

**XI. DEPARTMENT OF FINANCE**

**A. OFFICE OF THE SECRETARY**

For general administration and support, support to operations and operations, as indicated hereunder . . . . . P 932,742,000

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>
<b>A. REGULAR PROGRAMS</b>				
General Administration and Support	P 143,391,000	P 257,901,000	P	P 401,292,000
Support to Operations	76,733,000	114,771,000	47,461,000	238,965,000
Operations	<u>173,903,000</u>	<u>118,582,000</u>		<u>292,485,000</u>
<b>FINANCIAL SUSTAINABILITY AND REVENUE STRENGTHENING PROGRAM</b>	106,693,000	89,372,000		196,065,000
<b>ASSET AND LIABILITY MANAGEMENT PROGRAM</b>	<u>67,210,000</u>	<u>29,210,000</u>		<u>96,420,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u>P 394,027,000</u>	<u>P 491,254,000</u>	<u>P 47,461,000</u>	<u>P 932,742,000</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:

- (a) Unified Reporting System (URS) or other electronic means for reports not covered by the URS; and
- (b) 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
<b>REGULAR PROGRAMS</b>				
General Administration and Support				
General Management and Supervision	P 142,016,000	P 257,901,000	P	399,917,000
Administration of Personnel Benefits	1,375,000			1,375,000
Sub-total, General Administration and Support	143,391,000	257,901,000		401,292,000
Support to Operations				
Legal Services	12,780,000	6,926,000		19,706,000
Management of Information Systems	39,429,000	101,641,000	47,461,000	188,531,000
Revenue Integrity Protection Service (RIPS) Activities	24,524,000	6,204,000		30,728,000
Sub-total, Support to Operations	76,733,000	114,771,000	47,461,000	238,965,000
Operations				
<b>FINANCIAL SUSTAINABILITY AND REVENUE STRENGTHENING PROGRAM</b>				
Financial and Fiscal Planning and Programming, Consolidation, Analysis, Generation of Reports, Project Formulation on Revenue Statistics and Policy Research	18,073,000	15,156,000		33,229,000
Philippine Extractive Industries Transparency Initiative (PH-EITI)		17,102,000		17,102,000
Tax Policy Research and Formulation (Direct Tax)	25,656,000	11,197,000		36,853,000
Tax Policy Research and Formulation (Indirect Tax)	5,826,000	1,635,000		7,461,000
Preparation of Inputs of Financial and Economic Policies in Various International Fora	25,134,000	19,435,000		44,569,000
Oversight of Tax Law Implementation and Processing of Tax Exemption Requests	32,004,000	24,847,000		56,851,000
<b>ASSET AND LIABILITY MANAGEMENT PROGRAM</b>	67,210,000	29,210,000		96,420,000
Privatization Group and Council Secretariat Support	29,078,000	11,559,000		40,637,000
Negotiation of International Financing Transactions	19,582,000	11,299,000		30,881,000
Monitoring and Evaluation of Financial Performance of the Government Corporate Sector	18,550,000	6,352,000		24,902,000

Sub-total, Operations	173,903,000	118,582,000	292,485,000
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P 394,027,000</b>	<b>P 491,254,000</b>	<b>P 932,742,000</b>
<u>New Appropriations, by Object of Expenditures</u>			
(In Thousand Pesos)			
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary			285,184
Total Permanent Positions			285,184
Other Compensation Common to All			
Personnel Economic Relief Allowance			9,528
Representation Allowance			8,016
Transportation Allowance			8,016
Clothing and Uniform Allowance			2,779
Mid-Year Bonus - Civilian			23,766
Year End Bonus			23,766
Cash Gift			1,985
Productivity Enhancement Incentive			1,985
Step Increment			712
Total Other Compensation Common to All			80,553
Other Compensation for Specific Groups			
Magna Carta for Public Health Workers			426
Overseas Allowance			5,366
Total Other Compensation for Specific Groups			5,792
Other Benefits			
PAG-IBIG Contributions			951
PhilHealth Contributions			6,425
Employees Compensation Insurance Premiums			476
Loyalty Award - Civilian			250
Terminal Leave			1,375
Total Other Benefits			9,477
Non-Permanent Positions			13,021
Total Personnel Services			394,027
Maintenance and Other Operating Expenses			
Travelling Expenses			65,300
Training and Scholarship Expenses			16,302

Supplies and Materials Expenses	31,761
Utility Expenses	38,400
Communication Expenses	18,083
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	5,008
Professional Services	136,664
General Services	64,640
Repairs and Maintenance	5,055
Taxes, Insurance Premiums and Other Fees	9,050
Other Maintenance and Operating Expenses	
Printing and Publication Expenses	725
Representation Expenses	3,288
Rent/Lease Expenses	15,600
Subscription Expenses	61,744
Other Maintenance and Operating Expenses	<u>19,634</u>
 Total Maintenance and Other Operating Expenses	 <u>491,254</u>
 Total Current Operating Expenditures	 <u>885,281</u>
 Capital Outlays	
Property, Plant and Equipment Outlay	
Machinery and Equipment Outlay	<u>47,461</u>
 Total Capital Outlays	 <u>47,461</u>
 <b>TOTAL NEW APPROPRIATIONS</b>	 <b><u><u>932,742</u></u></b>

**B. BUREAU OF CUSTOMS**

For general administration and support, and operations, as indicated hereunder . . . . . P 4,083,895,000

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>
<b>A. REGULAR PROGRAMS</b>				
General Administration and Support	P 336,537,000	P 318,462,000	P 105,790,000	P 760,789,000
Operations	<u>1,567,726,000</u>	<u>1,118,302,000</u>	<u>637,078,000</u>	<u>3,323,106,000</u>
CUSTOMS REVENUE ENHANCEMENT PROGRAM	1,130,774,000	755,957,000	597,695,000	2,484,426,000
CUSTOMS BORDER PROTECTION AND CARGO CONTROL AND CLEARANCE PROGRAM	<u>436,952,000</u>	<u>362,345,000</u>	<u>39,383,000</u>	<u>838,680,000</u>
 <b>TOTAL NEW APPROPRIATIONS</b>	 <b><u><u>P 1,904,263,000</u></u></b>	 <b><u><u>P 1,436,764,000</u></u></b>	 <b><u><u>P 742,868,000</u></u></b>	 <b><u><u>P 4,083,895,000</u></u></b>

**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 Request, and other relevant budgetary requirements in accordance with applicable laws, rules, and regulations.

**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 Request, and other relevant budgetary requirements in accordance with applicable laws, rules, and regulations.

**3. Rewards and Incentives Fund.** In addition to the amounts appropriated herein, Three Billion Six Hundred Nine Million Pesos (P3,609,000,000) shall be used for the grant of rewards and incentives to the officials and employees of the Bureau of Customs (BOC) for exceeding its prior years' revenue collection targets sourced from fifteen percent (15%) of the collection of BOC in excess of its revenue targets pursuant to Section 4 of R.A. No. 9335 (Attrition Act of 2005). The grant of rewards and incentives shall be subject to the provisions of the said law, its Implementing Rules and Regulations, and other applicable guidelines.

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. (CONDITIONAL IMPLEMENTATION- President's Veto Message, December 30, 2024, Volume I-B, page 758, R.A. No. 12116)

**4. Tax Refund.** The amount of Twenty Billion Fifty Eight Million Nine Hundred Fifty Thousand Pesos (P20,058,950,000) shall be used for the following:

- (a) Refund of excess or erroneous collection of value-added tax (VAT) and other internal revenue taxes in accordance with Section 229 of R.A. No. 8424, as amended, including legal interest thereon treated as related expense;
- (b) Refund of excess collections of duties pursuant to Title IX of R.A. No. 10863;
- (c) Cash conversion of valid and unexpired Tax Credit Certificates (TCCs) in accordance with Section 204 of R.A. No. 8424, as amended; and
- (d) Refund of input taxes attributable to zero-rated or effectively zero-rated transactions under Section 112 of R.A. No. 8424, as amended.

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

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

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

**5. 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.

**6. 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.

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

- (a) URS or other electronic means for reports not covered by the URS; and
- (b) BOC's website.

