

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

Creation: The Income Tax Department was established in 1951, and it practiced its work under law No. (50) for the year 1950. Since then the taxation legislation was amended many times to develop it in order to keep up with the social and economic developments and to bridge the gaps resulting from application. These amendments were made in 2009 under Temporary Law No. (28) for the year 2009. The sales tax started at a narrow scale as government duties in 1926, then developed into its current form as a sales tax which became into effect on 1-1-2001 under Law No. (36) for the year 2000. Amendments were made to the law in the year 2009 under Temporary Law No. (29) for the year 2009. The Department works under two separate laws; one is related to the income tax and the other is related to the sales tax, then the Income and Sales Tax Department became one department after they were merged administratively as of 16/08/2004 under the law amending both the Income Tax Law and the General Sales Tax Law under the name of Income and Sales Tax Department.

Vision : An efficient, effective and professional department that is a model to follow

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

Legal Framework : Temporary Amended Sales Tax Law No. (26) for the year 2012, and Income Tax Law No.(34) for the year 2014

Tasks of the Ministry / Department:

- Supply the Public Treasury with the necessary revenues to finance the public expenditures of the government, encourage investment and positively influence consumption and prices stability.
- Achieve social fairness and equality through contributing to incomes redistribution.
- Provide tax service and enhance voluntary response of taxpayers, as well as achieve harmony between the tax system and national developmental goals.
- Expand tax base through including targeted sectors that were not committed to paying the tax due thereon.
- Continuous development and improvement of tax legislation to help create a better investment climate and contribute to more transparency in dealing with taxpayers

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

- Develop the financial resources of the Government in order to support the Treasury with needed revenues to enable it to exercise its functions through the tax charge process management and verification of tax and collected efficiently and effectively and follow-up procedures related to them through the dissemination of knowledge and tax awareness development culture of taxpayers and define them of their rights and duties and reduce tax evasion and review, evaluate and update tax policy in the field of income tax and general sales 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 legislation to encourage investment and realize fairness and equality among the different segments of taxpayers.

Major Issues and Challenges which face the Ministry / Department:

- Amendments to legislation that require continuous update in bulletins and manuals

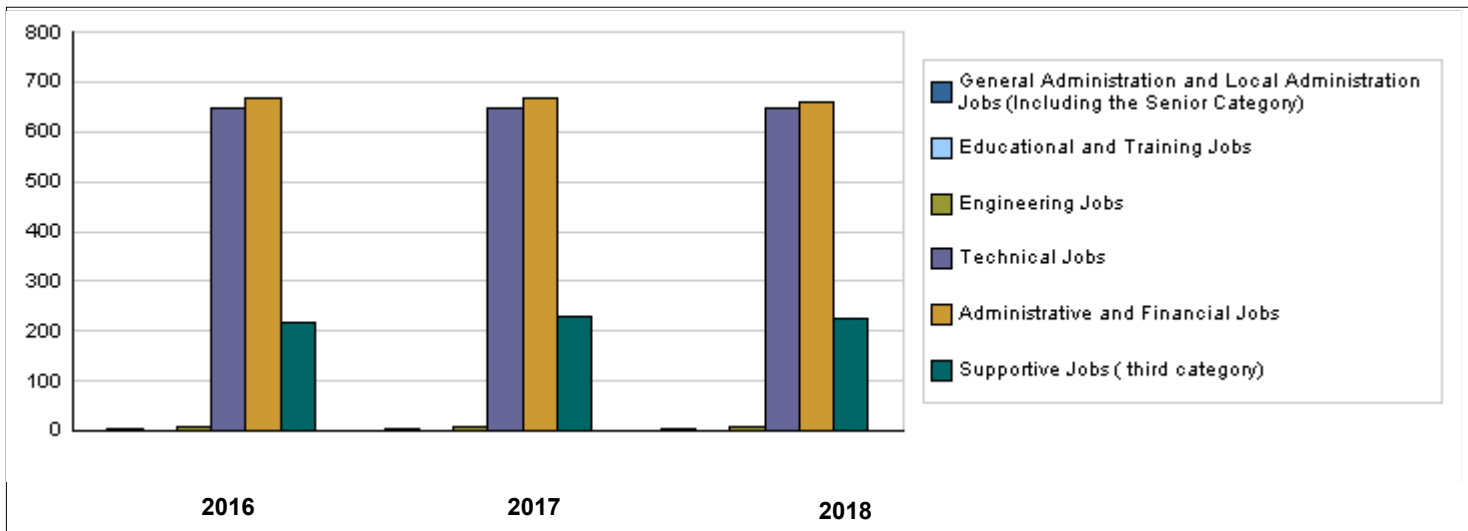
CHAPTER : 1506 Ministry of Finance/Income and Sales Tax Department

