

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 :** A taxation system that is efficient, effective, and can be used as a model. This system should achieve the targeted tax revenue, fortify the investment environment, and provide citizens with the best services.
- Mission:** Enhancing the Department's efficiency and effectiveness in assessing and collecting taxes to achieve the national objectives, through reinforcing self assessment philosophy, implementing samples method, encouraging taxpayers' voluntary response, handling tax avoidance and evasion cases, and delivering services of high quality to citizens in order to achieve the best level of satisfaction that is possible through implementing comprehensive quality standards.

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.
- Income and Sales Tax Department and through performing its tasks contributes to achieving national goals through raising the level of tax awareness voluntary compliance of taxpayers, keeping up with economic developments in the field of tax and updating tax legislations to ensure promoting investment and realizing equity and fairness among 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.

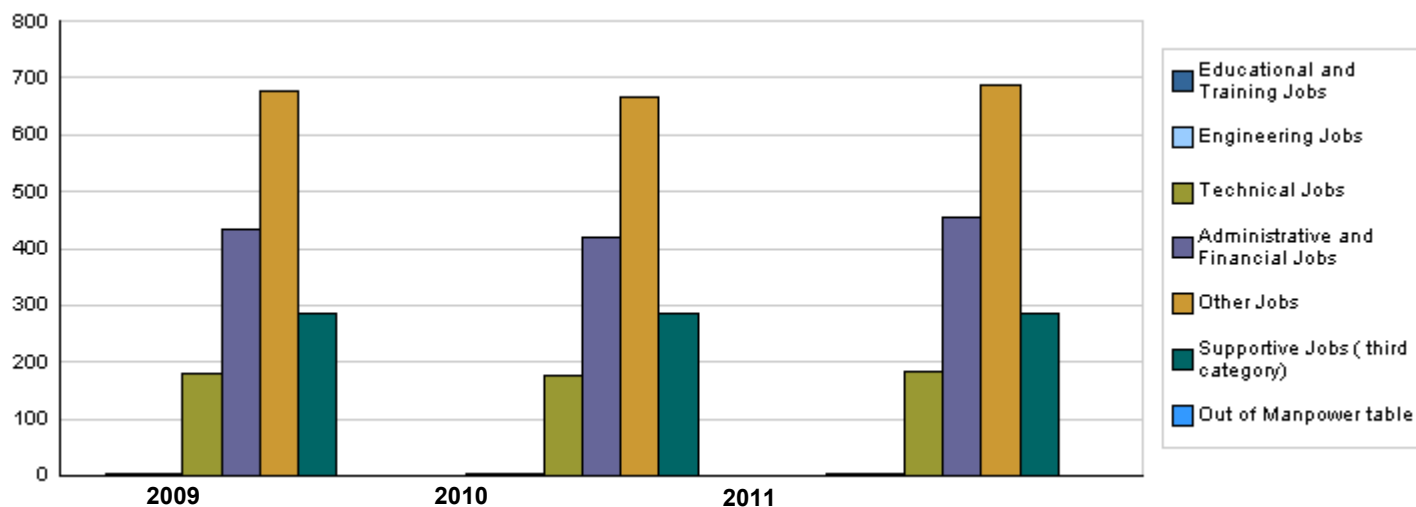
CHAPTER : 1506 Ministry of Finance/Income and Sales Tax Department

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		
				2009	2010		2010	2011	2012
1 - Supplying the treasury with revenues.	1 Percentage of total collected tax revenues of the total due tax revenues.	2008	95.6%	%97.4	96.8%	96.8%	96.8%	96.8%	97%
2 - Improving tax awareness level and voluntary compliance of the taxpayers.	1 Percentage of total accepted tax acknowledgments of total presented acknowledgments.	2008	53.2%	%28.6	54.2%	54.2%	55.7%	58.4%	61.2%

Number of Staff of the Ministry / Department

Group	Job	Actual 2009			Primary 2010			Estimated 2011		
		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	116	59	175	126	59	185
Administrative and Financial Jobs	Administrative and financial jobs	318	117	435	298	121	419	333	121	454
Other Jobs	Other essential jobs	560	115	675	538	127	665	560	127	687
Supportive Jobs (third category)	Assistant administrative jobs	249	37	286	249	37	286	249	37	286
Total		1259	322	1581	1207	345	1552	1274	345	1619
Out of Manpower table	Out of manpower table	0	0	0	0	0	0	0	0	0
Grand Total		1259	322	1581	1207	345	1552	1274	345	1619
Total Cost of Salaries		9308504	2659693	11968197	9986567	2853433	12840000	11973000	3436000	15409000