The BOC shall send written notice when said reports have been submitted or posted on its website to the DBM, House of Representatives, Senate of the Philippines, House Committee on Appropriations, Senate Committee on Finance, and other offices where the submission of reports is required under existing laws, rules and regulations. The date of notice to said agencies shall be considered the date of compliance with this requirement.

**8. 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>267,884,000</u>	P	<u>318,462,000</u>	P	<u>105,790,000</u>	P	<u>692,136,000</u>
National Capital Region (NCR)		<u>142,191,000</u>		<u>193,694,000</u>		<u>76,190,000</u>		<u>412,075,000</u>
Central Office		92,214,000		163,546,000		65,090,000		320,850,000
Collection District II - A - Port of Manila		23,054,000		7,655,000				30,709,000
Collection District II - B - Manila International Container Port		10,799,000		7,414,000		3,700,000		21,913,000
Collection District III - Ninoy Aquino International Airport		16,124,000		15,079,000		7,400,000		38,603,000
Region I - Ilocos		<u>10,571,000</u>		<u>3,770,000</u>				<u>14,341,000</u>
Collection District I - Port of San Fernando		10,571,000		3,770,000				14,341,000
Region II - Cagayan Valley		<u>1,469,000</u>		<u>4,640,000</u>		<u>3,700,000</u>		<u>9,809,000</u>
Collection District XV - Port of Aparri		1,469,000		4,640,000		3,700,000		9,809,000
Region III - Central Luzon		<u>35,068,000</u>		<u>18,395,000</u>				<u>53,463,000</u>
Collection District XIII - Port of Subic		9,365,000		7,570,000				16,935,000
Collection District XIV - Port of Clark		20,941,000		5,722,000				26,663,000
Collection District XVI - Port of Limay		4,762,000		5,103,000				9,865,000
Region IVA - CALABARZON		<u>8,324,000</u>		<u>11,517,000</u>		<u>18,500,000</u>		<u>38,341,000</u>
Collection District IV - Port of Batangas		8,324,000		11,517,000		18,500,000		38,341,000
Region V - Bicol		<u>6,155,000</u>		<u>5,041,000</u>		<u>3,700,000</u>		<u>14,896,000</u>
Collection District V - Port of Legaspi		6,155,000		5,041,000		3,700,000		14,896,000
Region VI - Western Visayas		<u>6,676,000</u>		<u>7,231,000</u>				<u>13,907,000</u>
Collection District VI - Port of Iloilo		6,676,000		7,231,000				13,907,000
Region VII - Central Visayas		<u>12,978,000</u>		<u>8,531,000</u>				<u>21,509,000</u>
Collection District VII - Port of Cebu		12,978,000		8,531,000				21,509,000
Region VIII - Eastern Visayas		<u>5,894,000</u>		<u>4,627,000</u>				<u>10,521,000</u>
Collection District VIII - Port of Tacloban		5,894,000		4,627,000				10,521,000
Region IX - Zamboanga Peninsula		<u>9,738,000</u>		<u>6,413,000</u>				<u>16,151,000</u>
Collection District XI - Port of Zamboanga		9,738,000		6,413,000				16,151,000

Region X - Northern Mindanao	<u>10,256,000</u>	<u>22,342,000</u>	<u>3,700,000</u>	<u>36,298,000</u>
Collection District X - Port of Cagayan de Oro	10,256,000	22,342,000	3,700,000	36,298,000
Region XI - Davao	<u>12,572,000</u>	<u>25,343,000</u>		<u>37,915,000</u>
Collection District XII - Port of Davao	12,572,000	25,343,000		37,915,000
Region XIII - Caraga	<u>5,992,000</u>	<u>6,918,000</u>		<u>12,910,000</u>
Collection District IX - Port of Surigao	5,992,000	6,918,000		12,910,000
Administration of Personnel Benefits	<u>68,653,000</u>			<u>68,653,000</u>
National Capital Region (NCR)	<u>68,653,000</u>			<u>68,653,000</u>
Central Office	68,653,000			68,653,000
Sub-total, General Administration and Support	<u>336,537,000</u>	<u>318,462,000</u>	<u>105,790,000</u>	<u>760,789,000</u>
Operations				
<b>CUSTOMS REVENUE ENHANCEMENT PROGRAM</b>	<u>1,130,774,000</u>	<u>755,957,000</u>	<u>597,695,000</u>	<u>2,484,426,000</u>
Legal Services	<u>135,283,000</u>	<u>90,650,000</u>		<u>225,933,000</u>
National Capital Region (NCR)	<u>130,193,000</u>	<u>88,751,000</u>		<u>218,944,000</u>
Central Office	124,203,000	85,964,000		210,167,000
Collection District II - A - Port of Manila		1,191,000		1,191,000
Collection District II - B - Manila International Container Port		594,000		594,000
Collection District III - Ninoy Aquino International Airport	5,990,000	1,002,000		6,992,000
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>3,234,000</u>	<u>157,000</u>		<u>3,391,000</u>
Collection District XIII - Port of Subic	3,234,000	157,000		3,391,000
Region IVA - CALABARZON	<u>529,000</u>	<u>488,000</u>		<u>1,017,000</u>
Collection District IV - Port of Batangas	529,000	488,000		1,017,000
Region VII - Central Visayas		<u>677,000</u>		<u>677,000</u>
Collection District VII - Port of Cebu		677,000		677,000
Region VIII - Eastern Visayas		<u>210,000</u>		<u>210,000</u>
Collection District VIII - Port of Tacloban		210,000		210,000

## GENERAL APPROPRIATIONS ACT, FY 2025

Region X - Northern Mindanao	<u>1,327,000</u>	<u>131,000</u>		<u>1,458,000</u>
Collection District X - Port of Cagayan de Oro	1,327,000	131,000		1,458,000
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>52,295,000</u>	<u>424,676,000</u>	<u>595,805,000</u>	<u>1,072,776,000</u>
National Capital Region (NCR)	<u>52,295,000</u>	<u>424,676,000</u>	<u>595,805,000</u>	<u>1,072,776,000</u>
Central Office	52,295,000	424,676,000	595,805,000	1,072,776,000
Examination and Appraisal of Imports	<u>770,676,000</u>	<u>105,443,000</u>	<u>1,890,000</u>	<u>878,009,000</u>
National Capital Region (NCR)	<u>609,964,000</u>	<u>63,358,000</u>	<u>1,890,000</u>	<u>675,212,000</u>
Central Office	57,589,000	38,542,000	1,890,000	98,021,000
Collection District II - A - Port of Manila	186,744,000	7,936,000		194,680,000
Collection District II - B - Manila International Container Port	126,233,000	9,223,000		135,456,000
Collection District III - Ninoy Aquino International Airport	239,398,000	7,657,000		247,055,000
Region I - Ilocos	<u>7,218,000</u>	<u>1,017,000</u>		<u>8,235,000</u>
Collection District I - Port of San Fernando	7,218,000	1,017,000		8,235,000
Region II - Cagayan Valley	<u>997,000</u>	<u>926,000</u>		<u>1,923,000</u>
Collection District XV - Port of Aparri	997,000	926,000		1,923,000
Region III - Central Luzon	<u>8,820,000</u>	<u>2,578,000</u>		<u>11,398,000</u>
Collection District XIII - Port of Subic	3,167,000	752,000		3,919,000
Collection District XIV - Port of Clark		1,229,000		1,229,000
Collection District XVI - Port of Limay	5,653,000	597,000		6,250,000
Region IVA - CALABARZON	<u>11,791,000</u>	<u>3,111,000</u>		<u>14,902,000</u>
Collection District IV - Port of Batangas	11,791,000	3,111,000		14,902,000
Region V - Bicol	<u>6,282,000</u>	<u>1,068,000</u>		<u>7,350,000</u>
Collection District V - Port of Legaspi	6,282,000	1,068,000		7,350,000
Region VI - Western Visayas	<u>12,623,000</u>	<u>1,267,000</u>		<u>13,890,000</u>



