

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.
- 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.

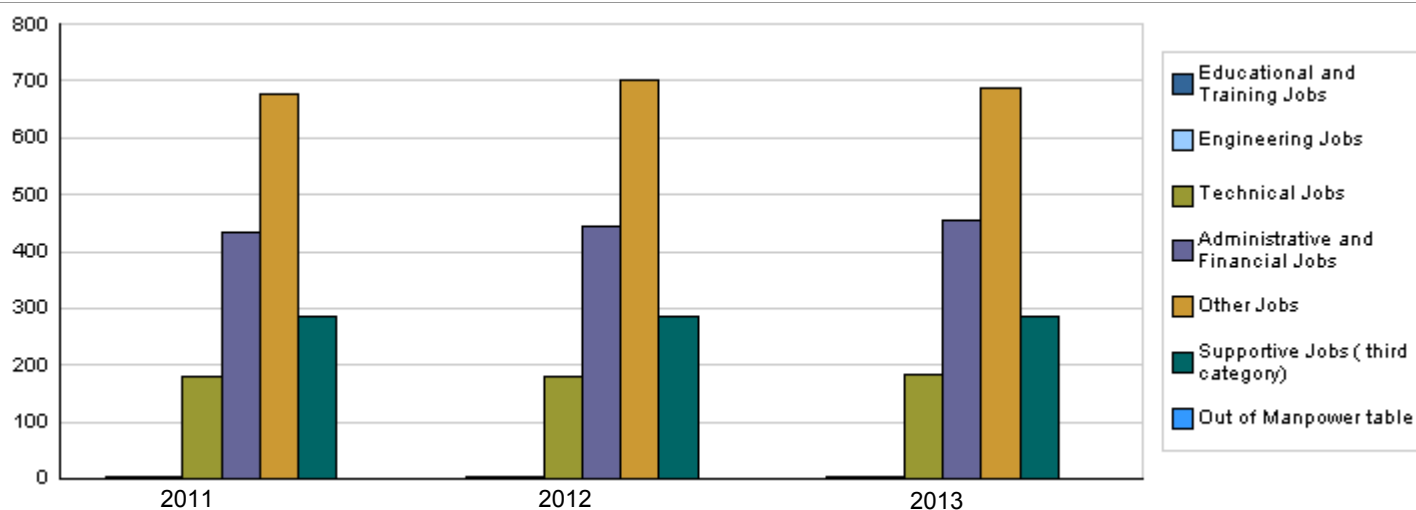
CHAPTER : 1506 Ministry of Finance/Income and Sales Tax Department

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		
				2011	2012		2012	2013	2014
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	%97	-	-	-
	2 Revenue of annual income tax (million JD)	2009	774	692.6	718	708.6	767.2	828.6	894.9
	3 Revenue of annual sales tax (million JD)	2009	1690	2158.6	2266	2330.3	2610.4	2848	3107.1
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	%63	%67	%65	-	-	-
	2 Percentage of unified acceptance as per sample system	2009	%61	%64	%65	%65	%66	%67	%68

Number of Staff of the Ministry / Department

Group	Job	Actual 2011			Primary 2012			Estimated 2013		
		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	318	117	435	323	121	444	333	121	454
Other Jobs	Other essential jobs	560	115	675	573	127	700	560	127	687
Supportive Jobs (third category)	Assistant administrative jobs	249	37	286	249	37	286	249	37	286
Total										
Out of Manpower table	Out of manpower table	0	0	0	0	0	0	0	0	0
Grand Total										
Total Cost of Salaries		10429578	2772420	13201998	12238000	3452500	15690500	15240000	4298000	19538000