Key Information of the Ministry / Department

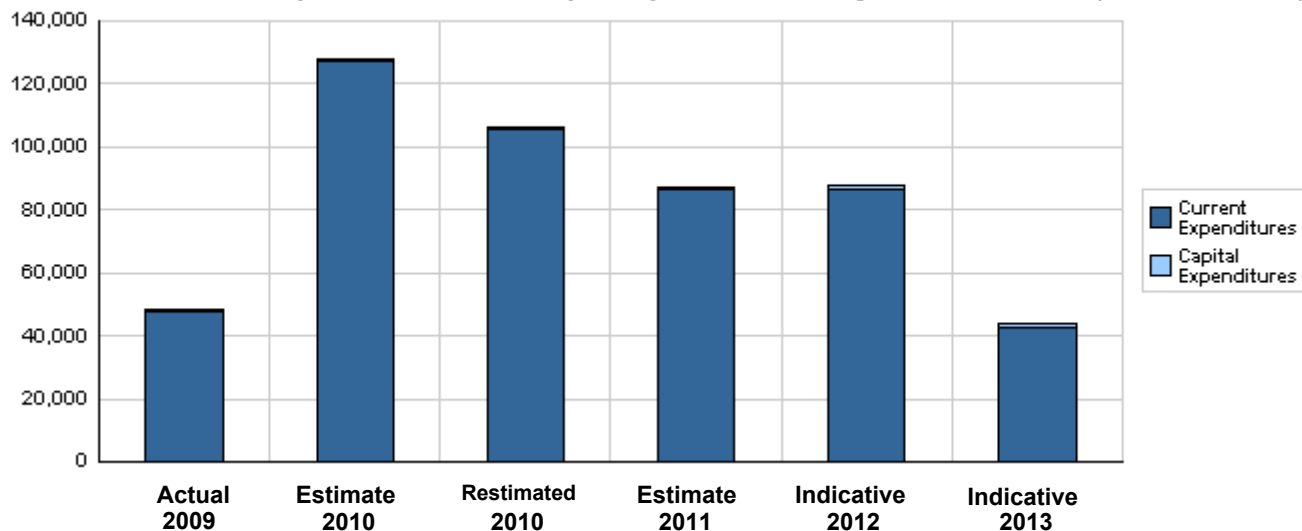
No.	Description
1	Adopt the work flow system in processes progress to simplify procedures.
2	Complete the e-linkage with some foreign entities such as Amman municipality, Industry and commerce chamber, social security, civil statuses and passport department and drivers licensing department.
3	Complete the financial reform project(Bearing Point) 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 2009 - 2013

(In JDs)

Description		Actual 2009	Estimate 2010	Re_Estimate 2010	Estimate 2011	Indicative 2012 2013	
Group	Current Expenditures						
2111	Salaries, Wages and allowances	11,492,656	13,206,200	12,316,000	14,672,000	15,244,000	15,847,000
2121	Social Security Contributions	475,541	630,000	524,000	737,000	782,000	820,000
2211	Use of Goods and Services	1,907,646	2,646,000	2,117,000	2,243,000	2,443,000	2,615,000
2821	Other current expenses	34,141,733	47,063,800	47,063,800	24,755,000	24,077,000	23,085,000
	Total current expenditures	48,017,576	63,546,000	62,020,800	42,407,000	42,546,000	42,367,000
	Capital Expenditures						
2211	Use of Goods and Services	172,394	200,000	190,000	446,000	409,000	580,000
2822	Other Capital expenditures	50,000	50,000	20,000	30,000	50,000	50,000
3112	Machinery and Equipment	268,975	270,000	260,000	140,000	380,000	660,000
3113	Other Fixed Assets	49,943	0	0	0	30,000	50,000
	Total capital expenditures	541,312	520,000	470,000	616,000	869,000	1,340,000
	Treasury	541,312	520,000	470,000	616,000	869,000	1,340,000
	Total current and capital expenditures	48,558,888	64,066,000	62,490,800	43,023,000	43,415,000	43,707,000

Graph of the current and capital expenditures for the years 2009 - 2013 (Thousands of JDs)



