

## **Chapter : 1506 Ministry of Finance/Income and Sales Tax Department**

**Creation:** The Income Tax Department was established in 1951 and it practices its work as per law no. (50) for the year 1950 and since then the taxation legislation was modified many times to keep in pace with the social and economic developments and to bridge the gap resulting from application and the final modification was in 2003 as per the amended law no. (39) for the year 2003 amended for the income tax law no.(57) for the year 1985, but the sales tax started on a narrow scale as government tax in 1926 then consumption tax and then sales tax in its first phases in 1994 which included the importer and the manufacturer and the sales tax in its second phase which added the remaining trading episodes in 2000. The department works in two separate laws, one of them related to the income tax and the other related to the sales tax, the income and sales tax department became one department after they were merged administratively since 16/8/2004 as per the amended law for both laws the income tax law and the general tax on sales law under the name of Income and Sales Tax Department.

**Vision :** Efficient, effective and professional model department.

**Mission:** Efficient and effective auditing and collection management in order to supply the state's treasury with public revenues through enhancing principle of voluntary commitment as well as disseminating tax culture and awareness to provide high quality services to realize the maximum satisfaction.

### **Tasks of the Ministry / Department:**

- \_ Supply the general treasury with the necessary revenues to finance the public expenditures of the government and encourage investment and the positive influence on consumption and prices stability.
- \_ Achieve social fairness and equality through contributing to incomes distribution.
- \_ Provide tax service and enhance voluntary response of taxpayers, as well as achieve harmony between tax system and national developmental goals.
- \_ Continuous development and improvement of tax legislations to help in creating better optimal investment climate and contribute to finding more transparency in dealing with taxpayers.
- \_ Expand tax base through covering targeted sectors not committed to paying the tax due thereon.

### **Ministry/Department Contribution to the Achievement of the National Objectives:**

- \_ The income and sale tax department contributes to achieving national objectives through improving government's financial resources to supply treasury with necessary revenues to enable it to practice its functions through the process of tax imposition and verification and collection efficiently and effectively and follow up related procedures through spreading the culture of knowledge and raise tax awareness of taxpayers in terms of their rights and duties and put an end to tax evasion and review, evaluate and update tax policy in the field of income tax and sales general tax.
- \_ Upgrade the level of tax awareness and voluntary compliance of taxpayers and keep up with the economic developments in the field of tax and update tax legislations to encourage investment and realize fairness and equality among the different segments of taxpayers.

### **Major Issues and Challenges which face the Ministry / Department:**

- \_ Declined tax revenues due to international financial and economic crisis.
- \_ Non-existence of clear policy to preserve competencies.
- \_ Difficulty of change related to the usage of modern technology.
- \_ Provide sufficient training for employees.
- \_ Large number of amendments on legislations that entitle continuous update on bulletins and manuals.
- \_ Decisions issued by the Cabinet related to tax exemptions.

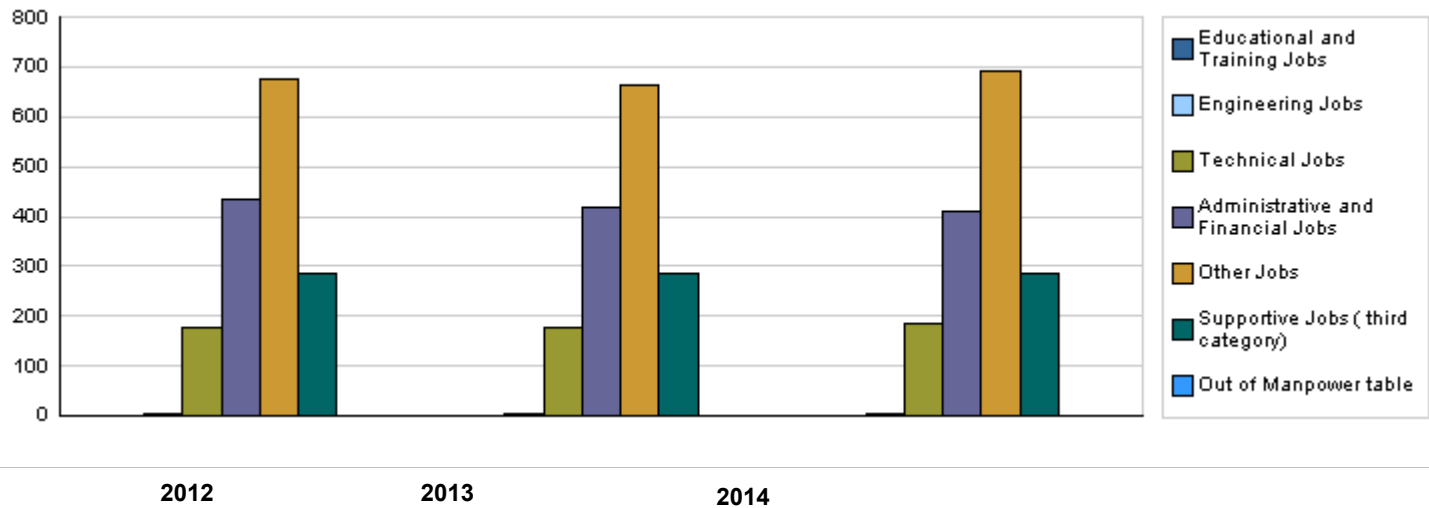
# CHAPTER : 1506 Ministry of Finance/Income and Sales Tax Department

