

C. BUREAU OF INTERNAL REVENUE

For general administration and support and operations, as indicated hereunder..... P 8,571,995,000
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New Appropriations, by Program

		Current Operating Expenditures				
		Personnel Services	Maintenance and Other Operating Expenses	Financial Expenses	Capital Outlays	Total
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PROGRAMS						
1000000000000000	General Administration and Support	P 1,228,163,000	P 551,876,000	P 127,267,000	P 369,283,000	P 2,276,589,000
3000000000000000	Operations	4,149,476,000	2,145,930,000			6,295,406,000
	REVENUE ADMINISTRATION PROGRAM	4,149,476,000	2,145,930,000			6,295,406,000
	TOTAL NEW APPROPRIATIONS	P 5,377,639,000	P 2,697,806,000	P 127,267,000	P 369,283,000	P 8,571,995,000
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Special Provision(s)

1. One Percent (1%) Share in Taxes on Locally-manufactured Virginia-type Cigarettes. In addition to the amounts appropriated herein, One Hundred Million Pesos (P100,000,000) shall be used for the purchase of materials, apparatus, equipment, as well as improvement and adoption of modern methods for the efficient enforcement of tax laws and collection of taxes, sourced from the 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, s. 1987.

2. Tax Refund. The amount of Fourteen Billion Nine Hundred Sixty Six Million Six Hundred Forty Three Thousand Pesos (P14,966,643,000) 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, 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.

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 revenue tax collections of the BIR. All tax refund payments shall be subject to the following: (i) adjustment of the report on BIR revenue tax 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.

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.

3. 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 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.

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.

4. 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) Unified Reporting System (URS) or other electronic means for reports not covered by the URS; 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.

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 (Cash-Based)

		Current Operating Expenditures				
		Personnel Services	Maintenance and Other Operating Expenses	Financial Expenses	Capital Outlays	Total
PROGRAMS						
10000000000000	General Administration and Support					
100000100001000	General Management and Supervision	P 1,038,172,000	P 515,320,000	P 127,267,000	P 369,283,000	P 2,050,042,000
	National Capital Region (NCR)	431,499,000	224,229,000	127,187,000	369,283,000	1,152,198,000
	Central Office	248,193,000	83,500,000	127,167,000	369,283,000	828,143,000
	Revenue Regional Office V - Caloocan City	45,783,000	9,439,000	5,000		55,227,000
	Revenue Regional Office VI - Manila	40,637,000	23,240,000	5,000		63,882,000
	Revenue Regional Office VII - Quezon City	42,615,000				42,615,000
	Revenue Regional Office VII-A - Quezon City		58,320,000	5,000		58,325,000
	Revenue Regional Office VII-B - East National Capital Region					
	Revenue Regional Office VIII - Makati City	54,271,000				54,271,000
	Revenue Regional					

Office VIII-A - Makati City		49,730,000	5,000	49,735,000
Revenue Regional Office VIII-B - South National Capital Region				
Region I - Ilocos	20,942,000	10,015,000	5,000	30,962,000
Revenue Regional Office I - Calasiao, Pangasinan	20,942,000	10,015,000	5,000	30,962,000
Cordillera Administrative Region (CAR)	20,617,000	7,040,000	5,000	27,662,000
Revenue Regional Office II - Cordillera Administrative Region	20,617,000	7,040,000	5,000	27,662,000
Region II - Cagayan Valley	24,978,000	22,412,000	5,000	47,395,000
Revenue Regional Office III - Tuguegarao, Cagayan	24,978,000	22,412,000	5,000	47,395,000
Region III - Central Luzon	34,110,000	41,426,000	5,000	75,541,000
Revenue Regional Office IV - San Fernando, Pampanga	34,110,000	41,426,000	5,000	75,541,000
Region IVA - CALABARZON	264,950,000	51,601,000	10,000	316,561,000
Revenue Regional Office IXA - Cavite, Batangas, Mindoro and Romblon (CaBaMI Ro)	131,567,000	26,497,000	5,000	158,069,000
Revenue Regional Office IXB - Laguna, Quezon and Marinduque (LaQueMar)	133,383,000	25,104,000	5,000	158,492,000
Region V - Bicol	22,745,000	5,047,000	5,000	27,797,000
Revenue Regional Office X -				