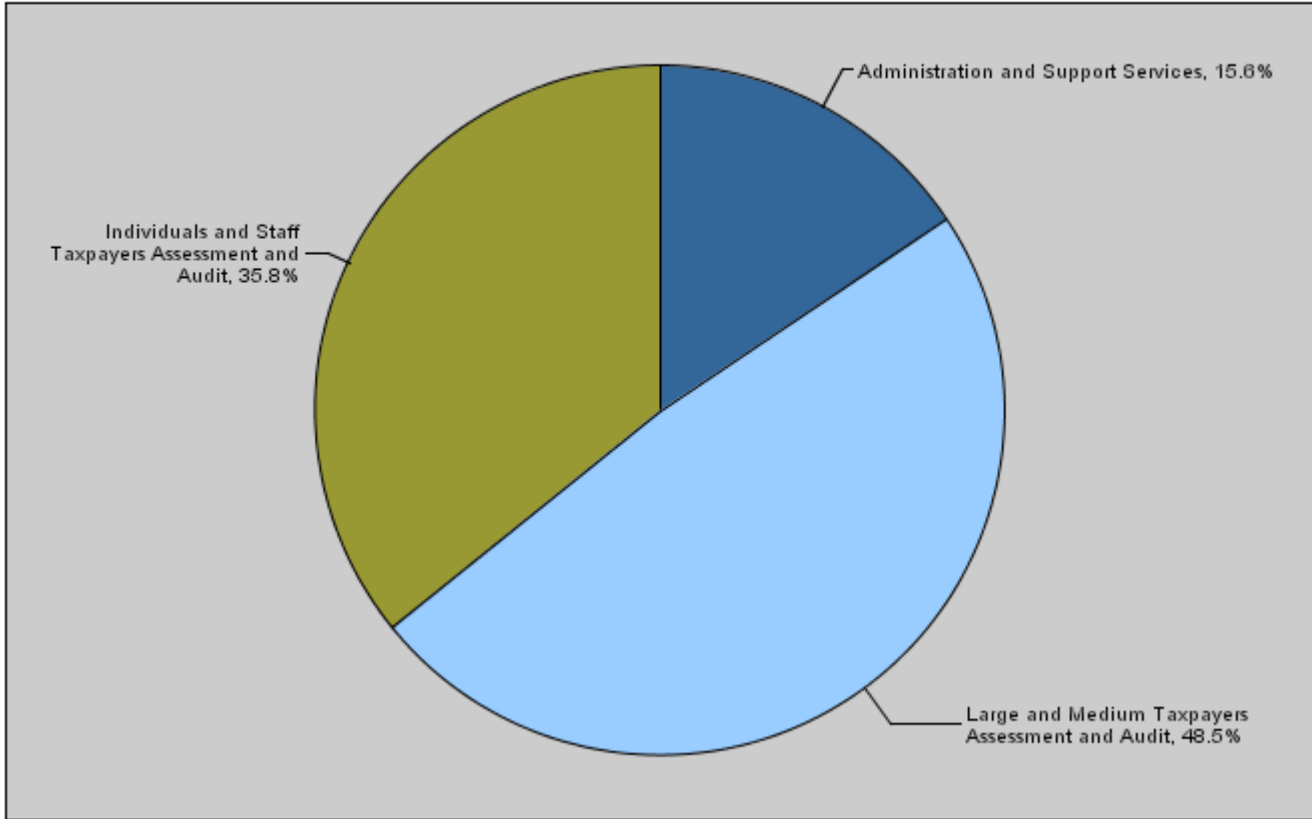
Budget of Chapter 1506 - Ministry of Finance/Income and Sales Tax Department

For the Year 2011 Distributed According to Program

(In JD's)

Prog.	Description	Current Expenditure	Capital Expenditure	Total Expenditures
2701	Administration and Support Services	6,107,700	616,000	6,723,700
2705	Large and Medium Taxpayers Assessment and Audit	20,881,300	0	20,881,300
2710	Individuals and Staff Taxpayers Assessment and Audit	15,418,000	0	15,418,000
Total		42,407,000	616,000	43,023,000

Total Expenditures for the year 2011 Distributed According to Program



Estimated Allocations For Females distributed according to Programs for the Years 2009 - 2013

Program	2009	2010	2011	2012	2013
2701 Administration and Support Services	1,475,000	1,553,000	1,767,000	1,825,000	1,912,000
2705 Large and Medium Taxpayers Assessment and Audit	602,000	669,000	750,000	787,000	821,000
2710 Individuals and Staff Taxpayers Assessment and Audit	1,097,000	1,198,000	1,423,000	1,502,000	1,566,000
Total	3,174,000	3,420,000	3,940,000	4,114,000	4,299,000

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

2701 Administration 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 2010 estimated with (478) staff, including (336) males and (142) females .