## Strategic Objectives and Performance Indicators of the Ministry / Department

Strategic Objective	Performance Indicator	base year	Value	Actual Value	Target Value	Primary Self Evaluation	Target Value		
				2012	2013	2013	2014	2015	2016
1 - Supplying the treasury with revenues.	1 Revenue of annual income tax (million JDs)	2009	774	692.6	767.2	720.5	767	813.8	863.4
	2 Revenues of annual sales tax (million JDs)	2009	1690	2158.6	2610.4	2457.6	2603.3	2759.5	2925.1
2 - Improving tax awareness level and voluntary compliance of the taxpayers.	1 Percentage of the unified admission as per the sample system	2009	%61	%64	%66	%67	%69	%70	%72

## Number of Staff of the Ministry / Department

Group	Job	Actual 2012			Primary 2013			Estimated 2014		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
Educational and Training Jobs	Educational and training jobs	2	0	2	2	0	2	2	0	2
Engineering Jobs	Engineering jobs	4	1	5	4	1	5	4	1	5
Technical Jobs	Technical jobs	126	52	178	119	59	178	126	59	185
Administrative and Financial Jobs	Administrative and financial jobs	281	154	435	290	130	420	290	122	412
Other Jobs	Other essential jobs	560	115	675	535	127	662	553	137	690
Supportive Jobs ( third category)	Assistant administrative jobs	249	37	286	249	37	286	249	37	286
Total		1222	359	1581	1199	354	1553	1224	356	1580
Out of Manpower table	Out of manpower table	0	0	0	0	0	0	0	0	0
Grand Total		1222	359	1581	1199	354	1553	1224	356	1580
Total Cost of Salaries		12907250	3790272	16697522	14894400	4399600	19294000	15862200	3778800	19641000



## Key Information of the Ministry / Department

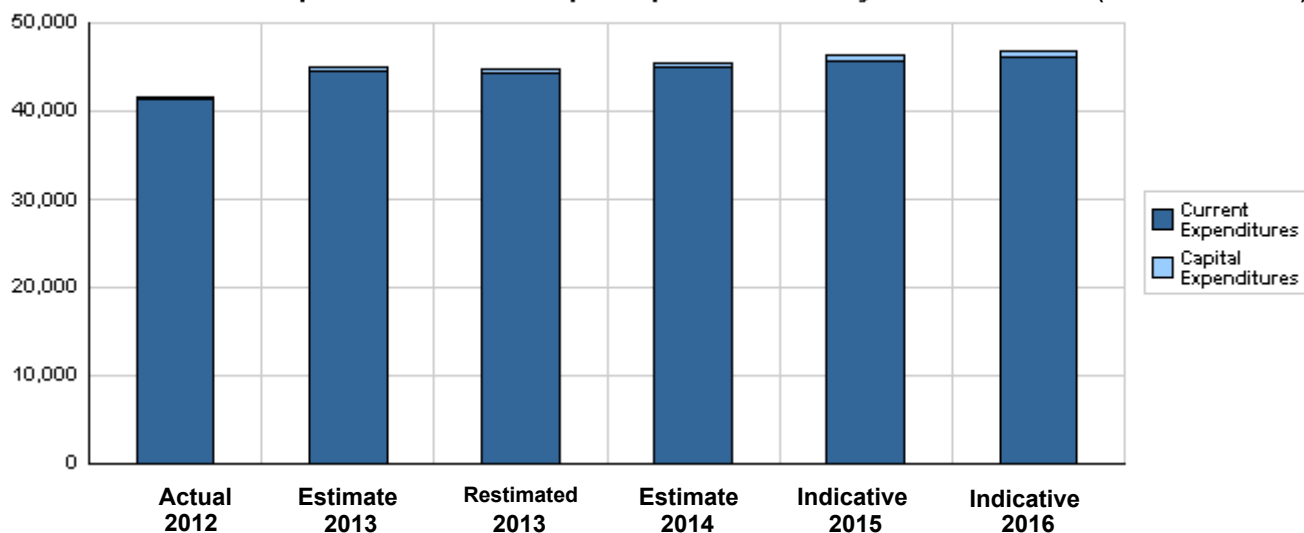
No.	Description
1	Adopt a work flow system in processes progress to simplify procedures whereas there is a clear evidence of personnel's participation in evaluation, procedures simplification, creation of center to respond on answers and explanations of service recipients through electronic website and electronic mail to communicate with.
2	Complete the e-linkage with some foreign entities such as Amman municipality, Industry and commerce chamber, social security, civil status and passport department and drivers licensing department.
3	Complete the second financial reform project to improve the performance of the department including providing tax declarations and settlement of due tax through the single window and auditing sample selection e-system.
4	Develop income tax returns procedures whereas the return cheque shall be disbursed on its due date and increase tax awareness through the updation of procedural manuals, services manuals, guidance manuals and issuance of new manuals such as auditing procedures manual.

