

B. BUREAU OF CUSTOMS

For general administration and support, and operations, including foreign-assisted project(s), as indicated hereunder P 3,704,504,000

New Appropriations, by Programs/Projects

Current Operating Expenditures

<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
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A. REGULAR PROGRAMS

General Administration and Support	P 376,582,000	P 332,224,000	P 708,806,000	
Operations	<u>1,438,179,000</u>	<u>826,039,000</u>	<u>442,120,000</u>	<u>2,706,338,000</u>
CUSTOMS REVENUE ENHANCEMENT PROGRAM	1,028,603,000	586,571,000	407,120,000	2,022,294,000

CUSTOMS BORDER PROTECTION AND CARGO CONTROL AND CLEARANCE PROGRAM	409,576,000	239,468,000	35,000,000	684,044,000
Total, Regular Programs	1,814,761,000	1,158,263,000	442,120,000	3,415,144,000
B. PROJECT(S)				
Foreign Assisted Project(s)			289,360,000	289,360,000
Total, Project(s)			289,360,000	289,360,000
TOTAL NEW APPROPRIATIONS	P 1,814,761,000	P 1,158,263,000	P 731,480,000	P 3,704,504,000

Special Provision(s)

1. **Super Green Lane Fund.** In addition to the amounts appropriated herein, Fifty Million Pesos (P50,000,000) shall be used for the maintenance and improvement of the operations of the Super Green Lane Facility, including the Automated Customs Operation System and related computer systems sourced from service fees collected from importers utilizing the Facility.

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.

2. **Non-Intrusive Container Inspection System Project Fund.** In addition to the amounts appropriated herein, One Billion Three Hundred Sixty Five Million Four Hundred Twenty Eight Thousand Pesos (P1,365,428,000) shall be used for the maintenance, improvement, and upgrading of the Non-Intrusive Container Inspection System sourced from the mandatory container security fee imposed on every 40 and 20-footer container or twenty equivalent units under the System.

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. **Tax Refund.** The amount of Twenty Billion Fifty Eight Million Nine Hundred Fifty Thousand Pesos (P20,058,950,000) 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, as amended, including legal interest thereon treated as related expense;

(b) Refund of excess collections of duties pursuant to Title IX of R.A. No. 10863 (Customs Modernization and Tariff Act);

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

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

The amount intended for the payment of VAT refunds shall be limited to five percent (5%) of the total VAT collections of the BOC 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 BOC. All tax refund payments shall be subject to the following: (i) adjustment of the report on BOC'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.

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.

(CONDITIONAL IMPLEMENTATION- President's Veto Message, December 16, 2022, Volume I-B, page 789, R.A. No. 11936)

4. **Informer's Reward.** Twenty percent (20%) of the actual proceeds from the sale of smuggled and confiscated goods or collected penalties established by law may be given as informer's reward to persons instrumental in the actual collections of additional revenues in accordance with Section 1512 of R.A. No. 10863.

Said amount, sourced from the proceeds of sale of smuggled and confiscated goods or collected penalties, shall be deposited with the National Treasury and recorded as trust receipts in accordance with E.O. No. 338, s. 1996.

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 BOC upon approval by the DOF. The proceeds of the sale shall be deposited with the National Treasury as income of the General Fund in accordance with Section 44, Chapter 5, Book VI of E.O. No. 292.

Any government agency participating in the said auction shall pay out of its programmed budget for the purpose, subject to the rules and regulations on the acquisition and use of government motor vehicles.

The Commissioner of Customs and the Bureau's web administrator or his/her equivalent shall be responsible for ensuring that the list of forfeited or abandoned motor equipment and other articles that have been sold in auction are posted on the BOC's website.

6. **Reporting and Posting Requirements.** The BOC shall submit quarterly reports on its financial and physical accomplishments, within thirty (30) days after the end of every quarter, through the following:

(a) URS or other electronic means for reports not covered by the URS; and

(b) BOC's website.

