

H. NATIONAL TAX RESEARCH CENTER

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	(Cash-Based)		
	2019	2020	2021
New General Appropriations	66,115	62,257	66,934
General Fund	66,115	62,257	66,934
Automatic Appropriations	4,348	3,993	4,292
Retirement and Life Insurance Premiums	4,348	3,993	4,292
Continuing Appropriations	29	2,152	
Unreleased Appropriation for Personnel Services			
R.A. No. 11260		286	
Unobligated Releases for Capital Outlays			
R.A. No. 11260		5	
R.A. No. 10964	2		
Unobligated Releases for MOOE			
R.A. No. 11260		439	
R.A. No. 10964	27		
Unobligated Releases for PS			
R.A. No. 11260		1,422	
Budgetary Adjustment(s)	4,489		
Transfer(s) from:			
Miscellaneous Personnel Benefits Fund	567		
Pension and Gratuity Fund	3,922		
Total Available Appropriations	74,981	68,402	71,226
Unused Appropriations	(2,534)	(2,152)	
Unreleased Appropriation	(286)	(286)	
Unobligated Allotment	(2,248)	(1,866)	
TOTAL OBLIGATIONS	72,447	66,250	71,226
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**EXPENDITURE PROGRAM
(in pesos)**

GAS / STO / OPERATIONS / PROJECTS	(Cash-Based)		
	2019 Actual	2020 Current	2021 Proposed
General Administration and Support	28,638,000	29,348,000	28,447,000
Regular	28,638,000	29,348,000	28,447,000
PS	17,126,000	16,591,000	15,612,000
MOOE	11,512,000	12,757,000	12,835,000
Operations	43,809,000	36,902,000	42,779,000
Regular	43,809,000	36,902,000	42,779,000
PS	39,333,000	31,228,000	35,201,000
MOOE	3,526,000	4,709,000	4,833,000
CO	950,000	965,000	2,745,000
TOTAL AGENCY BUDGET	72,447,000	66,250,000	71,226,000
Regular	72,447,000	66,250,000	71,226,000
PS	56,459,000	47,819,000	50,813,000
MOOE	15,038,000	17,466,000	17,668,000
CO	950,000	965,000	2,745,000

STAFFING SUMMARY

	2019	2020	2021
TOTAL STAFFING			
Total Number of Authorized Positions	152	152	152
Total Number of Filled Positions	78	76	76

Proposed New Appropriations Language
 For general administration and support and operations, as indicated hereunder.....P 66,934,000
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OPERATIONS BY PROGRAM	PROPOSED 2021 (Cash-Based)			
	PS	MOOE	CO	TOTAL
NATIONAL TAX ADVISORY PROGRAM	32,198,000	4,833,000	2,745,000	39,776,000

REGION	EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2021 (Cash-Based) (in pesos)			
	PS	MOOE	CO	TOTAL
Regional Allocation	46,521,000	17,668,000	2,745,000	66,934,000
National Capital Region (NCR)	46,521,000	17,668,000	2,745,000	66,934,000
TOTAL AGENCY BUDGET	46,521,000	17,668,000	2,745,000	66,934,000

SPECIAL PROVISION(S)

- Reporting and Posting Requirements. The National Tax Research Center (NTRC) shall submit quarterly reports on its financial and physical accomplishments, within thirty (30) days after the end of every quarter, through the following:
 - URS or other electronic means for reports not covered by the URS until such time that all agencies have fully migrated to the BTMS; and
 - NTRC's website.

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

PROGRAMS	Current Operating Expenditures			Total
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	
1000000000000000 General Administration and Support	14,323,000	12,835,000		27,158,000
100000100001000 General management and supervision	14,323,000	12,835,000		27,158,000
Sub-total, General Administration and Support	14,323,000	12,835,000		27,158,000

3000000000000000	Operations	32,198,000	4,833,000	2,745,000	39,776,000
3100000000000000	00 : Philippine Tax System Improved	32,198,000	4,833,000	2,745,000	39,776,000
3101000000000000	NATIONAL TAX ADVISORY PROGRAM	32,198,000	4,833,000	2,745,000	39,776,000
310100100001000	Tax System and Tax Policy Structure Studies and Surveys	32,198,000	4,716,000	2,745,000	39,659,000
310100100002000	Evaluation of Tax Subsidy Requests from Government-Owned and Controlled Corporations (GOCCs)		117,000		117,000
Sub-total, Operations		32,198,000	4,833,000	2,745,000	39,776,000
TOTAL NEW APPROPRIATIONS		P 46,521,000	P 17,668,000	P 2,745,000	P 66,934,000

Obligations, by Object of Expenditures

CYs 2019-2021
(In Thousand Pesos)