Strategic Objectives and Performance Indicators of the Ministry / Department

Strategic Objective	Performance Indicator	Base year	Value	Actual Value	Target Value	Preliminary Self Evaluation	Target Value		
				2016	2017	2017	2018	2019	2020
1 - To supply the Treasury with revenues	1 Annual revenue of income tax (million JDs)	2013	681.9	944.7	1046	950	980	1095	1155
	2 Annual revenue of sales tax (million JDs)	2013	2533	2884	3195	3120	3689	4121	4348
2 - To raise tax awareness level and voluntary compliance of the taxpayers	1 Percentage of declarations approval as per the sample system	2013	%64	%83	%86	%85	%85	%85	%85

Number of Staff of the Ministry / Department

Group	Job	2016			2017			Preliminary 2018		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
General Administration and Local Administration Jobs (Including the Senior Category)	Higher and local administration jobs	3	1	4	3	1	4	3	1	4
Educational and Training Jobs	Educational and training jobs	1	0	1	1	0	1	1	0	1
Engineering Jobs	Engineering jobs	5	1	6	5	1	6	5	1	6
Technical Jobs	Technical jobs	505	143	648	506	142	648	504	143	647
Administrative and Financial Jobs	Administrative and financial jobs	509	159	668	511	158	669	498	161	659
Supportive Jobs (third category)	Assistant administrative jobs	191	28	219	193	35	228	187	40	227
Total		1214	332	1546	1219	337	1556	1198	346	1544
Total Cost of Salaries		15036555	3997059	19033614	15117960	4264040	19382000	15398760	4343240	19742000



Key Information of the Ministry / Department

No.	Description
1	Issuing all bylaws and instructions related to income tax law No. (34) for the year 2014 and update all the guidance manuals and tax forms that are fit with a mentioned law.
2	Apply the administrative organization bylaw of the department for the year 2016 and structuring of all Directorates' department including creating tax decisions endorsement division for all executive directorates.
3	Join the department to electronic payment services system through signing an agreement with the Central Bank and concerned company.
4	Continue to expand the single window service to include 5 new directorates work underway to complete implementation of this service in rest of the directorates' department.
5	Increase the number of educational workshops provided by the department to taxpayers significantly in order to increase voluntary compliance by taxpayers, which had a significant impact in increasing the declarations submitting electronically through the website.

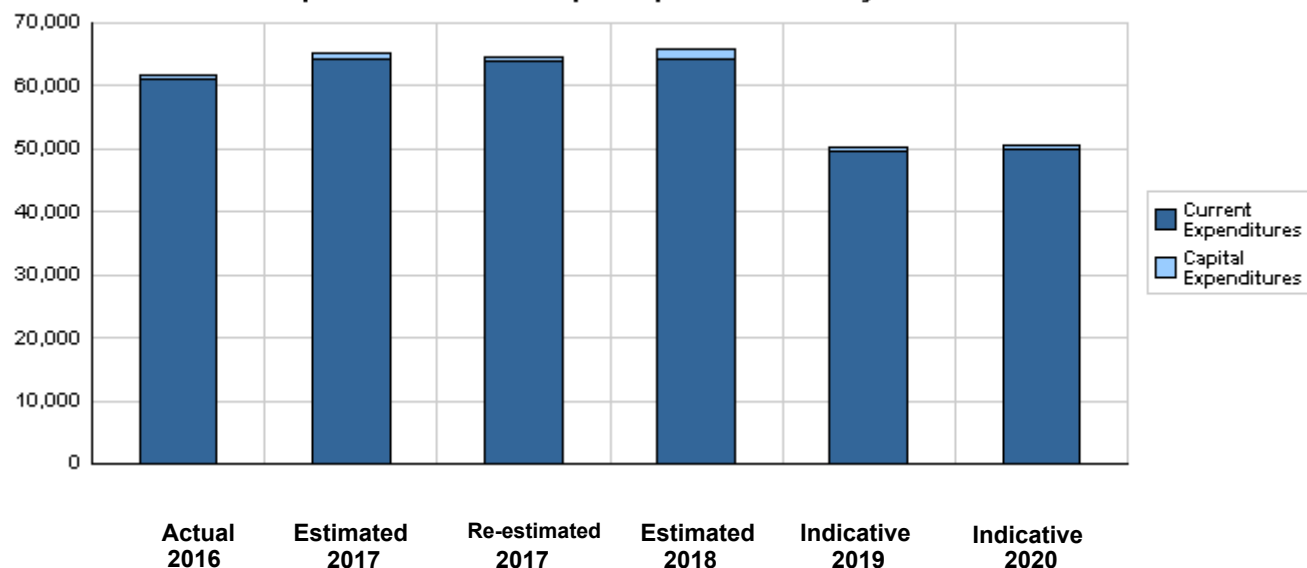
**Overall Summary of Expenditures for Chapter 1506- Ministry of Finance/Income and Sales Tax
Department
for the Years 2016 - 2020**

