

C. BUREAU OF INTERNAL REVENUE

For general administration and support, and operations, as indicated hereunder..... P 8,041,204,000
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New Appropriations, by Program
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Current Operating Expenditures

	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Financial Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
PROGRAMS					
General Administration and Support	P 844,176,000	P 653,162,000	P 122,197,000	P 25,832,000	P 1,645,367,000
Operations	3,548,631,000	2,704,790,000		142,416,000	6,395,837,000
REVENUE ADMINISTRATION PROGRAM	3,548,631,000	2,704,790,000		142,416,000	6,395,837,000
TOTAL NEW APPROPRIATIONS	P 4,392,807,000	P 3,357,952,000	P 122,197,000	P 168,248,000	P 8,041,204,000

Special Provision(s)

1. One Percent (1%) Share in Taxes on Locally-manufactured Virginia-type Cigarettes. In addition to the amounts appropriated herein, Three Hundred Fifteen Million Four Hundred Thirty One Thousand Pesos (P315,431,000) shall be used for the purchase of materials, apparatus and equipment for the efficient enforcement of tax laws and collection of taxes sourced from one percent (1%) share in the taxes on locally-manufactured Virginia-type cigarettes in accordance with R.A. No. 5447.

Release of funds shall be subject to the submission of a Special Budget pursuant to Section 35, Chapter 5, Book VI of E.O. No. 292.

The BIR shall submit its quarterly reports on the financial and physical accomplishments with electronic signature to the DBM, through the Unified Reporting System, and to the Speaker of the House of Representatives, the President of the Senate of the Philippines, the House Committee on Appropriations and the Senate Committee on Finance, by posting said reports on BIR website for a period of three (3) years. The Commissioner of Internal Revenue shall send written notice to the said offices when said reports have been posted on its website, which shall be considered the date of submission.

2. Bank Penalties. In addition to the amounts appropriated herein, One Hundred One Million Seven Hundred Five Thousand Pesos (P101,705,000) shall be used for programs, activities and projects of the BIR to improve its tax collections sourced from penalties for delayed remittances by banks.

Release of funds shall be subject to the submission of a Special Budget pursuant to Section 35, Chapter 5, Book VI of E.O. No. 292.

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The BIR shall submit its quarterly reports on financial and physical accomplishments with electronic signature to the DBM, through the Unified Reporting System, and to the Speaker of the House of Representatives, the President of the Senate of the Philippines, the House Committee on Appropriations and the Senate Committee on Finance, by posting said reports on BIR website for a period of three (3) years. The Commissioner of Internal Revenue shall send written notice to the said offices when said reports have been posted on its website, which shall be considered the date of submission.

3. Tax Refund. The amount of Twenty Four Billion Pesos (P24,000,000,000) shall be used for the:

(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, including legal interest thereon treated as related expense;

(b) Cash conversion of valid and unexpired Tax Credit Certificates (TCCs) in accordance with Section 204 of R.A. No. 8424;

(c) Refund of input taxes attributable to zero-rated or effectively zero-rated transactions under Section 112 of R.A. No. 8424, as amended; and

(d) Monetization of VAT TCCs as part of the TCC Monetization Program.

Said amount, sourced from the current year's revenue tax collections of the BIR, shall be deposited with the National Treasury and recorded as trust receipts in accordance with E.O. No. 338, subject to the following: (i) COA audit for payment of tax refunds; (ii) adjustment of the report on the current year's revenue tax collections of the BIR equivalent to the tax refunds for current and prior years; and (iii) reversion of any unutilized amount at the end of the year to the unappropriated surplus of the General Fund in accordance with Section 45, Chapter 5, Book VI of E.O. No. 292.

The BIR shall submit its quarterly reports on the amount of tax refunds and the recipient taxpayers with electronic signature to the DBM, through the Unified Reporting System, and to the Speaker of the House of Representatives, the President of the Senate of the Philippines, the House Committee on Appropriations and the Senate Committee on Finance, by posting said reports on BIR website for a period of three (3) years. The Commissioner of Internal Revenue shall send written notice to the said offices when said reports have been posted on its website, which shall be considered the date of submission.

4. Informer's Reward. A reward of ten percent (10%) of the revenues, surcharges or fees recovered and/or fines or penalties imposed for violations of R.A. No. 8424 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 the 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.

