

**XII. DEPARTMENT OF FINANCE**

**A. OFFICE OF THE SECRETARY**

For general administration and support, support to operations and operations, as indicated hereunder . . . . . P 1,278,317,000

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 188,142,000	P 335,205,000	P 5,000,000	P 528,347,000
Support to Operations	87,690,000	211,097,000	59,475,000	358,262,000
Operations	<u>204,500,000</u>	<u>183,768,000</u>	<u>3,440,000</u>	<u>391,708,000</u>
FINANCIAL SUSTAINABILITY AND REVENUE STRENGTHENING PROGRAM	124,379,000	143,279,000	3,440,000	271,098,000
ASSET AND LIABILITY MANAGEMENT PROGRAM	<u>80,121,000</u>	<u>40,489,000</u>		<u>120,610,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u>P 480,332,000</u>	<u>P 730,070,000</u>	<u>P 67,915,000</u>	<u>P 1,278,317,000</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 civil and criminal actions under existing 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 Department of Finance (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 until such time that all agencies have fully migrated to the Budget and Treasury Management System (BTMS); 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 187,257,000	P 335,205,000	P 5,000,000	P 527,462,000
Administration of Personnel Benefits	885,000			885,000
Sub-total, General Administration and Support	188,142,000	335,205,000	5,000,000	528,347,000
Support to Operations				
Legal Services	15,177,000	6,998,000		22,175,000
Management of Information Systems	42,779,000	197,819,000	59,475,000	300,073,000
Revenue Integrity Protection Service (RIPS) Activities	29,734,000	6,280,000		36,014,000
Sub-total, Support to Operations	87,690,000	211,097,000	59,475,000	358,262,000
Operations				
<b>FINANCIAL SUSTAINABILITY AND REVENUE STRENGTHENING PROGRAM</b>	124,379,000	143,279,000	3,440,000	271,098,000
Financial and Fiscal Planning and Programming, Consolidation, Analysis, Generation of Reports, Project Formulation on Revenue Statistics and Policy Research	20,640,000	17,441,000		38,081,000
Philippine Extractive Industries Transparency Initiative (PH-EITI)		32,020,000		32,020,000
Tax Policy Research and Formulation (Direct Tax)	30,886,000	11,604,000		42,490,000
Tax Policy Research and Formulation (Indirect Tax)	6,615,000	788,000		7,403,000
Preparation of Inputs of Financial and Economic Policies in Various International Fora	28,766,000	25,667,000		54,433,000
Oversight of Tax Law Implementation and Processing of Tax Exemption Requests	37,472,000	55,759,000	3,440,000	96,671,000
<b>ASSET AND LIABILITY MANAGEMENT PROGRAM</b>	80,121,000	40,489,000		120,610,000
Privatization Group and Council Secretariat Support	36,371,000	11,587,000		47,958,000
Negotiation of International Financing Transactions	21,252,000	13,709,000		34,961,000

GENERAL APPROPRIATIONS ACT, FY 2026

Monitoring and Evaluation of Financial Performance of the Government Corporate Sector	22,498,000	15,193,000	37,691,000
Sub-total, Operations	<u>204,500,000</u>	<u>183,768,000</u>	<u>391,708,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P <u>480,332,000</u></b>	<b>P <u>730,070,000</u></b>	<b>P <u>67,915,000</u></b>

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

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary 352,325

Total Permanent Positions 352,325

Other Compensation Common to All

Personnel Economic Relief Allowance	9,744
Representation Allowance	9,624
Transportation Allowance	9,624
Clothing and Uniform Allowance	2,842
Mid-Year Bonus - Civilian	29,362
Year End Bonus	29,362
Cash Gift	2,030
Productivity Enhancement Incentive	2,030
Step Increment	<u>882</u>

Total Other Compensation Common to All 95,500

Other Compensation for Specific Groups

Magna Carta for Public Health Workers	426
Overseas Allowance	<u>5,366</u>

Total Other Compensation for Specific Groups 5,792

Other Benefits

PAG-IBIG Contributions	975
PhilHealth Contributions	7,465
Employees Compensation Insurance Premiums	486
Loyalty Award - Civilian	250
Terminal Leave	<u>885</u>

Total Other Benefits 10,061

Non-Permanent Positions

16,654

Total Personnel Services 480,332

<b>Maintenance and Other Operating Expenses</b>	
Travelling Expenses	83,483
Training and Scholarship Expenses	43,782
Supplies and Materials Expenses	23,020
Utility Expenses	38,875
Communication Expenses	19,961
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	6,058
Professional Services	200,387
General Services	69,000
Repairs and Maintenance	33,113
Taxes, Insurance Premiums and Other Fees	9,366
Other Maintenance and Operating Expenses	
Advertising Expenses	850
Printing and Publication Expenses	160
Representation Expenses	3,862
Rent/Lease Expenses	13,500
Subscription Expenses	128,156
Other Maintenance and Operating Expenses	56,497
	730,070
<b>Total Maintenance and Other Operating Expenses</b>	<b>730,070</b>
<b>Total Current Operating Expenditures</b>	<b>1,210,402</b>
<b>Capital Outlays</b>	
Property, Plant and Equipment Outlay	
Machinery and Equipment Outlay	65,415
Transportation Equipment Outlay	2,500
	67,915
<b>Total Capital Outlays</b>	<b>67,915</b>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>1,278,317</b>

**B. BUREAU OF CUSTOMS**

For general administration and support, and operations, as indicated hereunder ..... P 4,922,461,000

New Appropriations, by Programs/Projects

	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
<b>A. REGULAR PROGRAMS</b>				
General Administration and Support	P 378,672,000	P 652,951,000	P 50,764,000	P 1,082,387,000
Operations	1,858,944,000	1,786,215,000	194,915,000	3,840,074,000
<b>CUSTOMS REVENUE ENHANCEMENT PROGRAM</b>	1,353,159,000	1,219,143,000	194,915,000	2,767,217,000

CUSTOMS BORDER PROTECTION AND CARGO CONTROL AND CLEARANCE PROGRAM	505,785,000	567,072,000	1,072,857,000
TOTAL NEW APPROPRIATIONS	P 2,237,616,000	P 2,439,166,000	P 4,922,461,000

**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.

Implementation of this provision shall be subject to judicious fiscal programming by the National Government.

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.

Implementation of this provision shall be subject to judicious fiscal programming by the National Government.

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.** Officials and employees of the Bureau of Customs (BOC) shall be granted rewards and incentives for exceeding the prior year's revenue collection targets, sourced from fifteen percent (15%) of the BOC's collection in excess of its assigned target, in accordance with Section 4 of R.A. No. 9335 and Section 9 of its Implementing Rules and Regulations. The grant shall be subject to the provisions of the said law, its implementing rules and regulations, and other applicable guidelines.

Implementation of this provision shall be subject to judicious fiscal programming by the National Government.

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.

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, 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.

5. **Informers' 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 until such time that all agencies have fully migrated to the BTMS; 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>
<b>REGULAR PROGRAMS</b>				
General Administration and Support				
General Management and Supervision	P 303,519,000	P 652,951,000	P 50,764,000	P 1,007,234,000
National Capital Region (NCR)	159,321,000	522,149,000	34,114,000	715,584,000
Central Office	106,701,000	490,886,000	23,014,000	620,601,000
Collection District II - A - Port of Manila	24,031,000	7,655,000		31,686,000
Collection District II - B - Manila International Container Port	11,190,000	8,002,000		19,192,000
Collection District III - Ninoy Aquino International Airport	17,399,000	15,606,000	11,100,000	44,105,000
Region I - Ilocos	10,133,000	3,912,000		14,045,000
Collection District I - Port of San Fernando	10,133,000	3,912,000		14,045,000
Region II - Cagayan Valley	2,019,000	4,749,000		6,768,000
Collection District XV - Port of Aparri	2,019,000	4,749,000		6,768,000
Region III - Central Luzon	45,500,000	20,822,000		66,322,000
Collection District XIII - Port of Subic	8,473,000	7,249,000		15,722,000
Collection District XIV - Port of Clark	29,271,000	8,357,000		37,628,000
Collection District XVI - Port of Limay	7,756,000	5,216,000		12,972,000
Region IVA - CALABARZON	12,031,000	11,634,000	5,550,000	29,215,000
Collection District IV - Port of Batangas	12,031,000	11,634,000	5,550,000	29,215,000
Region V - Bicol	5,689,000	5,159,000		10,848,000
Collection District V - Port of Legaspi	5,689,000	5,159,000		10,848,000
Region VI - Western Visayas	7,503,000	7,428,000		14,931,000
Collection District VI - Port of Iloilo	7,503,000	7,428,000		14,931,000