Collection District VI - Port of Iloilo	12,623,000	1,267,000	13,890,000
Region VII - Central Visayas	<u>32,828,000</u>	<u>12,480,000</u>	<u>45,308,000</u>
Collection District VII - Port of Cebu	32,828,000	12,480,000	45,308,000
Region VIII - Eastern Visayas	<u>9,956,000</u>	<u>335,000</u>	<u>10,291,000</u>
Collection District VIII - Port of Tacloban	9,956,000	335,000	10,291,000
Region IX - Zamboanga Peninsula	<u>13,578,000</u>	<u>899,000</u>	<u>14,477,000</u>
Collection District XI - Port of Zamboanga	13,578,000	899,000	14,477,000
Region X - Northern Mindanao	<u>19,172,000</u>	<u>7,663,000</u>	<u>26,835,000</u>
Collection District X - Port of Cagayan de Oro	19,172,000	7,663,000	26,835,000
Region XI - Davao	<u>23,883,000</u>	<u>10,152,000</u>	<u>34,035,000</u>
Collection District XII - Port of Davao	23,883,000	10,152,000	34,035,000
Region XIII - Caraga	<u>13,564,000</u>	<u>589,000</u>	<u>14,153,000</u>
Collection District IX - Port of Surigao	13,564,000	589,000	14,153,000
Coordination of the Activities of the Export Control Units of Various Ports	<u>25,521,000</u>	<u>131,072,000</u>	<u>156,593,000</u>
National Capital Region (NCR)	<u>25,521,000</u>	<u>131,072,000</u>	<u>156,593,000</u>
Central Office	25,521,000	131,072,000	156,593,000
Evaluation and Classification of Importation	<u>12,912,000</u>		<u>12,912,000</u>
National Capital Region (NCR)	<u>12,912,000</u>		<u>12,912,000</u>
Central Office	12,912,000		12,912,000
Warehousing Services	<u>134,087,000</u>	<u>4,116,000</u>	<u>138,203,000</u>
National Capital Region (NCR)	<u>90,159,000</u>	<u>2,289,000</u>	<u>92,448,000</u>
Collection District II - A - Port of Manila	55,973,000	931,000	56,904,000
Collection District II - B - Manila International Container Port	14,294,000	391,000	14,685,000
Collection District III - Ninoy Aquino International Airport	19,892,000	967,000	20,859,000
Region I - Ilocos		<u>67,000</u>	<u>67,000</u>
Collection District I - Port of San Fernando		67,000	67,000
Region II - Cagayan Valley	<u>431,000</u>		<u>431,000</u>
Collection District XV - Port of Aparri	431,000		431,000

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Region III - Central Luzon	<u>2,599,000</u>	<u>82,000</u>		<u>2,681,000</u>
Collection District XIII - Port of Subic	2,599,000			2,599,000
Collection District XIV - Port of Clark		82,000		82,000
Region IVA - CALABARZON	<u>6,160,000</u>	<u>177,000</u>		<u>6,337,000</u>
Collection District IV - Port of Batangas	6,160,000	177,000		6,337,000
Region V - Bicol	<u>1,138,000</u>	<u>196,000</u>		<u>1,334,000</u>
Collection District V - Port of Legaspi	1,138,000	196,000		1,334,000
Region VII - Central Visayas	<u>7,389,000</u>	<u>349,000</u>		<u>7,738,000</u>
Collection District VII - Port of Cebu	7,389,000	349,000		7,738,000
Region VIII - Eastern Visayas	<u>576,000</u>			<u>576,000</u>
Collection District VIII - Port of Tacloban	576,000			576,000
Region IX - Zamboanga Peninsula	<u>1,430,000</u>	<u>214,000</u>		<u>1,644,000</u>
Collection District XI - Port of Zamboanga	1,430,000	214,000		1,644,000
Region X - Northern Mindanao	<u>5,866,000</u>	<u>307,000</u>		<u>6,173,000</u>
Collection District X - Port of Cagayan de Oro	5,866,000	307,000		6,173,000
Region XI - Davao	<u>16,350,000</u>	<u>359,000</u>		<u>16,709,000</u>
Collection District XII - Port of Davao	16,350,000	359,000		16,709,000
Region XIII - Caraga	<u>1,989,000</u>	<u>76,000</u>		<u>2,065,000</u>
Collection District IX - Port of Surigao	1,989,000	76,000		2,065,000
<b>CUSTOMS BORDER PROTECTION AND CARGO CONTROL AND CLEARANCE PROGRAM</b>	<u>436,952,000</u>	<u>362,345,000</u>	<u>39,383,000</u>	<u>838,680,000</u>
Surveillance and Prevention of Smuggling	<u>436,952,000</u>	<u>362,345,000</u>	<u>39,383,000</u>	<u>838,680,000</u>
National Capital Region (NCR)	<u>337,822,000</u>	<u>299,088,000</u>	<u>39,383,000</u>	<u>676,293,000</u>
Central Office	185,624,000	259,127,000	39,383,000	484,134,000
Collection District II - A - Port of Manila	94,731,000	19,586,000		114,317,000
Collection District II - B - Manila International Container Port	29,397,000	13,624,000		43,021,000
Collection District III - Ninoy Aquino International Airport	28,070,000	6,751,000		34,821,000
Region I - Ilocos	<u>8,828,000</u>	<u>1,434,000</u>		<u>10,262,000</u>
Collection District I - Port of San Fernando	8,828,000	1,434,000		10,262,000

Region II - Cagayan Valley	<u>1,776,000</u>	<u>1,877,000</u>	<u>3,653,000</u>
Collection District XV - Port of Aparri	1,776,000	1,877,000	3,653,000
Region III - Central Luzon	<u>3,263,000</u>	<u>8,556,000</u>	<u>11,819,000</u>
Collection District XIII - Port of Subic	846,000	4,025,000	4,871,000
Collection District XIV - Port of Clark		2,877,000	2,877,000
Collection District XVI - Port of Limay	2,417,000	1,654,000	4,071,000
Region IVA - CALABARZON	<u>7,589,000</u>	<u>5,323,000</u>	<u>12,912,000</u>
Collection District IV - Port of Batangas	7,589,000	5,323,000	12,912,000
Region V - Bicol	<u>4,475,000</u>	<u>3,180,000</u>	<u>7,655,000</u>
Collection District V - Port of Legaspi	4,475,000	3,180,000	7,655,000
Region VI - Western Visayas	<u>7,282,000</u>	<u>4,250,000</u>	<u>11,532,000</u>
Collection District VI - Port of Iloilo	7,282,000	4,250,000	11,532,000
Region VII - Central Visayas	<u>14,655,000</u>	<u>12,214,000</u>	<u>26,869,000</u>
Collection District VII - Port of Cebu	14,655,000	12,214,000	26,869,000
Region VIII - Eastern Visayas	<u>5,062,000</u>	<u>659,000</u>	<u>5,721,000</u>
Collection District VIII - Port of Tacloban	5,062,000	659,000	5,721,000
Region IX - Zamboanga Peninsula	<u>4,848,000</u>	<u>5,293,000</u>	<u>10,141,000</u>
Collection District XI - Port of Zamboanga	4,848,000	5,293,000	10,141,000
Region X - Northern Mindanao	<u>21,040,000</u>	<u>10,479,000</u>	<u>31,519,000</u>
Collection District X - Port of Cagayan de Oro	21,040,000	10,479,000	31,519,000
Region XI - Davao	<u>14,973,000</u>	<u>7,938,000</u>	<u>22,911,000</u>
Collection District XII - Port of Davao	14,973,000	7,938,000	22,911,000
Region XIII - Caraga	<u>5,339,000</u>	<u>2,054,000</u>	<u>7,393,000</u>
Collection District IX - Port of Surigao	5,339,000	2,054,000	7,393,000
Sub-total, Operations	<u>1,567,726,000</u>	<u>1,118,302,000</u>	<u>637,078,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P <u>1,904,263,000</u></b>	<b>P <u>1,436,764,000</u></b>	<b>P <u>742,868,000</u></b>

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

Current Operating Expenditures

## Personnel Services

## Civilian Personnel

## Permanent Positions

Basic Salary	<u>1,367,403</u>
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Total Permanent Positions	<u>1,367,403</u>
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## Other Compensation Common to All

Personnel Economic Relief Allowance	89,424
Representation Allowance	10,488
Transportation Allowance	10,488
Clothing and Uniform Allowance	26,082
Mid-Year Bonus - Civilian	113,951
Year End Bonus	113,951
Cash Gift	18,630
Productivity Enhancement Incentive	18,630
Step Increment	<u>3,417</u>