Said amount, sourced from the revenues, surcharges or fees recovered and/or fines or penalties imposed shall be deposited with the National Treasury and recorded as trust receipts in accordance with E.O. No. 338.

The BIR shall submit its quarterly reports on the amount of informer's reward paid and the list of recipients with electronic signature to the DBM, through the Unified Reporting System, and to the Speaker of the House of Representatives, the President of the Senate of the Philippines, the House Committee on Appropriations and the Senate Committee on Finance, by posting said reports on BIR website for a period of three (3) years. The Commissioner of Internal Revenue shall send written notice to the said offices when the said reports have been posted on its website, which shall be considered the date of submission.

5. 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

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Current Operating Expenditures

	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Financial Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
PROGRAMS					
General Administration and Support					
General Management and Supervision	P 630,782,000	P 606,374,000	P 122,197,000	P 25,832,000	1,385,185,000
National Capital Region (NCR)	275,137,000	319,451,000	122,117,000	24,772,000	741,477,000
Central Office	182,153,000	154,585,000	122,097,000	24,772,000	483,607,000
Revenue Regional Office V - Caloocan City	23,657,000	14,416,000	5,000		38,078,000
Revenue Regional Office VI - Manila	21,031,000	56,639,000	5,000		77,675,000

Revenue Regional Office VII - Quezon City	32,769,000	27,156,000	5,000		59,930,000
Revenue Regional Office VIII - Makati City	15,527,000	66,655,000	5,000		82,187,000
Region I - Ilocos	18,626,000	11,004,000	5,000		29,635,000
Revenue Regional Office I - Calasiao, Pangasinan	18,626,000	11,004,000	5,000		29,635,000
Cordillera Administrative Region (CAR)	19,371,000	10,384,000	5,000		29,760,000
Revenue Regional Office II - Cordillera Administrative Region	19,371,000	10,384,000	5,000		29,760,000
Region II - Cagayan Valley	17,575,000	19,778,000	5,000	1,060,000	38,418,000
Revenue Regional Office III - Tuguegarao, Cagayan	17,575,000	19,778,000	5,000	1,060,000	38,418,000
Region III - Central Luzon	15,058,000	34,873,000	5,000		49,936,000
Revenue Regional Office IV - San Fernando, Pampanga	15,058,000	34,873,000	5,000		49,936,000
Region IVA - CALABARZON	100,538,000	44,100,000	10,000		144,648,000
Revenue Regional Office IXA - Cavite, Batangas, Mindoro and Romblon (CaBaMiRo)	72,244,000	27,195,000	5,000		99,444,000
Revenue Regional Office IXB - Laguna, Quezon and Marinduque (LaQueMar)	28,294,000	16,905,000	5,000		45,204,000
Region V - Bicol	17,790,000	9,827,000	5,000		27,622,000
Revenue Regional Office X - Legaspi City	17,790,000	9,827,000	5,000		27,622,000
Region VI - Western Visayas	31,343,000	35,764,000	10,000		67,117,000
Revenue Regional Office XI - Iloilo City	14,577,000	16,786,000	5,000		31,368,000
Revenue Regional Office XII - Bacolod City	16,766,000	18,978,000	5,000		35,749,000
Region VII - Central Visayas	25,409,000	28,311,000	5,000		53,725,000
Revenue Regional Office XIII - Cebu City	25,409,000	28,311,000	5,000		53,725,000
Region VIII - Eastern Visayas	19,488,000	12,764,000	5,000		32,257,000
Revenue Regional Office XIV - Tacloban City	19,488,000	12,764,000	5,000		32,257,000

