

C. BUREAU OF INTERNAL REVENUE

For general administration and support, and operations, as indicated hereunder P 17,231,086,000

New Appropriations, by Programs/Projects

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

A. REGULAR PROGRAMS

| | | | | | | | | | | |
|------------------------------------|----------|------------------------------|----------|-----------------------------|----------|--------------------------|----------|-----------------------------|----------|------------------------------|
| General Administration and Support | P | 2,558,345,000 | P | 674,915,000 | P | 26,682,000 | P | 472,908,000 | P | 3,732,850,000 |
| Operations | | <u>7,623,481,000</u> | | <u>5,116,426,000</u> | | | | <u>758,329,000</u> | | <u>13,498,236,000</u> |
| REVENUE ADMINISTRATION PROGRAM | | <u>7,623,481,000</u> | | <u>5,116,426,000</u> | | | | <u>758,329,000</u> | | <u>13,498,236,000</u> |
| TOTAL NEW APPROPRIATIONS | P | <u>10,181,826,000</u> | P | <u>5,791,341,000</u> | P | <u>26,682,000</u> | P | <u>1,231,237,000</u> | P | <u>17,231,086,000</u> |

Special Provision(s)

1. **Tax Refund.** The amount of Thirteen Billion Nine Hundred Thirteen Million Six Hundred Twenty Six Thousand Two Hundred Fourteen Pesos (P13,913,626,214) shall be used for the following:

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

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, s. 1987.

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, s. 1996.

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 until such time that all agencies have fully migrated to the BTMS; 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

| <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> |

REGULAR PROGRAMS

General Administration and Support

| | | | | | | | | | | |
|------------------------------------|---|----------------------|---|--------------------|---|-------------------|---|--------------------|---|----------------------|
| General Management and Supervision | P | <u>2,213,646,000</u> | P | <u>639,742,000</u> | P | <u>26,682,000</u> | P | <u>472,908,000</u> | P | <u>3,352,978,000</u> |
| National Capital Region (NCR) | | <u>1,032,113,000</u> | | <u>352,956,000</u> | | <u>26,682,000</u> | | <u>183,008,000</u> | | <u>1,594,759,000</u> |
| Central Office | | 361,959,000 | | 113,329,000 | | 26,682,000 | | 183,008,000 | | 684,978,000 |

GENERAL APPROPRIATIONS ACT, FY 2026

| | | | |
|--|--------------------|-------------------|--|
| Revenue Regional Office V - Caloocan City | 68,917,000 | 11,757,000 | 80,674,000 |
| Revenue Regional Office VI - Manila | 68,992,000 | 75,493,000 | 144,485,000 |
| Revenue Regional Office VII - A - Quezon City | 177,516,000 | 63,174,000 | 240,690,000 |
| Revenue Regional Office VII - B - East National Capital Region | 83,943,000 | 15,913,000 | 99,856,000 |
| Revenue Regional Office VIII - A - Makati City | 180,788,000 | 51,363,000 | 232,151,000 |
| Revenue Regional Office VIII - B - South National Capital Region | 89,998,000 | 21,927,000 | 111,925,000 |
| Region I - Ilocos | 29,205,000 | 11,385,000 | 40,590,000 |
| Revenue Regional Office I - Calasiao, Pangasinan | 29,205,000 | 11,385,000 | 40,590,000 |
| Cordillera Administrative Region (CAR) | 29,655,000 | 6,958,000 | 36,613,000 |
| Revenue Regional Office II - Cordillera Administrative Region | 29,655,000 | 6,958,000 | 36,613,000 |
| Region II - Cagayan Valley | 38,689,000 | 21,151,000 | 59,840,000 |
| Revenue Regional Office III - Tuguegarao, Cagayan | 38,689,000 | 21,151,000 | 59,840,000 |
| Region III - Central Luzon | 61,615,000 | 41,189,000 | 102,804,000 |
| Revenue Regional Office IV - San Fernando, Pampanga | 61,615,000 | 41,189,000 | 102,804,000 |
| Region IVA - CALABARZON | 651,406,000 | 59,867,000 | 711,273,000 |
| Revenue Regional Office IXA - Cavite, Batangas, Mindoro and Romblon (CaBaMiRo) | 320,152,000 | 29,447,000 | 349,599,000 |
| Revenue Regional Office IXB - Laguna, Quezon and Marinduque (LaQueMar) | 331,254,000 | 30,420,000 | 361,674,000 |
| Region V - Bicol | 35,539,000 | 4,122,000 | 39,661,000 |
| Revenue Regional Office X - Legaspi City | 35,539,000 | 4,122,000 | 39,661,000 |
| Region VI - Western Visayas | 64,815,000 | 36,938,000 | 242,000,000 343,753,000 |
| Revenue Regional Office XI - Iloilo City | 30,086,000 | 11,446,000 | 41,532,000 |

