

GENERAL APPROPRIATIONS ACT, FY 2012

<b>Total Current Operating Expenditures</b>	<b>348,636</b>
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<b>Capital Outlays</b>	
Office Equipment, Furniture and Fixtures	14,600
<b>Total Capital Outlays</b>	<b>14,600</b>
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<b>Total Programs/Locally-Funded Project(s)</b>	<b>363,236</b>
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<b>B. Foreign-Assisted Projects</b>	
<b>Current Operating Expenditures</b>	
<b>Maintenance and Other Operating Expenses</b>	
Travelling Expenses	5,009
Communication Expenses	2,004
Transportation and Delivery Expenses	385
Supplies and Materials	3,205
Utility Expenses	2,087
Professional Services	8,732
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<b>Total Maintenance and Other Operating Expenses</b>	<b>21,422</b>
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<b>Total Current Operating Expenditures</b>	<b>21,422</b>
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<b>Capital Outlays</b>	
Loans Outlay	11,385
Livestock and Crops Outlay	151,537
Land and Land Improvements Outlay	66,571
Buildings and Structures Outlay	205,897
Machineries and Equipment	53,976
Public Infrastructures	651,705
Reforestation Projects	26,989
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<b>Total Capital Outlays</b>	<b>1,168,060</b>
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<b>Total Foreign-Assisted Project(s)</b>	<b>1,189,482</b>
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<b>TOTAL NEW APPROPRIATIONS</b>	<b>1,552,718</b>
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**B. BUREAU OF CUSTOMS**

For general administration and support, support to operations, and operations, including locally-funded project(s), as indicated hereunder..... P 2,564,686,000

New Appropriations, by Program/Project

	<u>Current Operating Expenditures</u>			<u>Total</u>
	<u>Personal Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	
<b>A. PROGRAMS</b>				

**I. General Administration and Support**

a. General Administration and Support Services	P 152,847,000	P 201,262,000	P 2,697,000	P 356,806,000
Sub-total, General Administration and Support	152,847,000	201,262,000	2,697,000	356,806,000

**II. Support to Operations**

a. Legal Services	94,993,000	22,778,000	7,010,000	124,781,000
b. Confidential Activities		4,500,000		4,500,000
c. Information Systems Development and Maintenance	22,617,000	137,183,000	128,154,000	287,954,000
Sub-total, Support to Operations	117,610,000	164,461,000	135,164,000	417,235,000

**III. Operations**

a. Assessment and Collection Services	404,790,000	370,288,000	6,329,000	781,407,000
b. Customs Police Administration	260,756,000	23,219,000	1,050,000	285,025,000
c. Warehousing Services	125,961,000	3,252,000		129,213,000
Sub-total, Operations	791,507,000	396,759,000	7,379,000	1,195,645,000

Total, Programs	1,061,964,000	762,482,000	145,240,000	1,969,686,000
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**B. PROJECT(S)**

**I. Locally-Funded Project(s)**

a. Special Projects - Management Information System Technology Group (MISTG)			595,000,000	595,000,000
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Sub-total, Locally-Funded Project(s)			595,000,000	595,000,000
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Total, Project(s)			595,000,000	595,000,000
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<b>TOTAL NEW APPROPRIATIONS</b>	<b>P 1,061,964,000</b>	<b>P 762,482,000</b>	<b>P 740,240,000</b>	<b>P 2,564,686,000</b>
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**Special Provision(s)**

1. Use of Fees. In addition to the amounts appropriated herein, Thirty Seven Million Six Hundred Thirty Five Thousand Pesos (P37,635,000) charged against the Super Green Lane Fund constituted pursuant to E.O. No. 230, s. 2000 and Eighty Six Million One Hundred Sixty One Thousand Pesos (P86,161,000) charged against the Non-Intrusive Container Inspection System Project Fund created under E.O. No. 592, s. 2006 shall be utilized for the Bureau's effective and efficient collection of revenues.

The release of the foregoing amounts 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 Refunds. The amount of Five Billion Nine Hundred Seventy Six Million Four Hundred Fourteen Thousand Pesos (P5,976,414,000) shall be used for the refund of input value-added tax (VAT) on importations attributable to zero-rated transactions pursuant to Section 112 of R.A. No. 8424, as amended, which shall be deemed automatically appropriated and charged against the current year's collection, subject to audit by the COA.