The BOC 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.

7. **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			Total
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	
REGULAR PROGRAMS				
General Administration and Support				
General Management and Supervision	P 269,305,000	P 332,224,000	P	P 601,529,000
National Capital Region (NCR)	142,926,000	248,879,000		391,805,000
Central Office	93,949,000	213,789,000		307,738,000
Collection District II - A - Port of Manila	20,668,000	11,214,000		31,882,000
Collection District II - B - Manila International Container Port	9,472,000	10,363,000		19,835,000
Collection District III - Ninoy Aquino International Airport	18,837,000	13,513,000		32,350,000
Region I - Ilocos	9,229,000	3,521,000		12,750,000
Collection District I - Port of San Fernando	9,229,000	3,521,000		12,750,000
Region II - Cagayan Valley	1,194,000	2,001,000		3,195,000
Collection District XV - Port of Aparri	1,194,000	2,001,000		3,195,000
Region III - Central Luzon	37,879,000	12,443,000		50,322,000
Collection District XIII - Port of Subic	12,457,000	5,253,000		17,710,000
Collection District XIV - Port of Clark	20,710,000	4,707,000		25,417,000
Collection District XVI - Port of Limay	4,712,000	2,483,000		7,195,000
Region IVA - CALABARZON	9,614,000	5,592,000		15,206,000
Collection District IV - Port of Batangas	9,614,000	5,592,000		15,206,000
Region V - Bicol	6,567,000	3,702,000		10,269,000
Collection District V - Port of Legaspi	6,567,000	3,702,000		10,269,000
Region VI - Western Visayas	6,677,000	6,773,000		13,450,000
Collection District VI - Port of Iloilo	6,677,000	6,773,000		13,450,000
Region VII - Central Visayas	13,600,000	6,257,000		19,857,000
Collection District VII - Port of Cebu	13,600,000	6,257,000		19,857,000
Region VIII - Eastern Visayas	7,455,000	3,737,000		11,192,000
Collection District VIII - Port of Tacloban	7,455,000	3,737,000		11,192,000

Region IX - Zamboanga Peninsula	<u>10,165,000</u>	<u>9,433,000</u>		<u>19,598,000</u>
Collection District XI - Port of Zamboanga	10,165,000	9,433,000		19,598,000
Region X - Northern Mindanao	<u>8,691,000</u>	<u>6,857,000</u>		<u>15,548,000</u>
Collection District X - Port of Cagayan de Oro	8,691,000	6,857,000		15,548,000
Region XI - Davao	<u>10,392,000</u>	<u>18,643,000</u>		<u>29,035,000</u>
Collection District XII - Port of Davao	10,392,000	18,643,000		29,035,000
Region XIII - Caraga	<u>4,916,000</u>	<u>4,386,000</u>		<u>9,302,000</u>
Collection District IX - Port of Surigao	4,916,000	4,386,000		9,302,000
Administration of Personnel Benefits	<u>107,277,000</u>			<u>107,277,000</u>
National Capital Region (NCR)	<u>107,277,000</u>			<u>107,277,000</u>
Central Office	<u>107,277,000</u>			<u>107,277,000</u>
Sub-total, General Administration and Support	<u>376,582,000</u>	<u>332,224,000</u>		<u>708,806,000</u>
Operations				
CUSTOMS REVENUE ENHANCEMENT PROGRAM	<u>1,028,603,000</u>	<u>586,571,000</u>	<u>407,120,000</u>	<u>2,022,294,000</u>
Legal Services	<u>130,625,000</u>	<u>84,657,000</u>		<u>215,282,000</u>
National Capital Region (NCR)	<u>124,949,000</u>	<u>83,239,000</u>		<u>208,188,000</u>
Central Office	119,965,000	82,026,000		201,991,000
Collection District II - A - Port of Manila		292,000		292,000
Collection District II - B - Manila International Container Port		480,000		480,000
Collection District III - Ninoy Aquino International Airport	4,984,000	441,000		5,425,000
Region I - Ilocos		<u>117,000</u>		<u>117,000</u>
Collection District I - Port of San Fernando		117,000		117,000
Region III - Central Luzon	<u>4,439,000</u>	<u>26,000</u>		<u>4,465,000</u>
Collection District XIII - Port of Subic	4,439,000	26,000		4,465,000
Region IVA - CALABARZON	<u>526,000</u>	<u>510,000</u>		<u>1,036,000</u>
Collection District IV - Port of Batangas	526,000	510,000		1,036,000
Region VII - Central Visayas		<u>264,000</u>		<u>264,000</u>
Collection District VII - Port of Cebu		264,000		264,000

