

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

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

Vision : Efficient, effective and professional model department.

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

Tasks of the Ministry / Department:

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

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

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

Major Issues and Challenges which face the Ministry / Department:

- Decisions issued by the Cabinet related to tax exemptions.
- Difficulty of change related to the usage of modern technology.
- Large number of amendments on legislations that entitle continuous update on bulletins and manuals.

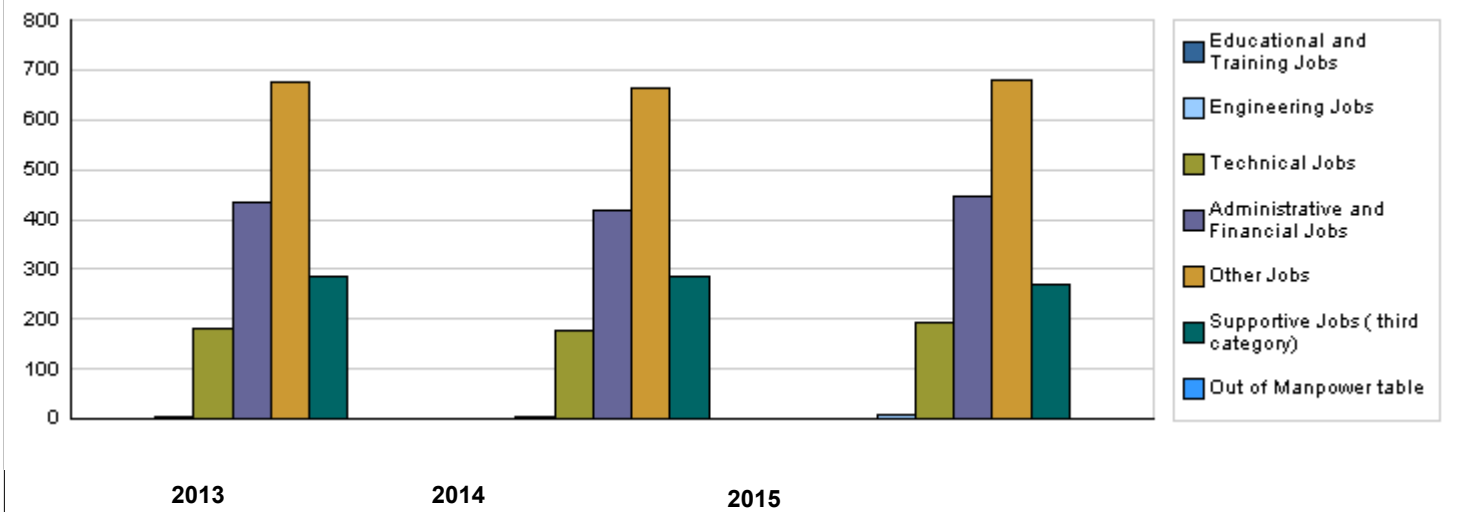
CHAPTER : 1506 Ministry of Finance/Income and Sales Tax Department

Strategic Objectives and Performance Indicators of the Ministry / Department

Strategic Objective	Performance Indicator	base year	Value	Actual Value	Target Value	Primary Self Evaluation	Target Value		
				2013	2014	2014	2015	2016	2017
1 - Supplying the treasury with revenues.	1 Revenue of annual income tax (million JDs)	2011	686	693	767	767	814	863	913
	2 Revenues of annual sales tax (million JDs)	2011	2079	2159	2603.3	2842	2760	2925	3090
2 - Improving tax awareness level and voluntary compliance of the taxpayers.	1 Percentage of declarations approval as per the sample system.	2011	%62	%64	%69	%66	%72	%75	%79