Performance Measurement Indicators for program

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	First Self Evaluation	Target		
			2009	2010	2010	2011	2012	2013
1 Satisfaction degree of the Department's clients	2006	85%	65%	70%	68%	72%	72%	75%
2 Percentage of the qualified employees.	2006	79%	82.3%	84%	84%	84%	84.5%	85%
3 Number of taxpayers obligated to present tax declarations (in thousand declaration).	2006	24	26.5	29.2	27	29	30	31

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

Activities and Projects	Actual	Estimate	Re_Estimate	Estimate	Indicative	
	2009	2010	2010	2011	2012	2013
Current Expenditures	4,954,081	5,672,500	5,216,200	6,107,700	6,311,200	6,609,200
601 Administrative and Support Service	4,954,081	5,672,500	5,216,200	6,107,700	6,311,200	6,609,200
Capital Expenditures	541,312	520,000	470,000	616,000	869,000	1,340,000
001 Administration Project	541,312	520,000	470,000	616,000	869,000	1,340,000
Program / Treasury	541,312	520,000	470,000	616,000	869,000	1,340,000
Total Program	5,495,393	6,192,500	5,686,200	6,723,700	7,180,200	7,949,200

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

2705	Large and Medium Taxpayers Assessment and Audit Program
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Objective of the program :

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.

The strategic objective related to the program :

To supply the treasury with revenues.

Directorates associated with the program :

- 1- Estimation and Auditing of Large taxpayers.
- 2- Estimation and Auditing of industrial medium taxpayers.
- 3- Estimation and Auditing of 1st medium tax payers
- 4- Estimation and Auditing of 2nd commercial medium tax payers.
- 5- Estimation and Auditing of service medium tax payers

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 2010 estimated with (461) staff, including (378) males and (83) females .

Performance Measurement Indicators for program

Performance Measurement Indicator		Base Year	Value	Actual value	Target Value	First Self Evaluation	Target		
				2009	2010	2010	2011	2012	2013
1	Growth percentage of tax revenues collected from large and medium tax payers.	2006	26.2%	7%	1.6%	6.1%	4%	4.7%	5.3%

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	
	2009	2010	2010	2011	2012	2013
Current Expenditures	31,961,888	41,259,000	40,872,400	20,881,300	20,990,800	20,790,800
601 Estimation and Auditing senior and	31,961,888	41,259,000	40,872,400	20,881,300	20,990,800	20,790,800
Capital Expenditures	0	0	0	0	0	0
Program / Treasury	0	0	0	0	0	0
Total Program	31,961,888	41,259,000	40,872,400	20,881,300	20,990,800	20,790,800

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

2710	Individuals and Staff Taxpayers Assessment and Audit Program
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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 realize that.
- 2- Upgrade the level of qualitative and quantitative achievement in estimation, auditing and setting objective priorities system.
- 3- Minimize the period necessary for achieving and verifying the file by estimator/ auditor.
- 4- Expand in sample if needed based on the initial auditing results and activate library and objective auditing.
- 5- Achieve the revenues expected to be collected by this program in a percentage ranging between 70% and 85% of the total revenues.
- 6- Awareness and guidance through distributing the guiding bulletines and through guiding the taxpayers upon visiting them.

Staff working in the program :

The program is implemented through a functional staff in 2010 estimated with (613) staff, including (493) males and (120) females .

Performance Measurement Indicators for program

Performance Measurement Indicator		Base Year	Value	Actual value	Target Value	First Self Evaluation	Target		
				2009	2010	2010	2011	2012	2013
1	Growth percentage of tax revenues collected from individuals, employees and workers.	2006	26.2%	5.43%	7%	6%	4%	5%	6%
2	Number of the new registered individuals employees and workers annually (in thousand).	2006	101	119	131	70	72	80	85

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	
	2009	2010	2010	2011	2012	2013
Current Expenditures	11,101,607	16,614,500	15,932,200	15,418,000	15,244,000	14,967,000
601 Management of estimation and audit	11,101,607	16,614,500	15,932,200	15,418,000	15,244,000	14,967,000
Capital Expenditures	0	0	0	0	0	0
Program / Treasury	0	0	0	0	0	0
Total Program	11,101,607	16,614,500	15,932,200	15,418,000	15,244,000	14,967,000

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

Vision A taxation system that is efficient, effective, and can be used as a model. This system should achieve the targeted tax revenue, fortify the investment environment, and provide citizens with the best services.

