

C. BUREAU OF INTERNAL REVENUE

For general administration and support, and operations, as indicated hereunder P 11,122,014,000

New Appropriations, by Program

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>
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PROGRAMS

General Administration and Support	P	1,806,668,000	P	591,648,000	P	97,820,000	P	112,436,000	P	2,608,572,000
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Operations	5,365,527,000	2,977,668,000	170,247,000	8,513,442,000
REVENUE ADMINISTRATION PROGRAM	5,365,527,000	2,977,668,000	170,247,000	8,513,442,000
TOTAL NEW APPROPRIATIONS	P 7,172,195,000	P 3,569,316,000	P 97,820,000	P 282,683,000
				P 11,122,014,000

Special Provision(s)

1. **Tax Refund.** The amount of Thirteen Billion Nine Hundred Thirteen Million Six Hundred Twenty Six Thousand Two Hundred Fourteen Pesos (P13,913,626,214) shall be used for the following:

- 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, as amended, including legal interest thereon treated as related expense;
- Cash conversion of valid and unexpired Tax Credit Certificates (TCCs) in accordance with Section 204 of R.A. No. 8424, as amended;
- Refund of input taxes attributable to zero-rated or effectively zero-rated transactions under Section 112 of R.A. No. 8424, as amended; and
- 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 tax revenue collections of the BIR. All tax refund payments shall be subject to the following: (i) adjustment of the report on BIR's tax revenue 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, s. 1987.

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. **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, as amended, 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, as amended.

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.

3. **Reporting and Posting Requirements.** The submission of the quarterly reports on its financial and physical accomplishments shall be in accordance with Section 99 of the General Provisions of this Act.

4. **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**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>
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PROGRAMS**General Administration and Support**

General Management and Supervision	P 1,536,556,000	P 557,450,000	P 97,820,000	P 112,436,000	P 2,304,262,000
National Capital Region (NCR)	701,399,000	288,867,000	97,820,000	112,436,000	1,200,522,000
Central Office	259,704,000	70,220,000	97,820,000	112,436,000	540,180,000
Revenue Regional Office V - Caloocan City	54,659,000	8,408,000			63,067,000
Revenue Regional Office VI - Manila	50,599,000	24,012,000			74,611,000
Revenue Regional Office VII - A - Quezon City	120,192,000	59,944,000			180,136,000

Revenue Regional Office VII - B - East National Capital Region	48,603,000	75,201,000	123,804,000
Revenue Regional Office VIII - A - Makati City	105,861,000	50,881,000	156,742,000
Revenue Regional Office VIII - B - South National Capital Region	61,781,000	201,000	61,982,000
Region I - Ilocos	29,045,000	9,990,000	39,035,000
Revenue Regional Office I - Calasiao, Pangasinan	29,045,000	9,990,000	39,035,000
Cordillera Administrative Region (CAR)	24,007,000	6,435,000	30,442,000
Revenue Regional Office II - Cordillera Administrative Region	24,007,000	6,435,000	30,442,000
Region II - Cagayan Valley	29,307,000	20,577,000	49,884,000
Revenue Regional Office III - Tuguegarao, Cagayan	29,307,000	20,577,000	49,884,000
Region III - Central Luzon	46,210,000	41,267,000	87,477,000
Revenue Regional Office IV - San Fernando, Pampanga	46,210,000	41,267,000	87,477,000
Region IVA - CALABARZON	413,437,000	50,418,000	463,855,000
Revenue Regional Office IXA - Cavite, Batangas, Mindoro and Romblon (CaBaMiRo)	206,014,000	24,752,000	230,766,000
Revenue Regional Office IXB - Laguna, Quezon and Marinduque (LaQueMar)	207,423,000	25,666,000	233,089,000
Region V - Bicol	26,528,000	3,981,000	30,509,000
Revenue Regional Office X - Legaspi City	26,528,000	3,981,000	30,509,000
Region VI - Western Visayas	52,215,000	32,486,000	84,701,000
Revenue Regional Office XI - Iloilo City	24,514,000	9,423,000	33,937,000
Revenue Regional Office XII - Bacolod City	27,701,000	23,063,000	50,764,000
Region VII - Central Visayas	35,542,000	28,117,000	63,659,000
Revenue Regional Office XIII - Cebu City	35,542,000	28,117,000	63,659,000
Region VIII - Eastern Visayas	26,501,000	5,094,000	31,595,000