The report on the current year's revenue collections from the BOC shall be correspondingly adjusted equivalent to the amounts refunded for taxes collected in previous years.

The BOC shall submit, either in printed form or by way of electronic document, to the DBM, the House Committee on Appropriations and Senate Committee on Finance separate quarterly reports on the utilization of this amount. The Commissioner of BOC shall be responsible for ensuring that said quarterly reports are likewise posted on the official website of the BOC.

Implementation of this provision shall be subject to the guidelines jointly issued by the DOF, BOC and DBM.

3. **Tax Credit Certificate Monetization Program.** The implementation of the Tax Credit Certificate (TCC) Monetization Program to be approved by the President of the Philippines shall be spread over a period of five (5) years: PROVIDED, That the amount of Six Hundred Seventy Nine Million Six Hundred Thirty Four Thousand Pesos (P679,634,000) shall cover the monetization of the VAT component of outstanding Duty Drawback TCCs as of December 31, 2011: PROVIDED, FURTHER, That release of the amounts appropriated for the purpose shall be subject to the verification of the TCCs by the BOC: PROVIDED, FURTHERMORE, That the report on the current year's revenue collections from the BOC shall be correspondingly adjusted equivalent to the amounts of TCCs monetized: PROVIDED, FINALLY, That implementation of this provision shall be subject to guidelines to be jointly issued by the DOF, BOC and DBM.

4. **Informer's Reward.** Pursuant to Section 282 (B) of R.A. No. 8424, ten percent (10%) of the fair market value of the smuggled and confiscated goods or One Million Pesos (P1,000,000) per case, whichever is lower, shall be recorded as trust receipts by the BOC and deposited with the National Treasury. Such amount may be released and used for the payment of 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.

Implementation of this provision shall be subject to guidelines to be jointly issued by the DBM, DOF, BOC and BTR.

5. **Disposition of Forfeited Motor Transport Equipment and Other Articles.** Motor transport equipment and other articles forfeited or abandoned in favor of the government shall be sold at public auction by the DOF upon the recommendation of the Commissioner of Customs, subject to applicable laws, rules and regulations: PROVIDED, That government agencies, who wish to participate in said auction, shall pay for the value of such equipment or articles out of its programmed budget for the purpose, subject to applicable rules and regulations on the acquisition and use of government motor vehicles: PROVIDED, FURTHER, That the proceeds thereof shall be recorded by the BOC as income of the General Fund, subject to pertinent budgeting, accounting and auditing rules and regulations.

6. **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:

**PROGRAMS AND ACTIVITIES**

**Current Operating Expenditures**

	Personal Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
<b>I. General Administration and Support</b>				
<b>a. General Administration and Support Services</b>	P 152,847,000	P 201,262,000	P 2,697,000	P 356,806,000
<b>1. Central Office</b>	58,613,000	116,072,000	2,697,000	177,382,000
<b>a. General administrative services</b>	58,613,000	116,072,000	2,697,000	177,382,000
<b>2. Collection Districts</b>	94,234,000	85,190,000		179,424,000
<b>a. General management and supervision</b>	94,234,000	85,190,000		179,424,000
<b>1. Collection District I</b>	5,212,000	2,245,000		7,457,000
<b>2. Collection District II-A</b>	15,381,000	23,851,000		39,232,000
<b>3. Collection District II-B</b>	7,052,000	13,110,000		20,162,000
<b>4. Collection District III</b>	8,321,000	13,312,000		21,633,000