Mission Enhancing the Department's efficiency and effectiveness in assessing and collecting taxes to achieve the national objectives, through reinforcing self assessment philosophy, implementing samples method, encouraging taxpayers' voluntary response, handling tax avoidance and evasion cases, and delivering services of high quality to citizens in order to achieve the best level of satisfaction that is possible through implementing comprehensive quality standards.

Legal Framework : Laws No. (31) & (32) for the year 2004.

Strategic Plan :

Preparation Year :2010

Period Covered By The Plan :2010-2014

Strategic Objectives / Performance Indicators

Strategic Objectives Description	Performance Measurement Indicators	Base Value		Actual Value	Target Value	Initial Internal Evaluation	Target		
		Base Year	Value				2009	2010	2011
1 - Supplying the treasury with revenues.	1 Percentage of total collected tax revenues of the total due tax revenues.	2008	95.6%	%97.4	96.8%	96.8%	96.8%	96.8%	97%
2 - Improving tax awareness level and voluntary compliance of the taxpayers.	1 Percentage of total accepted tax acknowledgments of total presented acknowledgments.	2008	53.2%	%28.6	54.2%	54.2%	55.7%	58.4%	61.2%

Programs / Performance Indicators

Goal	Programs	Description of Performance Indicators	Base Value		Actual Value	Target Value	Initial Internal	Target		
			Base Year	Value				2009	2010	2011
1	2705 Large and Medium Taxpayers Assessment and Audit	1 Growth percentage of tax revenues collected from large and medium tax payers.	2006	26.2%	7%	1.6%	6.1%	4%	4.7%	5.3%
	2710 Individuals and Staff Taxpayers Assessment and Audit	1 Growth percentage of tax revenues collected from individuals, employees and workers.	2006	26.2%	5.43%	7%	6%	4%	5%	6%
		2 Number of the new registered individuals employees and workers annually (in thousand).	2006	101	119	131	70	72	80	85
2	2701 Administration and Support Services	1 Satisfaction degree of the Department's clients	2006	85%	65%	70%	68%	72%	72%	75%
		2 Percentage of the qualified employees.	2006	79%	82.3%	84%	84%	84%	84.5%	85%
		3 Number of taxpayers obligated to present tax declarations (in thousand declaration).	2006	24	26.5	29.2	27	29	30	31

Programs Appropriations

Goal	Programs		Actual	Estimated	Restemated	Estimated	Indecative	Indecative
			2009	2010	2010	2011	2012	2013
1	2705 Large and Medium Taxpayers Assessment and Audit	Current	31961888	41259000	40872400	20881300	20990800	20790800
		Capital	0	0	0	0	0	0
		Total	31961888	41259000	40872400	20881300	20990800	20790800
	2710 Individuals and Staff Taxpayers Assessment and Audit	Current	11101607	16614500	15932200	15418000	15244000	14967000
		Capital	0	0	0	0	0	0
		Total	11101607	16614500	15932200	15418000	15244000	14967000
2	2701 Administration and Support Services	Current	4954081	5672500	5216200	6107700	6311200	6609200
		Capital	541312	520000	470000	616000	869000	1340000
		Total	5495393	6192500	5686200	6723700	7180200	7949200
		Total of Current	48017576	63546000	62020800	42407000	42546000	42367000
		Total of Capital	541312	520000	470000	616000	869000	1340000
		Total of Chapter	48558888	64066000	62490800	43023000	43415000	43707000

Current Activities Appropriations

Prog.	Projects		Actual	Estimated	Restemated	Estimated	Indecative	Indecative
			2009	2010	2010	2011	2012	2013
2705	601	Estimation and Auditing senior and medium taxpayers	31961888	41259000	40872400	20881300	20990800	20790800
		Total of Program	31961888	41259000	40872400	20881300	20990800	20790800
2710	601	Management of estimation and auditing on individuals, emp	11101607	16614500	15932200	15418000	15244000	14967000
		Total of Program	11101607	16614500	15932200	15418000	15244000	14967000
2701	601	Administrative and Support Services	4954081	5672500	5216200	6107700	6311200	6609200
		Total of Program	4954081	5672500	5216200	6107700	6311200	6609200
		Total	48017576	63546000	62020800	42407000	42546000	42367000

Capital Projects Appropriations

Prog.	Projects		Actual	Estimated	Restemated	Estimated	Indecative	Indecative
			2009	2010	2010	2011	2012	2013
2701	001	Administration Project	541312	520000	470000	616000	869000	1340000
		Total of Program	541312	520000	470000	616000	869000	1340000
		Total	541312	520000	470000	616000	869000	1340000