Number of Staff of the Ministry / Department

Group	Job	Actual 2013			Primary 2014			Estimated 2015		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
Educational and Training Jobs	Educational and training jobs	2	0	2	2	0	2	1	0	1
Engineering Jobs	Engineering jobs	4	1	5	4	1	5	5	1	6
Technical Jobs	Technical jobs	128	52	180	119	59	178	133	59	192
Administrative and Financial Jobs	Administrative and financial jobs	281	154	435	290	130	420	326	121	447
Other Jobs	Other essential jobs	560	115	675	536	127	663	560	120	680
Supportive Jobs (third category)	Assistant administrative jobs	249	37	286	249	37	286	234	37	271
Total		1224	359	1583	1200	354	1554	1259	338	1597
Out of Manpower table	Out of manpower table	0	0	0	0	0	0	0	0	0
Grand Total		1224	359	1583	1200	354	1554	1259	338	1597
Total Cost of Salaries		14271390	4262883	18534273	14624610	4368390	18993000	15364710	4084290	19449000



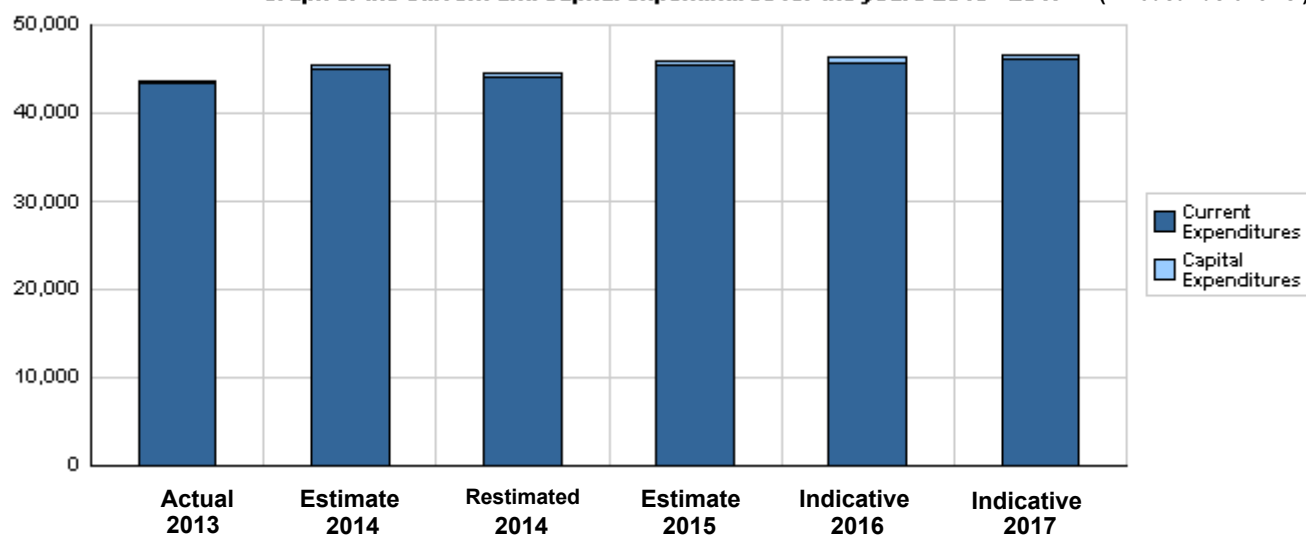
Key Information of the Ministry / Department	
No.	Description
1	Adopt a work flow system in processes progress to simplify procedures whereas there is a clear evidence of personnel's participation in evaluation, procedures simplification, creation of center to respond on answers and explanations of service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

**Overall Summary of Expenditures for Chapter 1506- Ministry of Finance/Income and Sales Tax
Department
for the years 2013 - 2017**

(In JDs)