(In JDs)

Description		Actual 2016	Estimated 2017	Re-estimated 2017	Estimated 2018	Indicative 2019 2020		
Group	Current Expenditures							
2111	Salaries, Wages and Allowances	17,918,386	18,451,000	18,307,000	18,562,000	18,769,000	18,981,000	
2121	Social Security Contributions	1,115,228	1,075,000	1,075,000	1,180,000	1,206,000	1,232,000	
2211	Use of Goods and Services	2,232,184	2,339,000	2,105,000	2,200,000	2,250,000	2,300,000	
2511	Subsidies to Public Corporations	0	2,400,000	2,400,000	2,300,000	2,300,000	2,300,000	
2821	Other Current Expenditures	39,967,301	40,035,000	40,035,000	40,035,000	25,035,000	25,035,000	
Total current expenditures		61,233,099	64,300,000	63,922,000	64,277,000	49,560,000	49,848,000	
		Capital Expenditures						
2211	Use of Goods and Services	175,921	400,000	350,000	1,320,000	420,000	420,000	
3112	Devices, Machinery and Equipment	239,423	200,000	175,000	130,000	150,000	150,000	
3122	Inventories	91,557	200,000	175,000	100,000	130,000	130,000	
Total capital expenditures		506,901	800,000	700,000	1,550,000	700,000	700,000	
Treasury		506,901	800,000	700,000	1,550,000	700,000	700,000	
Total current and capital expenditures		61,740,000	65,100,000	64,622,000	65,827,000	50,260,000	50,548,000	

(Thousands of JDs)

Graph of the current and capital expenditures for the years 2016 - 2020

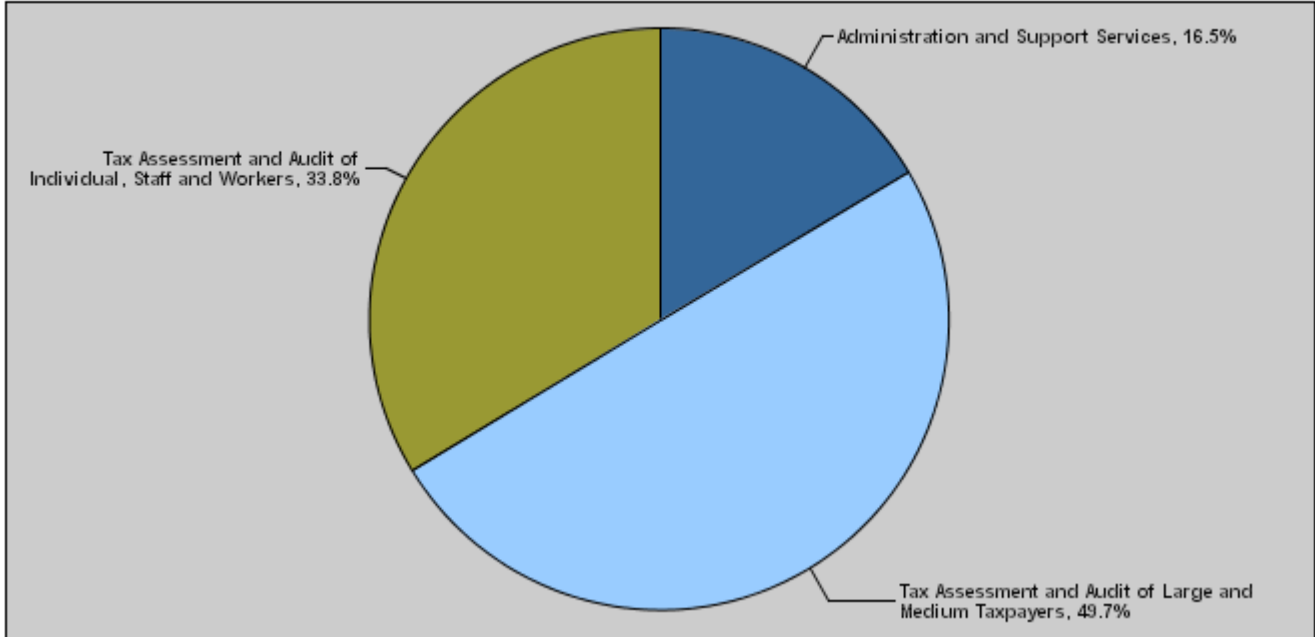


**Budget of Chapter 1506 - Ministry of Finance/Income and Sales Tax Department
For the Year 2018 Distributed According to Program**

(In JDs)