| | | | | |
|---|--------------------|-------------------|-------------------|--------------------|
| Revenue Regional Office XII - Bacolod City | 34,729,000 | 25,492,000 | 242,000,000 | 302,221,000 |
| Region VII - Central Visayas | <u>43,969,000</u> | <u>30,122,000</u> | <u>47,900,000</u> | <u>121,991,000</u> |
| Revenue Regional Office XIII - Cebu City | 43,969,000 | 30,122,000 | 47,900,000 | 121,991,000 |
| Region VIII - Eastern Visayas | <u>39,443,000</u> | <u>5,034,000</u> | | <u>44,477,000</u> |
| Revenue Regional Office XIV - Tacloban City | 39,443,000 | 5,034,000 | | 44,477,000 |
| Region IX - Zamboanga Peninsula | <u>37,501,000</u> | <u>18,841,000</u> | | <u>56,342,000</u> |
| Revenue Regional Office XV - Zamboanga City | 37,501,000 | 18,841,000 | | 56,342,000 |
| Region X - Northern Mindanao | <u>42,718,000</u> | <u>5,883,000</u> | | <u>48,601,000</u> |
| Revenue Regional Office XVI - Cagayan de Oro City | 42,718,000 | 5,883,000 | | 48,601,000 |
| Region XI - Davao | <u>40,053,000</u> | <u>29,967,000</u> | | <u>70,020,000</u> |
| Revenue Regional Office XIX - Davao City | 40,053,000 | 29,967,000 | | 70,020,000 |
| Region XII - SOCCSKSARGEN | <u>33,855,000</u> | <u>8,769,000</u> | | <u>42,624,000</u> |
| Revenue Regional Office XVIII - Koronadal City | 33,855,000 | 8,769,000 | | 42,624,000 |
| Region XIII - Caraga | <u>33,070,000</u> | <u>6,560,000</u> | | <u>39,630,000</u> |
| Revenue Regional Office XVII - Butuan City | 33,070,000 | 6,560,000 | | 39,630,000 |
| Human Resource Development | <u>72,429,000</u> | <u>12,305,000</u> | | <u>84,734,000</u> |
| National Capital Region (NCR) | <u>72,429,000</u> | <u>12,305,000</u> | | <u>84,734,000</u> |
| Central Office | 72,429,000 | 12,305,000 | | 84,734,000 |
| Investigation and Prosecution of Administrative Cases Filed Against Revenue Personnel and the Security Program | <u>17,124,000</u> | <u>22,868,000</u> | | <u>39,992,000</u> |
| National Capital Region (NCR) | <u>17,124,000</u> | <u>22,868,000</u> | | <u>39,992,000</u> |
| Central Office | 17,124,000 | 22,868,000 | | 39,992,000 |
| Administration of Personnel Benefits | <u>255,146,000</u> | | | <u>255,146,000</u> |
| National Capital Region (NCR) | <u>255,146,000</u> | | | <u>255,146,000</u> |
| Central Office | <u>255,146,000</u> | | | <u>255,146,000</u> |