Description		Actual 2013	Estimate 2014	Re_Estimate 2014	Estimate 2015	Indicative 2016 2017	
Group	Current Expenditures						
2111	Salaries, Wages and allowances	17,735,760	18,781,000	18,133,000	18,549,000	18,838,000	19,084,000
2121	Social Security Contributions	798,513	860,000	860,000	900,000	930,000	950,000
2211	Use of Goods and Services	2,388,855	2,750,000	2,650,000	2,900,000	3,000,000	3,100,000
2821	Other current expenses	22,468,538	22,500,000	22,500,000	23,000,000	23,000,000	23,000,000
Total current expenditures		43,391,666	44,891,000	44,143,000	45,349,000	45,768,000	46,134,000
Capital Expenditures							
2211	Use of Goods and Services	226,088	290,000	253,000	280,000	280,000	280,000
2822	Other Capital expenditures	0	0	0	0	0	0
3112	Machinery and Equipment	85,638	315,000	227,000	200,000	200,000	200,000
3113	Other Fixed Assets	0	20,000	20,000	0	0	0
3122	Inventories	0	0	0	20,000	20,000	20,000
Total capital expenditures		311,726	625,000	500,000	500,000	500,000	500,000
Treasury		311,726	625,000	500,000	500,000	500,000	500,000
Total current and capital expenditures		43,703,392	45,516,000	44,643,000	45,849,000	46,268,000	46,634,000

Graph of the current and capital expenditures for the years 2013 - 2017 (Thousands of JDs)

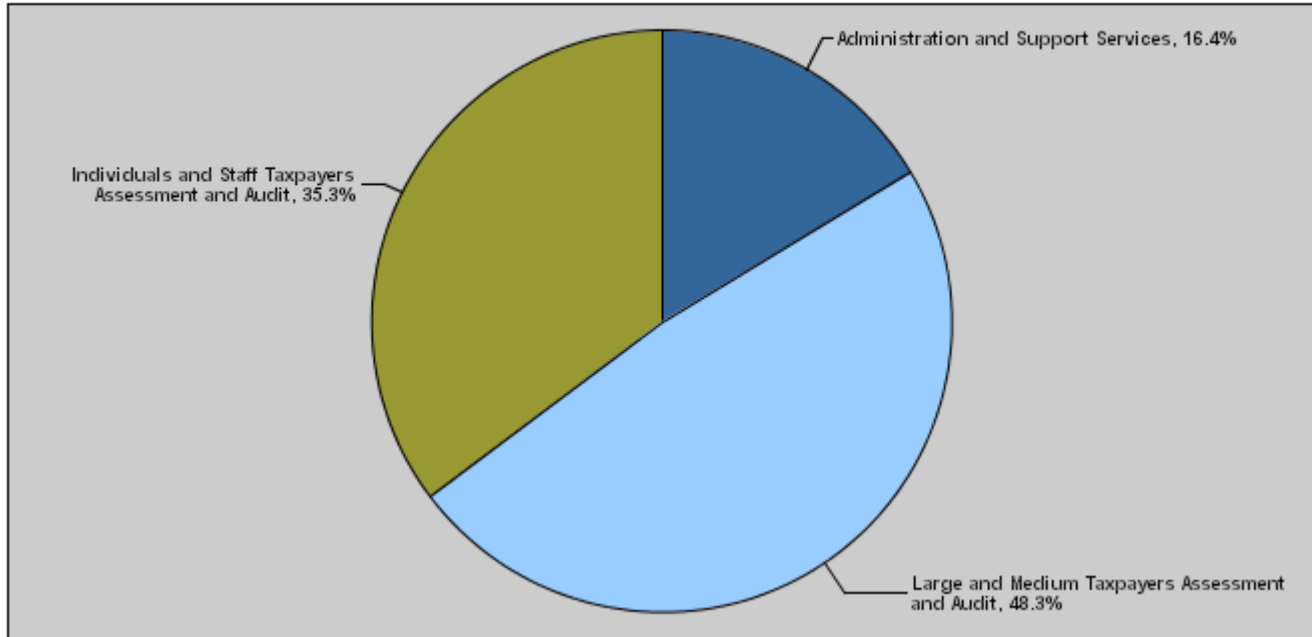


Budget of Chapter 1506 - Ministry of Finance/Income and Sales Tax Department
For the Year 2015 Distributed According to Program