**Overall Summary of Expenditures for Chapter 1506- Ministry of Finance/Income and Sales Tax  
Department  
for the years 2012 - 2016**

( In JDs )

Description		Actual 2012	Estimate 2013	Re_Estimate 2013	Estimate 2014	Indicative 2015                      2016	
Group	Current Expenditures						
2111	Salaries, Wages and allowances	16,038,688	18,788,000	18,544,000	18,781,000	19,456,000	19,852,000
2121	Social Security Contributions	658,834	750,000	750,000	860,000	887,000	914,000
2211	Use of Goods and Services	2,133,351	2,523,000	2,523,000	2,750,000	2,850,000	2,900,000
2821	Other current expenses	22,424,084	22,500,000	22,500,000	22,500,000	22,500,000	22,500,000
Total current expenditures		41,254,957	44,561,000	44,317,000	44,891,000	45,693,000	46,166,000
Capital Expenditures							
2211	Use of Goods and Services	158,244	300,000	300,000	290,000	290,000	290,000
2822	Other Capital expenditures	0	0	0	0	0	0
3112	Machinery and Equipment	109,807	200,000	125,000	315,000	315,000	315,000
3113	Other Fixed Assets	0	0	0	20,000	20,000	20,000
Total capital expenditures		268,051	500,000	425,000	625,000	625,000	625,000
Treasury		268,051	500,000	425,000	625,000	625,000	625,000
Total current and capital expenditures		41,523,008	45,061,000	44,742,000	45,516,000	46,318,000	46,791,000

**Graph of the current and capital expenditures for the years 2012 - 2016 ( Thousands of JDs )**



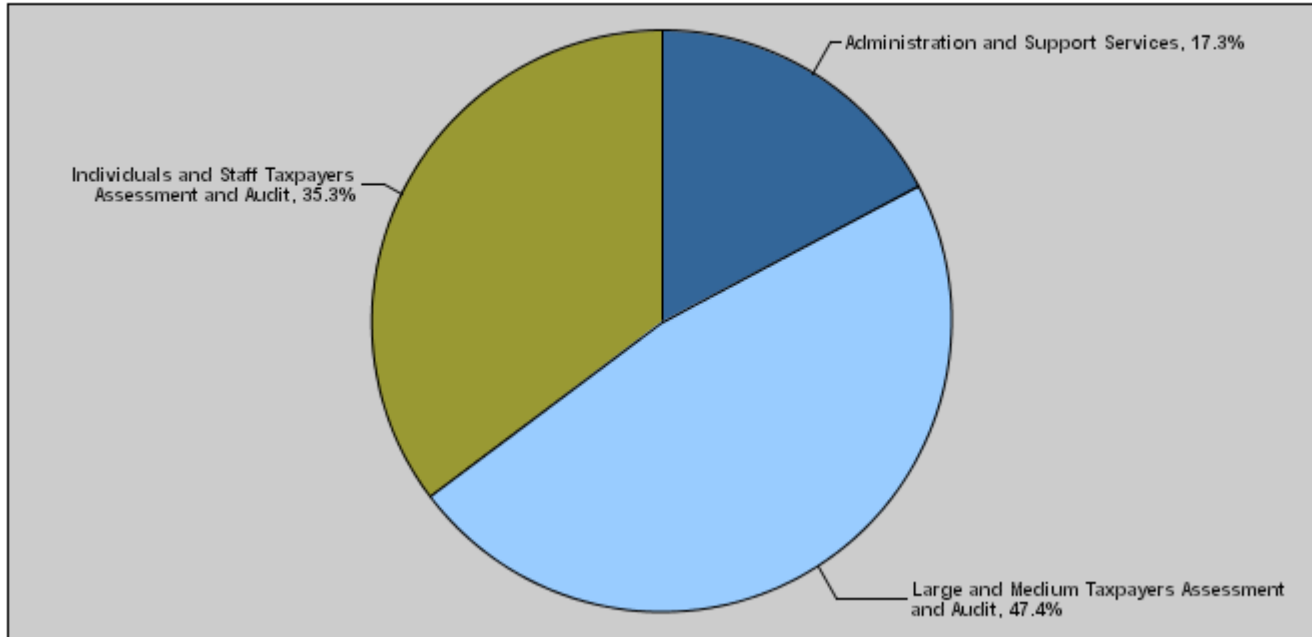
**Budget of Chapter 1506 - Ministry of Finance/Income and Sales Tax Department**

**For the Year 2014 Distributed According to Program**

( InJDs )

Prog.	Description	Current Expenditures	Capital Expenditure	Total Expenditure
2701	Administration and Support Services	7,258,000	625,000	7,883,000
2705	Large and Medium Taxpayers Assessment and Audit	21,553,000	0	21,553,000
2710	Individuals and Staff Taxpayers Assessment and Audit	16,080,000	0	16,080,000
<b>Total</b>		<b>44,891,000</b>	<b>625,000</b>	<b>45,516,000</b>

**Total Expenditures for the Year 2014 Distributed According to Program**



**Estimated Allocations For Females distributed according to Programs for the Years 2012 - 2016**

Program		2012	2013	2014	2015	2016
2701	Administration and Support Services	1572000	1685000	1971000	2037000	2073000
2705	Large and Medium Taxpayers Assessment and Audit	5130000	5372000	5388000	5439000	5464000
2710	Individuals and Staff Taxpayers Assessment and Audit	3677000	3980000	4020000	4103000	4158000
Total		10379000	11037000	11379000	11579000	11695000

**Budget Chapter 1506 - Ministry of Finance/Income and Sales Tax Department Distributed According to the Program**

2701Administration and Support Services Program

Objective of the program :

To provide the necessary legal, financial, and administrative services to facilitate different activities of the department, upgrade the efficiency of personnel, improve practical and scientific skills through holding different training courses, participate in representing Jordan in terms of taxes in the international events and hold the prevention of double taxation.

The strategic objective related to the program :

To raise the level of tax awareness and voluntary compliance of taxpayers.

Directorates associated with the program :

1- Financial affairs.  
2- Human resources and training.  
3- Planning and development.  
4- Internal control.  
5- Media and communication.  
6- Legal affairs.  
7- Information Technology.