Key Information of the Ministry / Department

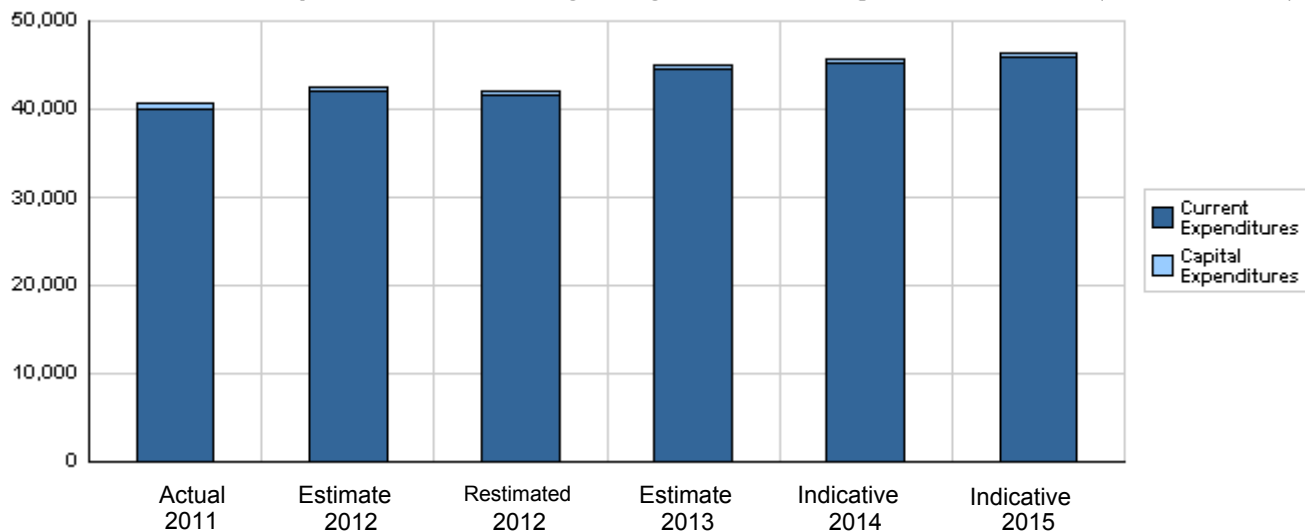
No.	Description
1	Adopt a work flow system in processes progress to simplify procedures whereas there is a clear evidence of personnel's participation in evaluation, procedures simplification, creation of center to respond on answers and explanations of service recipients through electronic website and 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 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 2011 - 2015**

(In JDs)

Description		Actual 2011	Estimate 2012	Re_Estimate 2012	Estimate 2013	Indicative		
						2014	2015	
Group	Current Expenditures							
2111	Salaries, Wages and allowances	12,666,694	16,330,500	16,226,000	18,788,000	19,351,000	19,932,000	
2121	Social Security Contributions	535,304	660,000	660,000	750,000	773,000	796,000	
2211	Use of Goods and Services	2,126,141	2,483,000	2,210,000	2,523,000	2,573,000	2,610,000	
2821	Other current expenses	24,711,764	22,530,000	22,430,000	22,500,000	22,500,000	22,500,000	
Total current expenditures		40,039,903	42,003,500	41,526,000	44,561,000	45,197,000	45,838,000	
		Capital Expenditures						
2211	Use of Goods and Services	397,006	230,000	216,000	300,000	300,000	300,000	
2822	Other Capital expenditures	0	15,000	5,000	0	0	0	
3112	Machinery and Equipment	156,156	255,000	224,000	200,000	200,000	200,000	
3113	Other Fixed Assets	0	10,000	5,000	0	0	0	
Total capital expenditures		553,162	510,000	450,000	500,000	500,000	500,000	
Treasury		553,162	510,000	450,000	500,000	500,000	500,000	
Total current and capital expenditures		40,593,065	42,513,500	41,976,000	45,061,000	45,697,000	46,338,000	

Graph of the current and capital expenditures for the years 2011 - 2015 (Thousands of JDs)