(InJDs)

Prog.	Description	Current Expenditures	Capital Expenditures	Total Expenditures
2701	Administration and Support Services	7,029,000	500,000	7,529,000
2705	Large and Medium Taxpayers Assessment and Audit	22,128,000	0	22,128,000
2710	Individuals and Staff Taxpayers Assessment and Audit	16,192,000	0	16,192,000
Total		45,349,000	500,000	45,849,000

Total Expenditures for the Year 2015 Distributed According to Program



Estimated Allocations For Females distributed according to Programs for the Years 2013 - 2017

Program	2013	2014	2015	2016	2017
2701 Administration and Support Services	1585000	1506000	1956000	2160000	2374000
2705 Large and Medium Taxpayers Assessment and Audit	4918000	4948000	5047000	5070000	5099000
2710 Individuals and Staff Taxpayers Assessment and Audit	3477000	3698000	3400000	3433000	3457000
Total	9980000	10152000	10403000	10663000	10930000

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

2701	Administration and Support Services Program
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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 :

Improving tax awareness level and voluntary compliance of the taxpayers.

Directorates associated with the program :

- 1- Financial Affairs Directorate.
- 2- Human Resources and Training Directorate.
- 3- Planning and Development Directorate.
- 4- Internal Control Directorate.
- 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 2014 estimated with (771) staff, including (630) males and (141) females .

Performance Measurement Indicators for program

Performance Measurement Indicator		Base Year	Value	Actual value	Target Value	First Self Evaluation	Target		
				2013	2014	2014	2015	2016	2017
1	Number of services which are being simplified.	2011	20	25	35	31	35	40	40
2	The increase of job satisfaction degree	2011	%66	%70	%72	%69	%70	%72	%74

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

Activities and Projects		Actual	Estimate	Re_Estimate	Estimate	Indicative	
		2013	2014	2014	2015	2016	2017
Current Expenditures		6,892,316	7,258,000	6,582,000	7,029,000	7,190,500	7,314,000
601	Administrative and Support Services	6,892,316	7,258,000	6,582,000	7,029,000	7,190,500	7,314,000
Capital Expenditures		311,726	625,000	500,000	500,000	500,000	500,000
001	Administration Project	311,726	625,000	500,000	500,000	500,000	500,000
Program / Treasury		311,726	625,000	500,000	500,000	500,000	500,000
Total Program		7,204,042	7,883,000	7,082,000	7,529,000	7,690,500	7,814,000

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 segment of tax society constitutes 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 which takes into account risk and significance elements of the file and the ability of the estimator/ auditor to achieve as quickly as required.
- 3- Reduce the period required for completing the file and verifying it by the 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.
- 6- Provide guidance and awareness through distributing guidance bulletins and through guiding taxpayers when visiting them.

Staff working in the program :

The program is implemented through a functional staff in 2014 estimated with (707) staff, including (501) males and (206) females .

Performance Measurement Indicators for program

Performance Measurement Indicator		Base Year	Value	Actual value	Target Value	First Self Evaluation	Target		
				2013	2014	2014	2015	2016	2017
1	Percentage of senior and medium taxpayers contribution to total department's revenues	2011	%76	%78	%74	%77	%80	%82	%84

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	
		2013	2014	2014	2015	2016	2017
Current Expenditures		21,382,465	21,553,000	21,499,000	22,128,000	22,235,500	22,371,000
601	Estimation and Auditing senior and medium taxpayers	21,382,465	21,553,000	21,499,000	22,128,000	22,235,500	22,371,000
Capital Expenditures		0	0	0	0	0	0
Program / Treasury		0	0	0	0	0	0
Total Program		21,382,465	21,553,000	21,499,000	22,128,000	22,235,500	22,371,000

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 which takes into account risk and significance elements of the file and the ability of the estimator/auditor to achieve as quickly as required.
- 3- Reduce the period required for completing the file and verifying it by the 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.
- 6- Provide guidance and awareness through distributing the guidance bulletins and through guiding taxpayers when visiting them.