Region VIII - Eastern Visayas		<u>215,000</u>	<u>215,000</u>
Collection District VIII - Port of Tacloban		215,000	215,000
Region X - Northern Mindanao	<u>711,000</u>	<u>164,000</u>	<u>875,000</u>
Collection District X - Port of Cagayan de Oro	711,000	164,000	875,000
Region XI - Davao		<u>50,000</u>	<u>50,000</u>
Collection District XII - Port of Davao		50,000	50,000
Region XIII - Caraga		<u>72,000</u>	<u>72,000</u>
Collection District IX - Port of Surigao		72,000	72,000
Information communication and technology support services	<u>53,324,000</u>	<u>288,019,000</u>	<u>407,120,000</u>
National Capital Region (NCR)	<u>53,324,000</u>	<u>288,019,000</u>	<u>407,120,000</u>
Central Office	53,324,000	288,019,000	407,120,000
Examination and appraisal of imports	<u>697,051,000</u>	<u>100,679,000</u>	<u>797,730,000</u>
National Capital Region (NCR)	<u>532,816,000</u>	<u>66,973,000</u>	<u>599,789,000</u>
Central Office	57,404,000	40,547,000	97,951,000
Collection District II - A - Port of Manila	154,913,000	14,013,000	168,926,000
Collection District II - B - Manila International Container Port	102,969,000	5,274,000	108,243,000
Collection District III - Ninoy Aquino International Airport	217,530,000	7,139,000	224,669,000
Region I - Ilocos	<u>6,141,000</u>	<u>1,148,000</u>	<u>7,289,000</u>
Collection District I - Port of San Fernando	6,141,000	1,148,000	7,289,000
Region II - Cagayan Valley	<u>990,000</u>	<u>614,000</u>	<u>1,604,000</u>
Collection District XV - Port of Aparri	990,000	614,000	1,604,000
Region III - Central Luzon	<u>10,278,000</u>	<u>2,355,000</u>	<u>12,633,000</u>
Collection District XIII - Port of Subic	3,699,000	338,000	4,037,000
Collection District XIV - Port of Clark		1,498,000	1,498,000
Collection District XVI - Port of Limay	6,579,000	519,000	7,098,000
Region IVA - CALABARZON	<u>12,859,000</u>	<u>2,364,000</u>	<u>15,223,000</u>
Collection District IV - Port of Batangas	12,859,000	2,364,000	15,223,000
Region V - Bicol	<u>6,918,000</u>	<u>911,000</u>	<u>7,829,000</u>