GENERAL APPROPRIATIONS ACT, FY 2026

| | | | | | |
|--|----------------------|----------------------|-------------------|--------------------|-----------------------|
| Sub-total, General Administration and Support | <u>2,558,345,000</u> | <u>674,915,000</u> | <u>26,682,000</u> | <u>472,908,000</u> | <u>3,732,850,000</u> |
| Operations | | | | | |
| REVENUE ADMINISTRATION PROGRAM | <u>7,623,481,000</u> | <u>5,116,426,000</u> | | <u>758,329,000</u> | <u>13,498,236,000</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>234,567,000</u> | <u>29,600,000</u> | | | <u>264,167,000</u> |
| National Capital Region (NCR) | <u>234,567,000</u> | <u>29,600,000</u> | | | <u>264,167,000</u> |
| Central Office | 234,567,000 | 29,600,000 | | | 264,167,000 |
| Issuance of Tax Rulings, Decisions on Appealed Cases and Assistance in the Prosecution of Civil and Criminal Cases | <u>148,859,000</u> | <u>12,462,000</u> | | | <u>161,321,000</u> |
| National Capital Region (NCR) | <u>148,859,000</u> | <u>12,462,000</u> | | | <u>161,321,000</u> |
| Central Office | 148,859,000 | 12,462,000 | | | 161,321,000 |
| Implementation of the Tax Information and Education Program | <u>67,439,000</u> | <u>24,833,000</u> | | | <u>92,272,000</u> |
| National Capital Region (NCR) | <u>67,439,000</u> | <u>24,833,000</u> | | | <u>92,272,000</u> |
| Central Office | 67,439,000 | 24,833,000 | | | 92,272,000 |
| Enforcement of Internal Revenue Laws | <u>6,876,692,000</u> | <u>2,766,045,000</u> | | <u>62,041,000</u> | <u>9,704,778,000</u> |
| National Capital Region (NCR) | <u>2,381,232,000</u> | <u>1,339,939,000</u> | | | <u>3,721,171,000</u> |
| Central Office | 498,076,000 | 282,451,000 | | | 780,527,000 |
| Revenue Regional Office V - Caloocan City | 375,220,000 | 142,876,000 | | | 518,096,000 |
| Revenue Regional Office VI - Manila | 407,857,000 | 175,529,000 | | | 583,386,000 |
| Revenue Regional Office VII - A - Quezon City | 477,718,000 | 114,583,000 | | | 592,301,000 |
| Revenue Regional Office VII - B - East National Capital Region | 38,161,000 | 276,626,000 | | | 314,787,000 |
| Revenue Regional Office VIII - A - Makati City | 544,037,000 | 102,280,000 | | | 646,317,000 |
| Revenue Regional Office VIII - B - South National Capital Region | 40,163,000 | 245,594,000 | | | 285,757,000 |