Staff working in the program :

The program is implemented through a functional staff in 2014 estimated with (76) staff, including (69) males and (7) females .

Performance Measurement Indicators for program

Performance Measurement Indicator		Base Year	Value	Actual value	Target Value	First Self Evaluation	Target		
				2013	2014	2014	2015	2016	2017
1	The increase in stakeholder satisfaction degree	2011	%69	%65	%67	%66.5	%67	%69	%71

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	
		2013	2014	2014	2015	2016	2017
Current Expenditures		15,116,885	16,080,000	16,062,000	16,192,000	16,342,000	16,449,000
601	Management of estimation and auditing on individuals, employees and workers	15,116,885	16,080,000	16,062,000	16,192,000	16,342,000	16,449,000
Capital Expenditures		0	0	0	0	0	0
Program / Treasury		0	0	0	0	0	0
Total Program		15,116,885	16,080,000	16,062,000	16,192,000	16,342,000	16,449,000

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 Objectives / Performance Indicators

Strategic Objectives Description	Performance Measurement Indicators		Base Value		Actual Value	Target Value	Initial Internal Evaluation	Target		
			Base Year	Value						
			2013	2014	2014	2015	2016	2017		
1 - Supplying the treasury with revenues.	1	Revenue of annual income tax (million JDs)	2011	686	693	767	767	814	863	913
	2	Revenues of annual sales tax (million JDs)	2011	2079	2159	2603.3	2842	2760	2925	3090
2 - Improving tax awareness level and voluntary compliance of the taxpayers.	1	Percentage of declarations approval as per the sample system.	2011	%62	%64	%69	%66	%72	%75	%79

Programs / Performance Indicators

Goal	Programs		Descreption of Performance Indicators		Base Value		Actual Value	Target Value	Initial Internal	Target		
					Base Year	Value						
					2013	2014	2014	2015	2016	2017		
1	2705	Large and Medium Taxpayers Assessment and Audit	1	Percentage of senior and medium taxpayers contribution to total department's revenues	2011	%76	%78	%74	%77	%80	%82	%84
	2710	Individuals and Staff Taxpayers Assessment and Audit	1	The increase in stakeholder satisfaction degree	2011	%69	%65	%67	%66.5	%67	%69	%71
2	2701	Administration and Support Services	1	Number of services which are being simplified.	2011	20	25	35	31	35	40	40
			2	The increase of job satisfaction degree	2011	%66	%70	%72	%69	%70	%72	%74

Programs Appropriations

Goal	Programs			Actual	Estimated	Re-stemated	Estimated	Indecative	Indecative
				2013	2014	2014	2015	2016	2017
1	2705	Large and Medium Taxpayers Assessment and Audit	Current	21382465	21553000	21499000	22128000	22235500	22371000
			Capital	0	0	0	0	0	0
			Total	21382465	21553000	21499000	22128000	22235500	22371000
	2710	Individuals and Staff Taxpayers Assessment and Audit	Current	15116885	16080000	16062000	16192000	16342000	16449000
			Capital	0	0	0	0	0	0
			Total	15116885	16080000	16062000	16192000	16342000	16449000
2	2701	Administration and Support Services	Current	6892316	7258000	6582000	7029000	7190500	7314000
			Capital	311726	625000	500000	500000	500000	500000
			Total	7204042	7883000	7082000	7529000	7690500	7814000
			Total of Current	43391666	44891000	44143000	45349000	45768000	46134000
			Total of Capital	311726	625000	500000	500000	500000	500000
			Total of Chapter	43703392	45516000	44643000	45849000	46268000	46634000