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Collection District V - Port of Legaspi	6,918,000	911,000	7,829,000
Region VI - Western Visayas	<u>13,186,000</u>	<u>969,000</u>	<u>14,155,000</u>
Collection District VI - Port of Iloilo	13,186,000	969,000	14,155,000
Region VII - Central Visayas	<u>36,127,000</u>	<u>6,911,000</u>	<u>43,038,000</u>
Collection District VII - Port of Cebu	36,127,000	6,911,000	43,038,000
Region VIII - Eastern Visayas	<u>7,332,000</u>	<u>335,000</u>	<u>7,667,000</u>
Collection District VIII - Port of Tacloban	7,332,000	335,000	7,667,000
Region IX - Zamboanga Peninsula	<u>13,792,000</u>	<u>949,000</u>	<u>14,741,000</u>
Collection District XI - Port of Zamboanga	13,792,000	949,000	14,741,000
Region X - Northern Mindanao	<u>17,228,000</u>	<u>10,995,000</u>	<u>28,223,000</u>
Collection District X - Port of Cagayan de Oro	17,228,000	10,995,000	28,223,000
Region XI - Davao	<u>24,604,000</u>	<u>5,295,000</u>	<u>29,899,000</u>
Collection District XII - Port of Davao	24,604,000	5,295,000	29,899,000
Region XIII - Caraga	<u>14,780,000</u>	<u>860,000</u>	<u>15,640,000</u>
Collection District IX - Port of Surigao	14,780,000	860,000	15,640,000
Coordination of the activities of the export control units of various ports	<u>21,732,000</u>	<u>109,244,000</u>	<u>130,976,000</u>
National Capital Region (NCR)	<u>21,732,000</u>	<u>109,244,000</u>	<u>130,976,000</u>
Central Office	21,732,000	109,244,000	130,976,000
Evaluation and classification of importation	<u>16,618,000</u>		<u>16,618,000</u>
National Capital Region (NCR)	<u>16,618,000</u>		<u>16,618,000</u>
Central Office	16,618,000		16,618,000
Warehousing Services	<u>109,253,000</u>	<u>3,972,000</u>	<u>113,225,000</u>
National Capital Region (NCR)	<u>74,549,000</u>	<u>2,449,000</u>	<u>76,998,000</u>
Collection District II - A - Port of Manila	49,930,000	997,000	50,927,000
Collection District II - B - Manila International Container Port	8,801,000	439,000	9,240,000
Collection District III - Ninoy Aquino International Airport	15,818,000	1,013,000	16,831,000
Region I - Ilocos		<u>74,000</u>	<u>74,000</u>
Collection District I - Port of San Fernando		74,000	74,000

Region III - Central Luzon	<u>1,724,000</u>	<u>186,000</u>	<u>1,910,000</u>
Collection District XIII - Port of Subic	1,724,000	107,000	1,831,000
Collection District XIV - Port of Clark		79,000	79,000
Region IVA - CALABARZON	<u>4,393,000</u>	<u>82,000</u>	<u>4,475,000</u>
Collection District IV - Port of Batangas	4,393,000	82,000	4,475,000
Region V - Bicol	<u>568,000</u>	<u>183,000</u>	<u>751,000</u>
Collection District V - Port of Legaspi	568,000	183,000	751,000
Region VII - Central Visayas	<u>9,150,000</u>	<u>319,000</u>	<u>9,469,000</u>
Collection District VII - Port of Cebu	9,150,000	319,000	9,469,000
Region VIII - Eastern Visayas	<u>570,000</u>		<u>570,000</u>
Collection District VIII - Port of Tacloban	570,000		570,000
Region IX - Zamboanga Peninsula	<u>1,709,000</u>	<u>214,000</u>	<u>1,923,000</u>
Collection District XI - Port of Zamboanga	1,709,000	214,000	1,923,000
Region X - Northern Mindanao	<u>5,548,000</u>	<u>53,000</u>	<u>5,601,000</u>
Collection District X - Port of Cagayan de Oro	5,548,000	53,000	5,601,000
Region XI - Davao	<u>10,204,000</u>	<u>346,000</u>	<u>10,550,000</u>
Collection District XII - Port of Davao	10,204,000	346,000	10,550,000
Region XIII - Caraga	<u>838,000</u>	<u>66,000</u>	<u>904,000</u>
Collection District IX - Port of Surigao	838,000	66,000	904,000
CUSTOMS BORDER PROTECTION AND CARGO CONTROL AND CLEARANCE PROGRAM	<u>409,576,000</u>	<u>239,468,000</u>	<u>35,000,000</u>
Surveillance and prevention of smuggling	<u>409,576,000</u>	<u>239,468,000</u>	<u>684,044,000</u>
National Capital Region (NCR)	<u>319,101,000</u>	<u>233,097,000</u>	<u>35,000,000</u>
Central Office	180,721,000	229,650,000	35,000,000
Collection District II - A - Port of Manila	85,741,000	1,190,000	86,931,000
Collection District II - B - Manila International Container Port	27,246,000	941,000	28,187,000
Collection District III - Ninoy Aquino International Airport	25,393,000	1,316,000	26,709,000
Region I - Ilocos	<u>4,609,000</u>	<u>75,000</u>	<u>4,684,000</u>
Collection District I - Port of San Fernando	4,609,000	75,000	4,684,000