| | | | | |
|--|--------------------|--------------------|-------------------|--------------------|
| Region I - Ilocos | <u>390,314,000</u> | <u>73,717,000</u> | | <u>464,031,000</u> |
| Revenue Regional Office I - Calasiao, Pangasinan | 390,314,000 | 73,717,000 | | 464,031,000 |
| Cordillera Administrative Region (CAR) | <u>287,738,000</u> | <u>66,720,000</u> | | <u>354,458,000</u> |
| Revenue Regional Office II - Cordillera Administrative Region | 287,738,000 | 66,720,000 | | 354,458,000 |
| Region II - Cagayan Valley | <u>243,649,000</u> | <u>46,034,000</u> | | <u>289,683,000</u> |
| Revenue Regional Office III - Tuguegarao, Cagayan | 243,649,000 | 46,034,000 | | 289,683,000 |
| Region III - Central Luzon | <u>559,526,000</u> | <u>124,964,000</u> | <u>50,000,000</u> | <u>734,490,000</u> |
| Revenue Regional Office IV - San Fernando, Pampanga | 559,526,000 | 124,964,000 | 50,000,000 | 734,490,000 |
| Region IVA - CALABARZON | <u>187,031,000</u> | <u>247,633,000</u> | | <u>434,664,000</u> |
| Revenue Regional Office IXA - Cavite, Batangas, Mindoro and Romblon (CaBaMiRo) | 99,231,000 | 153,292,000 | | 252,523,000 |
| Revenue Regional Office IXB - Laguna, Quezon and Marinduque (LaQueMar) | 87,800,000 | 94,341,000 | | 182,141,000 |
| Region V - Bicol | <u>326,735,000</u> | <u>92,609,000</u> | | <u>419,344,000</u> |
| Revenue Regional Office X - Legaspi City | 326,735,000 | 92,609,000 | | 419,344,000 |
| Region VI - Western Visayas | <u>483,903,000</u> | <u>151,528,000</u> | <u>10,000,000</u> | <u>645,431,000</u> |
| Revenue Regional Office XI - Iloilo City | 271,947,000 | 97,805,000 | 10,000,000 | 379,752,000 |
| Revenue Regional Office XII - Bacolod City | 211,956,000 | 53,723,000 | | 265,679,000 |
| Region VII - Central Visayas | <u>307,128,000</u> | <u>149,800,000</u> | | <u>456,928,000</u> |
| Revenue Regional Office XIII - Cebu City | 307,128,000 | 149,800,000 | | 456,928,000 |
| Region VIII - Eastern Visayas | <u>292,426,000</u> | <u>71,209,000</u> | <u>2,041,000</u> | <u>365,676,000</u> |
| Revenue Regional Office XIV - Tacloban City | 292,426,000 | 71,209,000 | 2,041,000 | 365,676,000 |
| Region IX - Zamboanga Peninsula | <u>294,320,000</u> | <u>56,892,000</u> | | <u>351,212,000</u> |
| Revenue Regional Office XV - Zamboanga City | 294,320,000 | 56,892,000 | | 351,212,000 |

GENERAL APPROPRIATIONS ACT, FY 2026

| | | | | |
|--|--------------------------------|-------------------------------|----------------------------|-------------------------------|
| Region X - Northern Mindanao | <u>330,519,000</u> | <u>79,816,000</u> | | <u>410,335,000</u> |
| Revenue Regional Office XVI - Cagayan de Oro City | 330,519,000 | 79,816,000 | | 410,335,000 |
| Region XI - Davao | <u>317,845,000</u> | <u>115,822,000</u> | | <u>433,667,000</u> |
| Revenue Regional Office XIX - Davao City | 317,845,000 | 115,822,000 | | 433,667,000 |
| Region XII - SOCCSKSARGEN | <u>272,202,000</u> | <u>88,390,000</u> | | <u>360,592,000</u> |
| Revenue Regional Office XVIII - Koronadal City | 272,202,000 | 88,390,000 | | 360,592,000 |
| Region XIII - Caraga | <u>202,124,000</u> | <u>60,972,000</u> | | <u>263,096,000</u> |
| Revenue Regional Office XVII - Butuan City | 202,124,000 | 60,972,000 | | 263,096,000 |
| Revenue Information Systems Development and Infrastructure Support | <u>243,225,000</u> | <u>2,280,871,000</u> | <u>696,288,000</u> | <u>3,220,384,000</u> |
| National Capital Region (NCR) | <u>243,225,000</u> | <u>2,280,871,000</u> | <u>696,288,000</u> | <u>3,220,384,000</u> |
| Central Office | 243,225,000 | 2,280,871,000 | 696,288,000 | 3,220,384,000 |
| Planning and Policy Formulation | <u>37,314,000</u> | <u>1,903,000</u> | | <u>39,217,000</u> |
| National Capital Region (NCR) | <u>37,314,000</u> | <u>1,903,000</u> | | <u>39,217,000</u> |
| Central Office | 37,314,000 | 1,903,000 | | 39,217,000 |
| Collation, Analysis, Monitoring, Generation and Development of Internal Revenue Statistics | <u>15,385,000</u> | <u>712,000</u> | | <u>16,097,000</u> |
| National Capital Region (NCR) | <u>15,385,000</u> | <u>712,000</u> | | <u>16,097,000</u> |
| Central Office | 15,385,000 | 712,000 | | 16,097,000 |
| Sub-total, Operations | <u>7,623,481,000</u> | <u>5,116,426,000</u> | <u>758,329,000</u> | <u>13,498,236,000</u> |
| TOTAL NEW APPROPRIATIONS | P <u>10,181,826,000</u> | P <u>5,791,341,000</u> | P <u>26,682,000</u> | P <u>1,231,237,000</u> |