Prog.	Description	Current Expenditures	Capital Expenditures	Total Expenditures
2701	Administration and Support Services	9,332,000	1,550,000	10,882,000
2705	Tax Assessment and Audit of Large and Medium Taxpayers	32,711,000	0	32,711,000
2710	Tax Assessment and Audit of Individual, Staff and Workers	22,234,000	0	22,234,000
Total		64,277,000	1,550,000	65,827,000

Total Expenditures for the Year 2018 Distributed According to Programs



Estimated Allocations for Females distributed according to Programs for the Years 2016 - 2020

Program	2016	2017	2018	2019	2020	
2701	Administration and Support Services	1574000	2083000	2100000	2121000	2145000
2705	Tax Assessment and Audit of Large and Medium Taxpayers	1155000	1136000	1161000	1177000	1193000
2710	Tax Assessment and Audit of Individual, Staff and Workers	1130000	1757000	1787000	1809000	1827000
Total		4702000	4976000	5048000	5107000	5165000

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 :

Provide the necessary financial, administrative and legal services to facilitate the various activities of the Department, upgrade the efficiency of staff and improve their practical and educational skills.

The strategic objective related to the program :

- Raise tax awareness level and voluntary compliance of taxpayers.

Directorates associated with the program :

- 1- Financial Affairs Directorate 2- Human Resources Department and Training Directorate 3- Planning and Administrative Development Directorate 4- Internal Control Directorate
5- Tax Media and Communications Directorate 6- Legal Affairs Directorate 7- Information Technology Directorate
8- Administrative Affairs Directorate 9- Tax Public Prosecution Directorate

Services provided by the program :

- Provide the necessary administrative and financial services to facilities operations and activities required by the nature of work.
- Conduct necessary studies and statistics and continue issuing circulars, notifications and instructions which help in facilitating and developing tax work.
- Conduct the technical, financial and administrative control processes and follow up completion of work as per the right procedures and work on correcting deviations, if any.

Staff working in the program :

The program is implemented through a functional staff in 2017 estimated with (725) staff, including (562) males and (163) females .

Performance Measurement Indicators for Program

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
			2016	2017		2017	2018	2019
1 Number of services whose procedures have been simplified	2013	25	38	40	38	38	38	38
2 Percentage of job satisfaction	2013	%70	%72	%73	%72	%74	%74	%74

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

Activities and Projects	Actual	Estimated	Re-estimated	Estimated	Indicative	
	2016	2017	2017	2018	2019	2020
Current Expenditures	6,785,928	9,357,000	9,258,000	9,332,000	9,427,000	9,535,000
601 Administrative and Support Services	6,785,928	9,357,000	9,258,000	9,332,000	9,427,000	9,535,000
Capital Expenditures	506,901	800,000	700,000	1,550,000	700,000	700,000
001 Project of Sustaining Tax Services	506,901	800,000	700,000	500,000	550,000	550,000
002 Preparing the reserve site	0	0	0	1,050,000	150,000	150,000
Program / Treasury	506,901	800,000	700,000	1,550,000	700,000	700,000
Total Program	7,292,829	10,157,000	9,958,000	10,882,000	10,127,000	10,235,000

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

2705 Tax Assessment and Audit of Large and Medium Taxpayers Program

Objective of the program :

Concentrate efforts and direct capacities toward serving an important segment of tax society which constitutes 75%.

The strategic objective related to the program :

- Supply the Treasury with revenues.

Directorates associated with the program :

Directorates and services centers in the governorates are affiliated to this program. Also the following directorates are affiliated to this program:

- 1- Large Taxpayers Assessing and Auditing Directorate
- 2- Medium Taxpayers Assessing and Auditing Directorate- Industrial Sector
- 3- First Medium Taxpayers Assessing and Auditing Directorate- Commercial Sector
- 4- Second Medium Taxpayers Assessing and Auditing Directorate- Commercial Sector
- 5- Medium Taxpayers Assessing and Auditing Directorate- Services Sector
- 6- Anti- Tax Evasion Directorate

Services provided by the program :

- 1- Provide high quality service.
- 2- Upgrade the level of qualitative and quantitative achievement in estimation and auditing and set up an objective prioritization system which takes into account risk and significance elements of the file and the ability of the estimator/ auditor to complete it as quickly as required.
- 3- Reduce the period required for completing the file and auditing it by the auditor.
- 4- Expand the sample if needed based on the initial auditing results, and activate office and objective auditing.
- 5- Realize revenues expected to be collected through this program.
- 6- Provide guidance and raise awareness through distributing guidance bulletins to taxpayers upon their visits and making guidance visits to them.

Staff working in the program :

The program is implemented through a functional staff in 2017 estimated with (139) staff, including (115) males and (24) females .