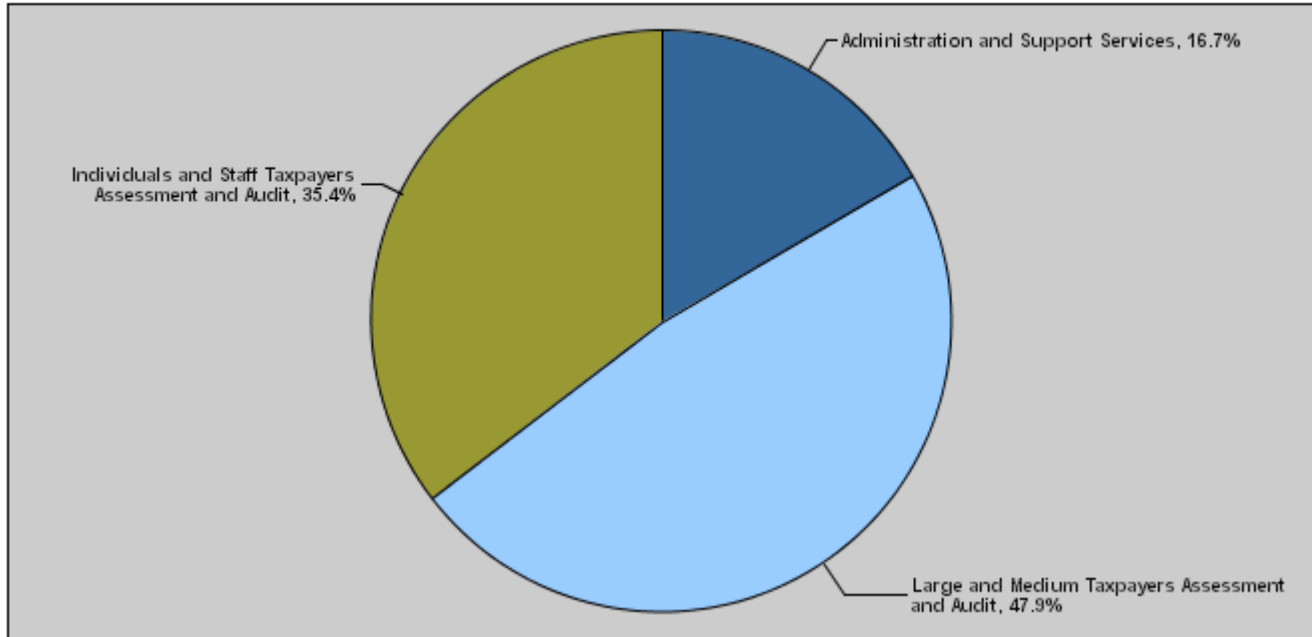


**Budget of Chapter 1506 - Ministry of Finance/Income and Sales Tax Department
For the Year 2013 Distributed According to Program**

(InJDs)

Prog.	Description	Current Expenditures	Capital Expenditure	Total Expenditure
2701	Administration and Support Services	7,018,000	500,000	7,518,000
2705	Large and Medium Taxpayers Assessment and Audit	21,570,000	0	21,570,000
2710	Individuals and Staff Taxpayers Assessment and Audit	15,973,000	0	15,973,000
Total		44,561,000	500,000	45,061,000

Total Expenditures for the Year 2013 Distributed According to Program



Estimated Allocations For Females distributed according to Programs for the Years 2011 - 2015

Program	2011	2012	2013	2014	2015	
2701	Administration and Support Services	1201197	1223000	1385000	1421000	1439000
2705	Large and Medium Taxpayers Assessment and Audit	1322975	1764000	2109000	2164000	2209000
2710	Individuals and Staff Taxpayers Assessment and Audit	1268557	1655000	1892000	1956000	2045000
Total		3792729	4642000	5386000	5541000	5693000

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 2012 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		
				2011	2012	2012	2013	2014	2015
1	Satisfaction degree of the Department's clients	2008	%57	%77	%75	%68	-	-	-
2	Percentage of the qualified employees.	2008	%80	%81	%84	%82	-	-	-
3	Number of received acknowledgments(in thousand acknowledgments).	2008	74	98	130	127	-	-	-
4	Number of services which are being simplified	2009	15	25	30	30	35	37	38
5	The increase of job satisfaction degree	2009	%67	%70	%70	%70	%71	%72	%73