	(Cash-Based)		
	2019	2020	2021
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary	34,085	33,273	35,769
Total Permanent Positions	34,085	33,273	35,769
Other Compensation Common to All			
Personnel Economic Relief Allowance	1,991	2,016	1,824
Representation Allowance	554	480	540
Transportation Allowance	336	480	540
Clothing and Uniform Allowance	504	504	456
Mid-Year Bonus - Civilian	2,774	2,773	2,980
Year End Bonus	2,729	2,773	2,980
Cash Gift	410	420	380
Productivity Enhancement Incentive	395	420	380
Step Increment		83	90
Collective Negotiation Agreement	1,867		
Total Other Compensation Common to All	11,560	9,949	10,170
Other Compensation for Specific Groups			
Magna Carta for Public Health Workers	16	23	23
Laundry Allowance	2	2	2
Other Personnel Benefits	2,101		
Total Other Compensation for Specific Groups	2,119	25	25

Other Benefits			
Retirement and Life Insurance Premiums	3,996	3,993	4,292
PAG-IBIG Contributions	100	101	91
PhilHealth Contributions	373	377	375
Employees Compensation Insurance Premiums	100	101	91
Loyalty Award - Civilian	60		
Terminal Leave	4,066		
Total Other Benefits	<u>8,695</u>	<u>4,572</u>	<u>4,849</u>
TOTAL PERSONNEL SERVICES	<u>56,459</u>	<u>47,819</u>	<u>50,813</u>
Maintenance and Other Operating Expenses			
Travelling Expenses	269	300	300
Training and Scholarship Expenses	2,210	863	863
Supplies and Materials Expenses	1,943	1,145	1,153
Utility Expenses	1,178	2,800	2,800
Communication Expenses	855	959	1,159
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	118	118	136
Professional Services		508	150
General Services	510	450	706
Repairs and Maintenance	308	169	169
Taxes, Insurance Premiums and Other Fees	386	196	194
Other Maintenance and Operating Expenses			
Printing and Publication Expenses		100	100
Representation Expenses	138	88	88
Rent/Lease Expenses	4,432	9,720	9,720
Membership Dues and Contributions to Organizations	17	20	20
Subscription Expenses	308	30	110
Other Maintenance and Operating Expenses	2,366		
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>15,038</u>	<u>17,466</u>	<u>17,668</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>71,497</u>	<u>65,285</u>	<u>68,481</u>
Capital Outlays			
Property, Plant and Equipment Outlay			
Machinery and Equipment Outlay	886	965	2,745
Other Property Plant and Equipment Outlay	64		
TOTAL CAPITAL OUTLAYS	<u>950</u>	<u>965</u>	<u>2,745</u>
GRAND TOTAL	<u>72,447</u>	<u>66,250</u>	<u>71,226</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>2019 GAA Targets</u>	<u>Actual</u>
Philippine Tax System Improved		
NATIONAL TAX ADVISORY PROGRAM		
Outcome Indicator(s)		
1. Number of National Government Agencies (NGAs) monitored and rendered technical assistance in fee revision within the prescribed timeframe	Monitored- 37 NGAs Rendered technical assistance - 15	Monitored - 42 NGAs Rendered technical assistance - 28
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	38 tax studies conducted 15 publications completed
2. Percentage of tax related legislative bills evaluated / commented within the prescribed timeframe	80%	80%
3. Number of tax subsidy requests/applications of GOCCs/SUCs/GIs/Commissaries evaluated and processed within the prescribed timeframe	4 GOCCs/SUCs/GIs/ Commissaries- applicants for tax subsidy	10-GOCCs/SUCs/GIs /Commissaries- evaluated and processed

PERFORMANCE INFORMATION

<u>ORGANIZATIONAL OUTCOMES (Oos) / PERFORMANCE INDICATORS (PIs)</u>	<u>Baseline</u>	<u>2020 Targets</u>	<u>2021 NEP Targets</u>
Philippine Tax System Improved			
NATIONAL TAX ADVISORY PROGRAM			
Outcome Indicator(s)			
1. Number of National Government Agencies (NGAs) monitored and rendered technical assistance in fee revision within the prescribed timeframe	Monitored - 35 NGAs Rendered technical assistance - 13 (Depends on the number of requests in fee revision from NGAs)	Monitored - 37 NGAs Rendered technical assistance - 15	Monitored - 37 NGAs Rendered technical assistance - 15
2. Percentage of tax research recommendations considered in tax policy reforms	90%	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	37 tax studies conducted 12 publications completed
2. Percentage of tax related legislative bills evaluated / commented within the prescribed timeframe	80%	80%	80%
3. Number of tax subsidy requests/applications of GOCCs/SUCs/GIs/Commissaries evaluated and processed within the prescribed timeframe	4 GOCCs/SUCs/GIs /Commissaries (Depends on the number of tax subsidy requests/applications from GOCCs /SUCs/GIs/Commissaries	4 tax subsidy requests of GOCCs/SUCs/GIs /Commissaries- evaluated and processed	4 GOCCs/SUCs/GIs /Commissaries- evaluated and processed