Performance Measurement Indicators for Program

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
			2016	2017		2017	2018	2019
1 Percentage of high and medium taxpayers' contribution to total Department's revenues	2013	78%	82%	82%	82%	82%	82%	82%

Appropriations Of Tax Assessment and Audit of Large and Medium Taxpayers Program as Per Activities and Projects (In JDs)

Activities and Projects	Actual	Estimated	Re-estimated	Estimated	Indicative	
	2016	2017	2017	2018	2019	2020
Current Expenditures	32,510,058	32,634,500	32,567,500	32,711,000	21,803,000	21,897,000
601 Estimation and Auditing large and medium taxpayers	32,510,058	32,634,500	32,567,500	32,711,000	21,803,000	21,897,000
Capital Expenditures	0	0	0	0	0	0
Program / Treasury	0	0	0	0	0	0
Total Program	32,510,058	32,634,500	32,567,500	32,711,000	21,803,000	21,897,000

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

2710	Tax Assessment and Audit of Individual, Staff and Workers Program
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Objective of the program :

Facilitate the tax procedures for all individuals, employees and users.

The strategic objective related to the program :

- Supply the Treasury with revenues.

Directorates associated with the program :

All the directorates and services centers in the governorates in addition to the Capital's directorates

Services provided by the program :

- 1- Provide high quality service.
- 2- Upgrade the level of qualitative and quantitative achievement in estimation and auditing and set up an objective prioritization system which takes into account the risk and significance elements of the file and the ability of the estimator/auditor to complete it as quickly as required.
- 3- Reduce the period required for completing and auditing the file by the auditor.
- 4- Expand the sample if needed based on the initial auditing results and activate office and objective auditing.
- 5- Realize revenues expected to be collected through this program.
- 6- Provide guidance and raise awareness through distributing the guidance bulletins to the taxpayers upon their visit and make guidance visits to them.

Staff working in the program :

The program is implemented through a functional staff in 2017 estimated with (692) staff, including (542) males and (150) females .

Performance Measurement Indicators for Program

Performance Measurement Indicator	Base Year	Value	Actual value	Target Value	Preliminary Self Evaluation	Target Value		
			2016	2017	2017	2018	2019	2020
1 Percentage of service recipients' satisfaction	2013	65%	70%	80%	83%	83%	83%	83%

Appropriations Of Tax Assessment and Audit of Individual, Staff and Workers Program as Per Activities and Projects. (In JDs)

Activities and Projects	Actual	Estimated	Re-estimated	Estimated	Indicative	
	2016	2017	2017	2018	2019	2020
Current Expenditures	21,937,113	22,308,500	22,096,500	22,234,000	18,330,000	18,416,000
601 Administration of estimation and auditing on individuals, employees and workers	21,937,113	22,308,500	22,096,500	22,234,000	18,330,000	18,416,000
Capital Expenditures	0	0	0	0	0	0
Program / Treasury	0	0	0	0	0	0
Total Program	21,937,113	22,308,500	22,096,500	22,234,000	18,330,000	18,416,000

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

(In JDs)

Current Activities Appropriations According to Program								
Prog.	Activites		Actual	Estimated	Re-estimated	Estimated	Indicative	Indicative
			2016	2017	2017	2018	2019	2020
2705	601	Estimation and Auditing large and medium taxpayers	32510058	32634500	32567500	32711000	21803000	21897000
		Total of Program	32510058	32634500	32567500	32711000	21803000	21897000
2710	601	Administration of estimation and auditing on individuals, employees and workers	21937113	22308500	22096500	22234000	18330000	18416000
		Total of Program	21937113	22308500	22096500	22234000	18330000	18416000
2701	601	Administrative and Support Services	6785928	9357000	9258000	9332000	9427000	9535000
		Total of Program	6785928	9357000	9258000	9332000	9427000	9535000
		Total	61233099	64300000	63922000	64277000	49560000	49848000

Capital Projects Appropriations According to Program								
Prog.	Projects		Actual	Estimated	Re-estimated	Estimated	Indicative	Indicative
			2016	2017	2017	2018	2019	2020
2701	001	Project of Sustaining Tax Services	506901	800000	700000	500000	550000	550000
	002	Preparing the reserve site	0	0	0	1050000	150000	150000
		Total of Program	506901	800000	700000	1550000	700000	700000
		Total	506901	800000	700000	1550000	700000	700000

Overall Summary of Current Expenditures for the Years 2016 - 2020

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

(In JDs)

