

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.

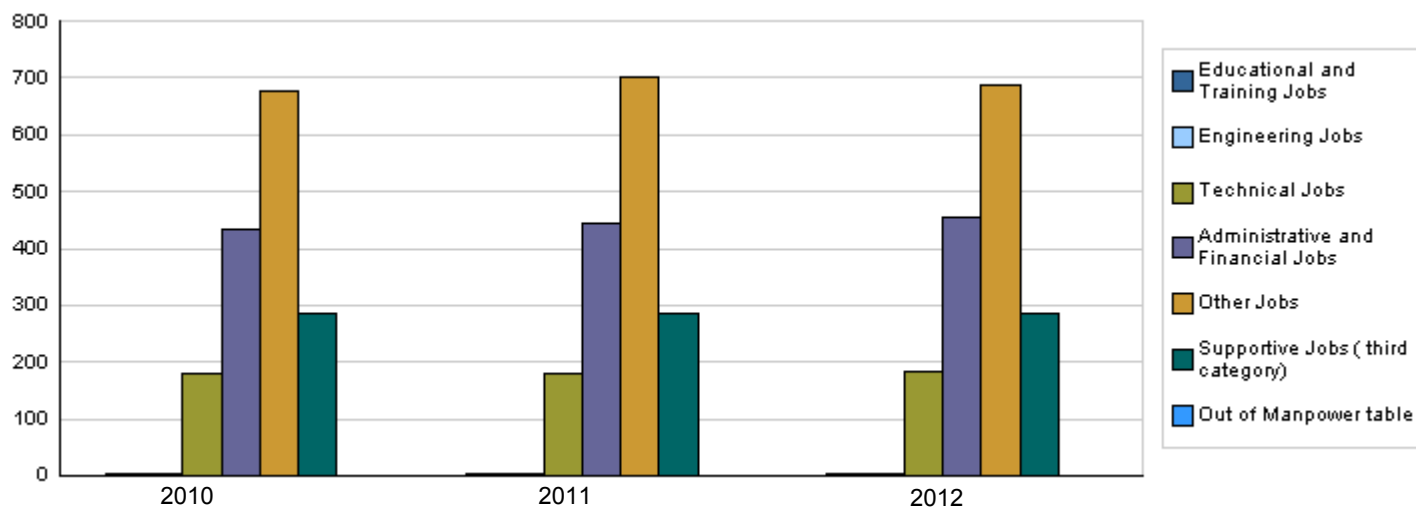
CHAPTER : 1506 Ministry of Finance/Income and Sales Tax Department

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		
				2010	2011	2011	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	%95.10	%96.8	%97	%97.4
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	%65	%65	%67	%69	%71

Number of Staff of the Ministry / Department

Group	Job	Actual 2010			Primary 2011			Estimated 2012		
		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		1259	322	1581	1270	345	1615	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	1270	345	1615	1274	345	1619
Total Cost of Salaries		9276000	2771553	12047553	10063000	3006000	13069000	10175000	3040000	13215000



Key Information of the Ministry / Department

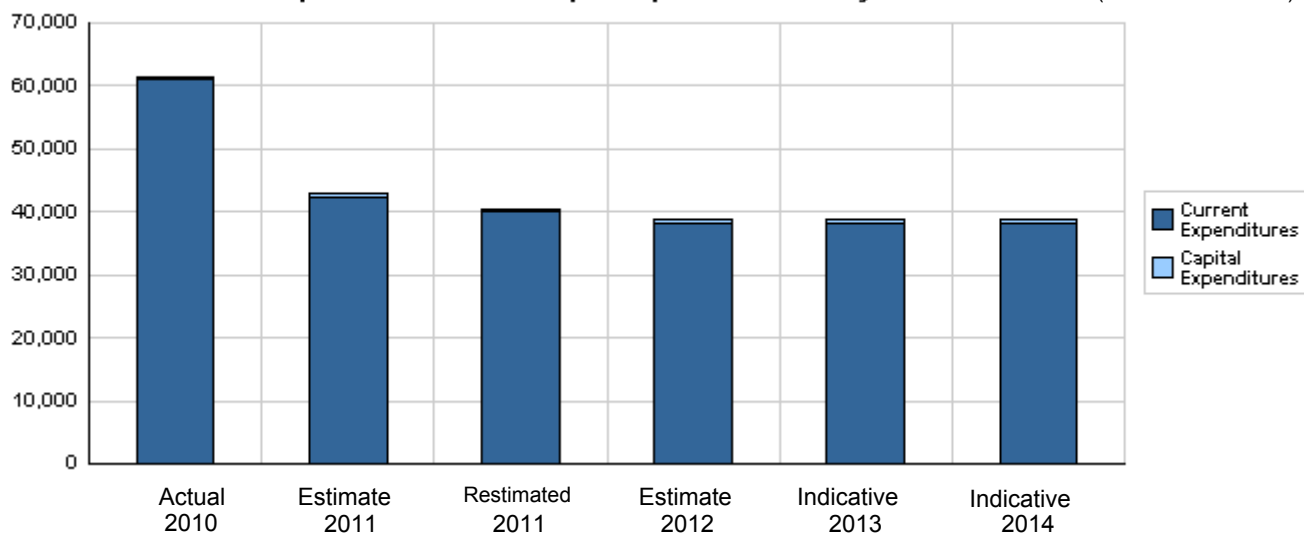
No.	Description
1	Adopt a work flow system in processes progress to simplify procedures whereas there is a clear evidence of personnel's participation in evaluation, procedures simplification, creation of center to respond on answers and explanations of service recipients through electronic website and 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 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 2010 - 2014**