Total Other Compensation Common to All	<u>405,061</u>
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## Other Compensation for Specific Groups

Magna Carta for Public Health Workers	245
Quarters Allowance	<u>7,617</u>

Total Other Compensation for Specific Groups	<u>7,862</u>
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## Other Benefits

PAG-IBIG Contributions	8,939
PhilHealth Contributions	33,949
Employees Compensation Insurance Premiums	4,472
Loyalty Award - Civilian	1,745
Terminal Leave	<u>68,653</u>

Total Other Benefits	<u>117,758</u>
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## Non-Permanent Positions

	<u>6,179</u>
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## Total Personnel Services

	<u>1,904,263</u>
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## Maintenance and Other Operating Expenses

Travelling Expenses	34,626
Training and Scholarship Expenses	47,852
Supplies and Materials Expenses	214,783
Utility Expenses	117,133
Communication Expenses	107,976
Confidential, Intelligence and Extraordinary Expenses	
Confidential Expenses	69,500
Extraordinary and Miscellaneous Expenses	13,355
Professional Services	152,221
General Services	116,229
Repairs and Maintenance	114,255

Taxes, Insurance Premiums and Other Fees	15,395
Other Maintenance and Operating Expenses	
Advertising Expenses	502
Printing and Publication Expenses	1,566
Representation Expenses	2,171
Transportation and Delivery Expenses	1,810
Rent/Lease Expenses	46,373
Subscription Expenses	333,204
Bank Transaction Fee	561
Other Maintenance and Operating Expenses	<u>47,252</u>
 Total Maintenance and Other Operating Expenses	 <u>1,436,764</u>
 Total Current Operating Expenditures	 <u>3,341,027</u>
 Capital Outlays	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	48,070
Machinery and Equipment Outlay	637,598
Transportation Equipment Outlay	<u>57,200</u>
 Total Capital Outlays	 <u>742,868</u>
 <b>TOTAL NEW APPROPRIATIONS</b>	 <b><u><u>4,083,895</u></u></b>

**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>
<b>A. REGULAR PROGRAMS</b>					
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>
<b>TOTAL NEW APPROPRIATIONS</b>	<b><u><u>8,924,180,000</u></u></b>	<b><u><u>6,056,675,000</u></u></b>	<b><u><u>30,893,000</u></u></b>	<b><u><u>1,881,548,000</u></u></b>	<b><u><u>16,893,296,000</u></u></b>

**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
<b>REGULAR PROGRAMS</b>					
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>
<b>REVENUE ADMINISTRATION PROGRAM</b>	<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>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P <u>8,924,180,000</u></b>	<b>P <u>6,056,675,000</u></b>	<b>P <u>30,893,000</u></b>	<b>P <u>1,881,548,000</u></b>

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
	<hr/>
Total Other Compensation Common to All	1,812,560
	<hr/>
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
	<hr/>
Total Other Benefits	490,423
	<hr/>
Total Personnel Services	8,924,180
	<hr/>
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
	<hr/>
Total Maintenance and Other Operating Expenses	6,056,675
	<hr/>
Financial Expenses	
Interest Expenses	30,893
	<hr/>
Total Financial Expenses	30,893
	<hr/>
Total Current Operating Expenditures	15,011,748
	<hr/>
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>
<b>Total Capital Outlays</b>	<u>1,881,548</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u><u>16,893,296</u></u>

**D. BUREAU OF LOCAL GOVERNMENT FINANCE**

For general administration and support, support to operations and operations, as indicated hereunder . . . . . P 417,370,000

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>
<b>A. REGULAR PROGRAMS</b>				
General Administration and Support	P 99,942,000	P 52,645,000	P 64,405,000	P 216,992,000
Support to Operations	6,336,000	14,850,000	25,679,000	46,865,000
Operations	<u>111,183,000</u>	<u>42,330,000</u>		<u>153,513,000</u>
LOCAL FINANCE ADMINISTRATION PROGRAM	<u>111,183,000</u>	<u>42,330,000</u>		<u>153,513,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u><u>P 217,461,000</u></u>	<u><u>P 109,825,000</u></u>	<u><u>P 90,084,000</u></u>	<u><u>P 417,370,000</u></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

	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
<b>REGULAR PROGRAMS</b>				
General Administration and Support				
General Management and Supervision	P <u>95,865,000</u>	P <u>52,645,000</u>	P <u>64,405,000</u>	P <u>212,915,000</u>
National Capital Region (NCR)	<u>27,098,000</u>	<u>22,648,000</u>	<u>7,400,000</u>	<u>57,146,000</u>
Central Office	27,098,000	22,648,000	7,400,000	57,146,000
Region I - Ilocos	<u>3,890,000</u>	<u>2,335,000</u>	<u>3,998,000</u>	<u>10,223,000</u>
Regional Office - I	3,890,000	2,335,000	3,998,000	10,223,000
Cordillera Administrative Region (CAR)	<u>6,097,000</u>	<u>3,130,000</u>		<u>9,227,000</u>
Regional Office - CAR	6,097,000	3,130,000		9,227,000
Region II - Cagayan Valley	<u>4,504,000</u>	<u>1,006,000</u>		<u>5,510,000</u>
Regional Office - II	4,504,000	1,006,000		5,510,000
Region III - Central Luzon	<u>4,441,000</u>	<u>1,732,000</u>	<u>14,000,000</u>	<u>20,173,000</u>
Regional Office - III	4,441,000	1,732,000	14,000,000	20,173,000
Region IVA - CALABARZON	<u>4,227,000</u>	<u>1,491,000</u>	<u>3,700,000</u>	<u>9,418,000</u>
Regional Office - IVA	4,227,000	1,491,000	3,700,000	9,418,000
Region IVB - MIMAROPA	<u>2,573,000</u>	<u>3,932,000</u>		<u>6,505,000</u>
Regional Office - IVB	2,573,000	3,932,000		6,505,000
Region V - Bicol	<u>5,308,000</u>	<u>2,313,000</u>	<u>3,700,000</u>	<u>11,321,000</u>
Regional Office - V	5,308,000	2,313,000	3,700,000	11,321,000
Region VI - Western Visayas	<u>4,923,000</u>	<u>1,220,000</u>	<u>3,700,000</u>	<u>9,843,000</u>
Regional Office - VI	4,923,000	1,220,000	3,700,000	9,843,000
Region VII - Central Visayas	<u>5,220,000</u>	<u>3,916,000</u>	<u>7,400,000</u>	<u>16,536,000</u>
Regional Office - VII	5,220,000	3,916,000	7,400,000	16,536,000
Region VIII - Eastern Visayas	<u>5,961,000</u>	<u>1,898,000</u>	<u>3,700,000</u>	<u>11,559,000</u>
Regional Office - VIII	5,961,000	1,898,000	3,700,000	11,559,000

Region IX - Zamboanga Peninsula	<u>2,878,000</u>	<u>909,000</u>	<u>7,398,000</u>	<u>11,185,000</u>
Regional Office - IX	2,878,000	909,000	7,398,000	11,185,000
Region X - Northern Mindanao	<u>6,908,000</u>	<u>1,258,000</u>		<u>8,166,000</u>
Regional Office - X	6,908,000	1,258,000		8,166,000
Region XI - Davao	<u>4,744,000</u>	<u>1,290,000</u>	<u>3,700,000</u>	<u>9,734,000</u>
Regional Office - XI	4,744,000	1,290,000	3,700,000	9,734,000
Region XII - SOCCSKSARGEN	<u>3,100,000</u>	<u>1,701,000</u>	<u>5,709,000</u>	<u>10,510,000</u>
Regional Office - XII	3,100,000	1,701,000	5,709,000	10,510,000
Region XIII - Caraga	<u>3,993,000</u>	<u>1,866,000</u>		<u>5,859,000</u>
Regional Office - XIII	3,993,000	1,866,000		5,859,000
Administration of Personnel Benefits	<u>4,077,000</u>			<u>4,077,000</u>
National Capital Region (NCR)	<u>4,077,000</u>			<u>4,077,000</u>
Central Office	4,077,000			4,077,000
Sub-total, General Administration and Support	<u>99,942,000</u>	<u>52,645,000</u>	<u>64,405,000</u>	<u>216,992,000</u>
Support to Operations				
Agency Strategic Planning, Management Information System and Public Information and Legal Services	<u>6,336,000</u>	<u>14,850,000</u>	<u>25,679,000</u>	<u>46,865,000</u>
National Capital Region (NCR)	<u>6,336,000</u>	<u>14,850,000</u>	<u>25,679,000</u>	<u>46,865,000</u>
Central Office	6,336,000	14,850,000	25,679,000	46,865,000
Sub-total, Support to Operations	<u>6,336,000</u>	<u>14,850,000</u>	<u>25,679,000</u>	<u>46,865,000</u>
Operations				
LOCAL FINANCE ADMINISTRATION PROGRAM	<u>111,183,000</u>	<u>42,330,000</u>		<u>153,513,000</u>
LOCAL FINANCE POLICY REFORMS AND FISCAL PERFORMANCE MONITORING AND EVALUATION SUB-PROGRAM	<u>64,010,000</u>	<u>19,799,000</u>		<u>83,809,000</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>9,912,000</u>	<u>1,600,000</u>		<u>11,512,000</u>
National Capital Region (NCR)	<u>9,912,000</u>	<u>1,600,000</u>		<u>11,512,000</u>
Central Office	9,912,000	1,600,000		11,512,000