GENERAL APPROPRIATIONS ACT, FY 2022

Revenue Regional Office XIV - Tacloban City	26,501,000	5,094,000		31,595,000
Region IX - Zamboanga Peninsula	<u>27,070,000</u>	<u>16,974,000</u>		<u>44,044,000</u>
Revenue Regional Office XV - Zamboanga City	27,070,000	16,974,000		44,044,000
Region X - Northern Mindanao	<u>35,816,000</u>	<u>6,109,000</u>		<u>41,925,000</u>
Revenue Regional Office XVI - Cagayan de Oro City	35,816,000	6,109,000		41,925,000
Region XI - Davao	<u>37,958,000</u>	<u>30,186,000</u>		<u>68,144,000</u>
Revenue Regional Office XIX - Davao City	37,958,000	30,186,000		68,144,000
Region XII - SOCCSKSARGEN	<u>29,900,000</u>	<u>8,756,000</u>		<u>38,656,000</u>
Revenue Regional Office XVIII - Koronadal City	29,900,000	8,756,000		38,656,000
Region XIII - Caraga	<u>21,621,000</u>	<u>8,193,000</u>		<u>29,814,000</u>
Revenue Regional Office XVII - Butuan City	21,621,000	8,193,000		29,814,000
Human Resource Development	<u>59,817,000</u>	<u>11,111,000</u>		<u>70,928,000</u>
National Capital Region (NCR)	<u>59,817,000</u>	<u>11,111,000</u>		<u>70,928,000</u>
Central Office	59,817,000	11,111,000		70,928,000
Investigation and prosecution of administrative cases filed against revenue personnel and the security program	<u>10,758,000</u>	<u>23,087,000</u>		<u>33,845,000</u>
National Capital Region (NCR)	<u>10,758,000</u>	<u>23,087,000</u>		<u>33,845,000</u>
Central Office	10,758,000	23,087,000		33,845,000
Administration of Personnel Benefits	<u>199,537,000</u>			<u>199,537,000</u>
National Capital Region (NCR)	<u>199,537,000</u>			<u>199,537,000</u>
Central Office	199,537,000			199,537,000
Sub-total, General Administration and Support	<u>1,806,668,000</u>	<u>591,648,000</u>	<u>97,820,000</u>	<u>112,436,000</u>
Operations				
Improved internal revenue collections	<u>5,365,527,000</u>	<u>2,977,668,000</u>		<u>170,247,000</u>
REVENUE ADMINISTRATION PROGRAM	<u>5,365,527,000</u>	<u>2,977,668,000</u>		<u>170,247,000</u>
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	<u>173,079,000</u>	<u>29,883,000</u>	<u>202,962,000</u>
National Capital Region (NCR)	<u>173,079,000</u>	<u>29,883,000</u>	<u>202,962,000</u>
Central Office	173,079,000	29,883,000	202,962,000
Issuance of tax rulings, decisions on appealed cases and assistance in the prosecution of civil and criminal cases	<u>108,001,000</u>	<u>14,136,000</u>	<u>122,137,000</u>
National Capital Region (NCR)	<u>108,001,000</u>	<u>14,136,000</u>	<u>122,137,000</u>
Central Office	108,001,000	14,136,000	122,137,000
Implementation of the tax information and education program	<u>56,280,000</u>	<u>27,251,000</u>	<u>83,531,000</u>
National Capital Region (NCR)	<u>56,280,000</u>	<u>27,251,000</u>	<u>83,531,000</u>
Central Office	56,280,000	27,251,000	83,531,000
Enforcement of Internal Revenue Laws	<u>4,767,614,000</u>	<u>1,589,749,000</u>	<u>6,357,363,000</u>
National Capital Region (NCR)	<u>1,606,517,000</u>	<u>780,741,000</u>	<u>2,387,258,000</u>
Central Office	374,188,000	261,668,000	635,856,000
Revenue Regional Office V - Caloocan City	258,318,000	93,835,000	352,153,000
Revenue Regional Office VI - Manila	276,303,000	71,641,000	347,944,000
Revenue Regional Office VII - A - Quezon City	311,257,000	89,351,000	400,608,000
Revenue Regional Office VII - B - East National Capital Region	3,142,000	82,262,000	85,404,000
Revenue Regional Office VIII - A - Makati City	374,754,000	66,864,000	441,618,000
Revenue Regional Office VIII - B - South National Capital Region	8,555,000	115,120,000	123,675,000
Region I - Ilocos	<u>254,478,000</u>	<u>41,529,000</u>	<u>296,007,000</u>
Revenue Regional Office I - Calasiao, Pangasinan	254,478,000	41,529,000	296,007,000
Cordillera Administrative Region (CAR)	<u>204,373,000</u>	<u>26,571,000</u>	<u>230,944,000</u>
Revenue Regional Office II - Cordillera Administrative Region	204,373,000	26,571,000	230,944,000