## GENERAL APPROPRIATIONS ACT, FY 2026

Region VII - Central Visayas	<u>11,460,000</u>	<u>9,266,000</u>		<u>20,726,000</u>
Collection District VII - Port of Cebu	11,460,000	9,266,000		20,726,000
Region VIII - Eastern Visayas	<u>6,398,000</u>	<u>4,890,000</u>		<u>11,288,000</u>
Collection District VIII - Port of Tacloban	6,398,000	4,890,000		11,288,000
Region IX - Zamboanga Peninsula	<u>12,148,000</u>	<u>7,178,000</u>		<u>19,326,000</u>
Collection District XI - Port of Zamboanga	12,148,000	7,178,000		19,326,000
Region X - Northern Mindanao	<u>11,565,000</u>	<u>22,343,000</u>	<u>11,100,000</u>	<u>45,008,000</u>
Collection District X - Port of Cagayan de Oro	11,565,000	22,343,000	11,100,000	45,008,000
Region XI - Davao	<u>12,531,000</u>	<u>25,834,000</u>		<u>38,365,000</u>
Collection District XII - Port of Davao	12,531,000	25,834,000		38,365,000
Region XIII - Caraga	<u>7,221,000</u>	<u>7,587,000</u>		<u>14,808,000</u>
Collection District IX - Port of Surigao	7,221,000	7,587,000		14,808,000
Administration of Personnel Benefits	<u>75,153,000</u>			<u>75,153,000</u>
National Capital Region (NCR)	<u>75,153,000</u>			<u>75,153,000</u>
Central Office	75,153,000			75,153,000
Sub-total, General Administration and Support	<u>378,672,000</u>	<u>652,951,000</u>	<u>50,764,000</u>	<u>1,082,387,000</u>
Operations				
CUSTOMS REVENUE ENHANCEMENT PROGRAM	<u>1,353,159,000</u>	<u>1,219,143,000</u>	<u>194,915,000</u>	<u>2,767,217,000</u>
Legal Services	<u>178,449,000</u>	<u>93,664,000</u>		<u>272,113,000</u>
National Capital Region (NCR)	<u>170,493,000</u>	<u>91,742,000</u>		<u>262,235,000</u>
Central Office	165,612,000	88,980,000		254,592,000
Collection District II - A - Port of Manila		1,191,000		1,191,000
Collection District II - B - Manila International Container Port		569,000		569,000
Collection District III - Ninoy Aquino International Airport	4,881,000	1,002,000		5,883,000
Region I - Ilocos		<u>137,000</u>		<u>137,000</u>
Collection District I - Port of San Fernando		137,000		137,000
Region III - Central Luzon	<u>4,092,000</u>	<u>157,000</u>		<u>4,249,000</u>
Collection District XIII - Port of Subic	4,092,000	157,000		4,249,000

Region IVA - CALABARZON	<u>600,000</u>	<u>488,000</u>		<u>1,088,000</u>
Collection District IV - Port of Batangas	600,000	488,000		1,088,000
Region V - Bicol	<u>816,000</u>			<u>816,000</u>
Collection District V - Port of Legaspi	816,000			816,000
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>816,000</u>	<u>210,000</u>		<u>1,026,000</u>
Collection District VIII - Port of Tacloban	816,000	210,000		1,026,000
Region X - Northern Mindanao	<u>816,000</u>	<u>131,000</u>		<u>947,000</u>
Collection District X - Port of Cagayan de Oro	816,000	131,000		947,000
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>816,000</u>	<u>73,000</u>		<u>889,000</u>
Collection District IX - Port of Surigao	816,000	73,000		889,000
Information Communication and Technology Support Services	<u>61,860,000</u>	<u>873,564,000</u>	<u>194,915,000</u>	<u>1,130,339,000</u>
National Capital Region (NCR)	<u>61,860,000</u>	<u>873,564,000</u>	<u>194,915,000</u>	<u>1,130,339,000</u>
Central Office	61,860,000	873,564,000	194,915,000	1,130,339,000
Examination and Appraisal of Imports	<u>879,408,000</u>	<u>109,138,000</u>		<u>988,546,000</u>
National Capital Region (NCR)	<u>692,204,000</u>	<u>66,553,000</u>		<u>758,757,000</u>
Central Office	75,772,000	41,839,000		117,611,000
Collection District II - A - Port of Manila	210,172,000	7,834,000		218,006,000
Collection District II - B - Manila International Container Port	135,302,000	9,223,000		144,525,000
Collection District III - Ninoy Aquino International Airport	270,958,000	7,657,000		278,615,000
Region I - Ilocos	<u>10,138,000</u>	<u>1,072,000</u>		<u>11,210,000</u>
Collection District I - Port of San Fernando	10,138,000	1,072,000		11,210,000
Region II - Cagayan Valley	<u>1,138,000</u>	<u>926,000</u>		<u>2,064,000</u>
Collection District XV - Port of Aparri	1,138,000	926,000		2,064,000
Region III - Central Luzon	<u>9,249,000</u>	<u>2,828,000</u>		<u>12,077,000</u>

GENERAL APPROPRIATIONS ACT, FY 2026

Collection District XIII - Port of Subic	3,615,000	902,000	4,517,000
Collection District XIV - Port of Clark		1,329,000	1,329,000
Collection District XVI - Port of Limay	5,634,000	597,000	6,231,000
Region IVA - CALABARZON	<u>13,824,000</u>	<u>3,265,000</u>	<u>17,089,000</u>
Collection District IV - Port of Batangas	13,824,000	3,265,000	17,089,000
Region V - Bicol	<u>7,161,000</u>	<u>1,069,000</u>	<u>8,230,000</u>
Collection District V - Port of Legaspi	7,161,000	1,069,000	8,230,000
Region VI - Western Visayas	<u>15,476,000</u>	<u>1,267,000</u>	<u>16,743,000</u>
Collection District VI - Port of Iloilo	15,476,000	1,267,000	16,743,000
Region VII - Central Visayas	<u>36,379,000</u>	<u>12,507,000</u>	<u>48,886,000</u>
Collection District VII - Port of Cebu	36,379,000	12,507,000	48,886,000
Region VIII - Eastern Visayas	<u>12,477,000</u>	<u>347,000</u>	<u>12,824,000</u>
Collection District VIII - Port of Tacloban	12,477,000	347,000	12,824,000
Region IX - Zamboanga Peninsula	<u>18,843,000</u>	<u>899,000</u>	<u>19,742,000</u>
Collection District XI - Port of Zamboanga	18,843,000	899,000	19,742,000
Region X - Northern Mindanao	<u>19,267,000</u>	<u>7,663,000</u>	<u>26,930,000</u>
Collection District X - Port of Cagayan de Oro	19,267,000	7,663,000	26,930,000
Region XI - Davao	<u>27,859,000</u>	<u>10,152,000</u>	<u>38,011,000</u>
Collection District XII - Port of Davao	27,859,000	10,152,000	38,011,000
Region XIII - Caraga	<u>15,393,000</u>	<u>590,000</u>	<u>15,983,000</u>
Collection District IX - Port of Surigao	15,393,000	590,000	15,983,000
Coordination of the Activities of the Export Control Units of Various Ports	<u>34,110,000</u>	<u>138,512,000</u>	<u>172,622,000</u>
National Capital Region (NCR)	<u>34,110,000</u>	<u>138,512,000</u>	<u>172,622,000</u>
Central Office	34,110,000	138,512,000	172,622,000
Evaluation and Classification of Importation	<u>19,851,000</u>		<u>19,851,000</u>
National Capital Region (NCR)	<u>19,851,000</u>		<u>19,851,000</u>
Central Office	19,851,000		19,851,000
Warehousing Services	<u>179,481,000</u>	<u>4,265,000</u>	<u>183,746,000</u>