Services provided by the program :

- Provide necessary administrative and financial services to facilities activities requested the nature of work.  
- Conduct necessary statistics and studies and issue circulations and instructions which assist in facilitating and developing tax work.  
- Conduct the technical, financial and administrative control processes and follow up work achievement as per the correct procedures and work on deviations correction.

Staff working in the program :

The program is implemented through a functional staff in 2013 estimated with ( 784 ) staff, including ( 629 ) males and ( 155 ) females .

Performance Measurement Indicators for program

Performance Measurement Indicator		Base Year	Value	Actual value	Target Value	First Self Evaluation	Target		
				2012	2013	2013	2014	2015	2016
1	Number of services which are being simplified.	2009	15	25	35	35	35	40	40
2	The increase of job satisfaction degree	2009	%67	%70	%71	%70	%72	%74	%74

Appropriations OF Administration and Support Services Program as Per Activities and Projects. ( In JDs )

Activities and Projects		Actual 2012	Estimate 2013	Re_Estimate 2013	Estimate 2014	Indicative 2015 2016	
Current Expenditures		6,021,321	7,018,000	6,904,000	7,258,000	7,523,000	7,668,000
601	Administrative and Support Services	6,021,321	7,018,000	6,904,000	7,258,000	7,523,000	7,668,000
Capital Expenditures		268,051	500,000	425,000	625,000	625,000	625,000
001	Administration Project	268,051	500,000	425,000	625,000	625,000	625,000
Program / Treasury		268,051	500,000	425,000	625,000	625,000	625,000
Total Program		6,289,372	7,518,000	7,329,000	7,883,000	8,148,000	8,293,000

**Budget Chapter 1506 - Ministry of Finance/Income and Sales Tax Department Distributed According to the Program**

<b>2705</b>	<b>Large and Medium Taxpayers Assessment and Audit Program</b>
<b>Objective of the program :</b> <p>To focus efforts and direct capacities toward serving an important service of the tax society to constitute a percentage of 75% and provide the necessary services for them.</p> <b>The strategic objective related to the program :</b> <p>To supply the treasury with revenues.</p> <b>Directorates associated with the program :</b> <ol style="list-style-type: none"> <li>1- Senior Taxpayers Estimation and Auditing.</li> <li>2- Medium Industrial Taxpayers Estimation and Auditing.</li> <li>3- First Medium Taxpayers Estimation and Auditing.</li> <li>4- Second Commercial Medium Taxpayers Estimation and Auditing.</li> <li>5- Service Medium Taxpayers Estimation and Auditing.</li> </ol> <b>Services provided by the program :</b> <ol style="list-style-type: none"> <li>1- Provide high quality service and search for different means and methods to achieve that.</li> <li>2- Upgrade the level of qualitative and quantitative achievement in estimation and auditing as well as setting objective priorities system.</li> <li>3- Reduce the period required for realizing the file and verify by estimator/ auditor.</li> <li>4- Expand in the sample if needed based on the initial auditing results, and activate library and objective auditing.</li> <li>5- Realize revenues expected to be collected by the program in a percentage ranging between 70% and 85% of the total revenues.</li> </ol> <b>Staff working in the program :</b> <p>The program is implemented through a functional staff in 2013 estimated with ( 40 ) staff, including ( 27 ) males and ( 13 ) females .</p>	

**Performance Measurement Indicators for program**

Performance Measurement Indicator		Base Year	Value	Actual value	Target Value	First Self Evaluation	Target		
				2012	2013	2013	2014	2015	2016
1	Percentage of senior and medium taxpayers contribution to total department's revenues	2009	%72	%78	%82	%74	%74	%76	%76

**Appropriations OF Large and Medium Taxpayers Assessment and Audit Program as Per Activities and Projects (in JDs )**

Activities and Projects		Actual	Estimate	Re_Estimate	Estimate	Indicative	
		2012	2013	2013	2014	2015	2016
<b>Current Expenditures</b>		20,523,539	21,570,000	21,490,000	21,553,000	21,756,000	21,865,000
601	Estimation and Auditing senior and medium taxpayers	20,523,539	21,570,000	21,490,000	21,553,000	21,756,000	21,865,000
<b>Capital Expenditures</b>		0	0	0	0	0	0
<b>Program / Treasury</b>		0	0	0	0	0	0
<b>Total Program</b>		20,523,539	21,570,000	21,490,000	21,553,000	21,756,000	21,865,000

**Budget Chapter 1506 - Ministry of Finance/Income and Sales Tax Department Distributed According to the Program**

<b>2710</b>	<b>Individuals and Staff Taxpayers Assessment and Audit Program</b>
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**Objective of the program :**

To facilitate the tax procedures for all individuals, employees and users through tax directorates in the Kingdom.

**The strategic objective related to the program :**

To supply the treasury with the revenues.

**Directorates associated with the program :**

Services directorates and centers in governorates in addition to the capital's directorates including:-

- 1- North Amman
- 2- Mid and East Amman
- 3- West Amman
- 4- South Amman

**Services provided by the program :**

- 1- Provide high quality service and search for different means and methods to achieve that.
- 2- Upgrade the level of qualitative and quantitative achievement in estimation and auditing as well as setting objective priorities system.
- 3- Reduce the period required for realizing the file and verify by estimator/ auditor.
- 4- Expand in the sample if needed based on the initial auditing results, and activate library and objective auditing.
- 5- Realize revenues expected to be collected by the program in a percentage ranging between 70% and 85% of the total revenues.

**Staff working in the program :**

The program is implemented through a functional staff in 2013 estimated with ( 729 ) staff, including ( 543 ) males and ( 186 ) females .