(In JDs)

Description		Actual 2010	Estimate 2011	Re_Estimate 2011	Estimate 2012	Indicative	
						2013	2014
Group	Current Expenditures						
2111	Salaries, Wages and allowances	11,555,191	14,672,000	12,574,000	12,695,000	12,966,000	13,232,000
2121	Social Security Contributions	492,362	737,000	495,000	520,000	535,000	550,000
2211	Use of Goods and Services	2,025,510	2,243,000	2,243,000	2,483,000	2,498,000	2,520,000
2821	Other current expenses	47,046,388	24,755,000	24,755,000	22,530,000	22,340,000	21,960,000
Total current expenditures		61,119,451	42,407,000	40,067,000	38,228,000	38,339,000	38,262,000
Capital Expenditures							
2211	Use of Goods and Services	153,288	446,000	369,000	290,000	280,000	280,000
2822	Other Capital expenditures	0	30,000	10,000	15,000	15,000	15,000
3112	Machinery and Equipment	225,336	140,000	121,000	195,000	190,000	190,000
3113	Other Fixed Assets	0	0	0	10,000	15,000	15,000
Total capital expenditures		378,624	616,000	500,000	510,000	500,000	500,000
Treasury		378,624	616,000	500,000	510,000	500,000	500,000
Total current and capital expenditures		61,498,075	43,023,000	40,567,000	38,738,000	38,839,000	38,762,000

Graph of the current and capital expenditures for the years 2010 - 2014 (Thousands of JDs)