Overall Summary of Current Expenditures for the years 2009 - 2013

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

(In JDs)

Group	Item	Description	Actual 2009	Estimated 2010	Restimated 2010	Estimated 2011	Indicative 2012	Indicative 2013
21		Compensations of Employees						
2111		Salaries, Wages and allowances						
	101	Classified Employees' Salaries	760218	850000	777000	920000	960000	1010000
	102	Permanent Unclassified Employees' Salari	1264582	1475000	1334000	1535000	1622000	1710000
	103	Contract Employees' Salaries	9441	60000	8000	60000	60000	60000
	105	Personal Cost of Living Allowance	2827860	3300000	2874800	3472000	3486000	3602000
	106	Family Allowance	246445	276000	252000	270800	287800	299800
	107	Basic Allowance	605536	680000	630000	815000	915000	1005000
	111	Additional Allowance	335286	430000	345000	1080000	1162000	1250000
	112	Other Allowances	1095	1200	1200	1200	1200	1200
	113	Transportation Allowance	449234	475000	468000	500000	505000	510000
	114	Transport Allowance	139012	159000	126000	168000	175000	180000
	116	Employees' bonuses	4853947	5500000	5500000	5850000	6070000	6219000
Total			11492656	13206200	12316000	14672000	15244000	15847000
2121		Social Security Contributions						
	301	Social Security	475541	630000	524000	737000	782000	820000
Total			475541	630000	524000	737000	782000	820000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	810349	1150000	900000	930000	990000	1000000
	202	Telecommunications Services	299805	386000	287000	292000	320000	340000
	203	Water	18811	23300	23300	27000	34000	45000
	204	Electricity	185525	217000	175600	195000	209000	229000
	205	Fuels	121217	193000	176900	184000	205000	223000
	206	Maintenance of Machines, furniture and ac	29239	41000	35000	40000	43000	54000
	207	Maintenance of Vehicles, Heavy Duty Mach	24747	37000	32600	38000	41000	50000
	208	Repair and maintenance of buildings and a	33492	39500	31900	45000	50000	63000
	209	Office Supplies	180987	230000	180000	197000	216000	230000
	211	Cleaning Services and supplies (including	122138	157000	129000	154000	162000	176000
	212	Insurance	14775	17000	13000	21000	26000	32000
	213	Official Travel Missions	12564	22200	19700	23000	34000	39000
	214	Other goods and services expenses	53997	133000	113000	97000	113000	134000
Total			1907646	2646000	2117000	2243000	2443000	2615000
28		Other expenditures						
2821		Other current expenses						
	303	Scientific Scholarships and Training Cours	29733	100000	100000	105000	107000	115000
	306	Refunds on Previous Years Collections	34112000	46963800	46963800	24650000	23970000	22970000
Total			34141733	47063800	47063800	24755000	24077000	23085000
Total of Chapter			48017576	63546000	62020800	42407000	42546000	42367000

Current Expenditures According to Program and Activities For The Years 2009 - 2013

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 2009	Estimated 2010	Re-estimated 2010	Estimated 2011	Indicative 2012	Indicative 2013
21		Compensations of Employees						
2111		Salaries, Wages and allowances						
	101	Classified Employees' Salaries	252307	290000	262000	310000	325000	340000
	102	Permanent Unclassified Employees' Salaries	399170	500000	433000	520000	540000	560000
	103	Contract Employees' Salaries	9441	60000	8000	60000	60000	60000
	105	Personal Cost of Living Allowance	883777	1100000	918800	1211000	1217500	1257000
	106	Family Allowance	78989	95000	78000	85000	95000	100000
	107	Basic Allowance	194660	220000	205000	255000	280000	300000
	111	Additional Allowance	111353	140000	113000	260000	271000	320000
	112	Other Allowances	1095	1200	1200	1200	1200	1200
	113	Transportation Allowance	145024	150000	149000	160000	162000	164000
	114	Transport Allowance	46529	48000	46000	50000	52000	54000
	116	Employees' bonuses	1922966	2050000	2050000	2150000	2200000	2250000
		Total	4045311	4654200	4264000	5062200	5203700	5406200
2121		Social Security Contributions						
	301	Social Security	119999	130000	124000	188500	209500	220000
		Total	119999	130000	124000	188500	209500	220000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	399892	400000	400000	400000	400000	410000
	202	Telecommunications Services	89805	53000	47000	50000	54000	62000
	203	Water	4985	3300	3300	5000	7000	11000
	204	Electricity	34993	52000	47000	51000	56000	63000
	205	Fuels	56715	38000	35000	38000	46000	52000
	206	Maintenance of Machines, furniture and accessories	9997	12000	12000	13000	14000	18000
	207	Maintenance of Vehicles, Heavy Duty Machines	8996	15000	14600	16000	17000	21000
	208	Repair and maintenance of buildings and accessories	11999	18000	11300	14000	15000	19000
	209	Office Supplies	48987	65000	63000	65000	68000	73000
	211	Cleaning Services and supplies (including cleaning materials)	45349	60000	37000	39000	42000	49000
	212	Insurance	10331	11000	7000	9000	12000	15000
	213	Official Travel Missions	5991	11000	8500	7000	12000	15000
	214	Other goods and services expenses	30998	50000	42500	45000	48000	60000
		Total	759038	788300	728200	752000	791000	868000
28		Other expenditures						
2821		Other current expenses						
	303	Scientific Scholarships and Training Courses	29733	100000	100000	105000	107000	115000
		Total	29733	100000	100000	105000	107000	115000
		Total of Activity	4954081	5672500	5216200	6107700	6311200	6609200
		Total of Program	4954081	5672500	5216200	6107700	6311200	6609200

