

H. NATIONAL TAX RESEARCH CENTER

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
New General Appropriations	47,036	51,203	57,433
General Fund	47,036	51,203	57,433
Automatic Appropriations	3,179	3,330	3,837
Retirement and Life Insurance Premiums	3,179	3,330	3,837
Continuing Appropriations	407	138	
Unobligated Releases for Capital Outlays R.A. No. 10717		138	
Unobligated Releases for MOOE R.A. No. 10651	407		
Budgetary Adjustment(s)	7,397		
Transfer(s) from:			
Miscellaneous Personnel Benefits Fund	6,424		
Pension and Gratuity Fund	973		
Total Available Appropriations	58,019	54,671	61,270
Unused Appropriations	(167)	(138)	
Unobligated Allotment	(167)	(138)	
TOTAL OBLIGATIONS	57,852	54,533	61,270

EXPENDITURE PROGRAM
(in pesos)

<u>GAS / STO / OPERATIONS / PROJECTS</u>	<u>2016 Actual</u>	<u>2017 Current</u>	<u>2018 Proposed</u>
General Administration and Support	28,328,000	20,426,000	20,911,000
Regular	28,328,000	20,426,000	20,911,000
PS	20,794,000	14,637,000	14,840,000
MOOE	5,597,000	5,789,000	6,071,000
CO	1,937,000		
Operations	29,524,000	34,107,000	40,359,000
Regular	29,524,000	34,107,000	40,359,000
PS	21,023,000	26,283,000	31,182,000
MOOE	7,201,000	7,824,000	8,152,000
CO	1,300,000		1,025,000
TOTAL AGENCY BUDGET	57,852,000	54,533,000	61,270,000
Regular	57,852,000	54,533,000	61,270,000
PS	41,817,000	40,920,000	46,022,000
MOOE	12,798,000	13,613,000	14,223,000
CO	3,237,000		1,025,000

STAFFING SUMMARY

	2016	2017	2018
TOTAL STAFFING			
Total Number of Authorized Positions	152	152	152
Total Number of Filled Positions	81	81	81

Proposed New Appropriations Language
 For general administration and support and operations, as indicated hereunder.....P 57,433,000
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OPERATIONS BY PROGRAM	PROPOSED 2018			
	PS	MOOE	CO	TOTAL
NATIONAL TAX ADVISORY PROGRAM	28,557,000	8,152,000	1,025,000	37,734,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2018
 (in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	42,185,000	14,223,000	1,025,000	57,433,000
National Capital Region (NCR)	42,185,000	14,223,000	1,025,000	57,433,000
TOTAL AGENCY BUDGET	42,185,000	14,223,000	1,025,000	57,433,000

SPECIAL PROVISION(S)

- Appropriations for Programs and Specific Activities. The amounts appropriated herein for the programs of the agency shall be used specifically for the following activities in the indicated amounts and conditions:

New Appropriations, by Programs/Activities/Projects

Current Operating Expenditures

PROGRAMS	Current Operating Expenditures			Total
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	
1000000000000000 General Administration and Support	13,628,000	6,071,000		19,699,000
100000100001000 General management and supervision	13,628,000	6,071,000		19,699,000
Sub-total, General Administration and Support	13,628,000	6,071,000		19,699,000

30000000000000000000	Operations	28,557,000	8,152,000	1,025,000	37,734,000
31000000000000000000	00 : Philippine Tax System Improved	28,557,000	8,152,000	1,025,000	37,734,000
31010000000000000000	NATIONAL TAX ADVISORY PROGRAM	28,557,000	8,152,000	1,025,000	37,734,000
3101001000010000	Tax System and Tax Policy Structure Studies and Surveys	28,557,000	8,025,000	1,025,000	37,607,000
3101001000020000	Evaluation of Tax Subsidy Requests from Government-Owned and Controlled Corporations (GOCCs)		127,000		127,000
Sub-total, Operations		28,557,000	8,152,000	1,025,000	37,734,000
TOTAL NEW APPROPRIATIONS		P 42,185,000	P 14,223,000	P 1,025,000	P 57,433,000

Obligations, by Object of Expenditures

CYs 2016-2018
(In Thousand Pesos)

	2016	2017	2018
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary	23,000	27,749	31,971
Creation of New Positions	1,796		
Total Permanent Positions	24,796	27,749	31,971
Other Compensation Common to All			
Personnel Economic Relief Allowance	1,848	1,920	1,944
Representation Allowance	565	570	570
Transportation Allowance	356	570	570
Clothing and Uniform Allowance	400	400	405
Honoraria	23		
Mid-Year Bonus - Civilian	2,140	2,312	2,664
Year End Bonus	1,907	2,312	2,664
Cash Gift	385	400	405
Step Increment		188	80
Collective Negotiation Agreement	1,846		
Productivity Enhancement Incentive	385	400	405
Performance Based Bonus	570		
Total Other Compensation Common to All	10,425	9,072	9,707
Other Compensation for Specific Groups			
Magna Carta for Public Health Workers	15		23
Magna Carta for Public Social Workers		25	
Laundry Allowance	2		2
Lump-sum for Compensation Adjustment	1,870		
Other Personnel Benefits	174		
Total Other Compensation for Specific Groups	2,061	25	25