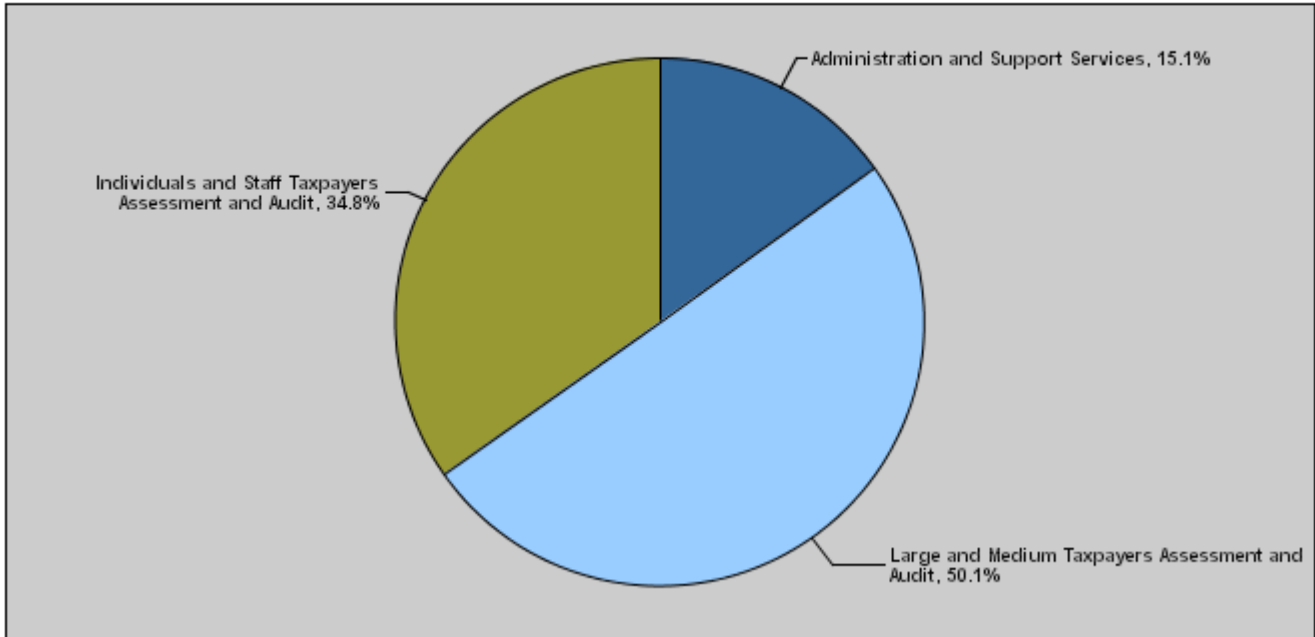


**Budget of Chapter 1506 - Ministry of Finance/Income and Sales Tax Department
For the Year 2012 Distributed According to Program**

(InJDs)

Prog.	Description	Current Expenditures	Capital Expenditure	Total Expenditure
2701	Administration and Support Services	5,349,200	510,000	5,859,200
2705	Large and Medium Taxpayers Assessment and Audit	19,405,000	0	19,405,000
2710	Individuals and Staff Taxpayers Assessment and Audit	13,473,800	0	13,473,800
Total		38,228,000	510,000	38,738,000

Total Expenditures for the Year 2012 Distributed According to Program



Estimated Allocations For Females distributed according to Programs for the Years 2010 - 2014

Program	2010	2011	2012	2013	2014
2701 Administration and Support Services	1012462	1101260	1154660	1149140	1147440
2705 Large and Medium Taxpayers Assessment and Audit	1223064	1362174	1451670	1474440	1503150
2710 Individuals and Staff Taxpayers Assessment and Audit	1185159	1272238	1336236	1393326	1442716
Total	3420685	3735672	3942566	4016906	4093306

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 2011 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		
			2010	2011	2011	2012	2013	2014
1 Satisfaction degree of the Department's clients	2008	%57	%77	%78	%70	%75	%78	%80
2 Percentage of the qualified employees.	2008	%80	%81	%82	%82	%84	%86	%88
3 Number of taxpayers obligated to present tax returns(in thousand returns).	2008	74	98	113	114	130	150	172

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

Activities and Projects	Actual	Estimate	Re_Estimate	Estimate	Indicative	
	2010	2011	2011	2012	2013	2014
Current Expenditures	5,062,311	6,107,700	5,506,300	5,349,200	5,319,700	5,315,200
601 Administrative and Support Service	5,062,311	6,107,700	5,506,300	5,349,200	5,319,700	5,315,200
Capital Expenditures	378,624	616,000	500,000	510,000	500,000	500,000
001 Administration Project	378,624	616,000	500,000	510,000	500,000	500,000
Program / Treasury	378,624	616,000	500,000	510,000	500,000	500,000
Total Program	5,440,935	6,723,700	6,006,300	5,859,200	5,819,700	5,815,200

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- 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 2011 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		
			2010	2011	2011	2012	2013	2014
1 Growth percentage of tax revenues collected from large and medium tax payers.	2008	%28	%17	%7	%8	%9	%9.1	%9.1

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	
	2010	2011	2011	2012	2013	2014
Current Expenditures	40,856,253	20,881,300	20,627,800	19,405,000	19,406,000	19,489,000
601 Estimation and Auditing senior and m	40,856,253	20,881,300	20,627,800	19,405,000	19,406,000	19,489,000
Capital Expenditures	0	0	0	0	0	0
Program / Treasury	0	0	0	0	0	0
Total Program	40,856,253	20,881,300	20,627,800	19,405,000	19,406,000	19,489,000

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 2011 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		
			2010	2011		2011	2012	2013
1 Growth percentage of tax revenues collected from individuals, employees and workers.	2008	%19	%5	%7	%8	%9	%9.1	%9.1