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Region II - Cagayan Valley	<u>1,333,000</u>		<u>1,333,000</u>
Collection District XV - Port of Aparri	1,333,000		1,333,000
Region III - Central Luzon	<u>4,660,000</u>	<u>267,000</u>	<u>4,927,000</u>
Collection District XIII - Port of Subic	838,000	120,000	958,000
Collection District XIV - Port of Clark		147,000	147,000
Collection District XVI - Port of Limay	3,822,000		3,822,000
Region IVA - CALABARZON	<u>7,341,000</u>	<u>534,000</u>	<u>7,875,000</u>
Collection District IV - Port of Batangas	7,341,000	534,000	7,875,000
Region V - Bicol	<u>2,766,000</u>	<u>474,000</u>	<u>3,240,000</u>
Collection District V - Port of Legaspi	2,766,000	474,000	3,240,000
Region VI - Western Visayas	<u>6,587,000</u>	<u>532,000</u>	<u>7,119,000</u>
Collection District VI - Port of Iloilo	6,587,000	532,000	7,119,000
Region VII - Central Visayas	<u>13,528,000</u>	<u>979,000</u>	<u>14,507,000</u>
Collection District VII - Port of Cebu	13,528,000	979,000	14,507,000
Region VIII - Eastern Visayas	<u>4,845,000</u>		<u>4,845,000</u>
Collection District VIII - Port of Tacloban	4,845,000		4,845,000
Region IX - Zamboanga Peninsula	<u>4,813,000</u>	<u>48,000</u>	<u>4,861,000</u>
Collection District XI - Port of Zamboanga	4,813,000	48,000	4,861,000
Region X - Northern Mindanao	<u>20,711,000</u>	<u>1,017,000</u>	<u>21,728,000</u>
Collection District X - Port of Cagayan de Oro	20,711,000	1,017,000	21,728,000
Region XI - Davao	<u>12,484,000</u>	<u>2,291,000</u>	<u>14,775,000</u>
Collection District XII - Port of Davao	12,484,000	2,291,000	14,775,000
Region XIII - Caraga	<u>6,798,000</u>	<u>154,000</u>	<u>6,952,000</u>
Collection District IX - Port of Surigao	6,798,000	154,000	6,952,000
Sub-total, Operations	<u>1,438,179,000</u>	<u>826,039,000</u>	<u>442,120,000</u>
Total, Regular Programs	<u>1,814,761,000</u>	<u>1,158,263,000</u>	<u>442,120,000</u>

PROJECT(S)

Foreign-Assisted Project(s)