Group	Item	Description	Actual 2016	Estimated 2017	Re-estimated 2017	Estimated 2018	Indicative 2019	Indicative 2020
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	977475	1000000	930000	935000	953000	967000
	102	Unclassified Employees	2537200	2615000	2573000	2585000	2635000	2687000
	105	Personal Cost of Living Allowance	2237223	2320000	2295000	2375000	2427000	2482000
	106	Family Cost of Living Allowance	243523	260000	255000	260000	265000	270000
	111	Additional Allowance	2143213	2252000	2250000	2295000	2355000	2415000
	113	Transportation Allowance	545772	560000	560000	570000	575000	583000
	114	Transport Allowance	77782	88000	88000	92000	94000	97000
	116	Employees' Bonuses	9017345	9150000	9150000	9150000	9150000	9150000
	120	Contract Employees	138853	206000	206000	300000	315000	330000
		Total	17918386	18451000	18307000	18562000	18769000	18981000
2121		Social Security Contributions						
	301	Social Security	1115228	1075000	1075000	1180000	1206000	1232000
		Total	1115228	1075000	1075000	1180000	1206000	1232000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	1001472	1070000	950000	1070000	1090000	1100000
	202	Telecommunications Services	128596	130000	105000	100000	110000	115000
	203	Water	21510	30000	30000	24000	27000	30000
	204	Electricity	406853	400000	360000	300000	300000	300000
	205	Fuels	43865	70000	70000	80000	80000	80000
	206	Maintenance of Machines, furniture and accessories	45280	43000	43000	45000	46000	48000
	207	Maintenance of vehicles, equipment and accessories	20222	30000	30000	30000	32000	35000
	208	Repair and maintenance of buildings and accessories	35314	40000	40000	45000	46000	50000
	209	Stationery, Publications and Office Supplies	195878	200000	175000	170000	180000	193000
	211	Cleaning services and supplies including cleaning contracts	187692	210000	190000	220000	220000	220000
	212	Insurance	11417	15000	15000	15000	15000	15000
	213	Official Travel Missions	10193	6000	6000	6000	6000	6000
	214	Goods and services expenses	123892	95000	91000	95000	98000	108000
		Total	2232184	2339000	2105000	2200000	2250000	2300000
25		Subsidies						
2511		Subsidies to Public Corporations						
	304	Subsidies to non-financial public corporations	0	2400000	2400000	2300000	2300000	2300000
		Total	0	2400000	2400000	2300000	2300000	2300000
28		Other Expenditures						
2821		Other Current Expenditures						
	303	Scientific scholarships and training courses	17301	35000	35000	35000	35000	35000
	306	Refunds from previous years collections	39950000	40000000	40000000	40000000	25000000	25000000
		Total	39967301	40035000	40035000	40035000	25035000	25035000
		Total of Chapter	61233099	64300000	63922000	64277000	49560000	49848000

Current Expenditures According to Program and Activities for the Years 2016 - 2020

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 2016	Estimated 2017	Re-estimated 2017	Estimated 2018	Indicative 2019	Indicative 2020
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	404831	410000	390000	391000	395000	405000
	102	Unclassified Employees	771331	775000	775000	780000	795000	813000
	105	Personal Cost of Living Allowance	743044	770000	765000	790000	805000	826000
	106	Family Cost of Living Allowance	78495	81000	81000	82000	84000	86000
	111	Additional Allowance	679091	690000	690000	700000	715000	730000
	113	Transportation Allowance	183285	192000	192000	192000	193000	194000
	114	Transport Allowance	29245	33000	33000	35000	35000	36000
	116	Employees' Bonuses	2656503	2700000	2700000	2700000	2700000	2700000
	120	Contract Employees	52992	70000	70000	100000	105000	110000
		Total	5598817	5721000	5696000	5770000	5827000	5900000
2121		Social Security Contributions						
	301	Social Security	355000	400000	400000	440000	451000	460000
		Total	355000	400000	400000	440000	451000	460000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	329918	330000	290000	350000	360000	365000
	202	Telecommunications Services	34865	30000	25000	25000	30000	32000
	203	Water	5337	11000	11000	11000	12000	14000
	204	Electricity	189536	175000	160000	140000	140000	140000
	205	Fuels	20419	23000	23000	26000	26000	26000
	001	Heating	1100	5000	5000	8000	8000	8000
	002	Saloon vehicles	19319	18000	18000	18000	18000	18000
	206	Maintenance of Machines, furniture and accessories	18498	15000	15000	17000	18000	20000
	207	Maintenance of vehicles, equipment and accessories	11178	17000	17000	17000	19000	22000
	208	Repair and maintenance of buildings and accessories	17946	18000	18000	21000	22000	26000
	209	Stationery, Publications and Office Supplies	91616	65000	55000	55000	60000	65000
	211	Cleaning services and supplies including cleaning contracts	53603	60000	60000	70000	70000	70000
	212	Insurance	4438	5000	5000	5000	5000	5000
	213	Official Travel Missions	3718	2000	2000	2000	2000	2000
	214	Goods and services expenses	33738	50000	46000	48000	50000	53000
		Total	814810	801000	727000	787000	814000	840000
25		Subsidies						
2511		Subsidies to Public Corporations						
	304	Subsidies to non-financial public corporations	0	2400000	2400000	2300000	2300000	2300000
	104	Fund of Income and Sales Tax Department employees *	0	2400000	2400000	2300000	2300000	2300000
		Total	0	2400000	2400000	2300000	2300000	2300000
28		Other Expenditures						
2821		Other Current Expenditures						
	303	Scientific scholarships and training courses	17301	35000	35000	35000	35000	35000
		Total	17301	35000	35000	35000	35000	35000
		Total of Activity	6785928	9357000	9258000	9332000	9427000	9535000
		Total of Program	6785928	9357000	9258000	9332000	9427000	9535000