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	
	2010	2011	2011	2012	2013	2014
Current Expenditures	15,200,887	15,418,000	13,932,900	13,473,800	13,613,300	13,457,800
601 Management of estimation and auditi	15,200,887	15,418,000	13,932,900	13,473,800	13,613,300	13,457,800
Capital Expenditures	0	0	0	0	0	0
Program / Treasury	0	0	0	0	0	0
Total Program	15,200,887	15,418,000	13,932,900	13,473,800	13,613,300	13,457,800

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, 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 :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 Evaluatio	Target			
		Base Year	Value				2010	2011	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	%95.10	%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	%63	%65	%65	%67	%69	%71	

Programs / Performance Indicators											
Goal	Programs	Description of Performance Indicators	Base Value		Actual Value	Target Value	Initial Internal	Target			
			Base Year	Value				2010	2011	2014	
			1	2705 Large and Medium Taxpayers Assessment and Audit	1 Growth percentage of tax revenues collected from large and meduim tax payers.	2008	%28	%17	%7	%8	%9
2710 Individuals and Staff Taxpayers Assessment and Audit	1 Growth percentage of tax revenues collected from individuals, employees and workers.	2008		%19	%5	%7	%8	%9	%9.1	%9.1	
2	2701 Administration and Support Services	1 Satisfaction degree of the Department's clients	2008	%57	%77	%78	%70	%75	%78	%80	
		2 Percentage of the qualified employees.	2008	%80	%81	%82	%82	%84	%86	%88	
		3 Number of taxpayers obligated to present tax returns(in thousand returns).	2008	74	98	113	114	130	150	172	

Programs Appropriations										
Goal	Programs		Actual	Estimated	Restemated	Estimated	Indecative	Indecative		
			2010	2011	2011	2012	2013	2014		
1	2705 Large and Medium Taxpayers Assessment and Audit	Current	40856253	20881300	20627800	19405000	19406000	19489000		
		Capital	0	0	0	0	0	0		
		Total	40856253	20881300	20627800	19405000	19406000	19489000		
	2710 Individuals and Staff Taxpayers Assessment and Audit	Current	15200887	15418000	13932900	13473800	13613300	13457800		
		Capital	0	0	0	0	0	0		
		Total	15200887	15418000	13932900	13473800	13613300	13457800		
2	2701 Administration and Support Services	Current	5062311	6107700	5506300	5349200	5319700	5315200		
		Capital	378624	616000	500000	510000	500000	500000		
		Total	5440935	6723700	6006300	5859200	5819700	5815200		
		Total of Current	61119451	42407000	40067000	38228000	38339000	38262000		
		Total of Capital	378624	616000	500000	510000	500000	500000		
		Total of Chapter	61498075	43023000	40567000	38738000	38839000	38762000		

Current Activities Appropriations

Prog.	Projects		Actual	Estimated	Restemated	Estimated	Indecative	Indecative
			2010	2011	2011	2012	2013	2014
2705	601	Estimation and Auditing senior and medium taxpayers	40856253	20881300	20627800	19405000	19406000	19489000
		Total of Program	40856253	20881300	20627800	19405000	19406000	19489000
2710	601	Management of estimation and auditing on individuals, employees and	15200887	15418000	13932900	13473800	13613300	13457800
		Total of Program	15200887	15418000	13932900	13473800	13613300	13457800
2701	601	Administrative and Support Services	5062311	6107700	5506300	5349200	5319700	5315200
		Total of Program	5062311	6107700	5506300	5349200	5319700	5315200
		Total	61119451	42407000	40067000	38228000	38339000	38262000

Capital Projects Appropriations

Prog.	Projects		Actual	Estimated	Restemated	Estimated	Indecative	Indecative
			2010	2011	2011	2012	2013	2014
2701	001	Administration Project	378624	616000	500000	510000	500000	500000
		Total of Program	378624	616000	500000	510000	500000	500000
		Total	378624	616000	500000	510000	500000	500000

Overall Summary of Current Expenditures for the years 2010 - 2014

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

(In JDs)