Legaspi City	22,745,000	5,047,000	5,000	27,797,000
Region VI - Western Visayas	40,190,000	38,405,000	10,000	78,605,000
Revenue Regional Office XI - Iloilo City	20,765,000	12,695,000	5,000	33,465,000
Revenue Regional Office XII - Bacolod City	19,425,000	25,710,000	5,000	45,140,000
Region VII - Central Visayas	23,961,000	28,941,000	5,000	52,907,000
Revenue Regional Office XIII - Cebu City	23,961,000	28,941,000	5,000	52,907,000
Region VIII - Eastern Visayas	22,839,000	7,377,000	5,000	30,221,000
Revenue Regional Office XIV - Tacloban City	22,839,000	7,377,000	5,000	30,221,000
Region IX - Zamboanga Peninsula	25,228,000	20,347,000	5,000	45,580,000
Revenue Regional Office XV - Zamboanga City	25,228,000	20,347,000	5,000	45,580,000
Region X - Northern Mindanao	29,203,000	7,117,000	5,000	36,325,000
Revenue Regional Office XVI - Cagayan de Oro City	29,203,000	7,117,000	5,000	36,325,000
Region XI - Davao	32,770,000	31,093,000	5,000	63,868,000
Revenue Regional Office XIX - Davao City	32,770,000	31,093,000	5,000	63,868,000
Region XII - SOCCSKSARGEN	24,586,000	10,371,000	5,000	34,962,000
Revenue Regional Office XVIII - Koronadal City	24,586,000	10,371,000	5,000	34,962,000
Region XIII - CARAGA	19,554,000	9,899,000	5,000	29,458,000
Revenue Regional Office XVII - Butuan City	19,554,000	9,899,000	5,000	29,458,000

100000100002000	Human Resource Development	51,132,000	12,771,000			63,903,000
	National Capital Region (NCR)	51,132,000	12,771,000			63,903,000
	Central Office	51,132,000	12,771,000			63,903,000
100000100003000	Investigation and prosecution of Administrative cases filed against revenue personnel and the security program	10,259,000	23,785,000			34,044,000
	National Capital Region (NCR)	10,259,000	23,785,000			34,044,000
	Central Office	10,259,000	23,785,000			34,044,000
100000100004000	Administration of Personnel Benefits	128,600,000				128,600,000
	National Capital Region (NCR)	128,600,000				128,600,000
	Central Office	128,600,000				128,600,000
	Sub-total, General Administration and Support	1,228,163,000	551,876,000	127,267,000	369,283,000	2,276,589,000
3000000000000000	Operations					
3100000000000000	00 : Improved Internal Revenue Collections	4,149,476,000	2,145,930,000			6,295,406,000
3101000000000000	REVENUE ADMINISTRATION PROGRAM	4,149,476,000	2,145,930,000			6,295,406,000
310100100001000	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	151,897,000	30,239,000			182,136,000
	National Capital Region (NCR)	151,897,000	30,239,000			182,136,000
	Central Office	151,897,000	30,239,000			182,136,000
310100100002000	Issuance of tax rulings, decisions on appealed cases and assistance in the prosecution of civil					

	and criminal cases	93,212,000	15,870,000	109,082,000
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	National Capital Region (NCR)	93,212,000	15,870,000	109,082,000
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	Central Office	93,212,000	15,870,000	109,082,000
310100100003000	Implementation of the tax information and education program	47,832,000	26,951,000	74,783,000
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	National Capital Region (NCR)	47,832,000	26,951,000	74,783,000
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	Central Office	47,832,000	26,951,000	74,783,000
310100100004000	Enforcement of Internal Revenue Laws	3,625,628,000	1,163,179,000	4,788,807,000
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	National Capital Region (NCR)	1,381,397,000	670,281,000	2,051,678,000
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	Central Office	323,550,000	308,153,000	631,703,000
	Revenue Regional Office V - Caloocan City	202,839,000	61,027,000	263,866,000
	Revenue Regional Office VI - Manila	218,298,000	45,452,000	263,750,000
	Revenue Regional Office VII - Quezon City	281,849,000		281,849,000
	Revenue Regional Office VII-A - Quezon City		71,854,000	71,854,000
	Revenue Regional Office VII-B - East National Capital Region		67,570,000	67,570,000
	Revenue Regional Office VIII - Makati City	354,861,000		354,861,000
	Revenue Regional Office VIII-A - Makati City		40,553,000	40,553,000
	Revenue Regional Office VIII-B - South National Capital Region		75,672,000	75,672,000
	RDO No. 30 - Binondo			

Region I - Ilocos	185,478,000	32,071,000	217,549,000
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Revenue Regional Office I - Calsiao, Pangasinan	185,478,000	32,071,000	217,549,000
Cordillera Administrative Region (CAR)	139,956,000	16,554,000	156,510,000
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Revenue Regional Office II - Cordillera Administrative Region	139,956,000	16,554,000	156,510,000
Region II - Cagayan Valley	117,195,000	9,452,000	126,647,000
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Revenue Regional Office III - Tuguegarao, Cagayan	117,195,000	9,452,000	126,647,000
Region III - Central Luzon	241,344,000	59,704,000	301,048,000
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Revenue Regional Office IV - San Fernando, Pampanga	241,344,000	59,704,000	301,048,000
RDO No. 18 - Olongapo City			
Region IVA - CALABARZON	127,366,000	105,732,000	233,098,000
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Revenue Regional Office IXA - Cavite, Batangas, Mindoro and Romblon (CaBaMI Ro)	70,355,000	67,618,000	137,973,000
Revenue Regional Office IXB - Laguna, Quezon and Marinduque (LaQueMar)	57,011,000	38,114,000	95,125,000
Region V - Bicol	153,524,000	29,046,000	182,570,000
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Revenue Regional Office X - Legaspi City	153,524,000	29,046,000	182,570,000
Region VI - Western Visayas	268,120,000	67,023,000	335,143,000

