,972,000
National Capital Region (NCR)	857,463,000	282,698,000	54,424,000	257,061,000	1,451,646,000
Central Office	333,613,000	106,211,000	54,424,000	179,444,000	673,692,000
Revenue Regional Office V - Caloocan City	65,164,000	11,197,000		4,050,000	80,411,000
Revenue Regional Office VI - Manila	51,842,000	23,637,000		54,867,000	130,346,000
Revenue Regional Office VII - A - Quezon City	132,966,000	57,420,000		5,300,000	195,686,000
Revenue Regional Office VII - B - East National Capital Region	63,247,000	14,943,000		4,050,000	82,240,000
Revenue Regional Office VIII - A - Makati City	132,893,000	49,685,000		5,300,000	187,878,000
Revenue Regional Office VIII - B - South National Capital Region	77,738,000	19,605,000		4,050,000	101,393,000
Region I - Ilocos	30,733,000	10,615,000		4,050,000	45,398,000
Revenue Regional Office I - Calasiao, Pangasinan	30,733,000	10,615,000		4,050,000	45,398,000

GENERAL APPROPRIATIONS ACT, FY 2024

Cordillera Administrative Region (CAR)	<u>25,379,000</u>	<u>6,520,000</u>	<u>4,050,000</u>	<u>35,949,000</u>
Revenue Regional Office II - Cordillera Administrative Region	25,379,000	6,520,000	4,050,000	35,949,000
Region II - Cagayan Valley	<u>31,713,000</u>	<u>20,561,000</u>	<u>4,050,000</u>	<u>56,324,000</u>
Revenue Regional Office III - Tuguegarao, Cagayan	31,713,000	20,561,000	4,050,000	56,324,000
Region III - Central Luzon	<u>54,765,000</u>	<u>41,202,000</u>	<u>4,050,000</u>	<u>100,017,000</u>
Revenue Regional Office IV - San Fernando, Pampanga	54,765,000	41,202,000	4,050,000	100,017,000
Region IVA - CALABARZON	<u>485,456,000</u>	<u>52,803,000</u>	<u>283,426,000</u>	<u>821,685,000</u>
Revenue Regional Office IXA - Cavite, Batangas, Mindoro and Romblon (CaBaMiRo)	229,010,000	26,331,000	204,050,000	459,391,000
Revenue Regional Office IXB - Laguna, Quezon and Marinduque (LaQueMar)	256,446,000	26,472,000	79,376,000	362,294,000
Region V - Bicol	<u>31,212,000</u>	<u>2,883,000</u>	<u>4,050,000</u>	<u>38,145,000</u>
Revenue Regional Office X - Legaspi City	31,212,000	2,883,000	4,050,000	38,145,000
Region VI - Western Visayas	<u>53,539,000</u>	<u>33,410,000</u>	<u>8,100,000</u>	<u>95,049,000</u>
Revenue Regional Office XI - Iloilo City	24,024,000	8,876,000	4,050,000	36,950,000
Revenue Regional Office XII - Bacolod City	29,515,000	24,534,000	4,050,000	58,099,000
Region VII - Central Visayas	<u>37,609,000</u>	<u>27,401,000</u>	<u>4,050,000</u>	<u>69,060,000</u>
Revenue Regional Office XIII - Cebu City	37,609,000	27,401,000	4,050,000	69,060,000
Region VIII - Eastern Visayas	<u>31,038,000</u>	<u>4,656,000</u>	<u>4,050,000</u>	<u>39,744,000</u>
Revenue Regional Office XIV - Tacloban City	31,038,000	4,656,000	4,050,000	39,744,000
Region IX - Zamboanga Peninsula	<u>29,121,000</u>	<u>17,625,000</u>	<u>4,050,000</u>	<u>50,796,000</u>
Revenue Regional Office XV - Zamboanga City	29,121,000	17,625,000	4,050,000	50,796,000
Region X - Northern Mindanao	<u>40,848,000</u>	<u>5,766,000</u>	<u>109,050,000</u>	<u>155,664,000</u>
Revenue Regional Office XVI - Cagayan de Oro City	40,848,000	5,766,000	109,050,000	155,664,000

Region XI - Davao	<u>40,609,000</u>	<u>27,578,000</u>	<u>4,050,000</u>	<u>72,237,000</u>
Revenue Regional Office XIX - Davao City	40,609,000	27,578,000	4,050,000	72,237,000
Region XII - SOCCSKSARGEN	<u>33,833,000</u>	<u>8,530,000</u>	<u>4,050,000</u>	<u>46,413,000</u>
Revenue Regional Office XVIII - Koronadal City	33,833,000	8,530,000	4,050,000	46,413,000
Region XIII - Caraga	<u>24,653,000</u>	<u>6,642,000</u>	<u>141,550,000</u>	<u>172,845,000</u>
Revenue Regional Office XVII - Butuan City	24,653,000	6,642,000	141,550,000	172,845,000
Human Resource Development	<u>62,127,000</u>	<u>17,303,000</u>		<u>79,430,000</u>
National Capital Region (NCR)	<u>62,127,000</u>	<u>17,303,000</u>		<u>79,430,000</u>
Central Office	62,127,000	17,303,000		79,430,000
Investigation and prosecution of administrative cases filed against revenue personnel and the security program	<u>13,962,000</u>	<u>21,677,000</u>		<u>35,639,000</u>
National Capital Region (NCR)	<u>13,962,000</u>	<u>21,677,000</u>		<u>35,639,000</u>
Central Office	13,962,000	21,677,000		35,639,000
Administration of Personnel Benefits	<u>427,843,000</u>			<u>427,843,000</u>
National Capital Region (NCR)	<u>427,843,000</u>			<u>427,843,000</u>
Central Office	<u>427,843,000</u>			<u>427,843,000</u>
Sub-total, General Administration and Support Operations	<u>2,311,903,000</u>	<u>587,870,000</u>	<u>54,424,000</u>	<u>839,687,000</u>
				<u>3,793,884,000</u>
REVENUE ADMINISTRATION PROGRAM	<u>6,238,718,000</u>	<u>4,886,987,000</u>	<u>73,969,000</u>	<u>11,199,674,000</u>
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	<u>199,761,000</u>	<u>28,058,000</u>		<u>227,819,000</u>
National Capital Region (NCR)	<u>199,761,000</u>	<u>28,058,000</u>		<u>227,819,000</u>
Central Office	199,761,000	28,058,000		227,819,000
Issuance of tax rulings, decisions on appealed cases and assistance in the prosecution of civil and criminal cases	<u>122,164,000</u>	<u>11,813,000</u>		<u>133,977,000</u>