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Region IX - Zamboanga Peninsula	15,156,000	22,900,000	5,000	38,061,000
Revenue Regional Office XV - Zamboanga City	15,156,000	22,900,000	5,000	38,061,000
Region X - Northern Mindanao	21,796,000	10,828,000	5,000	32,629,000
Revenue Regional Office XVI - Cagayan de Oro City	21,796,000	10,828,000	5,000	32,629,000
Region XI - Davao	20,561,000	26,960,000	5,000	47,526,000
Revenue Regional Office XIX - Davao City	20,561,000	26,960,000	5,000	47,526,000
Region XII - SOCCSKSARGEN	17,986,000	9,937,000	5,000	27,928,000
Revenue Regional Office XVIII - Koronadal City	17,986,000	9,937,000	5,000	27,928,000
Region XIII - CARAGA	14,948,000	9,493,000	5,000	24,446,000
Revenue Regional Office XVII - Butuan City	14,948,000	9,493,000	5,000	24,446,000
Human Resource Development	49,611,000	15,957,000		65,568,000
National Capital Region (NCR)	49,611,000	15,957,000		65,568,000
Central Office	49,611,000	15,957,000		65,568,000
Investigation and prosecution of administrative cases filed against revenue personnel and the security program	10,024,000	30,831,000		40,855,000
National Capital Region (NCR)	10,024,000	30,831,000		40,855,000
Central Office	10,024,000	30,831,000		40,855,000
Administration of Personnel Benefits	153,759,000			153,759,000
National Capital Region (NCR)	153,759,000			153,759,000
Central Office	153,759,000			153,759,000
Sub-total, General Administration and Support	844,176,000	653,162,000	122,197,000	25,832,000
Operations				
Improved Internal Revenue Collections	3,548,631,000	2,704,790,000		142,416,000
REVENUE ADMINISTRATION PROGRAM	3,548,631,000	2,704,790,000		142,416,000
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	131,786,000	42,763,000		174,549,000
National Capital Region (NCR)	131,786,000	42,763,000		174,549,000
Central Office	131,786,000	42,763,000		174,549,000
Issuance of tax rulings, decisions on appealed cases and assistance in the prosecution of civil and criminal cases	88,515,000	20,858,000		109,373,000
National Capital Region (NCR)	88,515,000	20,858,000		109,373,000
Central Office	88,515,000	20,858,000		109,373,000
Implementation of the tax information and education program	37,114,000	38,640,000		75,754,000
National Capital Region (NCR)	37,114,000	38,640,000		75,754,000
Central Office	37,114,000	38,640,000		75,754,000
Enforcement of Internal Revenue Laws	3,085,320,000	1,661,120,000	100,831,000	4,847,271,000
National Capital Region (NCR)	1,240,726,000	934,167,000	82,655,000	2,257,548,000
Central Office	321,266,000	452,750,000	77,575,000	851,591,000
Revenue Regional Office V - Caloocan City	152,422,000	75,252,000	367,000	228,041,000
Revenue Regional Office VI - Manila	211,568,000	119,518,000		331,086,000
Revenue Regional Office VII - Quezon City	314,731,000	192,726,000	2,742,000	510,199,000
Revenue Regional Office VIII - Makati City	240,739,000	93,921,000	1,971,000	336,631,000
Region I - Ilocos	157,998,000	58,427,000	1,829,000	218,254,000
Revenue Regional Office I - Calasiao, Pangasinan	157,998,000	58,427,000	1,829,000	218,254,000
Cordillera Administrative Region (CAR)	103,297,000	29,338,000	3,090,000	135,725,000
Revenue Regional Office II - Cordillera Administrative Region	103,297,000	29,338,000	3,090,000	135,725,000
Region II - Cagayan Valley	82,491,000	34,376,000	2,703,000	119,570,000
Revenue Regional Office III - Tuguegarao, Cagayan	82,491,000	34,376,000	2,703,000	119,570,000

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Region III - Central Luzon	189,853,000	66,904,000	1,356,000	258,113,000
Revenue Regional Office IV - San Fernando, Pampanga	189,853,000	66,904,000	1,356,000	258,113,000
Region IVA - CALABARZON	180,586,000	159,709,000		340,295,000
Revenue Regional Office IXA - Cavite, Batangas, Mindoro and Romblon (CaBaMiRo)	96,692,000	106,490,000		203,182,000
Revenue Regional Office IXB - Laguna, Quezon and Marinduque (LaQueMar)	83,894,000	53,219,000		137,113,000
Region V - Bicol	121,700,000	36,231,000		157,931,000
Revenue Regional Office X - Legaspi City	121,700,000	36,231,000		157,931,000
Region VI - Western Visayas	217,538,000	70,790,000	8,503,000	296,831,000
Revenue Regional Office XI - Iloilo City	122,011,000	29,205,000	8,503,000	159,719,000
Revenue Regional Office XII - Bacolod City	95,527,000	41,585,000		137,112,000
Region VII - Central Visayas	143,222,000	44,503,000		187,725,000
Revenue Regional Office XIII - Cebu City	143,222,000	44,503,000		187,725,000
Region VIII - Eastern Visayas	115,329,000	39,746,000	250,000	155,325,000
Revenue Regional Office XIV - Tacloban City	115,329,000	39,746,000	250,000	155,325,000
Region IX - Zamboanga Peninsula	103,553,000	24,994,000	445,000	128,992,000
Revenue Regional Office XV - Zamboanga City	103,553,000	24,994,000	445,000	128,992,000
Region X - Northern Mindanao	122,254,000	50,427,000		172,681,000
Revenue Regional Office XVI - Cagayan de Oro City	122,254,000	50,427,000		172,681,000
Region XI - Davao	111,962,000	57,319,000		169,281,000
Revenue Regional Office XIX - Davao City	111,962,000	57,319,000		169,281,000
Region XII - SOCCSKSARGEN	118,795,000	27,099,000		145,894,000
Revenue Regional Office XVIII - Koronadal City	118,795,000	27,099,000		145,894,000