	Revenue Regional Office XI - Iloilo City	151,649,000	45,986,000	197,635,000
	Revenue Regional Office XII - Bacolod City	116,471,000	21,037,000	137,508,000
	Region VII - Central Visayas	170,126,000	36,569,000	206,695,000
	Revenue Regional Office XIII - Cebu City	170,126,000	36,569,000	206,695,000
	Region VIII - Eastern Visayas	149,336,000	33,245,000	182,581,000
	Revenue Regional Office XIV - Tacloban City	149,336,000	33,245,000	182,581,000
	Region IX - Zamboanga Peninsula	142,511,000	9,247,000	151,758,000
	Revenue Regional Office XV - Zamboanga City	142,511,000	9,247,000	151,758,000
	Region X - Northern Mindanao	164,070,000	36,795,000	200,865,000
	Revenue Regional Office XVI - Cagayan de Oro City	164,070,000	36,795,000	200,865,000
	Region XI - Davao	145,150,000	18,359,000	163,509,000
	Revenue Regional Office XIX - Davao City	145,150,000	18,359,000	163,509,000
	Region XII - SOCCSKSARGEN	136,085,000	23,882,000	159,967,000
	Revenue Regional Office XVIII - Koronadal City	136,085,000	23,882,000	159,967,000
	Region XIII - CARAGA	103,970,000	15,219,000	119,189,000
	Revenue Regional Office XVII - Butuan City	103,970,000	15,219,000	119,189,000
310100100005000	Revenue Information Systems Development/ and Infrastructure Support	194,629,000	906,482,000	1,101,111,000

	National Capital Region (NCR)	194,629,000	906,482,000		1,101,111,000
	Central Office	194,629,000	906,482,000		1,101,111,000
310100100006000	Planning and Policy Formulation	27,501,000	2,458,000		29,959,000
	National Capital Region (NCR)	27,501,000	2,458,000		29,959,000
	Central Office	27,501,000	2,458,000		29,959,000
310100100007000	Collation, analysis, monitoring, generation and development of internal revenue statistics	8,777,000	751,000		9,528,000
	National Capital Region (NCR)	8,777,000	751,000		9,528,000
	Central Office	8,777,000	751,000		9,528,000
	Sub-total, Operations	4,149,476,000	2,145,930,000		6,295,406,000
	TOTAL NEW APPROPRIATIONS	P 5,377,639,000	P 2,697,806,000	P 127,267,000	P 369,283,000
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New Appropriations, by Object of Expenditures

(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

3,985,083

Total Permanent Positions

3,985,083

Other Compensation Common to All

Personnel Economic Relief Allowance

276,696

Representation Allowance

20,880

Transportation Allowance

20,880

Clothing and Uniform Allowance

69,174

Mid-Year Bonus - Civilian

332,093

Year End Bonus

332,093

Cash Gift

57,645

Productivity Enhancement Incentive

57,645

Step Increment

9,966

Total Other Compensation Common to All

1,177,072

Other Benefits

PAG-IBIG Contributions

13,830

PhilHealth Contributions

49,144

Employees Compensation Insurance Premiums	13,830
Loyalty Award - Civilian	10,080
Terminal Leave	128,600
Total Other Benefits	215,484

Total Personnel Services	5,377,639

Maintenance and Other Operating Expenses	
Travelling Expenses	50,000
Training and Scholarship Expenses	5,748
Supplies and Materials Expenses	219,034
Utility Expenses	260,014
Communication Expenses	168,459
Awards/Rewards and Prizes	100
Confidential, Intelligence and Extraordinary Expenses	
Confidential Expenses	10,000
Extraordinary and Miscellaneous Expenses	4,018
Professional Services	186,466
General Services	734,284
Repairs and Maintenance	97,764
Taxes, Insurance Premiums and Other Fees	48,527
Other Maintenance and Operating Expenses	
Advertising Expenses	27,772
Printing and Publication Expenses	8,107
Transportation and Delivery Expenses	4,847
Rent/Lease Expenses	764,108
Membership Dues and Contributions to Organizations	178
Subscription Expenses	108,380
Total Maintenance and Other Operating Expenses	2,697,806

Financial Expenses	
Interest Expenses	127,007
Bank Charges	260
Total Financial Expenses	127,267

TOTAL CURRENT OPERATING EXPENDITURES	8,202,712

Capital Outlays	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	193,538
Machinery and Equipment Outlay	132,000
Transportation Equipment Outlay	11,700
Intangible Assets Outlay	32,045
Total Capital Outlays	369,283

TOTAL NEW APPROPRIATIONS	8,571,995
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