Current Activities Appropriations According to Program

Prog.	Activities			Actual	Estimated	Re-stemated	Estimated	Indecative	Indecative
				2013	2014	2014	2015	2016	2017
2705	601	Estimation and Auditing senior and medium taxpayers		21382465	21553000	21499000	22128000	22235500	22371000
		Total of Program		21382465	21553000	21499000	22128000	22235500	22371000
2710	601	Management of estimation and auditing on individuals, employees and workers		15116885	16080000	16062000	16192000	16342000	16449000
		Total of Program		15116885	16080000	16062000	16192000	16342000	16449000
2701	601	Administrative and Support Services		6892316	7258000	6582000	7029000	7190500	7314000
		Total of Program		6892316	7258000	6582000	7029000	7190500	7314000
		Total		43391666	44891000	44143000	45349000	45768000	46134000

Capital Projects Appropriations According to Program							
Prog.	Projects		Actual	Estimated	Re-stemated	Estimated	Indecative
			2013	2014	2014	2015	2016
2701	001	Administration Project	311726	625000	500000	500000	500000
		Total of Program	311726	625000	500000	500000	500000
		Total	311726	625000	500000	500000	500000

Overall Summary of Current Expenditures for the years 2013 - 2017

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

(In JDs)

Group	Item	Description	Actual 2013	Estimated 2014	Re-stimated 2014	Estimated 2015	Indicative 2016	Indicative 2017
21		Compensations of Employees						
2111		Salaries, Wages and allowances						
	101	Classified Employees	1269160	1310000	1201000	1245000	1310000	1335000
	102	Permanent Unclassified Employees	2488176	2566000	2542000	2620000	2677000	2747000
	105	Personal Cost of Living Allowance	2321136	2423000	2300000	2396000	2456000	2485000
	106	Family Allowance	256531	281000	266000	270000	285000	302000
	111	Additional Allowance	2138969	2180000	2180000	2233000	2314000	2403000
	113	Transportation Allowance	557588	559000	559000	588000	588000	588000
	114	Transport Allowance	90195	112000	85000	87000	88000	94000
	116	Employees' bonuses	8614005	9350000	9000000	9000000	9000000	9000000
	120	Contract employees	0	0	0	110000	120000	130000
Total			17735760	18781000	18133000	18549000	18838000	19084000
2121		Social Security Contributions						
	301	Social Security	798513	860000	860000	900000	930000	950000
Total			798513	860000	860000	900000	930000	950000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	1066916	1181000	1171000	1189000	1212000	1212000
	202	Telecommunications Services	234409	280000	260000	290000	299000	312000
	203	Water	16777	24000	24000	27000	29500	31000
	204	Electricity	369775	410000	410000	440000	449000	459000
	205	Fuels	138863	220000	165000	245000	257000	268000
	206	Maintenance of Machines, furniture and accessories	24783	28000	28000	32000	35000	36500
	207	Maintenance of Vehicles, Heavy Duty Machines and Accessories	17960	25000	25000	30000	34000	35500
	208	Repair and maintenance of buildings and accessories	16122	25000	25000	29000	33000	36000
	209	Office Supplies, publications and different stationary	164149	185000	185000	195000	201000	232200
	211	Cleaning Services and supplies (including cleaning contracts)	180343	180000	180000	190000	194000	198000
	212	Insurance	12790	18000	18000	20500	21500	23500
	213	Official Travel Missions	10558	11000	11000	12500	15000	16300
	214	Goods and services expenses	135410	163000	148000	200000	220000	240000
Total			2388855	2750000	2650000	2900000	3000000	3100000
28		Other expenditures						
2821		Other current expenses						
	303	Scientific Scholarships and Training Courses	28538	60000	60000	50000	50000	50000
	306	Refunds on Previous Years Collections	22440000	22440000	22440000	22950000	22950000	22950000
Total			22468538	22500000	22500000	23000000	23000000	23000000
Total of Chapter			43391666	44891000	44143000	45349000	45768000	46134000

Current Expenditures According to Program and Activities For The Years 2013 - 2017