National Capital Region (NCR)	<u>122,164,000</u>	<u>11,813,000</u>	<u>133,977,000</u>
Central Office	122,164,000	11,813,000	133,977,000
Implementation of the tax information and education program	<u>63,053,000</u>	<u>23,539,000</u>	<u>86,592,000</u>
National Capital Region (NCR)	<u>63,053,000</u>	<u>23,539,000</u>	<u>86,592,000</u>
Central Office	63,053,000	23,539,000	86,592,000
Enforcement of Internal Revenue Laws	<u>5,590,705,000</u>	<u>2,208,671,000</u>	<u>7,799,376,000</u>
National Capital Region (NCR)	<u>1,904,246,000</u>	<u>1,126,848,000</u>	<u>3,031,094,000</u>
Central Office	432,393,000	346,065,000	778,458,000
Revenue Regional Office V - Caloocan City	304,441,000	144,814,000	449,255,000
Revenue Regional Office VI - Manila	307,134,000	81,166,000	388,300,000
Revenue Regional Office VII - A - Quezon City	358,489,000	95,444,000	453,933,000
Revenue Regional Office VII - B - East National Capital Region	24,970,000	188,771,000	213,741,000
Revenue Regional Office VIII - A - Makati City	442,693,000	89,539,000	532,232,000
Revenue Regional Office VIII - B - South National Capital Region	34,126,000	181,049,000	215,175,000
Region I - Ilocos	<u>301,176,000</u>	<u>67,635,000</u>	<u>368,811,000</u>
Revenue Regional Office I - Calasiao, Pangasinan	301,176,000	67,635,000	368,811,000
Cordillera Administrative Region (CAR)	<u>222,701,000</u>	<u>45,146,000</u>	<u>267,847,000</u>
Revenue Regional Office II - Cordillera Administrative Region	222,701,000	45,146,000	267,847,000
Region II - Cagayan Valley	<u>209,579,000</u>	<u>33,819,000</u>	<u>243,398,000</u>
Revenue Regional Office III - Tuguegarao, Cagayan	209,579,000	33,819,000	243,398,000
Region III - Central Luzon	<u>452,484,000</u>	<u>120,965,000</u>	<u>573,449,000</u>
Revenue Regional Office IV - San Fernando, Pampanga	452,484,000	120,965,000	573,449,000
Region IVA - CALABARZON	<u>167,975,000</u>	<u>215,557,000</u>	<u>383,532,000</u>

Revenue Regional Office IXA - Cavite, Batangas, Mindoro and Romblon (CaBaMiRo)	86,597,000	143,948,000	230,545,000
Revenue Regional Office IXB - Laguna, Quezon and Marinduque (LaQueMar)	81,378,000	71,609,000	152,987,000
Region V - Bicol	<u>253,298,000</u>	<u>78,087,000</u>	<u>331,385,000</u>
Revenue Regional Office X - Legaspi City	253,298,000	78,087,000	331,385,000
Region VI - Western Visayas	<u>389,232,000</u>	<u>119,568,000</u>	<u>508,800,000</u>
Revenue Regional Office XI - Iloilo City	215,667,000	76,214,000	291,881,000
Revenue Regional Office XII - Bacolod City	173,565,000	43,354,000	216,919,000
Region VII - Central Visayas	<u>259,943,000</u>	<u>78,214,000</u>	<u>338,157,000</u>
Revenue Regional Office XIII - Cebu City	259,943,000	78,214,000	338,157,000
Region VIII - Eastern Visayas	<u>248,489,000</u>	<u>50,928,000</u>	<u>299,417,000</u>
Revenue Regional Office XIV - Tacloban City	248,489,000	50,928,000	299,417,000
Region IX - Zamboanga Peninsula	<u>227,197,000</u>	<u>24,412,000</u>	<u>251,609,000</u>
Revenue Regional Office XV - Zamboanga City	227,197,000	24,412,000	251,609,000
Region X - Northern Mindanao	<u>282,710,000</u>	<u>64,684,000</u>	<u>347,394,000</u>
Revenue Regional Office XVI - Cagayan de Oro City	282,710,000	64,684,000	347,394,000
Region XI - Davao	<u>273,308,000</u>	<u>85,361,000</u>	<u>358,669,000</u>
Revenue Regional Office XIX - Davao City	273,308,000	85,361,000	358,669,000
Region XII - SOCCSKSARGEN	<u>235,070,000</u>	<u>56,595,000</u>	<u>291,665,000</u>
Revenue Regional Office XVIII - Koronadal City	235,070,000	56,595,000	291,665,000
Region XIII - Caraga	<u>163,297,000</u>	<u>40,852,000</u>	<u>204,149,000</u>
Revenue Regional Office XVII - Butuan City	163,297,000	40,852,000	204,149,000
Revenue Information Systems Development and Infrastructure Support	<u>216,903,000</u>	<u>2,612,427,000</u>	<u>73,969,000</u> <u>2,903,299,000</u>

National Capital Region (NCR)	<u>216,903,000</u>	<u>2,612,427,000</u>	<u>73,969,000</u>	<u>2,903,299,000</u>
Central Office	216,903,000	2,612,427,000	73,969,000	2,903,299,000
Planning and Policy Formulation	<u>34,393,000</u>	<u>1,804,000</u>		<u>36,197,000</u>
National Capital Region (NCR)	<u>34,393,000</u>	<u>1,804,000</u>		<u>36,197,000</u>
Central Office	34,393,000	1,804,000		36,197,000
Collation, analysis, monitoring, generation and development of internal revenue statistics	<u>11,739,000</u>	<u>675,000</u>		<u>12,414,000</u>
National Capital Region (NCR)	<u>11,739,000</u>	<u>675,000</u>		<u>12,414,000</u>
Central Office	<u>11,739,000</u>	<u>675,000</u>		<u>12,414,000</u>
Sub-total, Operations	<u>6,238,718,000</u>	<u>4,886,987,000</u>	<u>73,969,000</u>	<u>11,199,674,000</u>
TOTAL NEW APPROPRIATIONS	P <u>8,550,621,000</u>	P <u>5,474,857,000</u>	P <u>54,424,000</u>	P <u>913,656,000</u>
				P <u>14,993,558,000</u>

New Appropriations, by Object of Expenditures
(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary	<u>6,214,157</u>
Total Permanent Positions	<u>6,214,157</u>

Other Compensation Common to All

Personnel Economic Relief Allowance	353,808
Representation Allowance	21,744
Transportation Allowance	21,744
Clothing and Uniform Allowance	88,452
Mid-Year Bonus - Civilian	517,848
Year End Bonus	517,848
Cash Gift	73,710
Productivity Enhancement Incentive	73,710
Step Increment	<u>15,530</u>
Total Other Compensation Common to All	<u>1,684,394</u>

Other Compensation for Specific Groups

Anniversary Bonus - Civilian	<u>44,226</u>
Total Other Compensation for Specific Groups	<u>44,226</u>