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

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

7,639,427

Total Permanent Positions

7,639,427

| | |
|---|-------------------|
| Other Compensation Common to All | |
| Personnel Economic Relief Allowance | 375,720 |
| Representation Allowance | 22,746 |
| Transportation Allowance | 22,746 |
| Clothing and Uniform Allowance | 109,585 |
| Mid-Year Bonus - Civilian | 636,619 |
| Year End Bonus | 636,619 |
| Cash Gift | 78,275 |
| Productivity Enhancement Incentive | 78,275 |
| Step Increment | 19,099 |
| | <hr/> |
| Total Other Compensation Common to All | 1,979,684 |
| Other Compensation for Specific Groups | |
| Special Counsel Allowance | 50,746 |
| | <hr/> |
| Total Other Compensation for Specific Groups | 50,746 |
| Other Benefits | |
| PAG-IBIG Contributions | 37,572 |
| PhilHealth Contributions | 189,864 |
| Employees Compensation Insurance Premiums | 18,787 |
| Loyalty Award - Civilian | 10,600 |
| Terminal Leave | 255,146 |
| | <hr/> |
| Total Other Benefits | 511,969 |
| Total Personnel Services | 10,181,826 |
| Maintenance and Other Operating Expenses | |
| Travelling Expenses | 377,521 |
| Training and Scholarship Expenses | 44,967 |
| Supplies and Materials Expenses | 613,017 |
| Utility Expenses | 415,883 |
| Communication Expenses | 402,060 |
| Awards/Rewards and Prizes | 3,423 |
| Confidential, Intelligence and Extraordinary Expenses | |
| Confidential Expenses | 10,000 |
| Extraordinary and Miscellaneous Expenses | 4,948 |
| Professional Services | 848,720 |
| General Services | 1,175,416 |
| Repairs and Maintenance | 76,872 |
| Taxes, Insurance Premiums and Other Fees | 81,674 |
| Other Maintenance and Operating Expenses | |
| Advertising Expenses | 8,660 |
| Printing and Publication Expenses | 10,003 |
| Transportation and Delivery Expenses | 8,297 |
| Rent/Lease Expenses | 1,045,265 |
| Membership Dues and Contributions to Organizations | 115 |
| Subscription Expenses | 603,211 |
| Bank Transaction Fee | 66 |
| Other Maintenance and Operating Expenses | 61,223 |
| | <hr/> |
| Total Maintenance and Other Operating Expenses | 5,791,341 |

GENERAL APPROPRIATIONS ACT, FY 2026

| | |
|---|--------------------------|
| Financial Expenses | |
| Interest Expenses | <u>26,682</u> |
| Total Financial Expenses | <u>26,682</u> |
| Total Current Operating Expenditures | <u>15,999,849</u> |
| Capital Outlays | |
| Property, Plant and Equipment Outlay | |
| Buildings and Other Structures | 364,699 |
| Machinery and Equipment Outlay | 129,688 |
| Transportation Equipment Outlay | 170,250 |
| Intangible Assets Outlay | <u>566,600</u> |
| Total Capital Outlays | <u>1,231,237</u> |
| TOTAL NEW APPROPRIATIONS | <u><u>17,231,086</u></u> |