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

Activities and Projects	Actual	Estimate	Re_Estimate	Estimate	Indicative	
	2011	2012	2012	2013	2014	2015
Current Expenditures	5,489,439	6,369,200	6,118,000	7,018,000	7,193,000	7,286,000
601 Administrative and Support Service	5,489,439	6,369,200	6,118,000	7,018,000	7,193,000	7,286,000
Capital Expenditures	553,162	510,000	450,000	500,000	500,000	500,000
001 Administration Project	553,162	510,000	450,000	500,000	500,000	500,000
Program / Treasury	553,162	510,000	450,000	500,000	500,000	500,000
Total Program	6,042,601	6,879,200	6,568,000	7,518,000	7,693,000	7,786,000

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- Senior Taxpayers Estimation and Auditing.
- 2- Medium Industrial Taxpayers Estimation and Auditing.
- 3- First Medium Taxpayers Estimation and Auditing.
- 4- Second Commercial Medium Taxpayers Estimation and Auditing.
- 5- Service Medium Taxpayers Estimation and Auditing.

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 2012 estimated with (40) staff, including (27) males and (13) females .

Performance Measurement Indicators for program

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	First Self Evaluation	Target		
			2011	2012	2012	2013	2014	2015
1 Growth percentage of tax revenues collected from large and medium tax payers.	2008	%28	%17	%9	%8	-	-	-
2 Percentage of senior and medium taxpayers contribution to total department's revenues	2009	%72	%78	%80	%80	%82	%84	%85

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	
	2011	2012	2012	2013	2014	2015
Current Expenditures	20,634,298	20,696,500	20,583,500	21,570,000	21,743,000	21,886,000
601 Estimation and Auditing senior and	20,634,298	20,696,500	20,583,500	21,570,000	21,743,000	21,886,000
Capital Expenditures	0	0	0	0	0	0
Program / Treasury	0	0	0	0	0	0
Total Program	20,634,298	20,696,500	20,583,500	21,570,000	21,743,000	21,886,000

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 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 2012 estimated with (791) staff, including (614) males and (177) females .

Performance Measurement Indicators for program

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	First Self Evaluation	Target		
			2011	2012	2012	2013	2014	2015
1 Growth percentage of tax revenues collected from individuals, employees and workers.	2008	%19	%5	%9	%8	-	-	-
2 The increase in stakeholder satisfaction degree	2009	%77	%65	%70	%68	%72	%74	%75

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	
	2011	2012	2012	2013	2014	2015
Current Expenditures	13,916,166	14,937,800	14,824,500	15,973,000	16,261,000	16,666,000
601 Management of estimation and audit	13,916,166	14,937,800	14,824,500	15,973,000	16,261,000	16,666,000
Capital Expenditures	0	0	0	0	0	0
Program / Treasury	0	0	0	0	0	0
Total Program	13,916,166	14,937,800	14,824,500	15,973,000	16,261,000	16,666,000

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 Plan :

Preparation Year :2011

Period Covered By The Plan :2011-2015

Strategic Objectives / Performance Indicators

Strategic Objectives Description	Performance Measurement Indicators	Base Value		Actual Value	Target Value	Initial Internal Evaluation	Target		
		Base Year	Value				2011	2012	2013
		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	%97	-
	2 Revenue of annual income tax (million JD)	2009	774	692.6	718	708.6	767.2	828.6	894.9
	3 Revenue of annual sales tax (million JD)	2009	1690	2158.6	2266	2330.3	2610.4	2848	3107.1
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	%63	%67	%65	-	-	-
	2 Percentage of unified acceptance as per sample system	2009	%61	%64	%65	%65	%66	%67	%68

Programs / Performance Indicators

Goal	Programs	Description of Performance Indicators	Base Value		Actual Value	Target Value	Initial Internal	Target		
			Base Year	Value				2011	2012	2013
			1	2705 Large and Medium Taxpayers Assessment and Audit	1 Growth percentage of tax revenues collected from large and medium taxpayers.	2008	%28	%17	%9	%8
		2 Percentage of senior and medium taxpayers contribution to total department's revenues	2009	%72	%78	%80	%80	%82	%84	%85
	2710 Individuals and Staff Taxpayers Assessment and Audit	1 Growth percentage of tax revenues collected from individuals, employees and workers.	2008	%19	%5	%9	%8	-	-	-
		2 The increase in stakeholder satisfaction degree	2009	%77	%65	%70	%68	%72	%74	%75
2	2701 Administration and Support Services	1 Satisfaction degree of the Department's clients	2008	%57	%77	%75	%68	-	-	-
		2 Percentage of the qualified employees.	2008	%80	%81	%84	%82	-	-	-
		3 Number of received acknowledgments(in thousand acknowledgments).	2008	74	98	130	127	-	-	-
		4 Number of services which are being simplified	2009	15	25	30	30	35	37	38
		5 The increase of job satisfaction degree	2009	%67	%70	%70	%70	%71	%72	%73