National Capital Region (NCR)	<u>116,175,000</u>	<u>2,389,000</u>	<u>118,564,000</u>
Collection District II - A - Port of Manila	70,763,000	1,031,000	71,794,000
Collection District II - B - Manila International Container Port	17,849,000	391,000	18,240,000
Collection District III - Ninoy Aquino International Airport	27,563,000	967,000	28,530,000
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>499,000</u>		<u>499,000</u>
Collection District XV - Port of Aparri	499,000		499,000
Region III - Central Luzon	<u>1,982,000</u>	<u>82,000</u>	<u>2,064,000</u>
Collection District XIII - Port of Subic	1,982,000		1,982,000
Collection District XIV - Port of Clark		82,000	82,000
Region IVA - CALABARZON	<u>8,794,000</u>	<u>177,000</u>	<u>8,971,000</u>
Collection District IV - Port of Batangas	8,794,000	177,000	8,971,000
Region V - Bicol	<u>1,256,000</u>	<u>196,000</u>	<u>1,452,000</u>
Collection District V - Port of Legaspi	1,256,000	196,000	1,452,000
Region VII - Central Visayas	<u>12,392,000</u>	<u>392,000</u>	<u>12,784,000</u>
Collection District VII - Port of Cebu	12,392,000	392,000	12,784,000
Region VIII - Eastern Visayas	<u>1,197,000</u>		<u>1,197,000</u>
Collection District VIII - Port of Tacloban	1,197,000		1,197,000
Region IX - Zamboanga Peninsula	<u>1,888,000</u>	<u>214,000</u>	<u>2,102,000</u>
Collection District XI - Port of Zamboanga	1,888,000	214,000	2,102,000
Region X - Northern Mindanao	<u>8,885,000</u>	<u>307,000</u>	<u>9,192,000</u>
Collection District X - Port of Cagayan de Oro	8,885,000	307,000	9,192,000
Region XI - Davao	<u>23,861,000</u>	<u>365,000</u>	<u>24,226,000</u>
Collection District XII - Port of Davao	23,861,000	365,000	24,226,000
Region XIII - Caraga	<u>2,552,000</u>	<u>76,000</u>	<u>2,628,000</u>
Collection District IX - Port of Surigao	2,552,000	76,000	2,628,000
<b>CUSTOMS BORDER PROTECTION AND CARGO CONTROL AND CLEARANCE PROGRAM</b>	<u>505,785,000</u>	<u>567,072,000</u>	<u>1,072,857,000</u>

GENERAL APPROPRIATIONS ACT, FY 2026

Surveillance and Prevention of Smuggling	<u>505,785,000</u>	<u>567,072,000</u>	<u>1,072,857,000</u>
National Capital Region (NCR)	<u>386,194,000</u>	<u>498,655,000</u>	<u>884,849,000</u>
Central Office	227,654,000	452,642,000	680,296,000
Collection District II - A - Port of Manila	98,696,000	20,983,000	119,679,000
Collection District II - B - Manila International Container Port	29,792,000	18,279,000	48,071,000
Collection District III - Ninoy Aquino International Airport	30,052,000	6,751,000	36,803,000
Region I - Ilocos	<u>10,940,000</u>	<u>3,720,000</u>	<u>14,660,000</u>
Collection District I - Port of San Fernando	10,940,000	3,720,000	14,660,000
Region II - Cagayan Valley	<u>2,319,000</u>	<u>1,877,000</u>	<u>4,196,000</u>
Collection District XV - Port of Aparri	2,319,000	1,877,000	4,196,000
Region III - Central Luzon	<u>4,743,000</u>	<u>12,192,000</u>	<u>16,935,000</u>
Collection District XIII - Port of Subic	934,000	5,430,000	6,364,000
Collection District XIV - Port of Clark		4,205,000	4,205,000
Collection District XVI - Port of Limay	3,809,000	2,557,000	6,366,000
Region IVA - CALABARZON	<u>10,804,000</u>	<u>5,323,000</u>	<u>16,127,000</u>
Collection District IV - Port of Batangas	10,804,000	5,323,000	16,127,000
Region V - Bicol	<u>5,339,000</u>	<u>3,180,000</u>	<u>8,519,000</u>
Collection District V - Port of Legaspi	5,339,000	3,180,000	8,519,000
Region VI - Western Visayas	<u>9,479,000</u>	<u>4,250,000</u>	<u>13,729,000</u>
Collection District VI - Port of Iloilo	9,479,000	4,250,000	13,729,000
Region VII - Central Visayas	<u>16,153,000</u>	<u>12,214,000</u>	<u>28,367,000</u>
Collection District VII - Port of Cebu	16,153,000	12,214,000	28,367,000
Region VIII - Eastern Visayas	<u>6,048,000</u>	<u>493,000</u>	<u>6,541,000</u>
Collection District VIII - Port of Tacloban	6,048,000	493,000	6,541,000
Region IX - Zamboanga Peninsula	<u>6,271,000</u>	<u>4,662,000</u>	<u>10,933,000</u>
Collection District XI - Port of Zamboanga	6,271,000	4,662,000	10,933,000
Region X - Northern Mindanao	<u>24,112,000</u>	<u>10,479,000</u>	<u>34,591,000</u>
Collection District X - Port of Cagayan de Oro	24,112,000	10,479,000	34,591,000

Region XI - Davao	<u>16,410,000</u>	<u>7,938,000</u>	<u>24,348,000</u>
Collection District XII - Port of Davao	16,410,000	7,938,000	24,348,000
Region XIII - Caraga	<u>6,973,000</u>	<u>2,089,000</u>	<u>9,062,000</u>
Collection District IX - Port of Surigao	6,973,000	2,089,000	9,062,000
Sub-total, Operations	<u>1,858,944,000</u>	<u>1,786,215,000</u>	<u>194,915,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P <u>2,237,616,000</u></b>	<b>P <u>2,439,166,000</u></b>	<b>P <u>245,679,000</u></b>

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

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

    Basic Salary 1,633,644

    Total Permanent Positions 1,633,644

Other Compensation Common to All

    Personnel Economic Relief Allowance 93,888

    Representation Allowance 10,470

    Transportation Allowance 10,470

    Clothing and Uniform Allowance 27,384

    Mid-Year Bonus - Civilian 136,140

    Year End Bonus 136,140

    Cash Gift 19,560

    Productivity Enhancement Incentive 19,560

    Step Increment 4,088

    Total Other Compensation Common to All 457,700

Other Compensation for Specific Groups

    Magna Carta for Public Health Workers 245

    Quarters Allowance 7,617

    Total Other Compensation for Specific Groups 7,862

Other Benefits

    PAG-IBIG Contributions 9,384

    PhilHealth Contributions 40,283

    Employees Compensation Insurance Premiums 4,691

    Loyalty Award - Civilian 1,785

    Terminal Leave 75,153

    Total Other Benefits 131,296

Non-Permanent Positions	7,114
Total Personnel Services	2,237,616
Maintenance and Other Operating Expenses	
Travelling Expenses	46,206
Training and Scholarship Expenses	47,852
Supplies and Materials Expenses	237,956
Utility Expenses	118,866
Communication Expenses	118,704
Confidential, Intelligence and Extraordinary Expenses	
Confidential Expenses	250,000
Extraordinary and Miscellaneous Expenses	12,624
Professional Services	233,483
General Services	127,407
Repairs and Maintenance	137,338
Taxes, Insurance Premiums and Other Fees	16,304
Other Maintenance and Operating Expenses	
Advertising Expenses	515
Printing and Publication Expenses	1,887
Representation Expenses	4,321
Transportation and Delivery Expenses	1,779
Rent/Lease Expenses	296,462
Subscription Expenses	746,894
Bank Transaction Fee	361
Other Maintenance and Operating Expenses	40,207
Total Maintenance and Other Operating Expenses	2,439,166
Total Current Operating Expenditures	4,676,782
Capital Outlays	
Property, Plant and Equipment Outlay	
Machinery and Equipment Outlay	217,519
Transportation Equipment Outlay	27,750
Furniture, Fixtures and Books Outlay	410
Total Capital Outlays	245,679
<b>TOTAL NEW APPROPRIATIONS</b>	<b>4,922,461</b>

**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

Current Operating Expenditures				
Personnel Services	Maintenance and Other Operating Expenses	Financial Expenses	Capital Outlays	Total

