

C. BUREAU OF INTERNAL REVENUE

For general administration and support, and operations, as indicated hereunder P 16,893,296,000

New Appropriations, by Programs/Projects

	<u>Current Operating Expenditures</u>				
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Financial Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
A. REGULAR PROGRAMS					
General Administration and Support	P 2,241,973,000	P 592,294,000	P 30,893,000	P 1,078,613,000	P 3,943,773,000
Operations	<u>6,682,207,000</u>	<u>5,464,381,000</u>		<u>802,935,000</u>	<u>12,949,523,000</u>
REVENUE ADMINISTRATION PROGRAM	<u>6,682,207,000</u>	<u>5,464,381,000</u>		<u>802,935,000</u>	<u>12,949,523,000</u>
TOTAL NEW APPROPRIATIONS	P <u>8,924,180,000</u>	P <u>6,056,675,000</u>	P <u>30,893,000</u>	P <u>1,881,548,000</u>	P <u>16,893,296,000</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:

- (a) Refund of excess or erroneous collection of value-added tax (VAT) and other internal revenue taxes in accordance with Section 229 of R.A. No. 8424, as amended, including legal interest thereon treated as related expense;
- (b) Cash conversion of valid and unexpired TCCs in accordance with Section 204 of R.A. No. 8424, as amended;
- (c) Refund of input taxes attributable to zero-rated or effectively zero-rated transactions under Section 112 of R.A. No. 8424, as amended; and

(d) Monetization of VAT TCCs as part of the TCC Monetization Program.

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

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

Release of funds shall be subject to the submission of a Special Budget Request, and other relevant budgetary requirements in accordance with applicable laws, rules, and regulations.

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 1,900,471,000	P 553,143,000	P 30,893,000	P 1,078,613,000	P 3,563,120,000
National Capital Region (NCR)	867,050,000	289,000,000	30,893,000	371,513,000	1,558,456,000
Central Office	290,988,000	118,960,000	30,893,000	310,336,000	751,177,000
Revenue Regional Office V - Caloocan City	68,948,000	10,608,000			79,556,000
Revenue Regional Office VI - Manila	57,945,000	21,883,000		61,177,000	141,005,000
Revenue Regional Office VII - A - Quezon City	148,519,000	55,420,000			203,939,000
Revenue Regional Office VII - B - East National Capital Region	74,333,000	14,943,000			89,276,000
Revenue Regional Office VIII - A - Makati City	143,867,000	47,561,000			191,448,000

Revenue Regional Office VIII - B - South National Capital Region	82,450,000	19,605,000		102,055,000
Region I - Ilocos	<u>32,697,000</u>	<u>9,383,000</u>		<u>42,080,000</u>
Revenue Regional Office I - Calasiao, Pangasinan	32,697,000	9,383,000		42,080,000
Cordillera Administrative Region (CAR)	<u>27,158,000</u>	<u>6,486,000</u>		<u>33,644,000</u>
Revenue Regional Office II - Cordillera Administrative Region	27,158,000	6,486,000		33,644,000
Region II - Cagayan Valley	<u>33,737,000</u>	<u>22,640,000</u>		<u>56,377,000</u>
Revenue Regional Office III - Tuguegarao, Cagayan	33,737,000	22,640,000		56,377,000
Region III - Central Luzon	<u>51,917,000</u>	<u>40,204,000</u>		<u>92,121,000</u>
Revenue Regional Office IV - San Fernando, Pampanga	51,917,000	40,204,000		92,121,000
Region IVA - CALABARZON	<u>548,668,000</u>	<u>52,804,000</u>	<u>417,650,000</u>	<u>1,019,122,000</u>
Revenue Regional Office IXA - Cavite, Batangas, Mindoro and Romblon (CaBaMiRo)	261,393,000	26,332,000	161,000,000	448,725,000
Revenue Regional Office IXB - Laguna, Quezon and Marinduque (LaQueMar)	287,275,000	26,472,000	256,650,000	570,397,000
Region V - Bicol	<u>32,418,000</u>	<u>3,056,000</u>		<u>35,474,000</u>
Revenue Regional Office X - Legaspi City	32,418,000	3,056,000		35,474,000
Region VI - Western Visayas	<u>57,889,000</u>	<u>32,199,000</u>	<u>150,000,000</u>	<u>240,088,000</u>
Revenue Regional Office XI - Iloilo City	26,411,000	8,876,000		35,287,000
Revenue Regional Office XII - Bacolod City	31,478,000	23,323,000	150,000,000	204,801,000
Region VII - Central Visayas	<u>40,210,000</u>	<u>27,401,000</u>		<u>67,611,000</u>
Revenue Regional Office XIII - Cebu City	40,210,000	27,401,000		67,611,000
Region VIII - Eastern Visayas	<u>33,724,000</u>	<u>4,658,000</u>	<u>3,500,000</u>	<u>41,882,000</u>
Revenue Regional Office XIV - Tacloban City	33,724,000	4,658,000	3,500,000	41,882,000