Other Benefits	
PAG-IBIG Contributions	17,691
PhilHealth Contributions	138,984
Employees Compensation Insurance Premiums	17,691
Loyalty Award - Civilian	5,635
Terminal Leave	427,843
	<hr/>
Total Other Benefits	607,844
	<hr/>
Total Personnel Services	8,550,621
	<hr/>
Maintenance and Other Operating Expenses	
Travelling Expenses	216,508
Training and Scholarship Expenses	25,781
Supplies and Materials Expenses	614,297
Utility Expenses	353,949
Communication Expenses	207,073
Awards/Rewards and Prizes	1,512
Confidential, Intelligence and Extraordinary Expenses	
Confidential Expenses	10,000
Extraordinary and Miscellaneous Expenses	4,947
Professional Services	367,068
General Services	1,030,735
Repairs and Maintenance	69,856
Taxes, Insurance Premiums and Other Fees	60,324
Other Maintenance and Operating Expenses	
Advertising Expenses	26,809
Printing and Publication Expenses	11,217
Transportation and Delivery Expenses	4,783
Rent/Lease Expenses	1,608,019
Membership Dues and Contributions to Organizations	45
Subscription Expenses	828,222
Bank Transaction Fee	41
Other Maintenance and Operating Expenses	33,671
	<hr/>
Total Maintenance and Other Operating Expenses	5,474,857
	<hr/>
Financial Expenses	
Interest Expenses	54,424
	<hr/>
Total Financial Expenses	54,424
	<hr/>
Total Current Operating Expenditures	14,079,902
	<hr/>
Capital Outlays	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	744,037
Machinery and Equipment Outlay	11,917
Transportation Equipment Outlay	95,650
Intangible Assets Outlay	62,052
	<hr/>
Total Capital Outlays	913,656
	<hr/>
TOTAL NEW APPROPRIATIONS	14,993,558
	<hr/>

D. BUREAU OF LOCAL GOVERNMENT FINANCE

For general administration and support, support to operations and operations, as indicated hereunder P 316,573,000

New Appropriations, by Programs/Projects

	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
A. REGULAR PROGRAMS				
General Administration and Support	P 98,135,000	P 41,402,000	P 3,432,000	P 142,969,000
Support to Operations	6,266,000	13,521,000	1,508,000	21,295,000
Operations	<u>111,112,000</u>	<u>41,197,000</u>		<u>152,309,000</u>
LOCAL FINANCE ADMINISTRATION PROGRAM	<u>111,112,000</u>	<u>41,197,000</u>		<u>152,309,000</u>
TOTAL NEW APPROPRIATIONS	<u>P 215,513,000</u>	<u>P 96,120,000</u>	<u>P 4,940,000</u>	<u>P 316,573,000</u>

Special Provision(s)

1. **Assessment Loan Revolving Fund.** The Assessment Loan Revolving Fund shall be used for interest-free lending purposes to provinces, cities and municipalities, tax-mapping projects, periodic revisions of assessments, and other real property assessment programs in accordance with Section 94 of P.D. No. 464, as amended by P.D. No. 1002.

Disbursements or expenditures by the Bureau of Local Government Finance (BLGF) in violation of the above requirements shall be void and shall subject the erring officials and employees to disciplinary actions in accordance with Section 43, Chapter 5 and Section 80, Chapter 7, Book VI of E.O. No. 292 and to appropriate criminal action under existing penal laws.

2. **Reporting and Posting Requirements.** The BLGF 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) BLGF's website.

The BLGF 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.

3. **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
REGULAR PROGRAMS				
General Administration and Support				
General Management and Supervision	P <u>96,339,000</u>	P <u>41,402,000</u>	P <u>3,432,000</u>	P <u>141,173,000</u>

National Capital Region (NCR)	<u>29,091,000</u>	<u>14,693,000</u>		<u>43,784,000</u>
Central Office	29,091,000	14,693,000		43,784,000
Region I - Ilocos	<u>5,956,000</u>	<u>2,335,000</u>		<u>8,291,000</u>
Regional Office - I	5,956,000	2,335,000		8,291,000
Cordillera Administrative Region (CAR)	<u>6,036,000</u>	<u>2,630,000</u>		<u>8,666,000</u>
Regional Office - CAR	6,036,000	2,630,000		8,666,000
Region II - Cagayan Valley	<u>4,452,000</u>	<u>751,000</u>		<u>5,203,000</u>
Regional Office - II	4,452,000	751,000		5,203,000
Region III - Central Luzon	<u>4,391,000</u>	<u>1,457,000</u>	<u>230,000</u>	<u>6,078,000</u>
Regional Office - III	4,391,000	1,457,000	230,000	6,078,000
Region IVA - CALABARZON	<u>3,802,000</u>	<u>1,492,000</u>	<u>346,000</u>	<u>5,640,000</u>
Regional Office - IVA	3,802,000	1,492,000	346,000	5,640,000
Region IVB - MIMAROPA	<u>2,683,000</u>	<u>3,932,000</u>		<u>6,615,000</u>
Regional Office - IVB	2,683,000	3,932,000		6,615,000
Region V - Bicol	<u>5,255,000</u>	<u>2,313,000</u>	<u>2,117,000</u>	<u>9,685,000</u>
Regional Office - V	5,255,000	2,313,000	2,117,000	9,685,000
Region VI - Western Visayas	<u>4,841,000</u>	<u>1,259,000</u>		<u>6,100,000</u>
Regional Office - VI	4,841,000	1,259,000		6,100,000
Region VII - Central Visayas	<u>5,167,000</u>	<u>3,416,000</u>		<u>8,583,000</u>
Regional Office - VII	5,167,000	3,416,000		8,583,000
Region VIII - Eastern Visayas	<u>5,595,000</u>	<u>1,904,000</u>		<u>7,499,000</u>
Regional Office - VIII	5,595,000	1,904,000		7,499,000
Region IX - Zamboanga Peninsula	<u>2,733,000</u>	<u>498,000</u>	<u>100,000</u>	<u>3,331,000</u>
Regional Office - IX	2,733,000	498,000	100,000	3,331,000
Region X - Northern Mindanao	<u>4,944,000</u>	<u>1,260,000</u>	<u>174,000</u>	<u>6,378,000</u>
Regional Office - X	4,944,000	1,260,000	174,000	6,378,000
Region XI - Davao	<u>4,379,000</u>	<u>1,290,000</u>	<u>100,000</u>	<u>5,769,000</u>
Regional Office - XI	4,379,000	1,290,000	100,000	5,769,000