**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>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P</b>	<b><u>10,181,826,000</u></b>	<b>P</b>	<b><u>5,791,341,000</u></b>	<b>P</b>	<b><u>26,682,000</u></b>	<b>P</b>	<b><u>1,231,237,000</u></b>	<b>P</b>	<b><u>17,231,086,000</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;
- (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>					
<b>REGULAR PROGRAMS</b>										
<b>General Administration and Support</b>										
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
<b>Region I - Ilocos</b>	<b>29,205,000</b>	<b>11,385,000</b>	<b>40,590,000</b>
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
<b>Region II - Cagayan Valley</b>	<b>38,689,000</b>	<b>21,151,000</b>	<b>59,840,000</b>
Revenue Regional Office III - Tuguegarao, Cagayan	38,689,000	21,151,000	59,840,000
<b>Region III - Central Luzon</b>	<b>61,615,000</b>	<b>41,189,000</b>	<b>102,804,000</b>
Revenue Regional Office IV - San Fernando, Pampanga	61,615,000	41,189,000	102,804,000
<b>Region IVA - CALABARZON</b>	<b>651,406,000</b>	<b>59,867,000</b>	<b>711,273,000</b>
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
<b>Region V - Bicol</b>	<b>35,539,000</b>	<b>4,122,000</b>	<b>39,661,000</b>
Revenue Regional Office X - Legaspi City	35,539,000	4,122,000	39,661,000
<b>Region VI - Western Visayas</b>	<b>64,815,000</b>	<b>36,938,000</b>	<b>242,000,000</b> <b>343,753,000</b>
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>
<b>Operations</b>					
<b>REVENUE ADMINISTRATION PROGRAM</b>	<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>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P <u>10,181,826,000</u></b>	<b>P <u>5,791,341,000</u></b>	<b>P <u>26,682,000</u></b>	<b>P <u>1,231,237,000</u></b>

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

<b>Other Compensation Common to All</b>	
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/>
<b>Total Other Compensation Common to All</b>	<b>1,979,684</b>
<b>Other Compensation for Specific Groups</b>	
Special Counsel Allowance	50,746
	<hr/>
<b>Total Other Compensation for Specific Groups</b>	<b>50,746</b>
<b>Other Benefits</b>	
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/>
<b>Total Other Benefits</b>	<b>511,969</b>
<b>Total Personnel Services</b>	<b>10,181,826</b>
<b>Maintenance and Other Operating Expenses</b>	
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/>
<b>Total Maintenance and Other Operating Expenses</b>	<b>5,791,341</b>

<b>Financial Expenses</b>	
Interest Expenses	26,682
<b>Total Financial Expenses</b>	<u>26,682</u>
<b>Total Current Operating Expenditures</b>	<u>15,999,849</u>
<b>Capital Outlays</b>	
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>
<b>Total Capital Outlays</b>	<u>1,231,237</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u><u>17,231,086</u></u>

**D. BUREAU OF LOCAL GOVERNMENT FINANCE**

For general administration and support, support to operations and operations, including foreign-assisted project(s), as indicated hereunder . . . . P 974,023,000

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 106,640,000	P 54,277,000	P 54,450,000	P 215,367,000
Support to Operations	9,479,000	76,449,000	22,892,000	108,820,000
Operations	<u>125,300,000</u>	<u>124,515,000</u>		<u>249,815,000</u>
LOCAL FINANCE ADMINISTRATION PROGRAM	<u>125,300,000</u>	<u>124,515,000</u>		<u>249,815,000</u>
<b>Total, Regular Programs</b>	<u>241,419,000</u>	<u>255,241,000</u>	<u>77,342,000</u>	<u>574,002,000</u>
<b>B. PROJECT(S)</b>				
Foreign-Assisted Project(s)		<u>396,559,000</u>	<u>3,462,000</u>	<u>400,021,000</u>
<b>Total, Project(s)</b>		<u>396,559,000</u>	<u>3,462,000</u>	<u>400,021,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u><u>P 241,419,000</u></u>	<u><u>P 651,800,000</u></u>	<u><u>P 80,804,000</u></u>	<u><u>P 974,023,000</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, s. 1987, and to appropriate civil and criminal actions under existing 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 until such time that all agencies have fully migrated to the BTMS; 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 103,820,000	P 54,277,000	P 54,450,000	P 212,547,000
National Capital Region (NCR)	<u>30,491,000</u>	<u>19,925,000</u>	<u>5,550,000</u>	<u>55,966,000</u>
Central Office	30,491,000	19,925,000	5,550,000	55,966,000
Region I - Ilocos	<u>6,570,000</u>	<u>2,335,000</u>	<u>5,550,000</u>	<u>14,455,000</u>
Regional Office - I	6,570,000	2,335,000	5,550,000	14,455,000
Cordillera Administrative Region (CAR)	<u>4,603,000</u>	<u>2,688,000</u>	<u>5,550,000</u>	<u>12,841,000</u>
Regional Office - CAR	4,603,000	2,688,000	5,550,000	12,841,000
Region II - Cagayan Valley	<u>5,073,000</u>	<u>1,758,000</u>	<u>5,550,000</u>	<u>12,381,000</u>
Regional Office - II	5,073,000	1,758,000	5,550,000	12,381,000
Region III - Central Luzon	<u>4,994,000</u>	<u>1,732,000</u>	<u>5,550,000</u>	<u>12,276,000</u>
Regional Office - III	4,994,000	1,732,000	5,550,000	12,276,000
Region IVA - CALABARZON	<u>5,083,000</u>	<u>1,863,000</u>		<u>6,946,000</u>
Regional Office - IVA	5,083,000	1,863,000		6,946,000
Region IVB - MIMAROPA	<u>2,331,000</u>	<u>3,654,000</u>		<u>5,985,000</u>
Regional Office - IVB	2,331,000	3,654,000		5,985,000

Region V - Bicol	<u>3,488,000</u>	<u>2,380,000</u>		<u>5,868,000</u>
Regional Office - V	3,488,000	2,380,000		5,868,000
Region VI - Western Visayas	<u>5,571,000</u>	<u>1,600,000</u>		<u>7,171,000</u>
Regional Office - VI	5,571,000	1,600,000		7,171,000
Region VII - Central Visayas	<u>5,146,000</u>	<u>3,446,000</u>		<u>8,592,000</u>
Regional Office - VII	5,146,000	3,446,000		8,592,000
Region VIII - Eastern Visayas	<u>6,383,000</u>	<u>2,562,000</u>		<u>8,945,000</u>
Regional Office - VIII	6,383,000	2,562,000		8,945,000
Region IX - Zamboanga Peninsula	<u>3,425,000</u>	<u>1,009,000</u>	<u>5,550,000</u>	<u>9,984,000</u>
Regional Office - IX	3,425,000	1,009,000	5,550,000	9,984,000
Region X - Northern Mindanao	<u>6,538,000</u>	<u>1,858,000</u>	<u>5,550,000</u>	<u>13,946,000</u>
Regional Office - X	6,538,000	1,858,000	5,550,000	13,946,000
Region XI - Davao	<u>5,387,000</u>	<u>1,601,000</u>		<u>6,988,000</u>
Regional Office - XI	5,387,000	1,601,000		6,988,000
Region XII - SOCCSKSARGEN	<u>3,147,000</u>	<u>3,200,000</u>	<u>4,500,000</u>	<u>10,847,000</u>
Regional Office - XII	3,147,000	3,200,000	4,500,000	10,847,000
Region XIII - Caraga	<u>4,373,000</u>	<u>1,746,000</u>	<u>5,550,000</u>	<u>11,669,000</u>
Regional Office - XIII	4,373,000	1,746,000	5,550,000	11,669,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>1,217,000</u>	<u>920,000</u>	<u>5,550,000</u>	<u>7,687,000</u>
Regional Office - BARMM	1,217,000	920,000	5,550,000	7,687,000
Administration of Personnel Benefits	<u>2,820,000</u>			<u>2,820,000</u>
National Capital Region (NCR)	<u>2,820,000</u>			<u>2,820,000</u>
Central Office	2,820,000			2,820,000
Sub-total, General Administration and Support	<u>106,640,000</u>	<u>54,277,000</u>	<u>54,450,000</u>	<u>215,367,000</u>
Support to Operations				
Agency Strategic Planning, Management Information System and Public Information and Legal Services	<u>9,479,000</u>	<u>76,449,000</u>	<u>22,892,000</u>	<u>108,820,000</u>
National Capital Region (NCR)	<u>9,479,000</u>	<u>76,449,000</u>	<u>22,892,000</u>	<u>108,820,000</u>
Central Office	9,479,000	76,449,000	22,892,000	108,820,000