Other Benefits			
Retirement and Life Insurance Premiums	3,158	3,330	3,837
PAG-IBIG Contributions	92	96	98
PhilHealth Contributions	220	239	286
Employees Compensation Insurance Premiums	92	96	98
Retirement Gratuity	826		
Terminal Leave	147	313	
Total Other Benefits	<u>4,535</u>	<u>4,074</u>	<u>4,319</u>
TOTAL PERSONNEL SERVICES	<u>41,817</u>	<u>40,920</u>	<u>46,022</u>
Maintenance and Other Operating Expenses			
Travelling Expenses	305	368	368
Training and Scholarship Expenses	1,154	863	863
Supplies and Materials Expenses	1,098	1,556	1,773
Utility Expenses	2,276	3,038	3,100
Communication Expenses	499	800	800
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	118	110	118
Professional Services		300	504
General Services	418	450	450
Repairs and Maintenance	103	339	339
Taxes, Insurance Premiums and Other Fees	110	80	100
Other Maintenance and Operating Expenses			
Advertising Expenses		7	
Printing and Publication Expenses	129	280	200
Representation Expenses	102	88	88
Rent/Lease Expenses	4,782	5,274	5,460
Membership Dues and Contributions to Organizations	16	20	20
Subscription Expenses	28	40	40
Other Maintenance and Operating Expenses	1,660		
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>12,798</u>	<u>13,613</u>	<u>14,223</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>54,615</u>	<u>54,533</u>	<u>60,245</u>
Capital Outlays			
Property, Plant and Equipment Outlay			
Machinery and Equipment Outlay	1,937		1,025
Transportation Equipment Outlay	1,300		
TOTAL CAPITAL OUTLAYS	<u>3,237</u>		<u>1,025</u>
GRAND TOTAL	<u>57,852</u>	<u>54,533</u>	<u>61,270</u>

STRATEGIC OBJECTIVES

SECTOR OUTCOME : Sound, stable and supportive macroeconomic environment sustained

ORGANIZATIONAL

OUTCOME : Philippine Tax System Improved

PERFORMANCE INFORMATION

<u>ORGANIZATIONAL OUTCOMES (Oos) / PERFORMANCE INDICATORS (PIs)</u>	<u>2016 Actual</u>	<u>2017 Targets</u>
Philippine Tax System Improved		
Findings and recommendations considered in tax policy reforms	8 Tax studies supportive of tax policy reforms	5 tax studies supportive of tax policy reforms
Monitoring of compliance to AO 31 re Revision of Fees and Charges Improved	59 Agencies have already complied to AO 31	P6.65 Billion projected additional collection from revised fees and charges [P30.54 Billion + (20% X P30.54 Billion) = P36.65 Billion
Applications for Tax Subsidies of GOCCs Evaluated	5 GOCCs applied for tax Subsidy (P9.6 Billion Tax subsidy granted)	4 GOCCs will apply for tax subsidy (P8 Billion Estimated Tax Subsidy Granted)
Tax Information Dissemination and Taxpayer Awareness Enhanced	1,200 recipients of NTRC publications	1,000 Recipients of NTRC publications

<u>MFO / Performance Indicators</u>	<u>2016 Targets</u>	<u>2016 Actual</u>	<u>2017 GAA Targets</u>
MFO 1: TECHNICAL ADVISORY SERVICES			
Number of evaluations, studies, tax proposals/tax assessments	45, 37, 16 respectively	77, 48, 23 respectively	45, 37, 16 respectively
Percentage of recommendations adopted	90%	90%	90%
Percentage of reviews, evaluations and studies delivered on or before the requested date	100%	100%	100%

<u>ORGANIZATIONAL OUTCOMES (Oos) / PERFORMANCE INDICATORS (PIs)</u>	<u>Baseline</u>	<u>2018 Targets</u>
Philippine Tax System Improved		
NATIONAL TAX ADVISORY PROGRAM		
Outcome Indicator(s)		
1. Percentage/Number of National Government Agencies monitored and rendered technical assistance in fee revision within the prescribed timeframe	Monitored- 35 NGAs Rendered tech. assistance- 13	Monitored- 37 NGAs Rendered tech. assistance- 15
2. Percentage of tax research recommendations considered in tax policy reforms	90%	90%
Output Indicator(s)		
1. Number of tax research studies conducted and publications completed	37 tax studies conducted 12 publications completed	37 tax studies conducted 12 publications completed
2. Percentage of tax related legislative bills evaluated / commented within the prescribed timeframe	80%	80%
3. Percentage/Number of GOCCs' tax subsidy requests evaluated and processed within the prescribed timeframe	4 GOCCs (depends on the number of applicants for tax subsidy)	5 GOCCs/commissary-applicants for tax subsidy