Region XII - SOCCSKSARGEN	<u>3,071,000</u>	<u>605,000</u>		<u>3,676,000</u>
Regional Office - XII	<u>3,071,000</u>	<u>605,000</u>		<u>3,676,000</u>
Region XIII - Caraga	<u>3,943,000</u>	<u>1,567,000</u>	<u>365,000</u>	<u>5,875,000</u>
Regional Office - XIII	<u>3,943,000</u>	<u>1,567,000</u>	<u>365,000</u>	<u>5,875,000</u>
Administration of Personnel Benefits	<u>1,796,000</u>			<u>1,796,000</u>
National Capital Region (NCR)	<u>1,796,000</u>			<u>1,796,000</u>
Central Office	<u>1,796,000</u>			<u>1,796,000</u>
Sub-total, General Administration and Support	<u>98,135,000</u>	<u>41,402,000</u>	<u>3,432,000</u>	<u>142,969,000</u>
Support to Operations				
Agency strategic planning, management information system and public information and legal services	<u>6,266,000</u>	<u>13,521,000</u>	<u>1,508,000</u>	<u>21,295,000</u>
National Capital Region (NCR)	<u>6,266,000</u>	<u>13,521,000</u>	<u>1,508,000</u>	<u>21,295,000</u>
Central Office	<u>6,266,000</u>	<u>13,521,000</u>	<u>1,508,000</u>	<u>21,295,000</u>
Sub-total, Support to Operations	<u>6,266,000</u>	<u>13,521,000</u>	<u>1,508,000</u>	<u>21,295,000</u>
Operations				
LOCAL FINANCE ADMINISTRATION PROGRAM	<u>111,112,000</u>	<u>41,197,000</u>		<u>152,309,000</u>
LOCAL FINANCE POLICY REFORMS AND FISCAL PERFORMANCE MONITORING AND EVALUATION SUB-PROGRAM	<u>63,141,000</u>	<u>19,263,000</u>		<u>82,404,000</u>
Development of LGU treasury and assessment operating policies, guidelines, systems and procedures including the promulgation of rulings/opinions for the proper implementation thereof	<u>9,817,000</u>	<u>1,237,000</u>		<u>11,054,000</u>
National Capital Region (NCR)	<u>9,817,000</u>	<u>1,237,000</u>		<u>11,054,000</u>
Central Office	<u>9,817,000</u>	<u>1,237,000</u>		<u>11,054,000</u>
Conduct of revenue and assessment performance evaluation and management, evaluation and monitoring of special projects on local government finance	<u>49,362,000</u>	<u>17,139,000</u>		<u>66,501,000</u>
National Capital Region (NCR)	<u>8,757,000</u>	<u>6,169,000</u>		<u>14,926,000</u>
Central Office	<u>8,757,000</u>	<u>6,169,000</u>		<u>14,926,000</u>
Region I - Ilocos	<u>2,660,000</u>	<u>855,000</u>		<u>3,515,000</u>
Regional Office - I	<u>2,660,000</u>	<u>855,000</u>		<u>3,515,000</u>

Cordillera Administrative Region (CAR)	<u>2,770,000</u>	<u>663,000</u>	<u>3,433,000</u>
Regional Office - CAR	2,770,000	663,000	3,433,000
Region II - Cagayan Valley	<u>3,364,000</u>	<u>568,000</u>	<u>3,932,000</u>
Regional Office - II	3,364,000	568,000	3,932,000
Region III - Central Luzon	<u>3,784,000</u>	<u>920,000</u>	<u>4,704,000</u>
Regional Office - III	3,784,000	920,000	4,704,000
Region IVA - CALABARZON	<u>2,403,000</u>	<u>785,000</u>	<u>3,188,000</u>
Regional Office - IVA	2,403,000	785,000	3,188,000
Region IVB - MIMAROPA	<u>3,780,000</u>	<u>955,000</u>	<u>4,735,000</u>
Regional Office - IVB	3,780,000	955,000	4,735,000
Region V - Bicol	<u>3,260,000</u>	<u>1,029,000</u>	<u>4,289,000</u>
Regional Office - V	3,260,000	1,029,000	4,289,000
Region VI - Western Visayas	<u>1,719,000</u>	<u>467,000</u>	<u>2,186,000</u>
Regional Office - VI	1,719,000	467,000	2,186,000
Region VII - Central Visayas	<u>2,807,000</u>	<u>502,000</u>	<u>3,309,000</u>
Regional Office - VII	2,807,000	502,000	3,309,000
Region VIII - Eastern Visayas	<u>3,378,000</u>	<u>825,000</u>	<u>4,203,000</u>
Regional Office - VIII	3,378,000	825,000	4,203,000
Region IX - Zamboanga Peninsula	<u>2,806,000</u>	<u>1,045,000</u>	<u>3,851,000</u>
Regional Office - IX	2,806,000	1,045,000	3,851,000
Region X - Northern Mindanao	<u>3,246,000</u>	<u>636,000</u>	<u>3,882,000</u>
Regional Office - X	3,246,000	636,000	3,882,000
Region XI - Davao	<u>1,424,000</u>	<u>423,000</u>	<u>1,847,000</u>
Regional Office - XI	1,424,000	423,000	1,847,000
Region XII - SOCCSKSARGEN	<u>1,928,000</u>	<u>741,000</u>	<u>2,669,000</u>
Regional Office - XII	1,928,000	741,000	2,669,000
Region XIII - Caraga	<u>1,276,000</u>	<u>556,000</u>	<u>1,832,000</u>
Regional Office - XIII	1,276,000	556,000	1,832,000

Issuance of certificate of LGU net debt service ceiling
and net borrowing capacity

3,962,000

887,000

4,849,000

National Capital Region (NCR)

3,962,000

887,000

4,849,000

Central Office

3,962,000

887,000

4,849,000

LOCAL FINANCE CAPACITY DEVELOPMENT SUB-PROGRAM

47,971,000

21,934,000

69,905,000

LGU training on policies, procedures and other competency
requirements of local treasurers and assessors

47,971,000

21,934,000

69,905,000

National Capital Region (NCR)

1,863,000

16,419,000

18,282,000

Central Office

1,863,000

16,419,000

18,282,000

Region I - Ilocos

3,346,000

119,000

3,465,000

Regional Office - I

3,346,000

119,000

3,465,000

Cordillera Administrative Region (CAR)