Sub-total, Support to Operations	<u>9,479,000</u>	<u>76,449,000</u>	<u>22,892,000</u>	<u>108,820,000</u>
<b>Operations</b>				
LOCAL FINANCE ADMINISTRATION PROGRAM	<u>125,300,000</u>	<u>124,515,000</u>		<u>249,815,000</u>
LOCAL FINANCE POLICY REFORMS AND FISCAL PERFORMANCE MONITORING AND EVALUATION SUB-PROGRAM	<u>77,476,000</u>	<u>60,278,000</u>		<u>137,754,000</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>15,299,000</u>	<u>39,458,000</u>		<u>54,757,000</u>
National Capital Region (NCR)	<u>12,865,000</u>	<u>39,458,000</u>		<u>52,323,000</u>
Central Office	12,865,000	39,458,000		52,323,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)	<u>2,434,000</u>			<u>2,434,000</u>
Regional Office - BARMM	2,434,000			2,434,000
Conduct of Revenue and Assessment Performance Evaluation and Management, Evaluation and Monitoring of Special Projects on Local Government Finance	<u>57,123,000</u>	<u>19,911,000</u>		<u>77,034,000</u>
National Capital Region (NCR)	<u>10,853,000</u>	<u>9,052,000</u>		<u>19,905,000</u>
Central Office	10,853,000	9,052,000		19,905,000
Region I - Ilocos	<u>3,072,000</u>	<u>855,000</u>		<u>3,927,000</u>
Regional Office - I	3,072,000	855,000		3,927,000
Cordillera Administrative Region (CAR)	<u>3,187,000</u>	<u>844,000</u>		<u>4,031,000</u>
Regional Office - CAR	3,187,000	844,000		4,031,000
Region II - Cagayan Valley	<u>3,861,000</u>	<u>752,000</u>		<u>4,613,000</u>
Regional Office - II	3,861,000	752,000		4,613,000
Region III - Central Luzon	<u>2,551,000</u>	<u>349,000</u>		<u>2,900,000</u>
Regional Office - III	2,551,000	349,000		2,900,000
Region IVA - CALABARZON	<u>2,766,000</u>	<u>936,000</u>		<u>3,702,000</u>
Regional Office - IVA	2,766,000	936,000		3,702,000
Region IVB - MIMAROPA	<u>3,847,000</u>	<u>453,000</u>		<u>4,300,000</u>
Regional Office - IVB	3,847,000	453,000		4,300,000

Region V - Bicol	<u>2,515,000</u>	<u>984,000</u>	<u>3,499,000</u>
Regional Office - V	2,515,000	984,000	3,499,000
Region VI - Western Visayas	<u>2,873,000</u>	<u>1,017,000</u>	<u>3,890,000</u>
Regional Office - VI	2,873,000	1,017,000	3,890,000
Region VII - Central Visayas	<u>2,584,000</u>	<u>502,000</u>	<u>3,086,000</u>
Regional Office - VII	2,584,000	502,000	3,086,000
Region VIII - Eastern Visayas	<u>4,390,000</u>	<u>405,000</u>	<u>4,795,000</u>
Regional Office - VIII	4,390,000	405,000	4,795,000
Region IX - Zamboanga Peninsula	<u>2,733,000</u>	<u>640,000</u>	<u>3,373,000</u>
Regional Office - IX	2,733,000	640,000	3,373,000
Region X - Northern Mindanao	<u>3,180,000</u>	<u>811,000</u>	<u>3,991,000</u>
Regional Office - X	3,180,000	811,000	3,991,000
Region XI - Davao	<u>3,514,000</u>	<u>412,000</u>	<u>3,926,000</u>
Regional Office - XI	3,514,000	412,000	3,926,000
Region XII - SOCCSKSARGEN	<u>2,515,000</u>	<u>452,000</u>	<u>2,967,000</u>
Regional Office - XII	2,515,000	452,000	2,967,000
Region XIII - Caraga	<u>2,682,000</u>	<u>170,000</u>	<u>2,852,000</u>
Regional Office - XIII	2,682,000	170,000	2,852,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)		<u>1,277,000</u>	<u>1,277,000</u>
Regional Office - BARMM		1,277,000	1,277,000
Issuance of Certificate of LGU Net Debt Service Ceiling and Net Borrowing Capacity	<u>5,054,000</u>	<u>909,000</u>	<u>5,963,000</u>
National Capital Region (NCR)	5,054,000	909,000	5,963,000
Central Office	5,054,000	909,000	5,963,000
<b>LOCAL FINANCE CAPACITY DEVELOPMENT SUB-PROGRAM</b>	<u>47,824,000</u>	<u>64,237,000</u>	<u>112,061,000</u>
LGU Training on Policies, Procedures and Other Competency Requirements of Local Treasurers and Assessors	<u>47,824,000</u>	<u>64,237,000</u>	<u>112,061,000</u>
National Capital Region (NCR)	4,463,000	55,134,000	59,597,000
Central Office	4,463,000	55,134,000	59,597,000

Region I - Ilocos	<u>2,982,000</u>	<u>119,000</u>	<u>3,101,000</u>
Regional Office - I	2,982,000	119,000	3,101,000
Cordillera Administrative Region (CAR)	<u>2,056,000</u>	<u>469,000</u>	<u>2,525,000</u>
Regional Office - CAR	2,056,000	469,000	2,525,000
Region II - Cagayan Valley	<u>2,947,000</u>	<u>438,000</u>	<u>3,385,000</u>
Regional Office - II	2,947,000	438,000	3,385,000
Region III - Central Luzon	<u>4,065,000</u>	<u>246,000</u>	<u>4,311,000</u>
Regional Office - III	4,065,000	246,000	4,311,000
Region IVA - CALABARZON	<u>2,933,000</u>	<u>952,000</u>	<u>3,885,000</u>
Regional Office - IVA	2,933,000	952,000	3,885,000
Region IVB - MIMAROPA	<u>3,301,000</u>	<u>39,000</u>	<u>3,340,000</u>
Regional Office - IVB	3,301,000	39,000	3,340,000
Region V - Bicol	<u>3,268,000</u>	<u>1,054,000</u>	<u>4,322,000</u>
Regional Office - V	3,268,000	1,054,000	4,322,000
Region VI - Western Visayas	<u>2,915,000</u>	<u>1,057,000</u>	<u>3,972,000</u>
Regional Office - VI	2,915,000	1,057,000	3,972,000
Region VII - Central Visayas	<u>2,866,000</u>	<u>156,000</u>	<u>3,022,000</u>
Regional Office - VII	2,866,000	156,000	3,022,000
Region VIII - Eastern Visayas	<u>2,153,000</u>	<u>517,000</u>	<u>2,670,000</u>
Regional Office - VIII	2,153,000	517,000	2,670,000
Region IX - Zamboanga Peninsula	<u>2,467,000</u>	<u>711,000</u>	<u>3,178,000</u>
Regional Office - IX	2,467,000	711,000	3,178,000
Region X - Northern Mindanao	<u>1,217,000</u>	<u>719,000</u>	<u>1,936,000</u>
Regional Office - X	1,217,000	719,000	1,936,000
Region XI - Davao	<u>3,268,000</u>	<u>240,000</u>	<u>3,508,000</u>
Regional Office - XI	3,268,000	240,000	3,508,000
Region XII - SOCCSKSARGEN	<u>4,890,000</u>	<u>210,000</u>	<u>5,100,000</u>
Regional Office - XII	4,890,000	210,000	5,100,000

GENERAL APPROPRIATIONS ACT, FY 2026

Region XIII - Caraga	<u>2,033,000</u>	<u>625,000</u>	<u>2,658,000</u>
Regional Office - XIII	2,033,000	625,000	2,658,000
Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)		<u>1,551,000</u>	<u>1,551,000</u>
Regional Office - BARMM		<u>1,551,000</u>	<u>1,551,000</u>
Sub-total, Operations	<u>125,300,000</u>	<u>124,515,000</u>	<u>249,815,000</u>
Sub-total, Program(s)	<u>241,419,000</u>	<u>255,241,000</u>	<u>77,342,000</u> <u>574,002,000</u>
<b>PROJECTS</b>			
Foreign-Assisted Project(s)			
Local Governance Reform Project (LGRP) ADB Loan No. P3944-PHI		<u>396,559,000</u>	<u>3,462,000</u> <u>400,021,000</u>
National Capital Region (NCR)		<u>396,559,000</u>	<u>3,462,000</u> <u>400,021,000</u>
Central Office		<u>396,559,000</u>	<u>3,462,000</u> <u>400,021,000</u>
Loan Proceeds		354,739,000	3,092,000 357,831,000
GOP Counterpart		<u>41,820,000</u>	<u>370,000</u> <u>42,190,000</u>
Sub-total, Foreign-Assisted Project(s)		<u>396,559,000</u>	<u>3,462,000</u> <u>400,021,000</u>
Sub-total, Project(s)		<u>396,559,000</u>	<u>3,462,000</u> <u>400,021,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P <u>241,419,000</u></b>	<b>P <u>651,800,000</u></b>	<b>P <u>80,804,000</u></b> <b>P <u>974,023,000</u></b>