**Performance Measurement Indicators for program**

Performance Measurement Indicator		Base Year	Value	Actual value	Target Value	First Self Evaluation	Target		
				2012	2013	2013	2014	2015	2016
1	The increase in stakeholder satisfaction degree	2009	%77	%65	%72	%67	%67	%69	%70

**Appropriations OF Individuals and Staff Taxpayers Assessment and Audit Program as Per Activities and Projects (in JDs )**

Activities and Projects		Actual	Estimate	Re_Estimate	Estimate	Indicative	
		2012	2013	2013	2014	2015	2016
<b>Current Expenditures</b>		<b>14,710,097</b>	<b>15,973,000</b>	<b>15,923,000</b>	<b>16,080,000</b>	<b>16,414,000</b>	<b>16,633,000</b>
601	Management of estimation and auditing on individuals, employees and workers	14,710,097	15,973,000	15,923,000	16,080,000	16,414,000	16,633,000
<b>Capital Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Program / Treasury</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Program</b>		<b>14,710,097</b>	<b>15,973,000</b>	<b>15,923,000</b>	<b>16,080,000</b>	<b>16,414,000</b>	<b>16,633,000</b>

# Chapter :1506 Ministry of Finance/Income and Sales Tax Department

**Vision :** Efficient, effective and professional model department.

**Mission :** Efficient and effective auditing and collection management in order to supply the state's treasury with public revenues through enhancing principle of voluntary commitment as well as disseminating tax culture and awareness to provide high quality services to realize the maximum satisfaction.

**Legal Framework :** Laws No. (31) & (32) for the year 2004, and Temporary income tax law no. 28 for the year 2009 and amended law for the general sales tax law no. 29 for the year 2009

Strategic Objectives / Performance Indicators										
Strategic Objectives Description	Performance Measurement Indicators		Base Value		Actual Value	Target Value	Initial Internal Evaluation	Target		
			Base Year	Value						
			1 - Supplying the treasury with revenues.	1	Revenue of annual income tax (million JDs)	2009	774	692.6	767.2	720.5
2	Revenues of annual sales tax (million JDs)	2009		1690	2158.6	2610.4	2457.6	2603.3	2759.5	2925.1
2 - Improving tax awareness level and voluntary compliance of the taxpayers.	1	Percentage of the unified admission as per the sample system	2009	%61	%64	%66	%67	%69	%70	%72

Programs / Performance Indicators												
Goal	Programs		Descreption of Performance Indicators		Base Value		Actual Value	Target Value	Initial Internal	Target		
					Base Year	Value						
											2012	2013
1	2705	Large and Medium Taxpayers Assessment and Audit	1	Percentage of senior and medium taxpayers contribution to total department's revenues	2009	%72	%78	%82	%74	%74	%76	%76
	2710	Individuals and Staff Taxpayers Assessment and Audit	1	The increase in stakeholder satisfaction degree	2009	%77	%65	%72	%67	%67	%69	%70
2	2701	Administration and Support Services	1	Number of services which are being simplified.	2009	15	25	35	35	35	40	40
			2	The increase of job satisfaction degree	2009	%67	%70	%71	%70	%72	%74	%74

Programs Appropriations										
Goal	Programs			Actual	Estimated	Re-stemated	Estimated	Indecative	Indecative	
				2012	2013	2013	2014	2015	2016	
1	2705	Large and Medium Taxpayers Assessment and Audit	Current	20523539	21570000	21490000	21553000	21756000	21865000	
			Capital	0	0	0	0	0	0	
			Total	20523539	21570000	21490000	21553000	21756000	21865000	
	2710	Individuals and Staff Taxpayers Assessment and Audit	Current	14710097	15973000	15923000	16080000	16414000	16633000	
			Capital	0	0	0	0	0	0	
			Total	14710097	15973000	15923000	16080000	16414000	16633000	
2	2701	Administration and Support Services	Current	6021321	7018000	6904000	7258000	7523000	7668000	
			Capital	268051	500000	425000	625000	625000	625000	
			Total	6289372	7518000	7329000	7883000	8148000	8293000	
			Total of Current	41254957	44561000	44317000	44891000	45693000	46166000	
			Total of Capital	268051	500000	425000	625000	625000	625000	
			Total of Chapter	41523008	45061000	44742000	45516000	46318000	46791000	

Current Activities Appropriations										
Prog.	Activities			Actual	Estimated	Re-stemated	Estimated	Indecative	Indecative	
				2012	2013	2013	2014	2015	2016	
2705	601	Estimation and Auditing senior and medium taxpayers		20523539	21570000	21490000	21553000	21756000	21865000	
		Total of Program		20523539	21570000	21490000	21553000	21756000	21865000	
2710	601	Management of estimation and auditing on individuals, employees and workers		14710097	15973000	15923000	16080000	16414000	16633000	
		Total of Program		14710097	15973000	15923000	16080000	16414000	16633000	
2701	601	Administrative and Support Services		6021321	7018000	6904000	7258000	7523000	7668000	
		Total of Program		6021321	7018000	6904000	7258000	7523000	7668000	
		Total		41254957	44561000	44317000	44891000	45693000	46166000	

Capital Projects Appropriations								
Prog.	Projects		Actual	Estimated	Re-stemated	Estimated	Indecative	Indecative
			2012	2013	2013	2014	2015	2016
2701	001	Administration Project	268051	500000	425000	625000	625000	625000
		Total of Program	268051	500000	425000	625000	625000	625000
		Total	268051	500000	425000	625000	625000	625000