5. Collection District IV	4,702,000	3,090,000	7,792,000
6. Collection District V	5,017,000	786,000	5,803,000
7. Collection District VI	2,579,000	6,377,000	8,956,000
8. Collection District VII	5,245,000	4,998,000	10,243,000
9. Collection District VIII	5,766,000	1,985,000	7,751,000
10. Collection District IX	2,753,000	823,000	3,576,000
11. Collection District X	5,618,000	2,514,000	8,132,000
12. Collection District XI	5,585,000	1,065,000	6,650,000
13. Collection District XII	7,042,000	8,609,000	15,651,000
14. Collection District XIII	5,283,000	1,896,000	7,179,000
15. Collection District XIV	8,678,000	529,000	9,207,000
<b>Sub-total, General Administration and Support</b>	<b>152,847,000</b>	<b>201,262,000</b>	<b>2,697,000</b>
<b>II. Support to Operations</b>			
<b>a. Legal Services</b>	<b>94,993,000</b>	<b>22,778,000</b>	<b>7,010,000</b>
1. Intelligence and investigation of violations of the provisions of the Tariff and Customs Code and BIR, Bangko Sentral ng Pilipinas and BOI rules and regulations pertaining to customs	59,593,000	6,702,000	1,860,000
2. Assistance in the prosecution of cases involving violations of customs laws and regulations, including administrative cases	24,040,000	12,161,000	5,150,000
3. Legal Services	11,360,000	3,915,000	15,275,000
a. Collection District I		76,000	76,000
b. Collection District II-A	2,445,000	796,000	3,241,000
c. Collection District II-B	3,530,000	630,000	4,160,000
d. Collection District III	1,303,000	836,000	2,139,000
e. Collection District IV	680,000	733,000	1,413,000
f. Collection District V		35,000	35,000
g. Collection District VI		53,000	53,000
h. Collection District VII		195,000	195,000
i. Collection District VIII		212,000	212,000
j. Collection District IX		67,000	67,000
k. Collection District X	384,000	86,000	470,000

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1. Collection District XI		112,000		112,000
m. Collection District XII	384,000	41,000		425,000
n. Collection District XIII	2,634,000	32,000		2,666,000
o. Collection District XIV		11,000		11,000
b. Confidential Activities		4,500,000		4,500,000
1. Conduct of confidential activities		4,000,000		4,000,000
2. Monitoring and surveillance		500,000		500,000
c. Information Systems Development and Maintenance	22,617,000	137,183,000	128,154,000	287,954,000
1. Electronic data management and processing	22,617,000	137,183,000	128,154,000	287,954,000
Sub-total, Support to Operations	117,610,000	164,461,000	135,164,000	417,235,000
<b>III. Operations</b>				
a. Assessment and Collection Services	404,790,000	370,288,000	6,329,000	781,407,000
1. Examination and appraisal of imports for the proper imposition of duties and taxes, including assistance in the tax collection system established under LOI No. 497	30,292,000	53,357,000		83,649,000
2. Coordination of the activities of the export control units of various ports, and the evaluation and classification of importation and economic intelligence and research activities	19,089,000	186,111,000	1,774,000	206,974,000
3. Assessment and collection services	355,409,000	130,820,000	4,555,000	490,784,000
a. Collection District I	3,943,000	9,648,000		13,591,000
b. Collection District II-A	127,496,000	72,397,000		199,893,000
c. Collection District II-B	52,832,000	20,841,000	350,000	74,023,000
d. Collection District III	96,785,000	9,973,000		106,758,000
e. Collection District IV	6,286,000	1,353,000		7,639,000
f. Collection District V	3,946,000	276,000	860,000	5,082,000
g. Collection District VI	5,270,000	244,000		5,514,000
h. Collection District VII	15,062,000	4,664,000	380,000	20,106,000
i. Collection District VIII	6,115,000	5,272,000		11,387,000
j. Collection District IX	6,330,000	167,000	215,000	6,712,000
k. Collection District X	10,612,000	359,000	400,000	11,371,000
l. Collection District XI	8,519,000	168,000		8,687,000

m. Collection District XII	10,355,000	4,038,000	2,072,000	16,465,000
n. Collection District XIII	1,858,000	774,000		2,632,000
o. Collection District XIV		646,000	278,000	924,000
b. Customs Police Administration	260,756,000	23,219,000	1,050,000	285,025,000
1. Maintenance of security and peace and order within the customs zones and surveillance and prevention/apprehension of smuggling of goods out of customs premises, including One Million Pesos (P1,000,000) for the Anti-Narcotics Interdiction Unit	112,206,000	19,309,000	1,050,000	132,565,000
2. Customs Police Administration	148,550,000	3,910,000		152,460,000
a. Collection District I	4,222,000	57,000		4,279,000
b. Collection District II-A	72,664,000	1,236,000		73,900,000
c. Collection District II-B	16,053,000	265,000		16,318,000
d. Collection District III	13,957,000	405,000		14,362,000
e. Collection District IV	4,215,000	141,000		4,356,000
f. Collection District V	2,662,000	129,000		2,791,000
g. Collection District VI	2,892,000	141,000		3,033,000
h. Collection District VII	5,954,000	553,000		6,507,000
i. Collection District VIII	3,050,000	168,000		3,218,000
j. Collection District IX	3,135,000	65,000		3,200,000
k. Collection District X	10,889,000	45,000		10,934,000
l. Collection District XI	1,669,000	61,000		1,730,000
m. Collection District XII	6,465,000	404,000		6,869,000
n. Collection District XIII	723,000	108,000		831,000
o. Collection District XIV		132,000		132,000
c. Warehousing Services	125,961,000	3,252,000		129,213,000
1. Collection District I	268,000	55,000		323,000
2. Collection District II-A	62,197,000	718,000		62,915,000
3. Collection District II-B	4,610,000	260,000		4,870,000
4. Collection District III	25,072,000	763,000		25,835,000
5. Collection District IV	3,931,000	67,000		3,998,000
6. Collection District V	436,000	52,000		488,000