3,603,000

457,000

4,060,000

Regional Office - CAR

3,603,000

457,000

4,060,000

Region II - Cagayan Valley

2,561,000

183,000

2,744,000

Regional Office - II

2,561,000

183,000

2,744,000

Region III - Central Luzon

2,159,000

100,000

2,259,000

Regional Office - III

2,159,000

100,000

2,259,000

Region IVA - CALABARZON

2,903,000

750,000

3,653,000

Regional Office - IVA

2,903,000

750,000

3,653,000

Region IVB - MIMAROPA

2,858,000

34,000

2,892,000

Regional Office - IVB

2,858,000

34,000

2,892,000

Region V - Bicol

3,604,000

986,000

4,590,000

Regional Office - V

3,604,000

986,000

4,590,000

Region VI - Western Visayas

2,531,000

307,000

2,838,000

Regional Office - VI

2,531,000

307,000

2,838,000

Region VII - Central Visayas

2,933,000

156,000

3,089,000

Regional Office - VII

2,933,000

156,000

3,089,000

Region VIII - Eastern Visayas

2,970,000

500,000

3,470,000

Regional Office - VIII

2,970,000

500,000

3,470,000

Region IX - Zamboanga Peninsula

3,573,000

808,000

4,381,000

Regional Office - IX

3,573,000

808,000

4,381,000

Region X - Northern Mindanao	<u>2,159,000</u>	<u>462,000</u>	<u>2,621,000</u>
Regional Office - X	2,159,000	462,000	2,621,000
Region XI - Davao	<u>1,790,000</u>	<u>270,000</u>	<u>2,060,000</u>
Regional Office - XI	1,790,000	270,000	2,060,000
Region XII - SOCCSKSARGEN	<u>6,245,000</u>	<u>299,000</u>	<u>6,544,000</u>
Regional Office - XII	6,245,000	299,000	6,544,000
Region XIII - Caraga	<u>2,873,000</u>	<u>84,000</u>	<u>2,957,000</u>
Regional Office - XIII	2,873,000	84,000	2,957,000
Sub-total, Operations	<u>111,112,000</u>	<u>41,197,000</u>	<u>152,309,000</u>
TOTAL NEW APPROPRIATIONS	P <u>215,513,000</u>	P <u>96,120,000</u>	P <u>4,940,000</u>
<u>New Appropriations, by Object of Expenditures</u> (In Thousand Pesos)			
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary			<u>164,839</u>
Total Permanent Positions			<u>164,839</u>
Other Compensation Common to All			
Personnel Economic Relief Allowance			7,440
Representation Allowance			2,142
Transportation Allowance			2,142
Clothing and Uniform Allowance			1,860
Mid-Year Bonus - Civilian			13,733
Year End Bonus			13,733
Cash Gift			1,550
Productivity Enhancement Incentive			1,550
Step Increment			<u>412</u>
Total Other Compensation Common to All			<u>44,562</u>
Other Benefits			
PAG-IBIG Contributions			375
PhilHealth Contributions			3,566
Employees Compensation Insurance Premiums			375
Terminal Leave			<u>1,796</u>
Total Other Benefits			<u>6,112</u>
Total Personnel Services			<u>215,513</u>

Maintenance and Other Operating Expenses	
Travelling Expenses	12,861
Training and Scholarship Expenses	21,317
Supplies and Materials Expenses	9,882
Utility Expenses	2,324
Communication Expenses	6,653
Awards/Rewards and Prizes	89
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	1,490
Professional Services	16,681
General Services	9,470
Repairs and Maintenance	287
Taxes, Insurance Premiums and Other Fees	343
Other Maintenance and Operating Expenses	
Advertising Expenses	2
Printing and Publication Expenses	6
Representation Expenses	97
Rent/Lease Expenses	13,325
Membership Dues and Contributions to Organizations	50
Subscription Expenses	1,243
Total Maintenance and Other Operating Expenses	96,120
Total Current Operating Expenditures	311,633
Capital Outlays	
Property, Plant and Equipment Outlay	
Machinery and Equipment Outlay	4,940
Total Capital Outlays	4,940
TOTAL NEW APPROPRIATIONS	316,573

E. BUREAU OF THE TREASURY

For general administration and support, support to operations, and operations, including locally-funded project(s), as indicated hereunder P 4,183,540,000

New Appropriations, by Programs/Projects

	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
A. REGULAR PROGRAMS				
General Administration and Support	P 61,852,000	P 120,101,000	P 15,800,000	P 197,753,000
Support to Operations	55,302,000	288,496,000	55,955,000	399,753,000
Operations	367,222,000	205,292,000	2,452,436,000	3,024,950,000
FINANCIAL ASSET MANAGEMENT PROGRAM	38,791,000	58,720,000	2,445,518,000	2,543,029,000

DEBT AND RISK MANAGEMENT PROGRAM	26,603,000	17,102,000		43,705,000
NG ACCOUNTING PROGRAM	<u>301,828,000</u>	<u>129,470,000</u>	<u>6,918,000</u>	<u>438,216,000</u>
Total, Regular Programs	<u>484,376,000</u>	<u>613,889,000</u>	<u>2,524,191,000</u>	<u>3,622,456,000</u>
B. PROJECT(S)				
Locally-Funded Project(s)		<u>561,084,000</u>		<u>561,084,000</u>
Total, Project(s)		<u>561,084,000</u>		<u>561,084,000</u>
TOTAL NEW APPROPRIATIONS	P <u>484,376,000</u>	P <u>1,174,973,000</u>	P <u>2,524,191,000</u>	P <u>4,183,540,000</u>

Special Provision(s)

1. **Equity Contribution to International Organizations.** The amount of Four Hundred Twenty Two Million Four Hundred Seventy Four Thousand Pesos (P422,474,000) appropriated herein shall be used for capital or quota subscription and revaluation or maintenance of value to foreign financial institutions that has been reviewed by the DFA and the International Commitments Fund Review Panel, and approved by the President of the Philippines in accordance with M.C. No. 194 dated June 11, 2010.

2. **Use of Trust Receipts from Catastrophe Bond Payout.** The trust receipts covering the payout from the 2019-2022 Philippine Catastrophe Bond shall be used to cover the payment of insurance premium and related expenses for the National Indemnity Insurance Program for strategically important and critical government assets. (GENERAL OBSERVATION- President's Veto Message, December 20, 2023, Volume I-B, page 787, R.A. No. 11975)

3. **Reporting and Posting Requirements.** The BTr 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) BTr's website.

The BTr 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

	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
REGULAR PROGRAMS				
General Administration and Support				
General Management and Supervision	P <u>51,384,000</u>	P <u>120,101,000</u>	P <u>15,800,000</u>	P <u>187,285,000</u>
National Capital Region (NCR)	<u>51,384,000</u>	<u>120,101,000</u>	<u>15,800,000</u>	<u>187,285,000</u>
Central Office	51,384,000	120,101,000	15,800,000	187,285,000
Administration of Personnel Benefits	<u>10,468,000</u>			<u>10,468,000</u>
National Capital Region (NCR)	<u>10,468,000</u>			<u>10,468,000</u>
Central Office	<u>10,468,000</u>			<u>10,468,000</u>
Sub-total, General Administration and Support	<u>61,852,000</u>	<u>120,101,000</u>	<u>15,800,000</u>	<u>197,753,000</u>

Support to Operations

Provision of legal services including the conduct of research and investigation	<u>16,412,000</u>	<u>9,355,000</u>		<u>25,767,000</u>
National Capital Region (NCR)	<u>16,412,000</u>	<u>9,355,000</u>		<u>25,767,000</u>
Central Office	<u>16,412,000</u>	<u>9,355,000</u>		<u>25,767,000</u>
Information systems and IT support services	<u>18,942,000</u>	<u>268,087,000</u>	<u>55,955,000</u>	<u>342,984,000</u>
National Capital Region (NCR)	<u>18,942,000</u>	<u>268,087,000</u>	<u>55,955,000</u>	<u>342,984,000</u>
Central Office	<u>18,942,000</u>	<u>268,087,000</u>	<u>55,955,000</u>	<u>342,984,000</u>
Research and technical support services	<u>19,948,000</u>	<u>11,054,000</u>		<u>31,002,000</u>
National Capital Region (NCR)	<u>19,948,000</u>	<u>11,054,000</u>		<u>31,002,000</u>
Central Office	<u>19,948,000</u>	<u>11,054,000</u>		<u>31,002,000</u>
Sub-total, Support to Operations	<u>55,302,000</u>	<u>288,496,000</u>	<u>55,955,000</u>	<u>399,753,000</u>