Group	Item	Description	Actual 2010	Estimated 2011	Restimated 2011	Estimated 2012	Indicative 2013	Indicative 2014
21		Compensations of Employees						
2111		Salaries, Wages and allowances						
	101	Classified Employees' Salaries	776880	920000	836500	832000	850500	866000
	102	Permanent Unclassified Employees' Salarie	1326520	1535000	1394700	1395000	1415500	1440000
	103	Contract Employees' Salaries	5636	60000	4500	5000	5000	5000
	105	Personal Cost of Living Allowance	2872214	3472000	3283300	3278000	3300000	3327000
	106	Family Allowance	253177	270800	250600	251500	269000	284000
	107	Basic Allowance	631146	815000	678300	677500	704000	725500
	111	Additional Allowance	347981	1080000	401600	397500	410000	430500
	112	Other Allowances	1140	1200	1200	1200	1200	1200
	113	Transportation Allowance	493624	500000	485500	498500	519500	541500
	114	Transport Allowance	126758	168000	117300	123800	132300	141300
	116	Employees' bonuses	4720115	5850000	5120500	5235000	5359000	5470000
Total			11555191	14672000	12574000	12695000	12966000	13232000
2121		Social Security Contributions						
	301	Social Security	492362	737000	495000	520000	535000	550000
Total			492362	737000	495000	520000	535000	550000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	868853	930000	930000	1275000	1183000	1150000
	202	Telecommunications Services	337479	292000	292000	268500	283400	293500
	203	Water	18986	27000	27000	22200	28200	32500
	204	Electricity	179617	195000	195000	202400	212100	221500
	205	Fuels	114324	184000	184000	164900	178200	185100
	206	Maintenance of Machines, furniture and acc	31496	40000	40000	32500	38000	41600
	207	Maintenance of Vehicles, Heavy Duty Machi	25832	38000	38000	34000	38000	40500
	208	Repair and maintenance of buildings and ac	17051	45000	45000	38000	41600	45000
	209	Office Supplies	146659	197000	197000	173500	196600	195700
	211	Cleaning Services and supplies (including	155938	154000	154000	133000	142100	147800
	212	Insurance	7664	21000	21000	22500	26300	30600
	213	Official Travel Missions	14262	23000	23000	19500	22500	24700
	214	Other goods and services expenses	107349	97000	97000	97000	108000	111500
Total			2025510	2243000	2243000	2483000	2498000	2520000
28		Other expenditures						
2821		Other current expenses						
	303	Scientific Scholarships and Training Course	82588	105000	105000	60000	60000	60000
	306	Refunds on Previous Years Collections	46963800	24650000	24650000	22470000	22280000	21900000
Total			47046388	24755000	24755000	22530000	22340000	21960000
Total of Chapter			61119451	42407000	40067000	38228000	38339000	38262000

Overall Summary of Capital Expenditures For The Years 2010 - 2014

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

(In JDs)

Group	Item	Description	Actual 2010	Estimated 2011	Re-Estimated 2011	Estimated 2012	Indicative 2013	Indicative 2014
		Expenditures						
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and maintenance Expenses	153288	446000	369000	290000	280000	280000
Total			153288	446000	369000	290000	280000	280000
28		Other expenditures						
2822		Other Capital expenditures						
	504	Studies, Researches and Consultations	0	30000	10000	15000	15000	15000
Total			0	30000	10000	15000	15000	15000
		Fixed Assets						
31		Non-financial Assets						
3112		Machinery and Equipment						
	505	Equipments, Machines and Apparatus	225336	140000	121000	195000	190000	190000
Total			225336	140000	121000	195000	190000	190000
3113		Other Fixed Assets						
	511	Equipping and furnishing	0	0	0	10000	15000	15000
Total			0	0	0	10000	15000	15000
Total of Chapter			378624	616000	500000	510000	500000	500000

Current Expenditures According to Program and Activities For The Years 2010 - 2014