GENERAL APPROPRIATIONS ACT, FY 2025

Region IX - Zamboanga Peninsula	<u>33,705,000</u>	<u>17,626,000</u>		<u>51,331,000</u>
Revenue Regional Office XV - Zamboanga City	33,705,000	17,626,000		51,331,000
Region X - Northern Mindanao	<u>41,005,000</u>	<u>5,328,000</u>	<u>28,000,000</u>	<u>74,333,000</u>
Revenue Regional Office XVI - Cagayan de Oro City	41,005,000	5,328,000	28,000,000	74,333,000
Region XI - Davao	<u>40,335,000</u>	<u>27,578,000</u>	<u>11,986,000</u>	<u>79,899,000</u>
Revenue Regional Office XIX - Davao City	40,335,000	27,578,000	11,986,000	79,899,000
Region XII - SOCCSKSARGEN	<u>31,814,000</u>	<u>8,532,000</u>		<u>40,346,000</u>
Revenue Regional Office XVIII - Koronadal City	31,814,000	8,532,000		40,346,000
Region XIII - Caraga	<u>28,144,000</u>	<u>6,248,000</u>	<u>95,964,000</u>	<u>130,356,000</u>
Revenue Regional Office XVII - Butuan City	28,144,000	6,248,000	95,964,000	130,356,000
Human Resource Development	<u>65,067,000</u>	<u>17,481,000</u>		<u>82,548,000</u>
National Capital Region (NCR)	<u>65,067,000</u>	<u>17,481,000</u>		<u>82,548,000</u>
Central Office	65,067,000	17,481,000		82,548,000
Investigation and Prosecution of Administrative Cases Filed Against Revenue Personnel and the Security Program	<u>15,228,000</u>	<u>21,670,000</u>		<u>36,898,000</u>
National Capital Region (NCR)	<u>15,228,000</u>	<u>21,670,000</u>		<u>36,898,000</u>
Central Office	15,228,000	21,670,000		36,898,000
Administration of Personnel Benefits	<u>261,207,000</u>			<u>261,207,000</u>
National Capital Region (NCR)	<u>261,207,000</u>			<u>261,207,000</u>
Central Office	261,207,000			261,207,000
Sub-total, General Administration and Support Operations	<u>2,241,973,000</u>	<u>592,294,000</u>	<u>30,893,000</u>	<u>1,078,613,000</u>
REVENUE ADMINISTRATION PROGRAM	<u>6,682,207,000</u>	<u>5,464,381,000</u>	<u>802,935,000</u>	<u>12,949,523,000</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>209,598,000</u>	<u>28,049,000</u>		<u>237,647,000</u>
National Capital Region (NCR)	<u>209,598,000</u>	<u>28,049,000</u>		<u>237,647,000</u>
Central Office	209,598,000	28,049,000		237,647,000
Issuance of Tax Rulings, Decisions on Appealed Cases and Assistance in the Prosecution of Civil and Criminal Cases	<u>129,417,000</u>	<u>11,809,000</u>		<u>141,226,000</u>
National Capital Region (NCR)	<u>129,417,000</u>	<u>11,809,000</u>		<u>141,226,000</u>
Central Office	129,417,000	11,809,000		141,226,000
Implementation of the Tax Information and Education Program	<u>61,419,000</u>	<u>23,531,000</u>		<u>84,950,000</u>
National Capital Region (NCR)	<u>61,419,000</u>	<u>23,531,000</u>		<u>84,950,000</u>
Central Office	61,419,000	23,531,000		84,950,000
Enforcement of Internal Revenue Laws	<u>6,009,323,000</u>	<u>2,821,861,000</u>	<u>497,043,000</u>	<u>9,328,227,000</u>
National Capital Region (NCR)	<u>2,079,508,000</u>	<u>1,481,535,000</u>		<u>3,561,043,000</u>
Central Office	439,433,000	458,197,000		897,630,000
Revenue Regional Office V - Caloocan City	324,436,000	147,374,000		471,810,000
Revenue Regional Office VI - Manila	364,773,000	178,509,000		543,282,000
Revenue Regional Office VII - A - Quezon City	405,288,000	120,512,000		525,800,000
Revenue Regional Office VII - B - East National Capital Region	31,870,000	274,706,000		306,576,000
Revenue Regional Office VIII - A - Makati City	477,863,000	95,060,000		572,923,000
Revenue Regional Office VIII - B - South National Capital Region	35,845,000	207,177,000		243,022,000
Region I - Ilocos	<u>320,024,000</u>	<u>75,958,000</u>	<u>90,000,000</u>	<u>485,982,000</u>
Revenue Regional Office I - Calasiao, Pangasinan	320,024,000	75,958,000	90,000,000	485,982,000
Cordillera Administrative Region (CAR)	<u>240,878,000</u>	<u>58,767,000</u>	<u>75,978,000</u>	<u>375,623,000</u>
Revenue Regional Office II - Cordillera Administrative Region	240,878,000	58,767,000	75,978,000	375,623,000