# Overall Summary of Current Expenditures for the years 2012 - 2016

Chapter: 1506 Ministry of Finance/Income and Sales Tax Department

( In JDs )

Group	Item	Description	Actual 2012	Estimated 2013	Re-estimated 2013	Estimated 2014	Indicative 2015	Indicative 2016
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		<b>Salaries, Wages and allowances</b>						
	101	Classified Employees	1292051	1321000	1296000	1310000	1335000	1359000
	102	Permanent Unclassified Employees	2497142	2589000	2529000	2566000	2666000	2755000
	105	Personal Cost of Living Allowance	2380244	2460000	2400000	2423000	2536000	2661000
	106	Family Allowance	260331	272000	272000	281000	305000	318000
	111	Additional Allowance	2053569	2180000	2140000	2180000	2304000	2342000
	113	Transportation Allowance	537357	556000	546000	559000	600000	607000
	114	Transport Allowance	106458	110000	110000	112000	110000	110000
	116	Employees' bonuses	6911536	9300000	9251000	9350000	9600000	9700000
<b>Total</b>			<b>16038688</b>	<b>18788000</b>	<b>18544000</b>	<b>18781000</b>	<b>19456000</b>	<b>19852000</b>
<b>2121</b>		<b>Social Security Contributions</b>						
	301	Social Security	658834	750000	750000	860000	887000	914000
<b>Total</b>			<b>658834</b>	<b>750000</b>	<b>750000</b>	<b>860000</b>	<b>887000</b>	<b>914000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		<b>Use of Goods and Services</b>						
	201	Rents	910714	1111000	1111000	1181000	1231000	1247000
	202	Telecommunications Services	262254	280000	280000	280000	286000	300000
	203	Water	14891	22000	22000	24000	24000	25000
	204	Electricity	312273	340000	340000	410000	425000	440000
	205	Fuels	153717	210000	210000	220000	240000	242000
	206	Maintenance of Machines, furniture and acce	19401	29000	29000	28000	28000	28000
	207	Maintenance of Vehicles, Heavy Duty Machin	24024	19500	19500	25000	25000	25000
	208	Repair and maintenance of buildings and ac	17279	19000	19000	25000	26000	26000
	209	Office Supplies	165706	170000	170000	185000	187000	188000
	211	Cleaning Services and supplies ( including	140042	160000	160000	180000	186000	188000
	212	Insurance	8831	13000	13000	18000	18000	18000
	213	Official Travel Missions	8826	11000	11000	11000	11000	11000
	214	Other goods and services expenses	95393	138500	138500	163000	163000	162000
<b>Total</b>			<b>2133351</b>	<b>2523000</b>	<b>2523000</b>	<b>2750000</b>	<b>2850000</b>	<b>2900000</b>
<b>28</b>		<b>Other expenditures</b>						
<b>2821</b>		<b>Other current expenses</b>						
	303	Scientific Scholarships and Training Course	54089	60000	60000	60000	60000	60000
	306	Refunds on Previous Years Collections	22369995	22440000	22440000	22440000	22440000	22440000
<b>Total</b>			<b>22424084</b>	<b>22500000</b>	<b>22500000</b>	<b>22500000</b>	<b>22500000</b>	<b>22500000</b>
<b>Total of Chapter</b>			<b>41254957</b>	<b>44561000</b>	<b>44317000</b>	<b>44891000</b>	<b>45693000</b>	<b>46166000</b>

# Current Expenditures According to Program and Activities For The Years 2012 - 2016

Chapter : 1506 - Ministry of Finance/Income and Sales Tax Department

(In JDs)

Program : 2701 - Administration and Support Services								
Activity : 601 - Administrative and Support Services								
Group	Item	Description	Actual 2012	Estimated 2013	Re-estimated 2013	Estimated 2014	Indicative 2015	Indicative 2016
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		<b>Salaries, Wages and allowances</b>						
	101	Classified Employees	419912	435000	420000	427000	438000	448000
	102	Permanent Unclassified Employees	726242	750000	740000	751000	775000	835000
	105	Personal Cost of Living Allowance	706918	735000	715000	735000	800000	830000
	106	Family Allowance	74587	77000	77000	80000	81000	82000
	111	Additional Allowance	622767	651000	631000	646000	720000	726000
	113	Transportation Allowance	199575	200000	200000	203000	225000	226000
	114	Transport Allowance	42099	44000	44000	40000	40000	40000
	116	Employees' bonuses	2277599	2989000	2940000	3075000	3060000	3062000
<b>Total</b>			<b>5069699</b>	<b>5881000</b>	<b>5767000</b>	<b>5957000</b>	<b>6139000</b>	<b>6249000</b>
<b>2121</b>		<b>Social Security Contributions</b>						
	301	Social Security	276836	290000	290000	330000	335000	345000
<b>Total</b>			<b>276836</b>	<b>290000</b>	<b>290000</b>	<b>330000</b>	<b>335000</b>	<b>345000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		<b>Use of Goods and Services</b>						
	201	Rents	265124	380000	380000	400000	440000	440000
	202	Telecommunications Services	41076	45000	45000	50000	55000	68000
	203	Water	3557	4000	4000	6000	6000	7000
	204	Electricity	112954	125000	125000	180000	190000	200000
	205	Fuels	30697	45000	45000	50000	68000	69000
	206	Maintenance of Machines, furniture and acco	6207	10000	10000	11000	11000	11000
	207	Maintenance of Vehicles, Heavy Duty Machi	10423	10000	10000	11000	11000	11000
	208	Repair and maintenance of buildings and a	5931	8000	8000	9000	9000	9000
	209	Office Supplies	57695	60000	60000	63000	63000	63000
	211	Cleaning Services and supplies ( including	39202	41000	41000	45000	50000	50000
	212	Insurance	1462	4000	4000	6000	6000	6000
	213	Official Travel Missions	3524	4000	4000	5000	5000	5000
	214	Other goods and services expenses	42845	51000	51000	75000	75000	75000
<b>Total</b>			<b>620697</b>	<b>787000</b>	<b>787000</b>	<b>911000</b>	<b>989000</b>	<b>1014000</b>
<b>28</b>		<b>Other expenditures</b>						
<b>2821</b>		<b>Other current expenses</b>						
	303	Scientific Scholarships and Training Cours	54089	60000	60000	60000	60000	60000
<b>Total</b>			<b>54089</b>	<b>60000</b>	<b>60000</b>	<b>60000</b>	<b>60000</b>	<b>60000</b>
<b>Total of Activity</b>			<b>6021321</b>	<b>7018000</b>	<b>6904000</b>	<b>7258000</b>	<b>7523000</b>	<b>7668000</b>
<b>Total of Program</b>			<b>6021321</b>	<b>7018000</b>	<b>6904000</b>	<b>7258000</b>	<b>7523000</b>	<b>7668000</b>