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

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

184,793

Total Permanent Positions

184,793

Other Compensation Common to All

Personnel Economic Relief Allowance

7,008

Representation Allowance

2,550

Transportation Allowance

2,550

Clothing and Uniform Allowance

2,044

Mid-Year Bonus - Civilian

15,402

Year End Bonus

15,402

Cash Gift

1,460

Productivity Enhancement Incentive	1,460
Step Increment	<u>466</u>
<b>Total Other Compensation Common to All</b>	<b><u>48,342</u></b>
<b>Other Benefits</b>	
PAG-IBIG Contributions	701
PhilHealth Contributions	4,411
Employees Compensation Insurance Premiums	352
Terminal Leave	<u>2,820</u>
<b>Total Other Benefits</b>	<b><u>8,284</u></b>
<b>Total Personnel Services</b>	<b><u>241,419</u></b>
<b>Maintenance and Other Operating Expenses</b>	
Travelling Expenses	17,479
Training and Scholarship Expenses	231,021
Supplies and Materials Expenses	13,358
Utility Expenses	3,886
Communication Expenses	9,881
Awards/Rewards and Prizes	100
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	1,930
Professional Services	315,587
General Services	6,596
Repairs and Maintenance	1,801
Taxes, Insurance Premiums and Other Fees	951
Other Maintenance and Operating Expenses	
Printing and Publication Expenses	86
Representation Expenses	167
Rent/Lease Expenses	9,598
Membership Dues and Contributions to Organizations	54
Subscription Expenses	1,964
Other Maintenance and Operating Expenses	<u>37,341</u>
<b>Total Maintenance and Other Operating Expenses</b>	<b><u>651,800</u></b>
<b>Total Current Operating Expenditures</b>	<b><u>893,219</u></b>
<b>Capital Outlays</b>	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	4,500
Machinery and Equipment Outlay	22,892
Transportation Equipment Outlay	49,950
Furniture, Fixtures and Books Outlay	<u>3,462</u>
<b>Total Capital Outlays</b>	<b><u>80,804</u></b>
<b>TOTAL NEW APPROPRIATIONS</b>	<b><u><u>974,023</u></u></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 4,650,643,000

New Appropriations, by Programs/Projects

	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
<b>A. REGULAR PROGRAMS</b>				
General Administration and Support	P 70,446,000	P 122,263,000	P 24,125,000	P 216,834,000
Support to Operations	65,391,000	434,023,000	29,693,000	529,107,000
Operations	<u>420,385,000</u>	<u>230,014,000</u>	<u>2,683,119,000</u>	<u>3,333,518,000</u>
FINANCIAL ASSET MANAGEMENT PROGRAM	41,877,000	91,804,000	2,635,267,000	2,768,948,000
DEBT AND RISK MANAGEMENT PROGRAM	25,614,000	17,410,000		43,024,000
NG ACCOUNTING PROGRAM	<u>352,894,000</u>	<u>120,800,000</u>	<u>47,852,000</u>	<u>521,546,000</u>
Total, Regular Programs	<u>556,222,000</u>	<u>786,300,000</u>	<u>2,736,937,000</u>	<u>4,079,459,000</u>
<b>B. PROJECT(S)</b>				
Locally-Funded Project(s)		<u>571,184,000</u>		<u>571,184,000</u>
Total, Project(s)		<u>571,184,000</u>		<u>571,184,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u>P 556,222,000</u>	<u>P 1,357,484,000</u>	<u>P 2,736,937,000</u>	<u>P 4,650,643,000</u>

**Special Provision(s)**

1. **Equity Contribution to International Organizations.** The amount of One Hundred Thirty Eight Million Six Hundred Thirteen Thousand Three Hundred Thirty Four Pesos (P138,613,334) 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. **Reporting and Posting Requirements.** The Bureau of the Treasury (BTr) 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 until such time that all agencies have fully migrated to the BTMS; and
- 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.

3. **Appropriations for Activities or Projects.** The amounts appropriated herein shall be used specifically for the following activities or projects in the indicated amounts and conditions:

New Appropriations, by Programs/Activities/Projects

	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total

**REGULAR PROGRAMS****General Administration and Support**

General Management and Supervision	P	<u>56,730,000</u>	P	<u>122,263,000</u>	P	<u>24,125,000</u>	P	<u>203,118,000</u>
National Capital Region (NCR)		<u>56,730,000</u>		<u>122,263,000</u>		<u>24,125,000</u>		<u>203,118,000</u>
Central Office		56,730,000		122,263,000		24,125,000		203,118,000
Administration of Personnel Benefits		<u>13,716,000</u>						<u>13,716,000</u>
National Capital Region (NCR)		<u>13,716,000</u>						<u>13,716,000</u>
Central Office		13,716,000						13,716,000
Sub-total, General Administration and Support		<u>70,446,000</u>		<u>122,263,000</u>		<u>24,125,000</u>		<u>216,834,000</u>

**Support to Operations**

Provision of Legal Services Including the Conduct of Research and Investigation		<u>18,356,000</u>		<u>9,523,000</u>				<u>27,879,000</u>
National Capital Region (NCR)		<u>18,356,000</u>		<u>9,523,000</u>				<u>27,879,000</u>
Central Office		18,356,000		9,523,000				27,879,000
Information Systems and IT Support Services		<u>23,729,000</u>		<u>413,247,000</u>		<u>29,693,000</u>		<u>466,669,000</u>
National Capital Region (NCR)		<u>23,729,000</u>		<u>413,247,000</u>		<u>29,693,000</u>		<u>466,669,000</u>
Central Office		23,729,000		413,247,000		29,693,000		466,669,000
Research and Technical Support Services		<u>23,306,000</u>		<u>11,253,000</u>				<u>34,559,000</u>
National Capital Region (NCR)		<u>23,306,000</u>		<u>11,253,000</u>				<u>34,559,000</u>
Central Office		23,306,000		11,253,000				34,559,000
Sub-total, Support to Operations		<u>65,391,000</u>		<u>434,023,000</u>		<u>29,693,000</u>		<u>529,107,000</u>

**Operations**

<b>FINANCIAL ASSET MANAGEMENT PROGRAM</b>		<u>41,877,000</u>		<u>91,804,000</u>		<u>2,635,267,000</u>		<u>2,768,948,000</u>
Cash Management Funding and Investment of Excess Funds		<u>41,877,000</u>		<u>91,804,000</u>		<u>2,635,267,000</u>		<u>2,768,948,000</u>
National Capital Region (NCR)		<u>41,877,000</u>		<u>91,804,000</u>		<u>2,635,267,000</u>		<u>2,768,948,000</u>
Central Office		41,877,000		91,804,000		2,635,267,000		2,768,948,000
<b>DEBT AND RISK MANAGEMENT PROGRAM</b>		<u>25,614,000</u>		<u>17,410,000</u>				<u>43,024,000</u>
Securities Origination		<u>7,001,000</u>		<u>6,014,000</u>				<u>13,015,000</u>