Operations

FINANCIAL ASSET MANAGEMENT PROGRAM	<u>38,791,000</u>	<u>58,720,000</u>	<u>2,445,518,000</u>	<u>2,543,029,000</u>
Cash management funding and investment of excess funds	<u>38,791,000</u>	<u>58,720,000</u>	<u>2,445,518,000</u>	<u>2,543,029,000</u>
National Capital Region (NCR)	<u>38,791,000</u>	<u>58,720,000</u>	<u>2,445,518,000</u>	<u>2,543,029,000</u>
Central Office	<u>38,791,000</u>	<u>58,720,000</u>	<u>2,445,518,000</u>	<u>2,543,029,000</u>
DEBT AND RISK MANAGEMENT PROGRAM	<u>26,603,000</u>	<u>17,102,000</u>		<u>43,705,000</u>
Securities Origination	<u>11,458,000</u>	<u>5,908,000</u>		<u>17,366,000</u>
National Capital Region (NCR)	<u>11,458,000</u>	<u>5,908,000</u>		<u>17,366,000</u>
Central Office	<u>11,458,000</u>	<u>5,908,000</u>		<u>17,366,000</u>
Debt monitoring and servicing	<u>7,859,000</u>	<u>3,380,000</u>		<u>11,239,000</u>
National Capital Region (NCR)	<u>7,859,000</u>	<u>3,380,000</u>		<u>11,239,000</u>
Central Office	<u>7,859,000</u>	<u>3,380,000</u>		<u>11,239,000</u>
Risk Management	<u>7,286,000</u>	<u>7,814,000</u>		<u>15,100,000</u>
National Capital Region (NCR)	<u>7,286,000</u>	<u>7,814,000</u>		<u>15,100,000</u>
Central Office	<u>7,286,000</u>	<u>7,814,000</u>		<u>15,100,000</u>
NG ACCOUNTING PROGRAM	<u>301,828,000</u>	<u>129,470,000</u>	<u>6,918,000</u>	<u>438,216,000</u>

Recording of NG financial transactions	<u>33,164,000</u>	<u>9,930,000</u>		<u>43,094,000</u>
National Capital Region (NCR)	<u>33,164,000</u>	<u>9,930,000</u>		<u>43,094,000</u>
Central Office	<u>33,164,000</u>	<u>9,930,000</u>		<u>43,094,000</u>
Reconciliation of NGAs books of accounts	<u>10,767,000</u>	<u>1,581,000</u>		<u>12,348,000</u>
National Capital Region (NCR)	<u>10,767,000</u>	<u>1,581,000</u>		<u>12,348,000</u>
Central Office	<u>10,767,000</u>	<u>1,581,000</u>		<u>12,348,000</u>
Release of Allotment to Local Government Units (ALGU)	<u>257,897,000</u>	<u>117,959,000</u>	<u>6,918,000</u>	<u>382,774,000</u>
National Capital Region (NCR)	<u>257,897,000</u>	<u>117,959,000</u>	<u>6,918,000</u>	<u>382,774,000</u>
Central Office	<u>257,897,000</u>	<u>117,959,000</u>	<u>6,918,000</u>	<u>382,774,000</u>
Sub-total, Operations	<u>367,222,000</u>	<u>205,292,000</u>	<u>2,452,436,000</u>	<u>3,024,950,000</u>
Total, Regular Programs	<u>484,376,000</u>	<u>613,889,000</u>	<u>2,524,191,000</u>	<u>3,622,456,000</u>
PROJECT(S)				
Locally-Funded Project(s)				
Development of the Treasury Single Account (TSA)		<u>561,084,000</u>		<u>561,084,000</u>
National Capital Region (NCR)		<u>561,084,000</u>		<u>561,084,000</u>
Central Office		<u>561,084,000</u>		<u>561,084,000</u>
Sub-total, Locally-Funded Project(s)		<u>561,084,000</u>		<u>561,084,000</u>
Total, Project(s)		<u>561,084,000</u>		<u>561,084,000</u>
TOTAL NEW APPROPRIATIONS	P <u>484,376,000</u>	P <u>1,174,973,000</u>	P <u>2,524,191,000</u>	P <u>4,183,540,000</u>

New Appropriations, by Object of Expenditures
(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary	<u>366,686</u>
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Total Permanent Positions	<u>366,686</u>
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Other Compensation Common to All

Personnel Economic Relief Allowance	15,072
Representation Allowance	5,382
Transportation Allowance	5,250

Clothing and Uniform Allowance	3,768
Mid-Year Bonus - Civilian	30,558
Year End Bonus	30,558
Cash Gift	3,140
Productivity Enhancement Incentive	3,140
Step Increment	917
	<hr/>
Total Other Compensation Common to All	97,785
	<hr/>
Other Benefits	
PAG-IBIG Contributions	755
PhilHealth Contributions	7,927
Employees Compensation Insurance Premiums	755
Terminal Leave	10,468
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Total Other Benefits	19,905
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Total Personnel Services	484,376
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Maintenance and Other Operating Expenses	
Travelling Expenses	16,403
Training and Scholarship Expenses	17,027
Supplies and Materials Expenses	44,426
Utility Expenses	58,410
Communication Expenses	32,436
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	3,568
Professional Services	51,498
General Services	48,509
Repairs and Maintenance	161,330
Taxes, Insurance Premiums and Other Fees	62,102
Other Maintenance and Operating Expenses	
Advertising Expenses	777
Representation Expenses	1,771
Transportation and Delivery Expenses	900
Rent/Lease Expenses	32,748
Membership Dues and Contributions to Organizations	1,099
Subscription Expenses	91,852
Bank Transaction Fee	550,000
Other Maintenance and Operating Expenses	117
	<hr/>
Total Maintenance and Other Operating Expenses	1,174,973
	<hr/>
Total Current Operating Expenditures	1,659,349
	<hr/>
Capital Outlays	
Investment Outlay	2,445,518
Property, Plant and Equipment Outlay	
Buildings and Other Structures	4,633
Machinery and Equipment Outlay	69,240
Transportation Equipment Outlay	4,800
	<hr/>
Total Capital Outlays	2,524,191
	<hr/>
TOTAL NEW APPROPRIATIONS	4,183,540
	<hr/> <hr/>

F. CENTRAL BOARD OF ASSESSMENT APPEALS

For operations, as indicated hereunder P 16,368,000

New Appropriations, by Programs/Projects

	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
A. REGULAR PROGRAMS				
Operations	P 13,834,000	P 2,534,000		P 16,368,000
REAL PROPERTY TAX ADJUDICATION PROGRAM	13,834,000	2,534,000		16,368,000
TOTAL NEW APPROPRIATIONS	P 13,834,000	P 2,534,000		P 16,368,000

Special Provision(s)

1. **Reporting and Posting Requirements.** The Central Board of Assessment Appeals (CBAA) 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) CBAA's website.