Region XIII - CARAGA	76,016,000	27,090,000		103,106,000
Revenue Regional Office XVII - Butuan City	76,016,000	27,090,000		103,106,000
Revenue Information Systems Development/ and Infrastructure Support	174,921,000	936,358,000	41,585,000	1,152,864,000
National Capital Region (NCR)	174,921,000	936,358,000	41,585,000	1,152,864,000
Central Office	174,921,000	936,358,000	41,585,000	1,152,864,000
Planning and Policy Formulation	22,899,000	3,884,000		26,783,000
National Capital Region (NCR)	22,899,000	3,884,000		26,783,000
Central Office	22,899,000	3,884,000		26,783,000
Collation, analysis, monitoring, generation and development of internal revenue statistics	8,076,000	1,167,000		9,243,000
National Capital Region (NCR)	8,076,000	1,167,000		9,243,000
Central Office	8,076,000	1,167,000		9,243,000
Sub-total, Operations	3,548,631,000	2,704,790,000	142,416,000	6,395,837,000
TOTAL NEW APPROPRIATIONS	P 4,392,807,000	P 3,357,952,000	P 122,197,000	P 168,248,000
				P 8,041,204,000

New Appropriations, by Object of Expenditures

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(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

3,203,291

Total Permanent Positions

3,203,291

Other Compensation Common to All

Personnel Economic Relief Allowance

241,056

Representation Allowance

14,892

Transportation Allowance

14,892

Clothing and Uniform Allowance

50,220

Mid-Year Bonus - Civilian

266,941

Year End Bonus

266,941

Cash Gift

50,220

Step Increment

8,009

Productivity Enhancement Incentive

50,220

Total Other Compensation Common to All

963,391

Other Benefits	
PAG-IBIG Contributions	12,051
PhilHealth Contributions	34,298
Employees Compensation Insurance Premiums	12,051
Retirement Gratuity	16,095
Loyalty Award - Civilian	13,966
Terminal Leave	137,664
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Total Other Benefits	226,125
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Total Personnel Services	4,392,807
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Maintenance and Other Operating Expenses	
Travelling Expenses	261,807
Training and Scholarship Expenses	56,967
Supplies and Materials Expenses	638,073
Utility Expenses	295,762
Communication Expenses	122,842
Confidential, Intelligence and Extraordinary Expenses	
Confidential Expenses	10,000
Extraordinary and Miscellaneous Expenses	4,018
Professional Services	406,336
General Services	442,028
Repairs and Maintenance	74,032
Taxes, Insurance Premiums and Other Fees	29,303
Other Maintenance and Operating Expenses	
Advertising Expenses	52,447
Printing and Publication Expenses	11,379
Transportation and Delivery Expenses	7,583
Rent/Lease Expenses	689,769
Membership Dues and Contributions to Organizations	69
Subscription Expenses	144,985
Other Maintenance and Operating Expenses	110,552
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Total Maintenance and Other Operating Expenses	3,357,952
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Financial Expenses	
Interest Expenses	121,937
Bank Charges	260
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Total Financial Expenses	122,197
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Total Current Operating Expenditures	7,872,956
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Capital Outlays	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	75,527
Machinery and Equipment Outlay	30,795
Transportation Equipment Outlay	21,780
Furniture, Fixtures and Books Outlay	3,784
Intangible Assets Outlay	36,362
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Total Capital Outlays	168,248
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TOTAL NEW APPROPRIATIONS	8,041,204
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