Programs Appropriations

Goal	Programs		Actual	Estimated	Re-stemated	Estimated	Indecative	Indecative
			2011	2012	2012	2013	2014	2015
			1	2705 Large and Medium Taxpayers Assessment and Audit	Current	20634298	20696500	20583500
		Capital	0	0	0	0	0	0
		Total	20634298	20696500	20583500	21570000	21743000	21886000
	2710 Individuals and Staff Taxpayers Assessment and Audit	Current	13916166	14937800	14824500	15973000	16261000	16666000
		Capital	0	0	0	0	0	0
		Total	13916166	14937800	14824500	15973000	16261000	16666000
2	2701 Administration and Support Services	Current	5489439	6369200	6118000	7018000	7193000	7286000
		Capital	553162	510000	450000	500000	500000	500000
		Total	6042601	6879200	6568000	7518000	7693000	7786000
		Total of Current	40039903	42003500	41526000	44561000	45197000	45838000
		Total of Capital	553162	510000	450000	500000	500000	500000
		Total of Chapter	40593065	42513500	41976000	45061000	45697000	46338000

Current Activities Appropriations

Prog.	Projects		Actual	Estimated	Re-stemated	Estimated	Indecative	Indecative
			2011	2012	2012	2013	2014	2015
2705	601	Estimation and Auditing senior and medium taxpayers	20634298	20696500	20583500	21570000	21743000	21886000
		Total of Program	20634298	20696500	20583500	21570000	21743000	21886000
2710	601	Management of estimation and auditing on individuals, employees and	13916166	14937800	14824500	15973000	16261000	16666000
		Total of Program	13916166	14937800	14824500	15973000	16261000	16666000
2701	601	Administrative and Support Services	5489439	6369200	6118000	7018000	7193000	7286000
		Total of Program	5489439	6369200	6118000	7018000	7193000	7286000
		Total	40039903	42003500	41526000	44561000	45197000	45838000

Capital Projects Appropriations

Prog.	Projects		Actual	Estimated	Re-stemated	Estimated	Indecative	Indecative
			2011	2012	2012	2013	2014	2015
2701	001	Administration Project	553162	510000	450000	500000	500000	500000
		Total of Program	553162	510000	450000	500000	500000	500000
		Total	553162	510000	450000	500000	500000	500000

Overall Summary of Current Expenditures for the years 2011 - 2015

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

(In JDs)