GENERAL APPROPRIATIONS ACT, FY 2025

Region II - Cagayan Valley	<u>213,987,000</u>	<u>35,769,000</u>	<u>98,000,000</u>	<u>347,756,000</u>
Revenue Regional Office III - Tuguegarao, Cagayan	213,987,000	35,769,000	98,000,000	347,756,000
Region III - Central Luzon	<u>496,911,000</u>	<u>135,638,000</u>	<u>150,000,000</u>	<u>782,549,000</u>
Revenue Regional Office IV - San Fernando, Pampanga	496,911,000	135,638,000	150,000,000	782,549,000
Region IVA - CALABARZON	<u>163,138,000</u>	<u>255,934,000</u>		<u>419,072,000</u>
Revenue Regional Office IXA - Cavite, Batangas, Mindoro and Romblon (CaBaMiRo)	87,153,000	162,043,000		249,196,000
Revenue Regional Office IXB - Laguna, Quezon and Marinduque (LaQueMar)	75,985,000	93,891,000		169,876,000
Region V - Bicol	<u>277,137,000</u>	<u>85,929,000</u>		<u>363,066,000</u>
Revenue Regional Office X - Legaspi City	277,137,000	85,929,000		363,066,000
Region VI - Western Visayas	<u>424,889,000</u>	<u>135,605,000</u>		<u>560,494,000</u>
Revenue Regional Office XI - Iloilo City	231,525,000	82,208,000		313,733,000
Revenue Regional Office XII - Bacolod City	193,364,000	53,397,000		246,761,000
Region VII - Central Visayas	<u>271,859,000</u>	<u>144,787,000</u>		<u>416,646,000</u>
Revenue Regional Office XIII - Cebu City	271,859,000	144,787,000		416,646,000
Region VIII - Eastern Visayas	<u>261,250,000</u>	<u>66,413,000</u>		<u>327,663,000</u>
Revenue Regional Office XIV - Tacloban City	261,250,000	66,413,000		327,663,000
Region IX - Zamboanga Peninsula	<u>256,293,000</u>	<u>50,264,000</u>		<u>306,557,000</u>
Revenue Regional Office XV - Zamboanga City	256,293,000	50,264,000		306,557,000
Region X - Northern Mindanao	<u>299,884,000</u>	<u>77,132,000</u>	<u>11,300,000</u>	<u>388,316,000</u>
Revenue Regional Office XVI - Cagayan de Oro City	299,884,000	77,132,000	11,300,000	388,316,000
Region XI - Davao	<u>284,793,000</u>	<u>89,357,000</u>		<u>374,150,000</u>
Revenue Regional Office XIX - Davao City	284,793,000	89,357,000		374,150,000