Current Expenditures According to Program and Activities for the Years 2016 - 2020

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

(In JDs)

Program : 2705 - Tax Assessment and Audit of Large and Medium Taxpayers								
Activity : 601 - Estimation and Auditing large and medium taxpayers								
Group	Item	Description	Actual 2016	Estimated 2017	Re-estimated 2017	Estimated 2018	Indicative 2019	Indicative 2020
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	211016	230000	230000	233000	240000	242000
	102	Unclassified Employees	791377	820000	820000	825000	840000	855000
	105	Personal Cost of Living Allowance	690223	650000	650000	665000	680000	696000
	106	Family Cost of Living Allowance	63105	76000	76000	78000	80000	82000
	111	Additional Allowance	647962	652000	650000	663000	680000	700000
	113	Transportation Allowance	158095	164000	164000	169000	171000	175000
	114	Transport Allowance	16357	21000	21000	22000	23000	24000
	116	Employees' Bonuses	2978219	3000000	3000000	3000000	3000000	3000000
	120	Contract Employees	42862	63000	63000	100000	105000	110000
		Total	5599216	5676000	5674000	5755000	5819000	5884000
2121		Social Security Contributions						
	301	Social Security	195000	219000	219000	240000	245000	250000
		Total	195000	219000	219000	240000	245000	250000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	318644	340000	300000	340000	350000	355000
	202	Telecommunications Services	57431	60000	50000	50000	55000	58000
	203	Water	6204	11000	11000	7000	9000	10000
	204	Electricity	141598	130000	120000	110000	110000	110000
	205	Fuels	8101	19000	19000	21000	21000	21000
	001	Heating	0	5000	5000	7000	7000	7000
	002	Saloon vehicles	8101	14000	14000	14000	14000	14000
	206	Maintenance of Machines, furniture and accessories	10717	12000	12000	12000	12000	12000
	207	Maintenance of vehicles, equipment and accessories	3389	6000	6000	6000	6000	6000
	208	Repair and maintenance of buildings and accessories	6176	10000	10000	12000	12000	12000
	209	Stationery, Publications and Office Supplies	42718	55000	50000	50000	55000	63000
	211	Cleaning services and supplies including cleaning contracts	62065	70000	70000	80000	80000	80000
	212	Insurance	3551	5000	5000	5000	5000	5000
	213	Official Travel Missions	2477	1500	1500	1000	1000	1000
	214	Goods and services expenses	52771	20000	20000	22000	23000	30000
		Total	715842	739500	674500	716000	739000	763000
28		Other Expenditures						
2821		Other Current Expenditures						
	306	Refunds from previous years collections	26000000	26000000	26000000	26000000	15000000	15000000
		Total	26000000	26000000	26000000	26000000	15000000	15000000
		Total of Activity	32510058	32634500	32567500	32711000	21803000	21897000
		Total of Program	32510058	32634500	32567500	32711000	21803000	21897000

Current Expenditures According to Program and Activities for the Years 2016 - 2020

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

(In JDs)