The CBAA 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.

2. **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
REGULAR PROGRAMS				
Operations				
REAL PROPERTY TAX ADJUDICATION PROGRAM	P 13,834,000	P 2,534,000		P 16,368,000
Adjudication of appealed cases on real property tax assessment	13,834,000	2,534,000		16,368,000
Sub-total, Operations	13,834,000	2,534,000		16,368,000
TOTAL NEW APPROPRIATIONS	P 13,834,000	P 2,534,000		P 16,368,000

New Appropriations, by Object of Expenditures
(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary	10,379
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Total Permanent Positions	10,379
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Other Compensation Common to All

Personnel Economic Relief Allowance	384
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Representation Allowance	384
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Transportation Allowance	384
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Clothing and Uniform Allowance	96
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Mid-Year Bonus - Civilian	865
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Year End Bonus	865
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Cash Gift	80
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Productivity Enhancement Incentive	80
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Step Increment	26
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Total Other Compensation Common to All	3,164
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Other Compensation for Specific Groups

Anniversary Bonus - Civilian	48
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Total Other Compensation for Specific Groups	48
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Other Benefits

PAG-IBIG Contributions	19
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PhilHealth Contributions	205
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Employees Compensation Insurance Premiums	19
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Total Other Benefits	243
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Total Personnel Services	13,834
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Maintenance and Other Operating Expenses

Travelling Expenses	366
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Training and Scholarship Expenses	169
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Supplies and Materials Expenses	333
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Utility Expenses	35
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Communication Expenses	208
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Confidential, Intelligence and Extraordinary Expenses	
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Extraordinary and Miscellaneous Expenses	175
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Professional Services	15
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General Services	225
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Repairs and Maintenance	67
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Taxes, Insurance Premiums and Other Fees	133
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Other Maintenance and Operating Expenses

Printing and Publication Expenses	10
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Transportation and Delivery Expenses	6
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Rent/Lease Expenses	668
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Subscription Expenses	22
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Other Maintenance and Operating Expenses	102
Total Maintenance and Other Operating Expenses	2,534
Total Current Operating Expenditures	16,368
TOTAL NEW APPROPRIATIONS	16,368

G. INSURANCE COMMISSION

For general administration and support, and operations, as indicated hereunder P 6,000

New Appropriations, by Programs/Projects

	Current Operating Expenditures			Total
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	
A. REGULAR PROGRAMS				
General Administration and Support	P 1,000		P	1,000
Operations	<u>5,000</u>			<u>5,000</u>
INSURANCE, PRE-NEED, AND HMO REGULATORY AND SUPERVISORY PROGRAM	<u>5,000</u>			<u>5,000</u>
TOTAL NEW APPROPRIATIONS	P <u>6,000</u>		P	<u>6,000</u>

Special Provision(s)

1. **Insurance Fund.** In addition to the amounts appropriated herein, Two Hundred Forty Nine Million Fifty Three Thousand Pesos (P249,053,000) shall be used to cover the MOOE and Capital Outlay requirements of the Insurance Commission (IC) sourced from the proceeds of premium taxes, constituted into the Insurance Fund in accordance with Section 286 of R.A. No. 8424, as amended.

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. **Funding for Personnel Services.** The Personnel Services of the IC shall be sourced from the Pre-need Fund in accordance with Section 5 of R.A. No. 9829. Any deficiency therefrom may be augmented by the Insurance Fund.

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

- URS or other electronic means for reports not covered by the URS; and
- IC's website.

The IC 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			Total
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	
REGULAR PROGRAMS				

General Administration and Support

General Management and Supervision	P <u>1,000</u>	P <u>1,000</u>
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Sub-total, General Administration and Support	<u>1,000</u>	<u>1,000</u>
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Operations

INSURANCE, PRE-NEED, AND HMO REGULATORY AND SUPERVISORY PROGRAM	<u>5,000</u>	<u>5,000</u>
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Promulgation and implementation of policies, rules and regulations	1,000	1,000
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Licensing of insurance, pre-need, and HMO entities and related services	1,000	1,000
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Examination of insurance, pre-need, and HMO entities and evaluation of financial reports	1,000	1,000
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Review and approval of premium rates, investments, reinsurance treaties, facultative placements, and products	1,000	1,000
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Adjudication of claims/complaints and mediation of disputes	<u>1,000</u>	<u>1,000</u>
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Sub-total, Operations	<u>5,000</u>	<u>5,000</u>
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TOTAL NEW APPROPRIATIONS	P <u><u>6,000</u></u>	P <u><u>6,000</u></u>
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New Appropriations, by Object of Expenditures
(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary		<u>6</u>
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Total Permanent Positions		<u>6</u>
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Total Personnel Services		<u>6</u>
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Total Current Operating Expenditures		<u>6</u>
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TOTAL NEW APPROPRIATIONS		<u><u>6</u></u>
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H. NATIONAL TAX RESEARCH CENTER

For general administration and support, and operations, as indicated hereunder	P	<u><u>154,269,000</u></u>
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New Appropriations, by Programs/Projects

	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
A. REGULAR PROGRAMS				
General Administration and Support	P 71,197,000	P 12,061,000	P	P 83,258,000
Operations	15,301,000	25,229,000	30,481,000	71,011,000
NATIONAL TAX ADVISORY PROGRAM	15,301,000	25,229,000	30,481,000	71,011,000
TOTAL NEW APPROPRIATIONS	P 86,498,000	P 37,290,000	P 30,481,000	P 154,269,000

Special Provision(s)

1. **Reporting and Posting Requirements.** The National Tax Research Center (NTRC) 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) NTRC's website.

The NTRC 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.

2. **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
REGULAR PROGRAMS				
General Administration and Support				
General Management and Supervision	P 71,197,000	P 12,061,000	P	P 83,258,000
Sub-total, General Administration and Support	71,197,000	12,061,000		83,258,000
Operations				
NATIONAL TAX ADVISORY PROGRAM	15,301,000	25,229,000	30,481,000	71,011,000
Tax System and Tax Policy Structure Studies and Surveys	15,301,000	7,917,000		23,218,000
Evaluation of Tax Subsidy Requests from Government-Owned and Controlled Corporations (GOCCs)		119,000		119,000
Evaluation and Processing of IPA Endorsed Tax Incentives Applications		17,193,000	30,481,000	47,674,000
Sub-total, Operations	15,301,000	25,229,000	30,481,000	71,011,000
TOTAL NEW APPROPRIATIONS	P 86,498,000	P 37,290,000	P 30,481,000	P 154,269,000

New Appropriations, by Object of Expenditures
(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary	66,838
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Total Permanent Positions	66,838
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Other Compensation Common to All