Conduct of Revenue and Assessment Performance  
Evaluation and Management, Evaluation and Monitoring  
of Special Projects on Local Government Finance

	<u>50,093,000</u>	<u>17,301,000</u>	<u>67,394,000</u>
National Capital Region (NCR)	<u>8,823,000</u>	<u>8,208,000</u>	<u>17,031,000</u>
Central Office	8,823,000	8,208,000	17,031,000
Region I - Ilocos	<u>2,689,000</u>	<u>855,000</u>	<u>3,544,000</u>
Regional Office - I	2,689,000	855,000	3,544,000
Cordillera Administrative Region (CAR)	<u>2,790,000</u>	<u>663,000</u>	<u>3,453,000</u>
Regional Office - CAR	2,790,000	663,000	3,453,000
Region II - Cagayan Valley	<u>3,381,000</u>	<u>320,000</u>	<u>3,701,000</u>
Regional Office - II	3,381,000	320,000	3,701,000
Region III - Central Luzon	<u>3,804,000</u>	<u>499,000</u>	<u>4,303,000</u>
Regional Office - III	3,804,000	499,000	4,303,000
Region IVA - CALABARZON	<u>2,414,000</u>	<u>785,000</u>	<u>3,199,000</u>
Regional Office - IVA	2,414,000	785,000	3,199,000
Region IVB - MIMAROPA	<u>3,800,000</u>	<u>955,000</u>	<u>4,755,000</u>
Regional Office - IVB	3,800,000	955,000	4,755,000
Region V - Bicol	<u>3,277,000</u>	<u>1,029,000</u>	<u>4,306,000</u>
Regional Office - V	3,277,000	1,029,000	4,306,000
Region VI - Western Visayas	<u>2,161,000</u>	<u>467,000</u>	<u>2,628,000</u>
Regional Office - VI	2,161,000	467,000	2,628,000
Region VII - Central Visayas	<u>2,821,000</u>	<u>502,000</u>	<u>3,323,000</u>
Regional Office - VII	2,821,000	502,000	3,323,000
Region VIII - Eastern Visayas	<u>3,395,000</u>	<u>825,000</u>	<u>4,220,000</u>
Regional Office - VIII	3,395,000	825,000	4,220,000
Region IX - Zamboanga Peninsula	<u>2,820,000</u>	<u>730,000</u>	<u>3,550,000</u>
Regional Office - IX	2,820,000	730,000	3,550,000
Region X - Northern Mindanao	<u>3,264,000</u>	<u>636,000</u>	<u>3,900,000</u>
Regional Office - X	3,264,000	636,000	3,900,000



Region XI - Davao	<u>1,433,000</u>	<u>423,000</u>	<u>1,856,000</u>
Regional Office - XI	1,433,000	423,000	1,856,000
Region XII - SOCCSKSARGEN	<u>1,938,000</u>	<u>234,000</u>	<u>2,172,000</u>
Regional Office - XII	1,938,000	234,000	2,172,000
Region XIII - Caraga	<u>1,283,000</u>	<u>170,000</u>	<u>1,453,000</u>
Regional Office - XIII	1,283,000	170,000	1,453,000
Issuance of Certificate of LGU Net Debt Service Ceiling and Net Borrowing Capacity	<u>4,005,000</u>	<u>898,000</u>	<u>4,903,000</u>
National Capital Region (NCR)	<u>4,005,000</u>	<u>898,000</u>	<u>4,903,000</u>
Central Office	4,005,000	898,000	4,903,000
<b>LOCAL FINANCE CAPACITY DEVELOPMENT SUB-PROGRAM</b>	<u>47,173,000</u>	<u>22,531,000</u>	<u>69,704,000</u>
LGU Training on Policies, Procedures and Other Competency Requirements of Local Treasurers and Assessors	<u>47,173,000</u>	<u>22,531,000</u>	<u>69,704,000</u>
National Capital Region (NCR)	<u>1,872,000</u>	<u>16,907,000</u>	<u>18,779,000</u>
Central Office	1,872,000	16,907,000	18,779,000
Region I - Ilocos	<u>3,362,000</u>	<u>119,000</u>	<u>3,481,000</u>
Regional Office - I	3,362,000	119,000	3,481,000
Cordillera Administrative Region (CAR)	<u>3,658,000</u>	<u>457,000</u>	<u>4,115,000</u>
Regional Office - CAR	3,658,000	457,000	4,115,000
Region II - Cagayan Valley	<u>2,587,000</u>	<u>176,000</u>	<u>2,763,000</u>
Regional Office - II	2,587,000	176,000	2,763,000
Region III - Central Luzon	<u>2,169,000</u>	<u>246,000</u>	<u>2,415,000</u>
Regional Office - III	2,169,000	246,000	2,415,000
Region IVA - CALABARZON	<u>2,915,000</u>	<u>750,000</u>	<u>3,665,000</u>
Regional Office - IVA	2,915,000	750,000	3,665,000
Region IVB - MIMAROPA	<u>2,869,000</u>	<u>39,000</u>	<u>2,908,000</u>
Regional Office - IVB	2,869,000	39,000	2,908,000
Region V - Bicol	<u>3,620,000</u>	<u>1,004,000</u>	<u>4,624,000</u>
Regional Office - V	3,620,000	1,004,000	4,624,000

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Region VI - Western Visayas	<u>2,542,000</u>	<u>346,000</u>	<u>2,888,000</u>
Regional Office - VI	2,542,000	346,000	2,888,000
Region VII - Central Visayas	<u>2,945,000</u>	<u>156,000</u>	<u>3,101,000</u>
Regional Office - VII	2,945,000	156,000	3,101,000
Region VIII - Eastern Visayas	<u>2,982,000</u>	<u>506,000</u>	<u>3,488,000</u>
Regional Office - VIII	2,982,000	506,000	3,488,000
Region IX - Zamboanga Peninsula	<u>3,605,000</u>	<u>712,000</u>	<u>4,317,000</u>
Regional Office - IX	3,605,000	712,000	4,317,000
Region X - Northern Mindanao	<u>2,169,000</u>	<u>462,000</u>	<u>2,631,000</u>
Regional Office - X	2,169,000	462,000	2,631,000
Region XI - Davao	<u>1,799,000</u>	<u>270,000</u>	<u>2,069,000</u>
Regional Office - XI	1,799,000	270,000	2,069,000
Region XII - SOCCSKSARGEN	<u>6,296,000</u>	<u>210,000</u>	<u>6,506,000</u>
Regional Office - XII	6,296,000	210,000	6,506,000
Region XIII - Caraga	<u>1,783,000</u>	<u>171,000</u>	<u>1,954,000</u>
Regional Office - XIII	1,783,000	171,000	1,954,000
Sub-total, Operations	<u>111,183,000</u>	<u>42,330,000</u>	<u>153,513,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P <u>217,461,000</u></b>	<b>P <u>109,825,000</u></b>	<b>P <u>90,084,000</u></b>