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 2010	Estimated 2011	Re-estimated 2011	Estimated 2012	Indicative 2013	Indicative 2014
21		Compensations of Employees						
2111		Salaries, Wages and allowances						
	101	Classified Employees' Salaries	256031	310000	290000	278000	271000	263000
	102	Permanent Unclassified Employees' Salarie	417728	520000	444800	414000	411000	407000
	103	Contract Employees' Salaries	5636	60000	4500	5000	5000	5000
	105	Personal Cost of Living Allowance	901685	1211000	1090300	1033000	1032000	1038000
	106	Family Allowance	76465	85000	80500	75000	83000	88000
	107	Basic Allowance	202759	255000	217900	210000	222000	230000
	111	Additional Allowance	113247	260000	131100	122000	122000	132000
	112	Other Allowances	1140	1200	1200	1200	1200	1200
	113	Transportation Allowance	149961	160000	160000	160000	163000	169000
	114	Transport Allowance	47941	50000	50000	48000	49000	52000
	116	Employees' bonuses	2012318	2150000	2046000	1985000	2019000	2040000
		Total	4184911	5062200	4516300	4331200	4378200	4425200
2121		Social Security Contributions						
	301	Social Security	92645	188500	133000	138000	140000	141000
		Total	92645	188500	133000	138000	140000	141000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	369794	400000	400000	500000	393000	340000
	202	Telecommunications Services	55000	50000	50000	44000	48000	50000
	203	Water	2303	5000	5000	4000	6000	7000
	204	Electricity	44973	51000	51000	58000	56000	56000
	205	Fuels	29619	38000	38000	32000	35000	37000
	206	Maintenance of Machines, furniture and acce	9788	13000	13000	9000	10500	11000
	207	Maintenance of Vehicles, Heavy Duty Machin	11591	16000	16000	12000	12500	13000
	208	Repair and maintenance of buildings and acc	10149	14000	14000	12000	12500	13000
	209	Office Supplies	57973	65000	65000	58000	72000	63000
	211	Cleaning Services and supplies (including c	60000	39000	39000	32000	33000	34000
	212	Insurance	6664	9000	9000	9000	10000	11000
	213	Official Travel Missions	6313	7000	7000	6000	6000	6000
	214	Other goods and services expenses	38000	45000	45000	44000	47000	48000
		Total	702167	752000	752000	820000	741500	689000
28		Other expenditures						
2821		Other current expenses						
	303	Scientific Scholarships and Training Course	82588	105000	105000	60000	60000	60000
		Total	82588	105000	105000	60000	60000	60000
		Total of Activity	5062311	6107700	5506300	5349200	5319700	5315200
		Total of Program	5062311	6107700	5506300	5349200	5319700	5315200

Current Expenditures According to Program and Activities For The Years 2010 - 2014

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 2010	Estimated 2011	Re-estimated 2011	Estimated 2012	Indicative 2013	Indicative 2014
21		Compensations of Employees						
2111		Salaries, Wages and allowances						
	101	Classified Employees' Salaries	192327	200000	200000	208000	214000	220000
	102	Permanent Unclassified Employees' Salarie	372776	385000	385000	405000	410000	420000
	105	Personal Cost of Living Allowance	802473	981000	981000	1000000	1005000	1010000
	106	Family Allowance	69038	68800	68800	71000	73000	75000
	107	Basic Allowance	169026	210000	210000	215000	218000	220000
	111	Additional Allowance	95390	320000	122000	125000	128000	130000
	113	Transportation Allowance	149969	140000	140000	152000	158000	162000
	114	Transport Allowance	27809	44000	28000	28000	28000	28000
	116	Employees' bonuses	995461	1150000	1150000	1205000	1215000	1230000
		Total	2874269	3498800	3284800	3409000	3449000	3495000
2121		Social Security Contributions						
	301	Social Security	123191	163500	124000	128000	131000	135000
		Total	123191	163500	124000	128000	131000	135000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	299059	280000	280000	375000	377000	397000
	202	Telecommunications Services	130379	118000	118000	112000	115000	117000
	203	Water	7265	11000	11000	8000	9000	10000
	204	Electricity	59835	62000	62000	62000	66000	70000
	205	Fuels	48351	66000	66000	62000	67000	68000
	206	Maintenance of Machines, furniture and acce	10998	12000	12000	11000	12000	13000
	207	Maintenance of Vehicles, Heavy Duty Machin	7968	10000	10000	10000	11000	11000
	208	Repair and maintenance of buildings and acc	626	14000	14000	12000	13000	14000
	209	Office Supplies	63562	59000	59000	57000	60000	62000
	211	Cleaning Services and supplies (including c	50000	47000	47000	46000	48000	48000
	212	Insurance	0	6000	6000	7000	8000	9000
	213	Official Travel Missions	1751	4000	4000	4000	5000	5000
	214	Other goods and services expenses	28999	30000	30000	32000	35000	35000
		Total	708793	719000	719000	798000	826000	859000
28		Other expenditures						
2821		Other current expenses						
	306	Refunds on Previous Years Collections	37150000	16500000	16500000	15070000	15000000	15000000
		Total	37150000	16500000	16500000	15070000	15000000	15000000
		Total of Activity	40856253	20881300	20627800	19405000	19406000	19489000
		Total of Program	40856253	20881300	20627800	19405000	19406000	19489000