Region II - Cagayan Valley	<u>171,275,000</u>	<u>27,341,000</u>	<u>198,616,000</u>
Revenue Regional Office III - Tuguegarao, Cagayan	171,275,000	27,341,000	198,616,000
Region III - Central Luzon	<u>389,224,000</u>	<u>117,519,000</u>	<u>506,743,000</u>
Revenue Regional Office IV - San Fernando, Pampanga	389,224,000	117,519,000	506,743,000
Region IVA - CALABARZON	<u>155,256,000</u>	<u>172,281,000</u>	<u>327,537,000</u>
Revenue Regional Office IXA - Cavite, Batangas, Mindoro and Romblon (CaBaMiRo)	82,688,000	115,140,000	197,828,000
Revenue Regional Office IXB - Laguna, Quezon and Marinduque (LaQueMar)	72,568,000	57,141,000	129,709,000
Region V - Bicol	<u>217,360,000</u>	<u>36,088,000</u>	<u>253,448,000</u>
Revenue Regional Office X - Legaspi City	217,360,000	36,088,000	253,448,000
Region VI - Western Visayas	<u>345,593,000</u>	<u>94,828,000</u>	<u>440,421,000</u>
Revenue Regional Office XI - Iloilo City	187,207,000	59,333,000	246,540,000
Revenue Regional Office XII - Bacolod City	158,386,000	35,495,000	193,881,000
Region VII - Central Visayas	<u>227,893,000</u>	<u>67,619,000</u>	<u>295,512,000</u>
Revenue Regional Office XIII - Cebu City	227,893,000	67,619,000	295,512,000
Region VIII - Eastern Visayas	<u>201,394,000</u>	<u>44,016,000</u>	<u>245,410,000</u>
Revenue Regional Office XIV - Tacloban City	201,394,000	44,016,000	245,410,000
Region IX - Zamboanga Peninsula	<u>201,134,000</u>	<u>12,027,000</u>	<u>213,161,000</u>
Revenue Regional Office XV - Zamboanga City	201,134,000	12,027,000	213,161,000
Region X - Northern Mindanao	<u>245,478,000</u>	<u>54,954,000</u>	<u>300,432,000</u>
Revenue Regional Office XVI - Cagayan de Oro City	245,478,000	54,954,000	300,432,000
Region XI - Davao	<u>225,185,000</u>	<u>46,155,000</u>	<u>271,340,000</u>
Revenue Regional Office XIX - Davao City	225,185,000	46,155,000	271,340,000