Program : 2710 - Tax Assessment and Audit of Individual, Staff and Workers								
Activity : 601 - Administration of estimation and auditing on individuals, employees and workers								
Group	Item	Description	Actual 2016	Estimated 2017	Re-estimated 2017	Estimated 2018	Indicative 2019	Indicative 2020
21		Compensations of Employees						
2111		Salaries, Wages and Allowances						
	101	Classified Employees	361628	360000	310000	311000	318000	320000
	102	Unclassified Employees	974492	1020000	978000	980000	1000000	1019000
	105	Personal Cost of Living Allowance	803956	900000	880000	920000	942000	960000
	106	Family Cost of Living Allowance	101923	103000	98000	100000	101000	102000
	111	Additional Allowance	816160	910000	910000	932000	960000	985000
	113	Transportation Allowance	204392	204000	204000	209000	211000	214000
	114	Transport Allowance	32180	34000	34000	35000	36000	37000
	116	Employees' Bonuses	3382623	3450000	3450000	3450000	3450000	3450000
	120	Contract Employees	42999	73000	73000	100000	105000	110000
		Total	6720353	7054000	6937000	7037000	7123000	7197000
2121		Social Security Contributions						
	301	Social Security	565228	456000	456000	500000	510000	522000
		Total	565228	456000	456000	500000	510000	522000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	352910	400000	360000	380000	380000	380000
	202	Telecommunications Services	36300	40000	30000	25000	25000	25000
	203	Water	9969	8000	8000	6000	6000	6000
	204	Electricity	75719	95000	80000	50000	50000	50000
	205	Fuels	15345	28000	28000	33000	33000	33000
	001	Heating	2500	10000	10000	15000	15000	15000
	002	Saloon vehicles	12845	18000	18000	18000	18000	18000
	206	Maintenance of Machines, furniture and accessories	16065	16000	16000	16000	16000	16000
	207	Maintenance of vehicles, equipment and accessories	5655	7000	7000	7000	7000	7000
	208	Repair and maintenance of buildings and accessories	11192	12000	12000	12000	12000	12000
	209	Stationery, Publications and Office Supplies	61544	80000	70000	65000	65000	65000
	211	Cleaning services and supplies including cleaning contracts	72024	80000	60000	70000	70000	70000
	212	Insurance	3428	5000	5000	5000	5000	5000
	213	Official Travel Missions	3998	2500	2500	3000	3000	3000
	214	Goods and services expenses	37383	25000	25000	25000	25000	25000
		Total	701532	798500	703500	697000	697000	697000
28		Other Expenditures						
2821		Other Current Expenditures						
	306	Refunds from previous years collections	13950000	14000000	14000000	14000000	10000000	10000000
		Total	13950000	14000000	14000000	14000000	10000000	10000000
		Total of Activity	21937113	22308500	22096500	22234000	18330000	18416000
		Total of Program	21937113	22308500	22096500	22234000	18330000	18416000
		Total of Chapter	61233099	64300000	63922000	64277000	49560000	49848000

* This item shall be disbursed not exceeding the amount supplied to the Public Treasury according to provisions of applicable Revenues Supplying Law of Government Departments and Units.

Overall Summary of Capital Expenditures for the Years 2016 - 2020

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

(In JDs)

Group	Item	Description	Actual 2016	Estimated 2017	Re-estimated 2017	Estimated 2018	Indicative 2019	Indicative 2020
		Expenditures						
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures	175921	400000	350000	1320000	420000	420000
Total			175921	400000	350000	1320000	420000	420000
		Fixed Assets						
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices	99425	200000	175000	130000	150000	150000
	506	Vehicles and Equipment	139998	0	0	0	0	0
Total			239423	200000	175000	130000	150000	150000
3122		Inventories						
	503	Materials and supplies	91557	200000	175000	100000	130000	130000
Total			91557	200000	175000	100000	130000	130000
Total of Chapter			506901	800000	700000	1550000	700000	700000

Capital Expenditures According to Program and Projects for the Years 2016 - 2020

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

(In JDs)

Program 2701 Administration and Support Services								
Project		001 Project of Sustaining Tax Services						
Fund Source		102001 Capital (Treasury)						
Group	item	Description	Actual 2016	Estimated 2017	Re-estimated 2017	Estimated 2018	Indicative 2019	Indicative 2020
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures						
	006	Devices, tools and equipment maintenance	103820	200000	200000	150000	150000	150000
	008	Qualifying and training expenses	17270	20000	20000	20000	20000	20000
	015	Operating systems and software	54831	180000	130000	100000	100000	100000
		Total of Item	175921	400000	350000	270000	270000	270000
31		Non-financial Assets						
3112		Devices, Machinery and Equipment						
	505	Equipment, Machines and Devices						
	001	Computers and accessories	92557	200000	175000	130000	150000	150000
	999	n.e.c	6868	0	0	0	0	0
		Total of Item	99425	200000	175000	130000	150000	150000
	506	Vehicles and Equipment						
	001	Sedan vehicles	139998	0	0	0	0	0
		Total of Item	139998	0	0	0	0	0
3122		Inventories						
	503	Materials and supplies						
	028	Substances and raw materials	91557	200000	175000	100000	130000	130000
		Total of Item	91557	200000	175000	100000	130000	130000
		Total of Project / Treasury	506901	800000	700000	500000	550000	550000
Project		002 Preparing the reserve site						
Fund Source		102001 Capital (Treasury)						
Group	item	Description	Actual 2016	Estimated 2017	Re-estimated 2017	Estimated 2018	Indicative 2019	Indicative 2020
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and Sustaining Expenditures						
	015	Operating systems and software	0	0	0	1050000	150000	150000
		Total of Item	0	0	0	1050000	150000	150000
		Total of Project / Treasury	0	0	0	1050000	150000	150000
		Total of Program	506901	800000	700000	1550000	700000	700000
		Total of Chapter	506901	800000	700000	1550000	700000	700000