# Current Expenditures According to Program and Activities For The Years 2012 - 2016

Chapter : 1506 - Ministry of Finance/Income and Sales Tax Department

(In JDs)

Program : 2705 - Large and Medium Taxpayers Assessment and Audit								
Activity : 601 - Estimation and Auditing senior and medium taxpayers								
Group	Item	Description	Actual 2012	Estimated 2013	Re-estimated 2013	Estimated 2014	Indicative 2015	Indicative 2016
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		<b>Salaries, Wages and allowances</b>						
	101	Classified Employees	329340	340000	330000	335000	340000	345000
	102	Permanent Unclassified Employees	771965	790000	770000	780000	820000	830000
	105	Personal Cost of Living Allowance	736939	765000	745000	750000	790000	792000
	106	Family Allowance	80872	84000	84000	87000	88000	89000
	111	Additional Allowance	599654	620000	600000	600000	625000	635000
	113	Transportation Allowance	151601	164000	154000	161000	175000	180000
	114	Transport Allowance	21608	25000	25000	20000	20000	20000
	116	Employees' bonuses	1950569	2763000	2763000	2725000	2780000	2830000
<b>Total</b>			<b>4642548</b>	<b>5551000</b>	<b>5471000</b>	<b>5458000</b>	<b>5638000</b>	<b>5721000</b>
<b>2121</b>		<b>Social Security Contributions</b>						
	301	Social Security	127999	135000	135000	170000	175000	180000
<b>Total</b>			<b>127999</b>	<b>135000</b>	<b>135000</b>	<b>170000</b>	<b>175000</b>	<b>180000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		<b>Use of Goods and Services</b>						
	201	Rents	245780	320000	320000	319000	329000	345000
	202	Telecommunications Services	112000	115000	115000	117000	119000	119000
	203	Water	5169	8000	8000	8000	8000	8000
	204	Electricity	116972	125000	125000	140000	145000	150000
	205	Fuels	53118	80000	80000	83000	84000	84000
	206	Maintenance of Machines, furniture and acco	5856	6000	6000	7000	7000	7000
	207	Maintenance of Vehicles, Heavy Duty Machi	6919	4500	4500	7000	7000	7000
	208	Repair and maintenance of buildings and a	4591	5000	5000	9000	9000	9000
	209	Office Supplies	49512	46000	46000	52000	52000	52000
	211	Cleaning Services and supplies ( including	45893	54000	54000	60000	60000	60000
	212	Insurance	4369	3000	3000	6000	6000	6000
	213	Official Travel Missions	825	3000	3000	2000	2000	2000
	214	Other goods and services expenses	31993	44500	44500	45000	45000	45000
<b>Total</b>			<b>682997</b>	<b>814000</b>	<b>814000</b>	<b>855000</b>	<b>873000</b>	<b>894000</b>
<b>28</b>		<b>Other expenditures</b>						
<b>2821</b>		<b>Other current expenses</b>						
	306	Refunds on Previous Years Collections	15069995	15070000	15070000	15070000	15070000	15070000
<b>Total</b>			<b>15069995</b>	<b>15070000</b>	<b>15070000</b>	<b>15070000</b>	<b>15070000</b>	<b>15070000</b>
<b>Total of Activity</b>			<b>20523539</b>	<b>21570000</b>	<b>21490000</b>	<b>21553000</b>	<b>21756000</b>	<b>21865000</b>
<b>Total of Program</b>			<b>20523539</b>	<b>21570000</b>	<b>21490000</b>	<b>21553000</b>	<b>21756000</b>	<b>21865000</b>

# Current Expenditures According to Program and Activities For The Years 2012 - 2016

Chapter : 1506 - Ministry of Finance/Income and Sales Tax Department

(In JDs)