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

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

163,349

Total Permanent Positions

163,349

Other Compensation Common to All

Personnel Economic Relief Allowance

7,440

Representation Allowance

2,298

Transportation Allowance

2,298

Clothing and Uniform Allowance	2,170
Mid-Year Bonus - Civilian	13,608
Year End Bonus	13,608
Cash Gift	1,550
Productivity Enhancement Incentive	1,550
Step Increment	409
<b>Total Other Compensation Common to All</b>	<b>44,931</b>
<b>Other Benefits</b>	
PAG-IBIG Contributions	745
PhilHealth Contributions	3,985
Employees Compensation Insurance Premiums	374
Terminal Leave	4,077
<b>Total Other Benefits</b>	<b>9,181</b>
<b>Total Personnel Services</b>	<b>217,461</b>
<b>Maintenance and Other Operating Expenses</b>	
Travelling Expenses	13,608
Training and Scholarship Expenses	21,437
Supplies and Materials Expenses	12,718
Utility Expenses	3,485
Communication Expenses	10,288
Awards/Rewards and Prizes	290
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	1,857
Professional Services	19,863
General Services	8,251
Repairs and Maintenance	678
Taxes, Insurance Premiums and Other Fees	725
Other Maintenance and Operating Expenses	
Printing and Publication Expenses	6
Representation Expenses	238
Rent/Lease Expenses	13,463
Membership Dues and Contributions to Organizations	69
Subscription Expenses	3
Other Maintenance and Operating Expenses	2,846
<b>Total Maintenance and Other Operating Expenses</b>	<b>109,825</b>
<b>Total Current Operating Expenditures</b>	<b>327,286</b>
<b>Capital Outlays</b>	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	17,335
Machinery and Equipment Outlay	14,298
Transportation Equipment Outlay	44,400
Furniture, Fixtures and Books Outlay	890
Intangible Assets Outlay	13,161
<b>Total Capital Outlays</b>	<b>90,084</b>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>417,370</b>

**E. BUREAU OF THE TREASURY**

For general administration and support, support to operations, and operations, including locally-funded project(s), as indicated hereunder . . . . P 6,419,394,000

**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>
<b>A. REGULAR PROGRAMS</b>				
General Administration and Support	P 55,549,000	P 120,101,000	P 21,345,000	P 196,995,000
Support to Operations	51,919,000	384,435,000	39,259,000	475,613,000
Operations	<u>358,155,000</u>	<u>2,185,150,000</u>	<u>2,642,397,000</u>	<u>5,185,702,000</u>
FINANCIAL ASSET MANAGEMENT PROGRAM	36,024,000	2,051,305,000	2,635,267,000	4,722,596,000
DEBT AND RISK MANAGEMENT PROGRAM	19,590,000	15,103,000		34,693,000
NG ACCOUNTING PROGRAM	<u>302,541,000</u>	<u>118,742,000</u>	<u>7,130,000</u>	<u>428,413,000</u>
Total, Regular Programs	<u>465,623,000</u>	<u>2,689,686,000</u>	<u>2,703,001,000</u>	<u>5,858,310,000</u>
<b>B. PROJECT(S)</b>				
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>
<b>TOTAL NEW APPROPRIATIONS</b>	<u>P 465,623,000</u>	<u>P 3,250,770,000</u>	<u>P 2,703,001,000</u>	<u>P 6,419,394,000</u>

**Special Provision(s)**

1. **Equity Contribution to International Organizations.** The amount of Six Hundred Twelve Million Two Hundred Twenty Three Thousand Pesos (P612,223,000) 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. **Insurance Premium for Government Assets.** The amount of Two Billion Pesos (P2,000,000,000) shall be used for the payment of premiums and related expenses to insure strategically important and critical government assets against natural or human-induced calamities, epidemics, crises, and catastrophes by adopting global best practices in risk transfer mechanisms.

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.

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>
<b>REGULAR PROGRAMS</b>				
General Administration and Support				
General Management and Supervision	P 47,065,000	P 120,101,000	P 21,345,000	P 188,511,000
National Capital Region (NCR)	47,065,000	120,101,000	21,345,000	188,511,000
Central Office	47,065,000	120,101,000	21,345,000	188,511,000
Administration of Personnel Benefits	8,484,000			8,484,000
National Capital Region (NCR)	8,484,000			8,484,000
Central Office	8,484,000			8,484,000
Sub-total, General Administration and Support	55,549,000	120,101,000	21,345,000	196,995,000
Support to Operations				
Provision of Legal Services Including the Conduct of Research and Investigation	12,804,000	8,389,000		21,193,000
National Capital Region (NCR)	12,804,000	8,389,000		21,193,000
Central Office	12,804,000	8,389,000		21,193,000
Information Systems and IT Support Services	20,253,000	365,229,000	39,259,000	424,741,000
National Capital Region (NCR)	20,253,000	365,229,000	39,259,000	424,741,000
Central Office	20,253,000	365,229,000	39,259,000	424,741,000
Research and Technical Support Services	18,862,000	10,817,000		29,679,000
National Capital Region (NCR)	18,862,000	10,817,000		29,679,000
Central Office	18,862,000	10,817,000		29,679,000
Sub-total, Support to Operations	51,919,000	384,435,000	39,259,000	475,613,000
Operations				
<b>FINANCIAL ASSET MANAGEMENT PROGRAM</b>	36,024,000	2,051,305,000	2,635,267,000	4,722,596,000
Cash Management Funding and Investment of Excess Funds	36,024,000	51,305,000	2,635,267,000	2,722,596,000
National Capital Region (NCR)	36,024,000	51,305,000	2,635,267,000	2,722,596,000
Central Office	36,024,000	51,305,000	2,635,267,000	2,722,596,000

GENERAL APPROPRIATIONS ACT, FY 2025

Comprehensive and Adequate Insurance Protection of Strategically Important Government Assets and Interest		<u>2,000,000,000</u>		<u>2,000,000,000</u>
National Capital Region (NCR)		<u>2,000,000,000</u>		<u>2,000,000,000</u>
Central Office		2,000,000,000		2,000,000,000
<b>DEBT AND RISK MANAGEMENT PROGRAM</b>	<u>19,590,000</u>	<u>15,103,000</u>		<u>34,693,000</u>
Securities Origination	<u>4,681,000</u>	<u>4,218,000</u>		<u>8,899,000</u>
National Capital Region (NCR)	<u>4,681,000</u>	<u>4,218,000</u>		<u>8,899,000</u>
Central Office	4,681,000	4,218,000		8,899,000
Debt Monitoring and Servicing	<u>6,579,000</u>	<u>3,200,000</u>		<u>9,779,000</u>
National Capital Region (NCR)	<u>6,579,000</u>	<u>3,200,000</u>		<u>9,779,000</u>
Central Office	6,579,000	3,200,000		9,779,000
Risk Management	<u>8,330,000</u>	<u>7,685,000</u>		<u>16,015,000</u>
National Capital Region (NCR)	<u>8,330,000</u>	<u>7,685,000</u>		<u>16,015,000</u>
Central Office	8,330,000	7,685,000		16,015,000
<b>NG ACCOUNTING PROGRAM</b>	<u>302,541,000</u>	<u>118,742,000</u>	<u>7,130,000</u>	<u>428,413,000</u>
Recording of NG Financial Transactions	<u>32,249,000</u>	<u>9,930,000</u>		<u>42,179,000</u>
National Capital Region (NCR)	<u>32,249,000</u>	<u>9,930,000</u>		<u>42,179,000</u>
Central Office	32,249,000	9,930,000		42,179,000
Reconciliation of NGAs Books of Accounts	<u>9,935,000</u>	<u>1,581,000</u>		<u>11,516,000</u>
National Capital Region (NCR)	<u>9,935,000</u>	<u>1,581,000</u>		<u>11,516,000</u>
Central Office	9,935,000	1,581,000		11,516,000
Release of Allotment to Local Government Units (ALGU)	<u>260,357,000</u>	<u>107,231,000</u>	<u>7,130,000</u>	<u>374,718,000</u>
National Capital Region (NCR)	<u>260,357,000</u>	<u>107,231,000</u>	<u>7,130,000</u>	<u>374,718,000</u>
Central Office	<u>260,357,000</u>	<u>107,231,000</u>	<u>7,130,000</u>	<u>374,718,000</u>
Sub-total, Operations	<u>358,155,000</u>	<u>2,185,150,000</u>	<u>2,642,397,000</u>	<u>5,185,702,000</u>
Total, Regular Programs	<u>465,623,000</u>	<u>2,689,686,000</u>	<u>2,703,001,000</u>	<u>5,858,310,000</u>
<b>PROJECT(S)</b>				
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		561,084,000	561,084,000
Sub-total, Locally-Funded Project(s)		561,084,000	561,084,000
Total, Project(s)		561,084,000	561,084,000
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P</b>	<b>465,623,000</b>	<b>P</b>
		<b>3,250,770,000</b>	<b>P</b>
		<b>2,703,001,000</b>	<b>P</b>
		<b>6,419,394,000</b>	<b>P</b>