Group	Item	Description	Actual 2011	Estimated 2012	Re-stimated 2012	Estimated 2013	Indicative 2014	Indicative 2015
21		Compensations of Employees						
2111		Salaries, Wages and allowances						
	101	Classified Employees' Salaries	798296	1324000	1294000	1321000	1329000	1342000
	102	Permanent Unclassified Employees' Salaries	1363985	2546000	2506000	2589000	2673000	2759000
	103	Contract Employees' Salaries	2660	0	0	0	0	0
	105	Personal Cost of Living Allowance	3388281	2431000	2431000	2460000	2530000	2612000
	106	Family Allowance	258317	266000	266000	272000	285000	289000
	107	Basic Allowance	652121	0	0	0	0	0
	111	Additional Allowance	367920	2105000	2075000	2180000	2297000	2386000
	112	Other Allowances	1140	1200	0	0	0	0
	113	Transportation Allowance	526124	538500	537000	556000	576000	592000
	114	Transport Allowance	111334	108800	107000	110000	121000	124000
	116	Employees' bonuses	5196516	7010000	7010000	9300000	9540000	9828000
Total			12666694	16330500	16226000	18788000	19351000	19932000
2121		Social Security Contributions						
	301	Social Security	535304	660000	660000	750000	773000	796000
Total			535304	660000	660000	750000	773000	796000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	928239	1165000	905000	1111000	1121000	1127000
	202	Telecommunications Services	277815	268500	268500	280000	290000	300000
	203	Water	17003	22200	22200	22000	23000	24000
	204	Electricity	211717	312400	312400	340000	345000	350000
	205	Fuels	159650	164900	164900	210000	217000	222000
	206	Maintenance of Machines, furniture and acc	35782	32500	32500	29000	30000	31000
	207	Maintenance of Vehicles, Heavy Duty Machin	29268	34000	34000	29000	30000	31000
	208	Repair and maintenance of buildings and acc	25263	38000	38000	30000	31000	32000
	209	Office Supplies	158691	173500	160500	170000	178000	182000
	211	Cleaning Services and supplies (including c	152255	133000	133000	160000	164000	166000
	212	Insurance	14516	22500	22500	24000	25000	25000
	213	Official Travel Missions	19210	19500	19500	18000	18000	18000
	214	Other goods and services expenses	96732	97000	97000	100000	101000	102000
Total			2126141	2483000	2210000	2523000	2573000	2610000
28		Other expenditures						
2821		Other current expenses						
	303	Scientific Scholarships and Training Course	61764	60000	60000	60000	60000	60000
	306	Refunds on Previous Years Collections	24650000	22470000	22370000	22440000	22440000	22440000
Total			24711764	22530000	22430000	22500000	22500000	22500000
Total of Chapter			40039903	42003500	41526000	44561000	45197000	45838000

Current Expenditures According to Program and Activities For The Years 2011 - 2015

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 2011	Estimated 2012	Re-estimated 2012	Estimated 2013	Indicative 2014	Indicative 2015
21		Compensations of Employees						
2111		Salaries, Wages and allowances						
	101	Classified Employees' Salaries	258142	430000	410000	435000	437000	442000
	102	Permanent Unclassified Employees' Salaries	386875	739000	699000	750000	770000	780000
	103	Contract Employees' Salaries	2660	0	0	0	0	0
	105	Personal Cost of Living Allowance	1087657	721000	721000	735000	755000	775000
	106	Family Allowance	71589	76000	76000	77000	80000	81000
	107	Basic Allowance	196311	0	0	0	0	0
	111	Additional Allowance	116697	641000	611000	651000	680000	690000
	112	Other Allowances	1140	1200	0	0	0	0
	113	Transportation Allowance	187896	200000	200000	200000	205000	215000
	114	Transport Allowance	46727	43000	43000	44000	45000	46000
	116	Employees' bonuses	2148376	2360000	2360000	2989000	3052000	3060000
		Total	4504070	5211200	5120000	5881000	6024000	6089000
2121		Social Security Contributions						
	301	Social Security	178166	278000	278000	290000	296000	301000
		Total	178166	278000	278000	290000	296000	301000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	399697	445000	285000	380000	390000	400000
	202	Telecommunications Services	49124	44000	44000	45000	50000	55000
	203	Water	3855	4000	4000	4000	5000	6000
	204	Electricity	54922	113000	113000	125000	127000	130000
	205	Fuels	37961	32000	32000	45000	47000	49000
	206	Maintenance of Machines, furniture and acc	12950	9000	9000	10000	11000	11000
	207	Maintenance of Vehicles, Heavy Duty Machi	15963	12000	12000	10000	11000	11000
	208	Repair and maintenance of buildings and a	9009	12000	12000	8000	9000	9000
	209	Office Supplies	64700	58000	58000	60000	62000	63000
	211	Cleaning Services and supplies (including	37854	32000	32000	41000	41000	41000
	212	Insurance	7411	9000	9000	9000	9000	9000
	213	Official Travel Missions	6999	6000	6000	6000	6000	6000
	214	Other goods and services expenses	44994	44000	44000	44000	45000	46000
		Total	745439	820000	660000	787000	813000	836000
28		Other expenditures						
2821		Other current expenses						
	303	Scientific Scholarships and Training Course	61764	60000	60000	60000	60000	60000
		Total	61764	60000	60000	60000	60000	60000
		Total of Activity	5489439	6369200	6118000	7018000	7193000	7286000
		Total of Program	5489439	6369200	6118000	7018000	7193000	7286000