Current Expenditures According to Program and Activities For The Years 2009 - 2013

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 2009	Estimated 2010	Re-estimated 2010	Estimated 2011	Indicative 2012	Indicative 2013
21		Compensations of Employees						
2111		Salaries, Wages and allowances						
	101	Classified Employees' Salaries	173610	180000	180000	200000	210000	220000
	102	Permanent Unclassified Employees' Salaries	310565	375000	361000	385000	400000	420000
	105	Personal Cost of Living Allowance	704636	850000	781000	981000	988500	1001000
	106	Family Allowance	57708	66000	64000	68800	70800	72800
	107	Basic Allowance	145946	185000	163000	210000	235000	265000
	111	Additional Allowance	84208	125000	92000	320000	340000	360000
	113	Transportation Allowance	150494	130000	128000	140000	141000	142000
	114	Transport Allowance	25018	41000	24000	44000	46000	47000
	116	Employees' bonuses	998662	1100000	1100000	1150000	1220000	1244000
		Total	2650847	3052000	2893000	3498800	3651300	3771800
2121		Social Security Contributions						
	301	Social Security	85564	135000	110000	163500	174500	180000
		Total	85564	135000	110000	163500	174500	180000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	249904	400000	300000	280000	300000	300000
	202	Telecommunications Services	120000	150500	115000	118000	121000	130000
	203	Water	7903	10000	10000	11000	12000	18000
	204	Electricity	39993	75000	60000	62000	64000	74000
	205	Fuels	37434	80000	66900	66000	71000	80000
	206	Maintenance of Machines, furniture and acc	8242	14000	11000	12000	13000	18000
	207	Maintenance of Vehicles, Heavy Duty Machi	8691	11000	9000	10000	11000	15000
	208	Repair and maintenance of buildings and ac	9993	9500	9500	14000	16000	23000
	209	Office Supplies	75000	85000	57000	59000	63000	70000
	211	Cleaning Services and supplies (including	42495	50000	45000	47000	50000	55000
	212	Insurance	1444	5000	5000	6000	7000	10000
	213	Official Travel Missions	2379	2000	2000	4000	4000	6000
	214	Other goods and services expenses	9999	30000	29000	30000	33000	40000
		Total	613477	922000	719400	719000	765000	839000
28		Other expenditures						
2821		Other current expenses						
	306	Refunds on Previous Years Collections	28612000	37150000	37150000	16500000	16400000	16000000
		Total	28612000	37150000	37150000	16500000	16400000	16000000
		Total of Activity	31961888	41259000	40872400	20881300	20990800	20790800
		Total of Program	31961888	41259000	40872400	20881300	20990800	20790800

Current Expenditures According to Program and Activities For The Years 2009 - 2013