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7. Collection District VII	7,265,000	393,000	7,658,000
8. Collection District VIII	469,000	71,000	540,000
9. Collection District IX	1,461,000	68,000	1,529,000
10. Collection District X	6,900,000	53,000	6,953,000
11. Collection District XI	910,000	96,000	1,006,000
12. Collection District XII	12,002,000	465,000	12,467,000
13. Collection District XIII	440,000	122,000	562,000
14. Collection District XIV		69,000	69,000
<b>Sub-total, Operations</b>	<b>791,507,000</b>	<b>396,759,000</b>	<b>7,379,000 1,195,645,000</b>
<b>TOTAL, PROGRAMS AND ACTIVITIES</b>	<b>P 1,061,964,000 P</b>	<b>762,482,000 P</b>	<b>145,240,000 P 1,969,686,000</b>

## New Appropriations, by Object of Expenditures

(In Thousand Pesos)

## A. Programs/Locally-Funded Project(s)

## Current Operating Expenditures

## Personal Services

Basic Pay, Civilian	805,973
Contractual, Casual and Emergency Personnel	2,502

<b>Total Salaries/Wages</b>	<b>808,475</b>
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## Other Compensation

Representation Allowance	12,245
Year-End Bonus	87,185
Step Increments for Length of Service	2,048
Personnel Economic Relief Allowance	95,952
Overseas Allowance	6,720
Clothing/Uniform Allowance	15,992
Shoes Allowance	1,070
Subsistence Allowance	5,926
Productivity Incentive Benefits	7,996

<b>Total Other Compensation</b>	<b>235,134</b>
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<b>Gross Compensation</b>	<b>1,043,609</b>
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## Fixed Personnel Expenditures

Pag-I.B.I.G. Contributions	4,826
Health Insurance Premiums	8,750
Employees Compensation Insurance Premiums (ECIP)	4,779

<b>Total Fixed Personnel Expenditures</b>	<b>18,355</b>
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<b>Total Personal Services</b>	<b>1,061,964</b>
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Maintenance and Other Operating Expenses

Travelling Expenses	16,445
Communication Expenses	36,151
Repair and Maintenance	282,730
Transportation and Delivery Expenses	2,261
Supplies and Materials	102,177
Rents	6,623
Utility Expenses	195,417
Training and Scholarship Expenses	10,400
Extraordinary and Miscellaneous Expenses	1,458
Confidential and Intelligence Expenses	4,500
Taxes, Insurance Premiums and Other Fees	5,652
Professional Services	60,051
Printing and Binding Expenses	36,910
Advertising Expenses	1,500
Subscription Expenses	207
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Total Maintenance and Other Operating Expenses	762,482
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Total Current Operating Expenditures	1,824,446
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Capital Outlays	
Office Equipment, Furniture and Fixtures	740,240
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Total Capital Outlays	740,240
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TOTAL NEW APPROPRIATIONS	2,564,686
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C. BUREAU OF INTERNAL REVENUE

For general administration and support, support to operations, and operations, including locally-funded project(s), as indicated hereunder..... P 6,303,848,000

New Appropriations, by Program/Project

	<u>Current Operating Expenditures</u>			
	<u>Personal Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
<b>A. PROGRAMS</b>				
<b>I. General Administration and Support</b>				
a. General Administration and Support Services	P 360,196,000	P 736,169,000	P 43,132,000	P 1,139,497,000
Sub-total, General Administration and Support	360,196,000	736,169,000	43,132,000	1,139,497,000
<b>II. Support to Operations</b>				
a. Planning and Policy Formulation	16,398,000	3,432,000		19,830,000
b. Program/Project Coordination, Monitoring and Evaluation	133,203,000	13,975,000		147,178,000