

H. NATIONAL TAX RESEARCH CENTER

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	<u>( Cash-Based )</u>		
	<u>2023</u>	<u>2024</u>	<u>2025</u>
New General Appropriations	<u>101,002</u>	<u>154,269</u>	<u>136,830</u>
General Fund	101,002	154,269	136,830
Automatic Appropriations	<u>8,136</u>	<u>8,021</u>	<u>7,283</u>
Retirement and Life Insurance Premiums	8,136	8,021	7,283
Continuing Appropriations	<u>45</u>	<u>193</u>	
Unobligated Releases for Capital Outlays			
R.A. No. 11639	40		
R.A. No. 11936		93	
Unobligated Releases for MOOE			
R.A. No. 11639	5		
R.A. No. 11936		100	

Budgetary Adjustment(s)	<u>11,245</u>		
Release(s) from:			
Miscellaneous Personnel Benefits Fund	2,337		
Unprogrammed Appropriation			
Miscellaneous Personnel Benefits Fund-Staffing	8,908		
Modifications/ Upgrading of Salaries (Civilian)			
Total Available Appropriations	120,428	162,483	144,113
Unused Appropriations	( 245)	( 193)	
Unobligated Allotment	( 245)	( 193)	
TOTAL OBLIGATIONS	<u>120,183</u>	<u>162,290</u>	<u>144,113</u>

EXPENDITURE PROGRAM  
(in pesos)

GAS / STO / OPERATIONS / PROJECTS	( Cash-Based )		
	2023 Actual	2024 Current	2025 Proposed
General Administration and Support	<u>96,321,000</u>	<u>89,870,000</u>	<u>85,047,000</u>
Regular	<u>96,321,000</u>	<u>89,870,000</u>	<u>85,047,000</u>
PS	85,133,000	77,809,000	72,769,000
MOOE	11,188,000	12,061,000	12,278,000
Operations	<u>23,862,000</u>	<u>72,420,000</u>	<u>59,066,000</u>
Regular	<u>23,862,000</u>	<u>72,420,000</u>	<u>59,066,000</u>
PS	16,898,000	16,710,000	13,830,000
MOOE	4,232,000	25,229,000	24,341,000
CO	2,732,000	30,481,000	20,895,000
TOTAL AGENCY BUDGET	<u>120,183,000</u>	<u>162,290,000</u>	<u>144,113,000</u>
Regular	<u>120,183,000</u>	<u>162,290,000</u>	<u>144,113,000</u>
PS	102,031,000	94,519,000	86,599,000
MOOE	15,420,000	37,290,000	36,619,000
CO	2,732,000	30,481,000	20,895,000

STAFFING SUMMARY

	<u>2023</u>	<u>2024</u>	<u>2025</u>
TOTAL STAFFING			
Total Number of Authorized Positions	184	184	184
Total Number of Filled Positions	107	100	100

Proposed New Appropriations Language

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

OPERATIONS BY PROGRAM	PROPOSED 2025 ( Cash-Based )			
	PS	MOOE	CO	TOTAL
NATIONAL TAX ADVISORY PROGRAM	12,670,000	24,341,000	20,895,000	57,906,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2025 ( Cash-Based )  
 (in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	79,316,000	36,619,000	20,895,000	136,830,000
National Capital Region (NCR)	79,316,000	36,619,000	20,895,000	136,830,000
TOTAL AGENCY BUDGET	79,316,000	36,619,000	20,895,000	136,830,000
	=====	=====	=====	=====

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; 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 )

	Current Operating Expenditures			Total
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	
A. REGULAR PROGRAMS				
10000000000000000000 General Administration and Support	66,646,000	12,278,000		78,924,000
100000100001000 General management and supervision	66,646,000	12,278,000		78,924,000
Sub-total, General Administration and Support	66,646,000	12,278,000		78,924,000

30000000000000000000	Operations	12,670,000	24,341,000	20,895,000	57,906,000
31010000000000000000	NATIONAL TAX ADVISORY PROGRAM	12,670,000	24,341,000	20,895,000	57,906,000
3101001000010000	Tax System and Tax Policy Structure Studies and Surveys	12,670,000	8,060,000		20,730,000
3101001000020000	Evaluation of Tax Subsidy Requests from Government-Owned and Controlled Corporations (GOCCs)		121,000		121,000
3101001000030000	Evaluation and Processing of IPA Endorsed Tax Incentives Applications		16,160,000	20,895,000	37,055,000
Sub-total, Operations		12,670,000	24,341,000	20,895,000	57,906,000
TOTAL NEW APPROPRIATIONS		P 79,316,000	P 36,619,000	P 20,895,000	P 136,830,000

Obligations, by Object of Expenditures

CYs 2023-2025  
(In Thousand Pesos)