GENERAL APPROPRIATIONS ACT, FY 2026

National Capital Region (NCR)	<u>7,001,000</u>	<u>6,014,000</u>		<u>13,015,000</u>
Central Office	7,001,000	6,014,000		13,015,000
Debt Monitoring and Servicing	<u>8,989,000</u>	<u>3,441,000</u>		<u>12,430,000</u>
National Capital Region (NCR)	<u>8,989,000</u>	<u>3,441,000</u>		<u>12,430,000</u>
Central Office	8,989,000	3,441,000		12,430,000
Risk Management	<u>9,624,000</u>	<u>7,955,000</u>		<u>17,579,000</u>
National Capital Region (NCR)	<u>9,624,000</u>	<u>7,955,000</u>		<u>17,579,000</u>
Central Office	9,624,000	7,955,000		17,579,000
<b>NG ACCOUNTING PROGRAM</b>	<u>352,894,000</u>	<u>120,800,000</u>	<u>47,852,000</u>	<u>521,546,000</u>
Recording of NG Financial Transactions	<u>34,381,000</u>	<u>10,109,000</u>		<u>44,490,000</u>
National Capital Region (NCR)	<u>34,381,000</u>	<u>10,109,000</u>		<u>44,490,000</u>
Central Office	34,381,000	10,109,000		44,490,000
Reconciliation of NGAs Books of Accounts	<u>13,346,000</u>	<u>1,609,000</u>		<u>14,955,000</u>
National Capital Region (NCR)	<u>13,346,000</u>	<u>1,609,000</u>		<u>14,955,000</u>
Central Office	13,346,000	1,609,000		14,955,000
Release of Allotment to Local Government Units (ALGU)	<u>305,167,000</u>	<u>109,082,000</u>	<u>47,852,000</u>	<u>462,101,000</u>
National Capital Region (NCR)	<u>305,167,000</u>	<u>109,082,000</u>	<u>47,852,000</u>	<u>462,101,000</u>
Central Office	305,167,000	109,082,000	47,852,000	462,101,000
Sub-total, Operations	<u>420,385,000</u>	<u>230,014,000</u>	<u>2,683,119,000</u>	<u>3,333,518,000</u>
Total, Regular Programs	<u>556,222,000</u>	<u>786,300,000</u>	<u>2,736,937,000</u>	<u>4,079,459,000</u>
<b>PROJECT(S)</b>				
Locally-Funded Project(s)				
Development of the Treasury Single Account (TSA)		<u>571,184,000</u>		<u>571,184,000</u>
National Capital Region (NCR)		<u>571,184,000</u>		<u>571,184,000</u>
Central Office		571,184,000		571,184,000
Sub-total, Locally-Funded Project(s)		<u>571,184,000</u>		<u>571,184,000</u>
Total, Project(s)		<u>571,184,000</u>		<u>571,184,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P</b> <u>556,222,000</u>	<b>P</b> <u>1,357,484,000</u>	<b>P</b> <u>2,736,937,000</u>	<b>P</b> <u>4,650,643,000</u>

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

## Current Operating Expenditures

## Personnel Services

## Civilian Personnel

## Permanent Positions

Basic Salary	419,551
<b>Total Permanent Positions</b>	<b>419,551</b>

## Other Compensation Common to All

Personnel Economic Relief Allowance	14,712
Representation Allowance	6,942
Transportation Allowance	6,942
Clothing and Uniform Allowance	4,291
Mid-Year Bonus - Civilian	34,963
Year End Bonus	34,963
Cash Gift	3,065
Productivity Enhancement Incentive	3,065
Step Increment	1,050
<b>Total Other Compensation Common to All</b>	<b>109,993</b>

## Other Compensation for Specific Groups

Magna Carta for Public Health Workers	375
<b>Total Other Compensation for Specific Groups</b>	<b>375</b>

## Other Benefits

PAG-IBIG Contributions	1,471
PhilHealth Contributions	10,107
Employees Compensation Insurance Premiums	734
Loyalty Award - Civilian	275
Terminal Leave	13,716
<b>Total Other Benefits</b>	<b>26,303</b>

## Total Personnel Services

556,222

## Maintenance and Other Operating Expenses

Travelling Expenses	16,770
Training and Scholarship Expenses	22,490
Supplies and Materials Expenses	57,856
Utility Expenses	68,870
Communication Expenses	32,829
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	3,422
Professional Services	62,331
General Services	62,868

Repairs and Maintenance	203,702
Taxes, Insurance Premiums and Other Fees	45,473
Other Maintenance and Operating Expenses	
Advertising Expenses	1,000
Representation Expenses	34,117
Transportation and Delivery Expenses	2,146
Rent/Lease Expenses	35,172
Membership Dues and Contributions to Organizations	1,455
Subscription Expenses	156,883
Bank Transaction Fee	550,000
Other Maintenance and Operating Expenses	100
 Total Maintenance and Other Operating Expenses	 1,357,484
 Total Current Operating Expenditures	 1,913,706
 Capital Outlays	
Investment Outlay	2,635,267
Property, Plant and Equipment Outlay	
Buildings and Other Structures	47,852
Machinery and Equipment Outlay	29,693
Furniture, Fixtures and Books Outlay	24,125
 Total Capital Outlays	 2,736,937
 TOTAL NEW APPROPRIATIONS	 4,650,643

**F. CENTRAL BOARD OF ASSESSMENT APPEALS**

For general administration and support, and operations, as indicated hereunder . . . . . P 17,119,000

New Appropriations, by Programs/Projects

	Current Operating Expenditures			Total
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	
<b>A. REGULAR PROGRAMS</b>				
General Administration and Support	P 214,000	P		P 214,000
Operations	13,365,000	3,540,000		16,905,000
REAL PROPERTY TAX ADJUDICATION PROGRAM	13,365,000	3,540,000		16,905,000
<b>TOTAL NEW APPROPRIATIONS</b>	P 13,579,000	P 3,540,000		P 17,119,000

**Special Provision(s)**

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

- (a) URS or other electronic means for reports not covered by the URS until such time that all agencies have fully migrated to the BTMS; 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 214,000	P		P 214,000
Sub-total, General Administration and Support	<u>214,000</u>			<u>214,000</u>
Operations				
REAL PROPERTY TAX ADJUDICATION PROGRAM	<u>13,365,000</u>	<u>3,540,000</u>		<u>16,905,000</u>
Adjudication of Appealed Cases on Real Property Tax Assessment	<u>13,365,000</u>	<u>3,540,000</u>		<u>16,905,000</u>
Sub-total, Operations	<u>13,365,000</u>	<u>3,540,000</u>		<u>16,905,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u>P 13,579,000</u>	<u>P 3,540,000</u>		<u>P 17,119,000</u>

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

10,134

Total Permanent Positions

10,134

Other Compensation Common to All

Personnel Economic Relief Allowance

336

Representation Allowance

330

Transportation Allowance

330

Clothing and Uniform Allowance

98

Mid-Year Bonus - Civilian

844

Year End Bonus

844

Cash Gift	70
Productivity Enhancement Incentive	70
Step Increment	<u>25</u>
<b>Total Other Compensation Common to All</b>	<u><b>2,947</b></u>
<b>Other Benefits</b>	
PAG-IBIG Contributions	34
PhilHealth Contributions	223
Employees Compensation Insurance Premiums	17
Loyalty Award - Civilian	10
Terminal Leave	<u>214</u>
<b>Total Other Benefits</b>	<u><b>498</b></u>
<b>Total Personnel Services</b>	<u><b>13,579</b></u>
<b>Maintenance and Other Operating Expenses</b>	
Travelling Expenses	776
Training and Scholarship Expenses	176
Supplies and Materials Expenses	572
Utility Expenses	72
Communication Expenses	208
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	175
Professional Services	15
General Services	384
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	<u>116</u>
<b>Total Maintenance and Other Operating Expenses</b>	<u><b>3,540</b></u>
<b>Total Current Operating Expenditures</b>	<u><b>17,119</b></u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u><u><b>17,119</b></u></u>

**C. 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, One Billion One Hundred Eighty Six Million Four Hundred Thirty Nine Thousand Pesos (P1,186,439,000) shall be used to cover the PS, MOOE, and Capital Outlays 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.

Implementation of this provision shall be subject to judicious fiscal programming by the National Government.

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.

Implementation of this provision shall be subject to judicious fiscal programming by the National Government.