Personnel Economic Relief Allowance	2,640
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Representation Allowance	1,116
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Transportation Allowance	1,116
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Clothing and Uniform Allowance	660
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Mid-Year Bonus - Civilian	5,569
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Year End Bonus	5,569
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Cash Gift	550
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Productivity Enhancement Incentive	550
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Step Increment	167
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Total Other Compensation Common to All	17,937
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Other Compensation for Specific Groups

Magna Carta for Public Health Workers	25
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Total Other Compensation for Specific Groups	25
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Other Benefits

PAG-IBIG Contributions	132
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PhilHealth Contributions	1,434
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Employees Compensation Insurance Premiums	132
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Total Other Benefits	1,698
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Total Personnel Services	86,498
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Maintenance and Other Operating Expenses

Travelling Expenses	2,000
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Training and Scholarship Expenses	1,000
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Supplies and Materials Expenses	8,028
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Utility Expenses	4,200
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Communication Expenses	1,833
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Confidential, Intelligence and Extraordinary Expenses	
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Extraordinary and Miscellaneous Expenses	136
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Professional Services	1,868
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General Services	1,555
Repairs and Maintenance	947
Taxes, Insurance Premiums and Other Fees	300
Other Maintenance and Operating Expenses	
Printing and Publication Expenses	187
Representation Expenses	88
Rent/Lease Expenses	9,720
Membership Dues and Contributions to Organizations	20
Subscription Expenses	5,408
Total Maintenance and Other Operating Expenses	37,290
Total Current Operating Expenditures	123,788
Capital Outlays	
Property, Plant and Equipment Outlay	
Machinery and Equipment Outlay	30,481
Total Capital Outlays	30,481
TOTAL NEW APPROPRIATIONS	154,269

I. PRIVATIZATION AND MANAGEMENT OFFICE

For general administration and support, and operations, as indicated hereunder P 102,220,000

New Appropriations, by Programs/Projects

	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
A. REGULAR PROGRAMS				
General Administration and Support	P 39,561,000	P 20,399,000	P 3,680,000	P 63,640,000
Operations	<u>38,580,000</u>			<u>38,580,000</u>
PRIVATIZATION OF GOVERNMENT ASSETS PROGRAM	<u>38,580,000</u>			<u>38,580,000</u>
TOTAL NEW APPROPRIATIONS	<u>P 78,141,000</u>	<u>P 20,399,000</u>	<u>P 3,680,000</u>	<u>P 102,220,000</u>

Special Provision(s)

1. **Revolving Fund for the Conservation and Disposition of Assets.** The revolving fund shall be used for expenses incurred by the Privatization and Management Office (PMO) in the conservation and disposition of assets, including fees of financial advisers, constituted from:

- commissions, due diligence fees, and sale of bidding documents;
- not more than ten percent (10%) of the proceeds from the disposition of GOCCs, assets and idle properties, as approved by the Privatization Council in accordance with Proclamation No. 50 dated December 15, 1986 and E.O. No. 323, s. 2000; and
- not more than ten percent (10%) of the proceeds realized from the disposition of properties of abolished government corporations and former enemy-owned entities of the Board of Liquidators beginning FY 2007 and succeeding years in accordance with E.O. No. 471, s. 2005: *Provided*, That ninety percent (90%) of said proceeds shall be deposited with the National Treasury as income of the General Fund pursuant to Section 44, Chapter 5, Book VI of E.O. No. 292 and Section 65 of P.D. No. 1445.

In no case shall the revolving fund be used for any other purpose.

Disbursements or expenditures by the PMO in violation of the above requirements shall be void and shall subject the erring officials and employees to disciplinary actions in accordance with Section 43, Chapter 5 and Section 80, Chapter 7, Book VI of E.O. No. 292 and to appropriate criminal action under existing penal laws.

2. **Reporting and Posting Requirements.** The PMO 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) PMO's website.

The PMO 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.

3. **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
REGULAR PROGRAMS				
General Administration and Support				
General Management and Supervision	P 39,561,000	P 20,399,000	P 3,680,000	P 63,640,000
Sub-total, General Administration and Support	39,561,000	20,399,000	3,680,000	63,640,000
Operations				
PRIVATIZATION OF GOVERNMENT ASSETS PROGRAM	38,580,000			38,580,000
Conservation, Sale/Disposition of Assets and Other Properties	38,580,000			38,580,000
Sub-total, Operations	38,580,000			38,580,000
TOTAL NEW APPROPRIATIONS	P 78,141,000	P 20,399,000	P 3,680,000	P 102,220,000

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Non-Permanent Positions

78,141

Total Personnel Services

78,141

Maintenance and Other Operating Expenses

Travelling Expenses

150

Training and Scholarship Expenses

500

Supplies and Materials Expenses

2,599

Utility Expenses

3,460

Communication Expenses	1,272
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	798
General Services	5,500
Repairs and Maintenance	700
Taxes, Insurance Premiums and Other Fees	75
Other Maintenance and Operating Expenses	
Representation Expenses	300
Rent/Lease Expenses	150
Membership Dues and Contributions to Organizations	20
Subscription Expenses	4,406
Other Maintenance and Operating Expenses	469
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Total Maintenance and Other Operating Expenses	20,399
	<hr/>
Total Current Operating Expenditures	98,540
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Capital Outlays	
Property, Plant and Equipment Outlay	
Machinery and Equipment Outlay	3,680
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Total Capital Outlays	3,680
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TOTAL NEW APPROPRIATIONS	102,220
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GENERAL SUMMARY
DEPARTMENT OF FINANCE

	Current Operating Expenditures					
	Personnel Services	Maintenance and Other Operating Expenses	Fianancial Expenses	Capital Outlays	Total	
A. OFFICE OF THE SECRETARY	P 439,057,000	P 486,195,000	P	P 45,243,000	P 970,495,000	
B. BUREAU OF CUSTOMS	1,813,068,000	1,268,969,000		108,236,000	3,190,273,000	
C. BUREAU OF INTERNAL REVENUE	8,550,621,000	5,474,857,000	54,424,000	913,656,000	14,993,558,000	
D. BUREAU OF LOCAL GOVERNMENT FINANCE	215,513,000	96,120,000		4,940,000	316,573,000	
E. BUREAU OF THE TREASURY	484,376,000	1,174,973,000		2,524,191,000	4,183,540,000	
F. CENTRAL BOARD OF ASSESSMENT APPEALS	13,834,000	2,534,000			16,368,000	
G. INSURANCE COMMISSION	6,000				6,000	
H. NATIONAL TAX RESEARCH CENTER	86,498,000	37,290,000		30,481,000	154,269,000	
I. PRIVATIZATION AND MANAGEMENT OFFICE	78,141,000	20,399,000		3,680,000	102,220,000	
TOTAL NEW APPROPRIATIONS, DEPARTMENT OF FINANCE	P 11,681,114,000	P 8,561,337,000	P 54,424,000	P 3,630,427,000	P 23,927,302,000	