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 2009	Estimated 2010	Re-estimated 2010	Estimated 2011	Indicative 2012	Indicative 2013
21		Compensations of Employees						
2111		Salaries, Wages and allowances						
	101	Classified Employees' Salaries	334301	380000	335000	410000	425000	450000
	102	Permanent Unclassified Employees' Salaries	554847	600000	540000	630000	682000	730000
	105	Personal Cost of Living Allowance	1239447	1350000	1175000	1280000	1280000	1344000
	106	Family Allowance	109748	115000	110000	117000	122000	127000
	107	Basic Allowance	264930	275000	262000	350000	400000	440000
	111	Additional Allowance	139725	165000	140000	500000	551000	570000
	113	Transportation Allowance	153716	195000	191000	200000	202000	204000
	114	Transport Allowance	67465	70000	56000	74000	77000	79000
	116	Employees' bonuses	1932319	2350000	2350000	2550000	2650000	2725000
		Total	4796498	5500000	5159000	6111000	6389000	6669000
2121		Social Security Contributions						
	301	Social Security	269978	365000	290000	385000	398000	420000
		Total	269978	365000	290000	385000	398000	420000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	160553	350000	200000	250000	290000	290000
	202	Telecommunications Services	90000	182500	125000	124000	145000	148000
	203	Water	5923	10000	10000	11000	15000	16000
	204	Electricity	110539	90000	68600	82000	89000	92000
	205	Fuels	27068	75000	75000	80000	88000	91000
	206	Maintenance of Machines, furniture and acc	11000	15000	12000	15000	16000	18000
	207	Maintenance of Vehicles, Heavy Duty Machi	7060	11000	9000	12000	13000	14000
	208	Repair and maintenance of buildings and ad	11500	12000	11100	17000	19000	21000
	209	Office Supplies	57000	80000	60000	73000	85000	87000
	211	Cleaning Services and supplies (including	34294	47000	47000	68000	70000	72000
	212	Insurance	3000	1000	1000	6000	7000	7000
	213	Official Travel Missions	4194	9200	9200	12000	18000	18000
	214	Other goods and services expenses	13000	53000	41500	22000	32000	34000
		Total	535131	935700	669400	772000	887000	908000
28		Other expenditures						
2821		Other current expenses						
	306	Refunds on Previous Years Collections	5500000	9813800	9813800	8150000	7570000	6970000
		Total	5500000	9813800	9813800	8150000	7570000	6970000
		Total of Activity	11101607	16614500	15932200	15418000	15244000	14967000
		Total of Program	11101607	16614500	15932200	15418000	15244000	14967000
		Total of Chapter	48017576	63546000	62020800	42407000	42546000	42367000

Overall Summary of Capital Expenditures For The Years 2009 - 2013

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

(In JDs)

Group	Item	Description	Actual 2009	Estimated 2010	Re-Estimated 2010	Estimated 2011	Indicative 2012	Indicative 2013
		Expenditures						
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and maintenance Expenses	172394	200000	190000	446000	409000	580000
		Total	172394	200000	190000	446000	409000	580000
28		Other expenditures						
2822		Other Capital expenditures						
	504	Studies, Researches and Consultations	50000	50000	20000	30000	50000	50000
		Total	50000	50000	20000	30000	50000	50000
		Fixed Assets						
31		Non-financial Assets						
3112		Machinery and Equipment						
	505	Equipments, Machines and Apparatus	268975	270000	260000	140000	380000	660000
		Total	268975	270000	260000	140000	380000	660000
3113		Other Fixed Assets						
	511	Equipping and furnishing	49943	0	0	0	30000	50000
		Total	49943	0	0	0	30000	50000
		Total of Chapter	541312	520000	470000	616000	869000	1340000

Capital Expenditures According to Program and Projects For the years 2009 - 2013

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 2009	Estimated 2010	Re-Estimated 2010	Estimated 2011	Indicative 2012	Indicative 2013
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and maintenance Expense						
	006	Apparatus, machines and equipm	49736	50000	50000	211000	177000	293000
	008	Training expenses	23905	50000	45000	35000	50000	50000
	015	Operating systems and software	98753	100000	95000	200000	182000	237000
		Total of Item	172394	200000	190000	446000	409000	580000
28		Other expenditures						
2822		Other Capital expenditures						
	504	Studies, Researches and Consultation						
	006	Computer Systems Studies	50000	50000	20000	30000	50000	50000
		Total of Item	50000	50000	20000	30000	50000	50000
31		Non-financial Assets						
3112		Machinery and Equipment						
	505	Equipments, Machines and Apparatu						
	001	Computers and accessories	199605	120000	115000	140000	300000	500000
	999	n.e.c	69370	150000	145000	0	80000	160000
		Total of Item	268975	270000	260000	140000	380000	660000
3113		Other Fixed Assets						
	511	Equipping and furnishing						
	999	n.e.c	49943	0	0	0	30000	50000
		Total of Item	49943	0	0	0	30000	50000
		Total of Project / Treasury	541312	520000	470000	616000	869000	1340000
		Total of Program	541312	520000	470000	616000	869000	1340000
		Total of Chapter	541312	520000	470000	616000	869000	1340000