	( Cash-Based )		
	2023	2024	2025
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary	67,060	66,838	60,691
Total Permanent Positions	67,060	66,838	60,691
Other Compensation Common to All			
Personnel Economic Relief Allowance	2,618	2,640	2,400
Representation Allowance	1,459	1,116	1,206
Transportation Allowance	1,109	1,116	1,206
Clothing and Uniform Allowance	1,203	660	700
Overtime Pay	479		
Mid-Year Bonus - Civilian	5,516	5,569	5,057
Year End Bonus	5,678	5,569	5,057
Cash Gift	555	550	500
Productivity Enhancement Incentive		550	500
Performance Based Bonus	2,337		
Step Increment		167	152
Collective Negotiation Agreement	2,080		
Total Other Compensation Common to All	23,034	17,937	16,778
Other Compensation for Specific Groups			
Magna Carta for Public Health Workers		25	
Other Personnel Benefits	2,209		
Total Other Compensation for Specific Groups	2,209	25	
Other Benefits			
Retirement and Life Insurance Premiums	8,130	8,021	7,283
PAG-IBIG Contributions	132	132	240

192 EXPENDITURE PROGRAM FY 2025 VOLUME II

PhilHealth Contributions	1,233	1,434	1,487
Employees Compensation Insurance Premiums	134	132	120
Terminal Leave	99		
Total Other Benefits	<u>9,728</u>	<u>9,719</u>	<u>9,130</u>
<b>TOTAL PERSONNEL SERVICES</b>	<u>102,031</u>	<u>94,519</u>	<u>86,599</u>
<b>Maintenance and Other Operating Expenses</b>			
Travelling Expenses	1,618	2,000	3,000
Training and Scholarship Expenses	526	1,000	1,721
Supplies and Materials Expenses	3,406	8,028	8,028
Utility Expenses	213	4,200	4,700
Communication Expenses	1,708	1,833	2,680
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	136	136	136
Professional Services	69	1,868	1,868
General Services	1,405	1,555	1,800
Repairs and Maintenance	501	947	947
Taxes, Insurance Premiums and Other Fees	256	300	548
Other Maintenance and Operating Expenses			
Printing and Publication Expenses	118	187	185
Representation Expenses	141	88	88
Rent/Lease Expenses	2,800	9,720	5,000
Membership Dues and Contributions to Organizations	17	20	20
Subscription Expenses	1,791	5,408	5,898
Other Maintenance and Operating Expenses	715		
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<u>15,420</u>	<u>37,290</u>	<u>36,619</u>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<u>117,451</u>	<u>131,809</u>	<u>123,218</u>
<b>Capital Outlays</b>			
Property, Plant and Equipment Outlay			
Machinery and Equipment Outlay	2,732	30,481	15,226
Transportation Equipment Outlay			5,669
<b>TOTAL CAPITAL OUTLAYS</b>	<u>2,732</u>	<u>30,481</u>	<u>20,895</u>
<b>GRAND TOTAL</b>	<u>120,183</u>	<u>162,290</u>	<u>144,113</u>

**STRATEGIC OBJECTIVES**

SECTOR OUTCOME : Sound and stable macroeconomic environment

ORGANIZATIONAL  
OUTCOME : Philippine Tax System Improved

**PERFORMANCE INFORMATION**

<u>ORGANIZATIONAL OUTCOMES (00s) / PERFORMANCE INDICATORS (PIs)</u>	<u>2023 GAA Targets</u>	<u>Actual</u>
Philippine Tax System Improved		P 23,862,000
NATIONAL TAX ADVISORY PROGRAM		P 23,862,000
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 - 188 NGAs Rendered technical assistance - 24

2. Percentage of tax research recommendations considered in tax policy reforms	90%	95%
Output Indicator(s)		
1. Number of tax research studies conducted and publications completed	37 tax studies conducted 12 publications completed	43 tax studies conducted 19 publications completed
2. Number of legislative bills evaluated/commented within the prescribed timeframe	40	148
3. Number of tax subsidy requests/applications of GOCCs/SUCs/GIs/Commissaries evaluated and processed within the prescribed timeframe	4 tax subsidy requests of GOCCs/SUCs/GIs/Commissaries evaluated and processed	3 tax subsidy requests of GOCCs/SUCs/GIs/Commissaries evaluated
4. Number of investment promotion agency (IPA)-endorsed tax incentives applications of registered business enterprises (RBE's) to the FIRB that were evaluated and processed within the prescribed timeframe	12	33

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	Baseline	2024 Targets	2025 NEP Targets
Philippine Tax System Improved		P 72,420,000	P 59,066,000
NATIONAL TAX ADVISORY PROGRAM		P 72,420,000	P 59,066,000
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 - 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. Number of legislative bills evaluated/commented within the prescribed timeframe	40	40	40
3. Number of tax subsidy requests/applications of GOCCs/SUCs/GIs/Commissaries evaluated and processed within the prescribed timeframe	4 tax subsidy requests of GOCCs/SUCs/GIs/Commissaries evaluated and processed	4 tax subsidy requests of GOCCs/SUCs/GIs/Commissaries evaluated and processed	4 tax subsidy requests of GOCCs/SUCs/GIs/Commissaries evaluated and processed
4. Number of investment promotion agency (IPA)-endorsed tax incentives applications of registered business enterprises (RBEs) to the FIRB that were evaluated and processed within the prescribed timeframe	12	12	6