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, s. 1987, and to appropriate civil and criminal actions under existing 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 until such time that all agencies have fully migrated to the BTMS; 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>			<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				
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>

<b>Operations</b>		
<b>INSURANCE, PRE-NEED, AND HMO REGULATORY AND SUPERVISORY PROGRAM</b>	<u>5,000</u>	<u>5,000</u>
Promulgation and Implementation of Policies, Rules and Regulations	1,000	1,000
Licensing of Insurance, Pre-Need, and HMO Entities and Related Services	1,000	1,000
Examination of Insurance, Pre-Need, and HMO Entities and Evaluation of Financial Reports	1,000	1,000
Review and Approval of Premium Rates, Investments, Reinsurance Treaties, Facultative Placements, and Products	1,000	1,000
Adjudication of Claims/Complaints and Mediation of Disputes	<u>1,000</u>	<u>1,000</u>
Sub-total, Operations	<u>5,000</u>	<u>5,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P <u><u>6,000</u></u></b>	<b>P <u><u>6,000</u></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		<u>6</u>
Total Permanent Positions		<u>6</u>
Total Personnel Services		<u>6</u>
Total Current Operating Expenditures		<u>6</u>
<b>TOTAL NEW APPROPRIATIONS</b>		<b><u><u>6</u></u></b>

**H. NATIONAL TAX RESEARCH CENTER**

For general administration and support, and operations, as indicated hereunder ..... P 145,616,000

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	75,214,000	P	12,724,000	P		P	87,938,000
Operations		<u>14,998,000</u>		<u>25,420,000</u>		<u>17,260,000</u>		<u>57,678,000</u>
<b>NATIONAL TAX ADVISORY PROGRAM</b>		<u>14,998,000</u>		<u>25,420,000</u>		<u>17,260,000</u>		<u>57,678,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	P	<u>90,212,000</u>	P	<u>38,144,000</u>	P	<u>17,260,000</u>	P	<u>145,616,000</u>

**Special Provision(s)**

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

- (a) URS or other electronic means for reports not covered by the URS until such time that all agencies have fully migrated to the BTMS; and
- (b) NTRC's website.

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

2. **Appropriations for Activities or Projects.** The amounts appropriated herein shall be used specifically for the following activities or projects in the indicated amounts and conditions:

New Appropriations, by Programs/Activities/Projects

	<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	74,682,000	P	12,724,000	P		P	87,406,000
Administration of Personnel Benefits		<u>532,000</u>						<u>532,000</u>
Sub-total, General Administration and Support		<u>75,214,000</u>		<u>12,724,000</u>				<u>87,938,000</u>
Operations								
<b>NATIONAL TAX ADVISORY PROGRAM</b>		<u>14,998,000</u>		<u>25,420,000</u>		<u>17,260,000</u>		<u>57,678,000</u>
Tax System and Tax Policy Structure Studies and Surveys		13,318,000		8,353,000				21,671,000
Evaluation of Tax Subsidy Requests from Government-Owned and Controlled Corporations (GOCCs)				125,000				125,000
Evaluation and Processing of IPA Endorsed Tax Incentives Applications		<u>1,680,000</u>		<u>16,942,000</u>		<u>17,260,000</u>		<u>35,882,000</u>
Sub-total, Operations		<u>14,998,000</u>		<u>25,420,000</u>		<u>17,260,000</u>		<u>57,678,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	P	<u>90,212,000</u>	P	<u>38,144,000</u>	P	<u>17,260,000</u>	P	<u>145,616,000</u>

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

**Current Operating Expenditures**

**Personnel Services**

**Civilian Personnel**

**Permanent Positions**

Basic Salary 69,460

Total Permanent Positions 69,460

**Other Compensation Common to All**

Personnel Economic Relief Allowance 2,496

Representation Allowance 1,068

Transportation Allowance 1,068

Clothing and Uniform Allowance 728

Mid-Year Bonus - Civilian 5,788

Year End Bonus 5,788

Cash Gift 520

Productivity Enhancement Incentive 520

Step Increment 174

Total Other Compensation Common to All 18,150

**Other Benefits**

PAG-IBIG Contributions 249

PhilHealth Contributions 1,672

Employees Compensation Insurance Premiums 124

Loyalty Award - Civilian 25

Terminal Leave 532

Total Other Benefits 2,602

Total Personnel Services 90,212

**Maintenance and Other Operating Expenses**

Travelling Expenses 3,000

Training and Scholarship Expenses 1,721

Supplies and Materials Expenses 8,028

Utility Expenses 4,700

Communication Expenses 1,953

Confidential, Intelligence and Extraordinary Expenses

    Extraordinary and Miscellaneous Expenses 136

Professional Services 1,868

General Services 3,300

Repairs and Maintenance 526

Taxes, Insurance Premiums and Other Fees 626

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	<u>6,993</u>
<b>Total Maintenance and Other Operating Expenses</b>	<b><u>38,144</u></b>
<b>Total Current Operating Expenditures</b>	<b><u>128,356</u></b>
<b>Capital Outlays</b>	
Property, Plant and Equipment Outlay	
Machinery and Equipment Outlay	11,760
Transportation Equipment Outlay	<u>5,500</u>
<b>Total Capital Outlays</b>	<b><u>17,260</u></b>
<b>TOTAL NEW APPROPRIATIONS</b>	<b><u><u>145,616</u></u></b>

**I. PRIVATIZATION AND MANAGEMENT OFFICE**

For general administration and support, and operations, as indicated hereunder . . . . . P 134,603,000

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 45,240,000	P 39,891,000	P 5,230,000	P 90,361,000
Operations	<u>44,242,000</u>			<u>44,242,000</u>
PRIVATIZATION OF GOVERNMENT ASSETS PROGRAM	<u>44,242,000</u>			<u>44,242,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<b><u><u>P 89,482,000</u></u></b>	<b><u><u>P 39,891,000</u></u></b>	<b><u><u>P 5,230,000</u></u></b>	<b><u><u>P 134,603,000</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 civil and criminal actions under existing 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 until such time that all agencies have fully migrated to the BTMS; 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 45,240,000	P 39,891,000	P 5,230,000	P 90,361,000
Sub-total, General Administration and Support	<u>45,240,000</u>	<u>39,891,000</u>	<u>5,230,000</u>	<u>90,361,000</u>
Operations				
PRIVATIZATION OF GOVERNMENT ASSETS PROGRAM	<u>44,242,000</u>			<u>44,242,000</u>
Conservation, Sale/Disposition of Assets and Other Properties	<u>44,242,000</u>			<u>44,242,000</u>
Sub-total, Operations	<u>44,242,000</u>			<u>44,242,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u><u>P 89,482,000</u></u>	<u><u>P 39,891,000</u></u>	<u><u>P 5,230,000</u></u>	<u><u>P 134,603,000</u></u>

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Non-Permanent Positions

89,482

Total Personnel Services

89,482

Maintenance and Other Operating Expenses

Travelling Expenses

70

Training and Scholarship Expenses

500

Supplies and Materials Expenses

4,500

Utility Expenses

4,300

Communication Expenses

2,132

Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	798
General Services	8,500
Repairs and Maintenance	700
Taxes, Insurance Premiums and Other Fees	60
Other Maintenance and Operating Expenses	
Representation Expenses	556
Rent/Lease Expenses	200
Subscription Expenses	14,980
Other Maintenance and Operating Expenses	<u>2,595</u>
 Total Maintenance and Other Operating Expenses	 <u>39,891</u>
 Total Current Operating Expenditures	 <u>129,373</u>
 Capital Outlays	
Property, Plant and Equipment Outlay	
Machinery and Equipment Outlay	<u>5,230</u>
 Total Capital Outlays	 <u>5,230</u>
 <b>TOTAL NEW APPROPRIATIONS</b>	 <b><u><u>134,603</u></u></b>

**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 480,332,000	P 730,070,000	P	P 67,915,000	P 1,278,317,000
B. BUREAU OF CUSTOMS	2,237,616,000	2,439,166,000		245,679,000	4,922,461,000
C. BUREAU OF INTERNAL REVENUE	10,181,826,000	5,791,341,000	26,682,000	1,231,237,000	17,231,086,000
D. BUREAU OF LOCAL GOVERNMENT FINANCE	241,419,000	651,800,000		80,804,000	974,023,000
E. BUREAU OF THE TREASURY	556,222,000	1,357,484,000		2,736,937,000	4,650,643,000
F. CENTRAL BOARD OF ASSESSMENT APPEALS	13,579,000	3,540,000			17,119,000
G. INSURANCE COMMISSION	6,000				6,000
H. NATIONAL TAX RESEARCH CENTER	90,212,000	38,144,000		17,260,000	145,616,000
I. PRIVATIZATION AND MANAGEMENT OFFICE	89,482,000	39,891,000		5,230,000	134,603,000
<b>TOTAL NEW APPROPRIATIONS, DEPARTMENT OF FINANCE</b>	<b>P 13,890,694,000</b>	<b>P 11,051,436,000</b>	<b>P 26,682,000</b>	<b>P 4,385,062,000</b>	<b>P 29,353,874,000</b>