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

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

350,550

Total Permanent Positions

350,550

Other Compensation Common to All

Personnel Economic Relief Allowance

14,304

Representation Allowance

5,964

Transportation Allowance

5,814

Clothing and Uniform Allowance

4,172

Mid-Year Bonus - Civilian

29,212

Year End Bonus

29,212

Cash Gift

2,980

Productivity Enhancement Incentive

2,980

Step Increment

875

Total Other Compensation Common to All

95,513

Other Compensation for Specific Groups

Magna Carta for Public Health Workers

375

Total Other Compensation for Specific Groups

375

Other Benefits

PRG-IBIG Contributions

1,431

PhilHealth Contributions

8,555

Employees Compensation Insurance Premiums

715

Terminal Leave

8,484

Total Other Benefits

19,185

Total Personnel Services

465,623

Maintenance and Other Operating Expenses

Travelling Expenses

16,029

Training and Scholarship Expenses

24,592

Supplies and Materials Expenses	60,443
Utility Expenses	63,547
Communication Expenses	31,347
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	3,422
Professional Services	60,012
General Services	57,407
Repairs and Maintenance	195,447
Taxes, Insurance Premiums and Other Fees	2,046,618
Other Maintenance and Operating Expenses	
Advertising Expenses	966
Representation Expenses	2,090
Transportation and Delivery Expenses	2,146
Rent/Lease Expenses	33,971
Membership Dues and Contributions to Organizations	1,505
Subscription Expenses	101,128
Bank Transaction Fee	550,000
Other Maintenance and Operating Expenses	100
	<hr/>
Total Maintenance and Other Operating Expenses	3,250,770
	<hr/>
Total Current Operating Expenditures	3,716,393
	<hr/>
Capital Outlays	
Investment Outlay	2,635,267
Property, Plant and Equipment Outlay	
Buildings and Other Structures	10,372
Machinery and Equipment Outlay	44,307
Transportation Equipment Outlay	12,100
Furniture, Fixtures and Books Outlay	955
	<hr/>
Total Capital Outlays	2,703,001
	<hr/>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>6,419,394</b>
	<hr/> <hr/>

**F. CENTRAL BOARD OF ASSESSMENT APPEALS**

For general administration and support, and operations, as indicated hereunder . . . . . P 16,826,000

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>
<b>A. REGULAR PROGRAMS</b>				
General Administration and Support	P 226,000	P	P	226,000
Operations	<hr/> 13,733,000	<hr/> 2,867,000		<hr/> 16,600,000
<b>REAL PROPERTY TAX ADJUDICATION PROGRAM</b>	<hr/> 13,733,000	<hr/> 2,867,000		<hr/> 16,600,000
<b>TOTAL NEW APPROPRIATIONS</b>	<hr/> <b>P 13,959,000</b>	<hr/> <b>P 2,867,000</b>	<hr/> <b>P</b>	<hr/> <b>16,826,000</b>



**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

	<u>Current Operating Expenditures</u>			<u>Total</u>
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	
<b>REGULAR PROGRAMS</b>				
General Administration and Support				
Administration of Personnel Benefits	P 226,000			P 226,000
Sub-total, General Administration and Support	<u>226,000</u>			<u>226,000</u>
Operations				
REAL PROPERTY TAX ADJUDICATION PROGRAM	<u>13,733,000</u>	<u>2,867,000</u>		<u>16,600,000</u>
Adjudication of Appealed Cases on Real Property Tax Assessment	<u>13,733,000</u>	<u>2,867,000</u>		<u>16,600,000</u>
Sub-total, Operations	<u>13,733,000</u>	<u>2,867,000</u>		<u>16,600,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u><u>P 13,959,000</u></u>	<u><u>P 2,867,000</u></u>		<u><u>P 16,826,000</u></u>

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

## Current Operating Expenditures

## Personnel Services

## Civilian Personnel

## Permanent Positions

## Basic Salary

10,209

## Total Permanent Positions

10,209

## Other Compensation Common to All

## Personnel Economic Relief Allowance

360

## Representation Allowance

444

Transportation Allowance	444
Clothing and Uniform Allowance	105
Mid-Year Bonus - Civilian	851
Year End Bonus	851
Cash Gift	75
Productivity Enhancement Incentive	75
Step Increment	26
	<hr/>
Total Other Compensation Common to All	3,231
Other Benefits	
PAG-IBIG Contributions	36
PhilHealth Contributions	239
Employees Compensation Insurance Premiums	18
Terminal Leave	226
	<hr/>
Total Other Benefits	519
	<hr/>
Total Personnel Services	13,959
Maintenance and Other Operating Expenses	
Travelling Expenses	366
Training and Scholarship Expenses	169
Supplies and Materials Expenses	433
Utility Expenses	71
Communication Expenses	208
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	175
Professional Services	15
General Services	276
Repairs and Maintenance	132
Taxes, Insurance Premiums and Other Fees	172
Other Maintenance and Operating Expenses	
Transportation and Delivery Expenses	6
Rent/Lease Expenses	714
Subscription Expenses	22
Other Maintenance and Operating Expenses	108
	<hr/>
Total Maintenance and Other Operating Expenses	2,867
	<hr/>
Total Current Operating Expenditures	16,826
	<hr/>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>16,826</b>
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**G. INSURANCE COMMISSION**

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

New Appropriations, by Programs/Projects

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

**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>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P</b>	<b><u>6,000</u></b>	<b>P</b>	<b><u>6,000</u></b>

**Special Provision(s)**

1. **Insurance Fund.** In addition to the amounts appropriated herein, Six Hundred Eighty One Million Two Hundred Thirty Two Thousand Pesos (P681,232,000) 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 Request, and other relevant budgetary requirements in accordance with applicable laws, rules, and regulations.

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 Request, and other relevant budgetary requirements in accordance with applicable laws, rules, and regulations.

3. **Fees, Charges, Penalties, and Other Income Derived from the Regulation of Insurance Companies and Other Supervised Persons or Entities.** The amount collected by the IC from fees, charges, penalties, and other income from the regulation of insurance companies and other supervised persons or entities shall be deposited and maintained in a separate account to be used for the salary, allowances, and other expenses of the IC, pursuant to Sections 437 (n) and 441 of R.A. No. 10607.

The implementation of this provision shall be in accordance with the guidelines issued jointly by DBM and IC.

Disbursements or expenditures by the IC in violation of the above requirement shall render any disbursement from said income 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.

4. **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:

- (a) URS or other electronic means for reports not covered by the URS; and
- (b) 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.