Region XII - SOCCSKSARGEN	<u>175,798,000</u>	<u>38,594,000</u>		<u>214,392,000</u>
Revenue Regional Office XVIII - Koronadal City	175,798,000	38,594,000		214,392,000
Region XIII - Caraga	<u>146,656,000</u>	<u>29,486,000</u>		<u>176,142,000</u>
Revenue Regional Office XVII - Butuan City	146,656,000	29,486,000		176,142,000
Revenue Information Systems Development and Infrastructure Support	<u>219,897,000</u>	<u>1,313,348,000</u>	<u>170,247,000</u>	<u>1,703,492,000</u>
National Capital Region (NCR)	<u>219,897,000</u>	<u>1,313,348,000</u>	<u>170,247,000</u>	<u>1,703,492,000</u>
Central Office	219,897,000	1,313,348,000	170,247,000	1,703,492,000
Planning and Policy Formulation	<u>30,050,000</u>	<u>2,528,000</u>		<u>32,578,000</u>
National Capital Region (NCR)	<u>30,050,000</u>	<u>2,528,000</u>		<u>32,578,000</u>
Central Office	30,050,000	2,528,000		32,578,000
Collation, analysis, monitoring, generation and development of internal revenue statistics	<u>10,606,000</u>	<u>773,000</u>		<u>11,379,000</u>
National Capital Region (NCR)	<u>10,606,000</u>	<u>773,000</u>		<u>11,379,000</u>
Central Office	10,606,000	773,000		11,379,000
Sub-total, Operations	<u>5,365,527,000</u>	<u>2,977,668,000</u>	<u>170,247,000</u>	<u>8,513,442,000</u>
TOTAL NEW APPROPRIATIONS	P <u>7,172,195,000</u>	P <u>3,569,316,000</u>	P <u>97,820,000</u>	P <u>282,683,000</u>
			P <u>11,122,014,000</u>	

New Appropriations, by Object of Expenditures
(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

5,366,693

Total Permanent Positions

5,366,693

Other Compensation Common to All

Personnel Economic Relief Allowance

317,784

Representation Allowance

22,494

Transportation Allowance

22,494

Clothing and Uniform Allowance

79,446

Mid-Year Bonus - Civilian

447,226

Year End Bonus

447,226

Cash Gift

66,205

GENERAL APPROPRIATIONS ACT, FY 2022

Productivity Enhancement Incentive	66,205
Step Increment	<u>13,418</u>
Total Other Compensation Common to All	<u>1,482,498</u>
Other Benefits	
PAG-IBIG Contributions	15,889
PhilHealth Contributions	91,689
Employees Compensation Insurance Premiums	15,889
Terminal Leave	<u>199,537</u>
Total Other Benefits	<u>323,004</u>
Total Personnel Services	<u>7,172,195</u>
Maintenance and Other Operating Expenses	
Travelling Expenses	103,289
Training and Scholarship Expenses	7,488
Supplies and Materials Expenses	677,568
Utility Expenses	294,257
Communication Expenses	121,523
Awards/Rewards and Prizes	1,512
Confidential, Intelligence and Extraordinary Expenses	
Confidential Expenses	10,000
Extraordinary and Miscellaneous Expenses	4,947
Professional Services	41,974
General Services	983,054
Repairs and Maintenance	44,052
Taxes, Insurance Premiums and Other Fees	38,093
Other Maintenance and Operating Expenses	
Advertising Expenses	25,079
Printing and Publication Expenses	9,535
Transportation and Delivery Expenses	4,032
Rent/Lease Expenses	759,781
Membership Dues and Contributions to Organizations	1,733
Subscription Expenses	433,929
Other Maintenance and Operating Expenses	<u>7,470</u>
Total Maintenance and Other Operating Expenses	<u>3,569,316</u>
Financial Expenses	
Interest Expenses	<u>97,820</u>
Total Financial Expenses	<u>97,820</u>
Total Current Operating Expenditures	<u>10,839,331</u>
Capital Outlays	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	112,436
Machinery and Equipment Outlay	104,205
Intangible Assets Outlay	<u>66,042</u>
Total Capital Outlays	<u>282,683</u>
TOTAL NEW APPROPRIATIONS	<u><u>11,122,014</u></u>