Current Expenditures According to Program and Activities For The Years 2011 - 2015

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 2011	Estimated 2012	Re-estimated 2012	Estimated 2013	Indicative 2014	Indicative 2015
21		Compensations of Employees						
2111		Salaries, Wages and allowances						
	101	Classified Employees' Salaries	211609	338000	338000	340000	345000	350000
	102	Permanent Unclassified Employees' Salaries	426536	786000	786000	790000	815000	835000
	105	Personal Cost of Living Allowance	994163	751000	751000	765000	815000	838000
	106	Family Allowance	79829	82500	82500	84000	86000	86000
	107	Basic Allowance	191041	0	0	0	0	0
	111	Additional Allowance	108448	613000	613000	620000	650000	680000
	113	Transportation Allowance	139097	152000	152000	164000	172000	174000
	114	Transport Allowance	23844	23000	23000	25000	25000	26000
	116	Employees' bonuses	1137531	1955000	1955000	2763000	2800000	2850000
		Total	3312098	4700500	4700500	5551000	5708000	5839000
2121		Social Security Contributions						
	301	Social Security	147863	128000	128000	135000	140000	148000
		Total	147863	128000	128000	135000	140000	148000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	279068	320000	220000	320000	325000	325000
	202	Telecommunications Services	112508	112000	112000	115000	117000	119000
	203	Water	4967	8000	8000	8000	8000	8000
	204	Electricity	70139	117000	117000	125000	125000	125000
	205	Fuels	41848	62000	62000	80000	82000	84000
	206	Maintenance of Machines, furniture and acco	11912	11000	11000	6000	6000	6000
	207	Maintenance of Vehicles, Heavy Duty Machi	6427	10000	10000	7000	7000	7000
	208	Repair and maintenance of buildings and ad	4835	12000	12000	9000	9000	9000
	209	Office Supplies	58322	57000	44000	46000	48000	48000
	211	Cleaning Services and supplies (including	47000	46000	46000	54000	54000	54000
	212	Insurance	3524	7000	7000	7000	7000	7000
	213	Official Travel Missions	3986	4000	4000	3000	3000	3000
	214	Other goods and services expenses	29801	32000	32000	34000	34000	34000
		Total	674337	798000	685000	814000	825000	829000
28		Other expenditures						
2821		Other current expenses						
	306	Refunds on Previous Years Collections	16500000	15070000	15070000	15070000	15070000	15070000
		Total	16500000	15070000	15070000	15070000	15070000	15070000
		Total of Activity	20634298	20696500	20583500	21570000	21743000	21886000
		Total of Program	20634298	20696500	20583500	21570000	21743000	21886000

Current Expenditures According to Program and Activities For The Years 2011 - 2015