Program : 2710 - Individuals and Staff Taxpayers Assessment and Audit								
Activity : 601 - Management of estimation and auditing on individuals, employees and workers								
Group	Item	Description	Actual 2012	Estimated 2013	Re-estimated 2013	Estimated 2014	Indicative 2015	Indicative 2016
<b>21</b>		<b>Compensations of Employees</b>						
<b>2111</b>		<b>Salaries, Wages and allowances</b>						
	101	Classified Employees	542799	546000	546000	548000	557000	566000
	102	Permanent Unclassified Employees	998935	1049000	1019000	1035000	1071000	1090000
	105	Personal Cost of Living Allowance	936387	960000	940000	938000	946000	1039000
	106	Family Allowance	104872	111000	111000	114000	136000	147000
	111	Additional Allowance	831148	909000	909000	934000	959000	981000
	113	Transportation Allowance	186181	192000	192000	195000	200000	201000
	114	Transport Allowance	42751	41000	41000	52000	50000	50000
	116	Employees' bonuses	2683368	3548000	3548000	3550000	3760000	3808000
<b>Total</b>			<b>6326441</b>	<b>7356000</b>	<b>7306000</b>	<b>7366000</b>	<b>7679000</b>	<b>7882000</b>
<b>2121</b>		<b>Social Security Contributions</b>						
	301	Social Security	253999	325000	325000	360000	377000	389000
<b>Total</b>			<b>253999</b>	<b>325000</b>	<b>325000</b>	<b>360000</b>	<b>377000</b>	<b>389000</b>
<b>22</b>		<b>Use of Goods and Services</b>						
<b>2211</b>		<b>Use of Goods and Services</b>						
	201	Rents	399810	411000	411000	462000	462000	462000
	202	Telecommunications Services	109178	120000	120000	113000	112000	113000
	203	Water	6165	10000	10000	10000	10000	10000
	204	Electricity	82347	90000	90000	90000	90000	90000
	205	Fuels	69902	85000	85000	87000	88000	89000
	206	Maintenance of Machines, furniture and acco	7338	13000	13000	10000	10000	10000
	207	Maintenance of Vehicles, Heavy Duty Machi	6682	5000	5000	7000	7000	7000
	208	Repair and maintenance of buildings and a	6757	6000	6000	7000	8000	8000
	209	Office Supplies	58499	64000	64000	70000	72000	73000
	211	Cleaning Services and supplies ( including	54947	65000	65000	75000	76000	78000
	212	Insurance	3000	6000	6000	6000	6000	6000
	213	Official Travel Missions	4477	4000	4000	4000	4000	4000
	214	Other goods and services expenses	20555	43000	43000	43000	43000	42000
<b>Total</b>			<b>829657</b>	<b>922000</b>	<b>922000</b>	<b>984000</b>	<b>988000</b>	<b>992000</b>
<b>28</b>		<b>Other expenditures</b>						
<b>2821</b>		<b>Other current expenses</b>						
	306	Refunds on Previous Years Collections	7300000	7370000	7370000	7370000	7370000	7370000
<b>Total</b>			<b>7300000</b>	<b>7370000</b>	<b>7370000</b>	<b>7370000</b>	<b>7370000</b>	<b>7370000</b>
<b>Total of Activity</b>			<b>14710097</b>	<b>15973000</b>	<b>15923000</b>	<b>16080000</b>	<b>16414000</b>	<b>16633000</b>
<b>Total of Program</b>			<b>14710097</b>	<b>15973000</b>	<b>15923000</b>	<b>16080000</b>	<b>16414000</b>	<b>16633000</b>
<b>Total of Chapter</b>			<b>41254957</b>	<b>44561000</b>	<b>44317000</b>	<b>44891000</b>	<b>45693000</b>	<b>46166000</b>

# Overall Summary of Capital Expenditures For The Years 2012 - 2016

Chapter : 1506 Ministry of Finance/Income and Sales Tax Department ( In JDs )

Group	Item	Description	Actual 2012	Estimated 2013	Re-Estimated 2013	Estimated 2014	Indicative 2015	Indicative 2016
		Expenditures						
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and maintenance Expenses	158244	300000	300000	290000	290000	290000
Total			158244	300000	300000	290000	290000	290000
		Fixed Assets						
31		Non-financial Assets						
3112		Machinery and Equipment						
	505	Equipments, Machines and Apparatus	109807	200000	125000	315000	315000	315000
Total			109807	200000	125000	315000	315000	315000
3113		Other Fixed Assets						
	511	Equipping and furnishing	0	0	0	20000	20000	20000
Total			0	0	0	20000	20000	20000
Total of Chapter			268051	500000	425000	625000	625000	625000

# Capital Expenditures According to Program and Projects For the years 2012 - 2016

Chapter : 1506 Ministry of Finance/Income and Sales Tax Department

( In JDs )

Program 2701 Administration and Support Services								
Project		001 Administration Project						
Fund Source		102001	Capital (Treasury)					
Group	item	Description	Actual 2012	Estimated 2013	Re-Estimated 2013	Estimated 2014	Indicative 2015	Indicative 2016
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and maintenance Expenses						
	006	Apparatus, machines and equipments maintenanc	113304	150000	150000	150000	150000	150000
	008	Training expenses	4194	0	0	40000	40000	40000
	015	Operating systems and software	40746	150000	150000	100000	100000	100000
		Total of Item	158244	300000	300000	290000	290000	290000
31		Non-financial Assets						
3112		Machinery and Equipment						
	505	Equipments, Machines and Apparatus						
	001	Computers and accessories	104171	100000	50000	150000	150000	150000
	999	n.e.c	5636	100000	75000	165000	165000	165000
		Total of Item	109807	200000	125000	315000	315000	315000
3113		Other Fixed Assets						
	511	Equipping and furnishing						
	999	n.e.c	0	0	0	20000	20000	20000
		Total of Item	0	0	0	20000	20000	20000
		Total of Project / Treasury	268051	500000	425000	625000	625000	625000
		Total of Program	268051	500000	425000	625000	625000	625000
		Total of Chapter	268051	500000	425000	625000	625000	625000