Region XII - SOCCSKSARGEN	<u>244,100,000</u>	<u>73,246,000</u>	<u>71,765,000</u>	<u>389,111,000</u>
Revenue Regional Office XVIII - Koronadal City	244,100,000	73,246,000	71,765,000	389,111,000
Region XIII - Caraga	<u>174,672,000</u>	<u>55,527,000</u>		<u>230,199,000</u>
Revenue Regional Office XVII - Butuan City	174,672,000	55,527,000		230,199,000
Revenue Information Systems Development and Infrastructure Support	<u>224,996,000</u>	<u>2,576,653,000</u>	<u>305,892,000</u>	<u>3,107,541,000</u>
National Capital Region (NCR)	<u>224,996,000</u>	<u>2,576,653,000</u>	<u>305,892,000</u>	<u>3,107,541,000</u>
Central Office	224,996,000	2,576,653,000	305,892,000	3,107,541,000
Planning and Policy Formulation	<u>33,480,000</u>	<u>1,803,000</u>		<u>35,283,000</u>
National Capital Region (NCR)	<u>33,480,000</u>	<u>1,803,000</u>		<u>35,283,000</u>
Central Office	33,480,000	1,803,000		35,283,000
Collation, Analysis, Monitoring, Generation and Development of Internal Revenue Statistics	<u>13,974,000</u>	<u>675,000</u>		<u>14,649,000</u>
National Capital Region (NCR)	<u>13,974,000</u>	<u>675,000</u>		<u>14,649,000</u>
Central Office	13,974,000	675,000		14,649,000
Sub-total, Operations	<u>6,682,207,000</u>	<u>5,464,381,000</u>	<u>802,935,000</u>	<u>12,949,523,000</u>
TOTAL NEW APPROPRIATIONS	P <u>8,924,180,000</u>	P <u>6,056,675,000</u>	P <u>30,893,000</u>	P <u>1,881,548,000</u>

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

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

6,621,197

Total Permanent Positions

6,621,197

Other Compensation Common to All

Personnel Economic Relief Allowance

375,984

Representation Allowance

25,086

Transportation Allowance

25,086

Clothing and Uniform Allowance

109,662

Mid-Year Bonus - Civilian

551,763

Year End Bonus

551,763

GENERAL APPROPRIATIONS ACT, FY 2025

Cash Gift	78,330
Productivity Enhancement Incentive	78,330
Step Increment	16,556
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Total Other Compensation Common to All	1,812,560
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Other Benefits	
PAG-IBIG Contributions	37,600
PhilHealth Contributions	165,045
Employees Compensation Insurance Premiums	18,800
Loyalty Award - Civilian	7,771
Terminal Leave	261,207
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Total Other Benefits	490,423
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Total Personnel Services	8,924,180
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Maintenance and Other Operating Expenses	
Travelling Expenses	352,201
Training and Scholarship Expenses	36,027
Supplies and Materials Expenses	722,781
Utility Expenses	383,077
Communication Expenses	268,262
Awards/Rewards and Prizes	3,384
Confidential, Intelligence and Extraordinary Expenses	
Confidential Expenses	10,000
Extraordinary and Miscellaneous Expenses	4,948
Professional Services	158,504
General Services	1,120,913
Repairs and Maintenance	69,627
Taxes, Insurance Premiums and Other Fees	75,882
Other Maintenance and Operating Expenses	
Advertising Expenses	7,343
Printing and Publication Expenses	13,355
Transportation and Delivery Expenses	6,875
Rent/Lease Expenses	1,817,572
Membership Dues and Contributions to Organizations	110
Subscription Expenses	959,956
Bank Transaction Fee	66
Other Maintenance and Operating Expenses	45,792
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Total Maintenance and Other Operating Expenses	6,056,675
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Financial Expenses	
Interest Expenses	30,893
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Total Financial Expenses	30,893
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Total Current Operating Expenditures	15,011,748
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Capital Outlays	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	1,342,756

Machinery and Equipment Outlay	149,999
Transportation Equipment Outlay	229,400
Intangible Assets Outlay	<u>159,393</u>
Total Capital Outlays	<u>1,881,548</u>
TOTAL NEW APPROPRIATIONS	<u><u>16,893,296</u></u>