5. **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	<u>1,000</u>	P	<u>1,000</u>
Sub-total, General Administration and Support		<u>1,000</u>		<u>1,000</u>

Operations

INSURANCE, PRE-NEED, AND HMO REGULATORY AND SUPERVISORY PROGRAM

	5,000	5,000
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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

	1,000	1,000
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Sub-total, Operations

	5,000	5,000
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TOTAL NEW APPROPRIATIONS

	P 6,000	P 6,000
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New Appropriations, by Object of Expenditures  
(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

	6
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Total Permanent Positions

	6
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Total Personnel Services

	6
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Total Current Operating Expenditures

	6
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TOTAL NEW APPROPRIATIONS

	6
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**H. NATIONAL TAX RESEARCH CENTER**

For general administration and support, and operations, as indicated hereunder . . . . . P 136,830,000

New Appropriations, by Programs/Projects

Current Operating Expenditures

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

**A. REGULAR PROGRAMS**

General Administration and Support	P	66,646,000	P	12,278,000	P		P	78,924,000
Operations		<u>12,670,000</u>		<u>24,341,000</u>		<u>20,895,000</u>		<u>57,906,000</u>
<b>NATIONAL TAX ADVISORY PROGRAM</b>		<u>12,670,000</u>		<u>24,341,000</u>		<u>20,895,000</u>		<u>57,906,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P</b>	<b><u>79,316,000</u></b>	<b>P</b>	<b><u>36,619,000</u></b>	<b>P</b>	<b><u>20,895,000</u></b>	<b>P</b>	<b><u>136,830,000</u></b>

**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:

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

	<u>Current Operating Expenditures</u>							
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>				
<b>REGULAR PROGRAMS</b>								
General Administration and Support								
General Management and Supervision	P	<u>66,646,000</u>	P	<u>12,278,000</u>	P		P	<u>78,924,000</u>
Sub-total, General Administration and Support		<u>66,646,000</u>		<u>12,278,000</u>				<u>78,924,000</u>
Operations								
<b>NATIONAL TAX ADVISORY PROGRAM</b>		<u>12,670,000</u>		<u>24,341,000</u>		<u>20,895,000</u>		<u>57,906,000</u>
Tax System and Tax Policy Structure Studies and Surveys		12,670,000		8,060,000				20,730,000
Evaluation of Tax Subsidy Requests from Government-Owned and Controlled Corporations (GOCCs)				121,000				121,000
Evaluation and Processing of IPA Endorsed Tax Incentives Applications				16,160,000		20,895,000		37,055,000
Sub-total, Operations		<u>12,670,000</u>		<u>24,341,000</u>		<u>20,895,000</u>		<u>57,906,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P</b>	<b><u>79,316,000</u></b>	<b>P</b>	<b><u>36,619,000</u></b>	<b>P</b>	<b><u>20,895,000</u></b>	<b>P</b>	<b><u>136,830,000</u></b>

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

## Current Operating Expenditures

<b>Personnel Services</b>	
<b>Civilian Personnel</b>	
<b>Permanent Positions</b>	
Basic Salary	60,691
<b>Total Permanent Positions</b>	<u>60,691</u>
<b>Other Compensation Common to All</b>	
Personnel Economic Relief Allowance	2,400
Representation Allowance	1,206
Transportation Allowance	1,206
Clothing and Uniform Allowance	700
Mid-Year Bonus - Civilian	5,057
Year End Bonus	5,057
Cash Gift	500
Productivity Enhancement Incentive	500
Step Increment	152
<b>Total Other Compensation Common to All</b>	<u>16,778</u>
<b>Other Benefits</b>	
PAG-IBIG Contributions	240
PhilHealth Contributions	1,487
Employees Compensation Insurance Premiums	120
<b>Total Other Benefits</b>	<u>1,847</u>
<b>Total Personnel Services</b>	<u>79,316</u>
<b>Maintenance and Other Operating Expenses</b>	
Travelling Expenses	3,000
Training and Scholarship Expenses	1,721
Supplies and Materials Expenses	8,028
Utility Expenses	4,700
Communication Expenses	2,680
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	136
Professional Services	1,868
General Services	1,800
Repairs and Maintenance	947
Taxes, Insurance Premiums and Other Fees	548
Other Maintenance and Operating Expenses	
Printing and Publication Expenses	185
Representation Expenses	88
Rent/Lease Expenses	5,000
Membership Dues and Contributions to Organizations	20
Subscription Expenses	5,898
<b>Total Maintenance and Other Operating Expenses</b>	<u>36,619</u>
<b>Total Current Operating Expenditures</b>	<u>115,935</u>

Capital Outlays

Property, Plant and Equipment Outlay	
Machinery and Equipment Outlay	15,226
Transportation Equipment Outlay	<u>5,669</u>
Total Capital Outlays	<u>20,895</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<b><u><u>136,830</u></u></b>

**I. PRIVATIZATION AND MANAGEMENT OFFICE**

For general administration and support, and operations, as indicated hereunder . . . . . P 111,057,000

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>
<b>A. REGULAR PROGRAMS</b>				
General Administration and Support	P 39,823,000	P 29,251,000	P 3,125,000	P 72,199,000
Operations	<u>38,858,000</u>			<u>38,858,000</u>
PRIVATIZATION OF GOVERNMENT ASSETS PROGRAM	<u>38,858,000</u>			<u>38,858,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<b><u><u>P 78,681,000</u></u></b>	<b><u><u>P 29,251,000</u></u></b>	<b><u><u>P 3,125,000</u></u></b>	<b><u><u>P 111,057,000</u></u></b>

**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:

- (a) commissions, due diligence fees, and sale of bidding documents;
- (b) 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
- (c) 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

	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
<b>REGULAR PROGRAMS</b>				
General Administration and Support				
General Management and Supervision	P 39,823,000	P 29,251,000	P 3,125,000	P 72,199,000
Sub-total, General Administration and Support	<u>39,823,000</u>	<u>29,251,000</u>	<u>3,125,000</u>	<u>72,199,000</u>
Operations				
PRIVATIZATION OF GOVERNMENT ASSETS PROGRAM	<u>38,858,000</u>			<u>38,858,000</u>
Conservation, Sale/Disposition of Assets and Other Properties	<u>38,858,000</u>			<u>38,858,000</u>
Sub-total, Operations	<u>38,858,000</u>			<u>38,858,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u>P 78,681,000</u>	<u>P 29,251,000</u>	<u>P 3,125,000</u>	<u>P 111,057,000</u>

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

## Current Operating Expenditures

## Personnel Services

## Civilian Personnel

## Non-Permanent Positions

78,681

## Total Personnel Services

78,681

## Maintenance and Other Operating Expenses

## Travelling Expenses

35

## Training and Scholarship Expenses

400

## Supplies and Materials Expenses

2,424

## Utility Expenses

4,000

## Communication Expenses

1,160

## Confidential, Intelligence and Extraordinary Expenses

## Extraordinary and Miscellaneous Expenses

798

## General Services

5,500

## Repairs and Maintenance

650

## Taxes, Insurance Premiums and Other Fees

50

## Other Maintenance and Operating Expenses

## Representation Expenses

385

## Rent/Lease Expenses

100

## Membership Dues and Contributions to Organizations

26



Subscription Expenses	12,891
Other Maintenance and Operating Expenses	<u>832</u>
Total Maintenance and Other Operating Expenses	<u>29,251</u>
Total Current Operating Expenditures	<u>107,932</u>
Capital Outlays	
Property, Plant and Equipment Outlay	
Machinery and Equipment Outlay	<u>3,125</u>
Total Capital Outlays	<u>3,125</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u><u>111,057</u></u>

GENERAL APPROPRIATIONS ACT, FY 2025

**GENERAL SUMMARY  
DEPARTMENT OF FINANCE**

	Current Operating Expenditures				
	Personnel Services	Maintenance and Other Operating Expenses	Financial Expenses	Capital Outlays	Total
A. OFFICE OF THE SECRETARY	P 394,027,000	P 491,254,000	P	P 47,461,000	P 932,742,000
B. BUREAU OF CUSTOMS	1,904,263,000	1,436,764,000		742,868,000	4,083,895,000
C. BUREAU OF INTERNAL REVENUE	8,924,180,000	6,056,675,000	30,893,000	1,881,548,000	16,893,296,000
D. BUREAU OF LOCAL GOVERNMENT FINANCE	217,461,000	109,825,000		90,084,000	417,370,000
E. BUREAU OF THE TREASURY	465,623,000	3,250,770,000		2,703,001,000	6,419,394,000
F. CENTRAL BOARD OF ASSESSMENT APPEALS	13,959,000	2,867,000			16,826,000
G. INSURANCE COMMISSION	6,000				6,000
H. NATIONAL TAX RESEARCH CENTER	79,316,000	36,619,000		20,895,000	136,830,000
I. PRIVATIZATION AND MANAGEMENT OFFICE	78,681,000	29,251,000		3,125,000	111,057,000
<b>TOTAL NEW APPROPRIATIONS, DEPARTMENT OF FINANCE</b>	<b>P 12,077,516,000</b>	<b>P 11,414,025,000</b>	<b>P 30,893,000</b>	<b>P 5,488,982,000</b>	<b>P 29,011,416,000</b>