Philippines Customs Modernization Project

289,360,000289,360,000

National Capital Region (NCR)			289,360,000	289,360,000
Central Office			289,360,000	289,360,000
GOP Counterpart			289,360,000	289,360,000
Sub-total, Foreign Assisted Project(s)			289,360,000	289,360,000
Total, Project(s)			289,360,000	289,360,000
TOTAL NEW APPROPRIATIONS	P	1,814,761,000	P	1,158,263,000
			P	731,480,000
			P	3,704,504,000
<u>New Appropriations, by Object of Expenditures</u>				
(In Thousand Pesos)				
Current Operating Expenditures				
Personnel Services				
Civilian Personnel				
Permanent Positions				
Basic Salary				1,278,513
Total Permanent Positions				1,278,513
Other Compensation Common to All				
Personnel Economic Relief Allowance				84,072
Representation Allowance				9,162
Transportation Allowance				9,162
Clothing and Uniform Allowance				21,018
Mid-Year Bonus - Civilian				106,542
Year End Bonus				106,542
Cash Gift				17,515
Productivity Enhancement Incentive				17,515
Step Increment				3,191
Total Other Compensation Common to All				374,719
Other Compensation for Specific Groups				
Magna Carta for Public Health Workers				245
Quarters Allowance				7,617
Total Other Compensation for Specific Groups				7,862
Other Benefits				
PAG-IBIG Contributions				4,205
PhilHealth Contributions				28,350
Employees Compensation Insurance Premiums				4,205
Loyalty Award - Civilian				3,382
Terminal Leave				107,277
Total Other Benefits				147,419

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Non-Permanent Positions	6,248
Total Personnel Services	1,814,761
Maintenance and Other Operating Expenses	
Travelling Expenses	11,533
Training and Scholarship Expenses	41,312
Supplies and Materials Expenses	233,954
Utility Expenses	89,531
Communication Expenses	95,003
Confidential, Intelligence and Extraordinary Expenses	
Confidential Expenses	69,500
Extraordinary and Miscellaneous Expenses	14,258
Professional Services	178,471
General Services	84,343
Repairs and Maintenance	30,000
Taxes, Insurance Premiums and Other Fees	8,886
Other Maintenance and Operating Expenses	
Advertising Expenses	189
Printing and Publication Expenses	2,955
Representation Expenses	3,551
Transportation and Delivery Expenses	2,209
Rent/Lease Expenses	33,909
Subscription Expenses	224,465
Other Maintenance and Operating Expenses	34,194
Total Maintenance and Other Operating Expenses	1,158,263
Total Current Operating Expenditures	2,973,024
Capital Outlays	
Property, Plant and Equipment Outlay	
Machinery and Equipment Outlay	731,480
Total Capital Outlays	731,480
TOTAL NEW APPROPRIATIONS	3,704,504

B. BUREAU OF CUSTOMS

STRATEGIC OBJECTIVES

SECTOR OUTCOME

Sound, stable and supportive macroeconomic environment sustained

ORGANIZATIONAL OUTCOME

1. Revenue collection improved
2. Secured trade facilitation by international standards achieved

PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (00s) / PERFORMANCE INDICATORS (PIs)

BASELINE

2023 TARGETS

Revenue collection improved

CUSTOMS REVENUE ENHANCEMENT PROGRAM

Outcome Indicator(s)

1. Percentage increase in revenue collection	6.3%	8.9%
2. Proper/efficient examination and appraisal of imported goods resulted to additional revenues	2.16%	3.40%
3. Apprehension of smuggling activities	100	130

Output Indicator(s)

1. Amount of duties and taxes collected and percentage to BESF targets	P630,310 M	P731,482 M
2. Percentage of imported goods cleared within ten (10) days from filing of import declaration	96.61%	96.60%

3. Number of cases filed under the Bureau's Action Team Against Smugglers (BATAS) Program within fifteen (15) days	24 cases	48 cases
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Secured trade facilitation by international standards achieved

CUSTOMS BORDER PROTECTION AND CARGO CONTROL AND CLEARANCE PROGRAM

Outcome Indicator(s)

1. Percentage of enforcement actions undertaken resulting to seizures	319%	155%
2. Percentage of cargo clearance process improved	2%	2%
3. Apprehension of anti-social goods from illegal drugs, counterfeit goods, product of environment crimes, etc.	220	266

Output Indicator(s)

1. Number of enforcement actions (alerts) undertaken	180	216
2. Percentage of shipment selected and physically examined or x-rayed	2%	2%
3. Number of cases of anti-social goods seized	180	216