Current Expenditures According to Program and Activities For The Years 2010 - 2014

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 2010	Estimated 2011	Re-estimated 2011	Estimated 2012	Indicative 2013	Indicative 2014
21		Compensations of Employees						
2111		Salaries, Wages and allowances						
	101	Classified Employees' Salaries	328522	410000	346500	346000	365500	383000
	102	Permanent Unclassified Employees' Salarie	536016	630000	564900	576000	594500	613000
	105	Personal Cost of Living Allowance	1168056	1280000	1212000	1245000	1263000	1279000
	106	Family Allowance	107674	117000	101300	105500	113000	121000
	107	Basic Allowance	259361	350000	250400	252500	264000	275500
	111	Additional Allowance	139344	500000	148500	150500	160000	168500
	113	Transportation Allowance	193694	200000	185500	186500	198500	210500
	114	Transport Allowance	51008	74000	39300	47800	55300	61300
	116	Employees' bonuses	1712336	2550000	1924500	2045000	2125000	2200000
		Total	4496011	6111000	4772900	4954800	5138800	5311800
2121		Social Security Contributions						
	301	Social Security	276526	385000	238000	254000	264000	274000
		Total	276526	385000	238000	254000	264000	274000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	200000	250000	250000	400000	413000	413000
	202	Telecommunications Services	152100	124000	124000	112500	120400	126500
	203	Water	9418	11000	11000	10200	13200	15500
	204	Electricity	74809	82000	82000	82400	90100	95500
	205	Fuels	36354	80000	80000	70900	76200	80100
	206	Maintenance of Machines, furniture and acce	10710	15000	15000	12500	15500	17600
	207	Maintenance of Vehicles, Heavy Duty Machin	6273	12000	12000	12000	14500	16500
	208	Repair and maintenance of buildings and acc	6276	17000	17000	14000	16100	18000
	209	Office Supplies	25124	73000	73000	58500	64600	70700
	211	Cleaning Services and supplies (including c	45938	68000	68000	55000	61100	65800
	212	Insurance	1000	6000	6000	6500	8300	10600
	213	Official Travel Missions	6198	12000	12000	9500	11500	13700
	214	Other goods and services expenses	40350	22000	22000	21000	26000	28500
		Total	614550	772000	772000	865000	930500	972000
28		Other expenditures						
2821		Other current expenses						
	306	Refunds on Previous Years Collections	9813800	8150000	8150000	7400000	7280000	6900000
		Total	9813800	8150000	8150000	7400000	7280000	6900000
		Total of Activity	15200887	15418000	13932900	13473800	13613300	13457800
		Total of Program	15200887	15418000	13932900	13473800	13613300	13457800
		Total of Chapter	61119451	42407000	40067000	38228000	38339000	38262000

Capital Expenditures According to Program and Projects For the years 2010 - 2014

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 2010	Estimated 2011	Re-Estimated 2011	Estimated 2012	Indicative 2013	Indicative 2014
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and maintenance Expense						
	006	Apparatus, machines and equipm	49937	211000	188000	150000	135000	135000
	008	Training expenses	3351	35000	11000	15000	15000	15000
	015	Operating systems and software	100000	200000	170000	125000	130000	130000
		Total of Item	153288	446000	369000	290000	280000	280000
28		Other expenditures						
2822		Other Capital expenditures						
	504	Studies, Researches and Consultation						
	006	Computer Systems Studies	0	30000	10000	15000	15000	15000
		Total of Item	0	30000	10000	15000	15000	15000
31		Non-financial Assets						
3112		Machinery and Equipment						
	505	Equipments, Machines and Apparatu						
	001	Computers and accessories	104267	140000	121000	120000	130000	130000
	999	n.e.c	121069	0	0	75000	60000	60000
		Total of Item	225336	140000	121000	195000	190000	190000
3113		Other Fixed Assets						
	511	Equipping and furnishing						
	999	n.e.c	0	0	0	10000	15000	15000
		Total of Item	0	0	0	10000	15000	15000
		Total of Project / Treasury	378624	616000	500000	510000	500000	500000
		Total of Program	378624	616000	500000	510000	500000	500000
		Total of Chapter	378624	616000	500000	510000	500000	500000