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 2011	Estimated 2012	Re-estimated 2012	Estimated 2013	Indicative 2014	Indicative 2015
21		Compensations of Employees						
2111		Salaries, Wages and allowances						
	101	Classified Employees' Salaries	328545	556000	546000	546000	547000	550000
	102	Permanent Unclassified Employees' Salaries	550574	1021000	1021000	1049000	1088000	1144000
	105	Personal Cost of Living Allowance	1306461	959000	959000	960000	960000	999000
	106	Family Allowance	106899	107500	107500	111000	119000	122000
	107	Basic Allowance	264769	0	0	0	0	0
	111	Additional Allowance	142775	851000	851000	909000	967000	1016000
	113	Transportation Allowance	199131	186500	185000	192000	199000	203000
	114	Transport Allowance	40763	42800	41000	41000	51000	52000
	116	Employees' bonuses	1910609	2695000	2695000	3548000	3688000	3918000
		Total	4850526	6418800	6405500	7356000	7619000	8004000
2121		Social Security Contributions						
	301	Social Security	209275	254000	254000	325000	337000	347000
		Total	209275	254000	254000	325000	337000	347000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	249474	400000	400000	411000	406000	402000
	202	Telecommunications Services	116183	112500	112500	120000	123000	126000
	203	Water	8181	10200	10200	10000	10000	10000
	204	Electricity	86656	82400	82400	90000	93000	95000
	205	Fuels	79841	70900	70900	85000	88000	89000
	206	Maintenance of Machines, furniture and acco	10920	12500	12500	13000	13000	14000
	207	Maintenance of Vehicles, Heavy Duty Machi	6878	12000	12000	12000	12000	13000
	208	Repair and maintenance of buildings and ad	11419	14000	14000	13000	13000	14000
	209	Office Supplies	35669	58500	58500	64000	68000	71000
	211	Cleaning Services and supplies (including	67401	55000	55000	65000	69000	71000
	212	Insurance	3581	6500	6500	8000	9000	9000
	213	Official Travel Missions	8225	9500	9500	9000	9000	9000
	214	Other goods and services expenses	21937	21000	21000	22000	22000	22000
		Total	706365	865000	865000	922000	935000	945000
28		Other expenditures						
2821		Other current expenses						
	306	Refunds on Previous Years Collections	8150000	7400000	7300000	7370000	7370000	7370000
		Total	8150000	7400000	7300000	7370000	7370000	7370000
		Total of Activity	13916166	14937800	14824500	15973000	16261000	16666000
		Total of Program	13916166	14937800	14824500	15973000	16261000	16666000
		Total of Chapter	40039903	42003500	41526000	44561000	45197000	45838000

Overall Summary of Capital Expenditures For The Years 2011 - 2015

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

(In JDs)

Group	Item	Description	Actual 2011	Estimated 2012	Re-Estimated 2012	Estimated 2013	Indicative 2014	Indicative 2015
		Expenditures						
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and maintenance Expenses	397006	230000	216000	300000	300000	300000
Total			397006	230000	216000	300000	300000	300000
28		Other expenditures						
2822		Other Capital expenditures						
	504	Studies, Researches and Consultations	0	15000	5000	0	0	0
Total			0	15000	5000	0	0	0
		Fixed Assets						
31		Non-financial Assets						
3112		Machinery and Equipment						
	505	Equipments, Machines and Apparatus	156156	255000	224000	200000	200000	200000
Total			156156	255000	224000	200000	200000	200000
3113		Other Fixed Assets						
	511	Equipping and furnishing	0	10000	5000	0	0	0
Total			0	10000	5000	0	0	0
Total of Chapter			553162	510000	450000	500000	500000	500000

Capital Expenditures According to Program and Projects For the years 2011 - 2015

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 2011	Estimated 2012	Re-Estimated 2012	Estimated 2013	Indicative 2014	Indicative 2015
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and maintenance Expenses						
	006	Apparatus, machines and equipments maintenanc	200909	150000	145000	150000	150000	150000
	008	Training expenses	21949	15000	15000	0	0	0
	015	Operating systems and software	174148	65000	56000	150000	150000	150000
		Total of Item	397006	230000	216000	300000	300000	300000
28		Other expenditures						
2822		Other Capital expenditures						
	504	Studies, Researches and Consultations						
	006	Computer Systems Studies	0	15000	5000	0	0	0
		Total of Item	0	15000	5000	0	0	0
31		Non-financial Assets						
3112		Machinery and Equipment						
	505	Equipments, Machines and Apparatus						
	001	Computers and accessories	156156	180000	180000	100000	100000	100000
	999	n.e.c	0	75000	44000	100000	100000	100000
		Total of Item	156156	255000	224000	200000	200000	200000
3113		Other Fixed Assets						
	511	Equipping and furnishing						
	999	n.e.c	0	10000	5000	0	0	0
		Total of Item	0	10000	5000	0	0	0
		Total of Project / Treasury	553162	510000	450000	500000	500000	500000
		Total of Program	553162	510000	450000	500000	500000	500000
		Total of Chapter	553162	510000	450000	500000	500000	500000