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 2013	Estimated 2014	Re-estimated 2014	Estimated 2015	Indicative 2016	Indicative 2017
21		Compensations of Employees						
2111		Salaries, Wages and allowances						
	101	Classified Employees	429686	427000	318000	445000	445000	450000
	102	Permanent Unclassified Employees	725659	751000	727000	780000	800000	820000
	105	Personal Cost of Living Allowance	683845	735000	612000	771000	800000	810000
	106	Family Allowance	76227	80000	80000	85000	90000	95000
	111	Additional Allowance	647404	646000	646000	643000	709000	752000
	113	Transportation Allowance	197860	203000	203000	200000	200000	200000
	114	Transport Allowance	33582	40000	32000	33000	28000	28000
	116	Employees' bonuses	2988263	3075000	2725000	2650000	2650000	2650000
	120	Contract employees	0	0	0	50000	55000	60000
Total			5782526	5957000	5343000	5657000	5777000	5865000
2121		Social Security Contributions						
	301	Social Security	288992	330000	330000	350000	350000	350000
Total			288992	330000	330000	350000	350000	350000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	378617	400000	390000	402000	420000	420000
	202	Telecommunications Services	42408	50000	30000	55000	57000	65000
	203	Water	3319	6000	6000	7000	8000	9000
	204	Electricity	124783	180000	180000	190000	192000	197000
	205	Fuels	39638	50000	28000	60000	65000	70000
	000	Fuels	39638	50000	28000	0	0	0
	001	Heating	0	0	0	20000	22000	24000
	002	Saloon cars	0	0	0	40000	43000	46000
	206	Maintenance of Machines, furniture and accessories	8586	11000	11000	13000	14000	15000
	207	Maintenance of Vehicles, Heavy Duty Machines and Accessories	9400	11000	11000	13000	14000	15000
	208	Repair and maintenance of buildings and accessories	7539	9000	9000	10000	11000	12000
	209	Office Supplies, publications and different stationary	57495	63000	63000	65000	67000	75000
	211	Cleaning Services and supplies (including cleaning contracts)	62727	45000	45000	50000	52000	53000
	212	Insurance	3913	6000	6000	7000	7500	8000
	213	Official Travel Missions	3927	5000	5000	5000	6000	7000
	214	Goods and services expenses	49908	75000	65000	95000	100000	103000
Total			792260	911000	849000	972000	1013500	1049000
28		Other expenditures						
2821		Other current expenses						
	303	Scientific Scholarships and Training Courses	28538	60000	60000	50000	50000	50000
Total			28538	60000	60000	50000	50000	50000
Total of Activity			6892316	7258000	6582000	7029000	7190500	7314000
Total of Program			6892316	7258000	6582000	7029000	7190500	7314000

Current Expenditures According to Program and Activities For The Years 2013 - 2017

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 2013	Estimated 2014	Re-estimated 2014	Estimated 2015	Indicative 2016	Indicative 2017
21		Compensations of Employees						
2111		Salaries, Wages and allowances						
	101	Classified Employees	327656	335000	335000	300000	325000	335000
	102	Permanent Unclassified Employees	741946	780000	780000	785000	810000	840000
	105	Personal Cost of Living Allowance	721758	750000	750000	675000	680000	690000
	106	Family Allowance	78839	87000	72000	75000	80000	82000
	111	Additional Allowance	618746	600000	600000	640000	650000	680000
	113	Transportation Allowance	161902	161000	161000	170000	170000	170000
	114	Transport Allowance	23644	20000	19000	19000	20000	21000
	116	Employees' bonuses	2740701	2725000	2725000	2940000	2940000	2940000
	120	Contract employees	0	0	0	30000	35000	40000
Total			5415192	5458000	5442000	5634000	5710000	5798000
2121		Social Security Contributions						
	301	Social Security	134965	170000	170000	190000	190000	190000
Total			134965	170000	170000	190000	190000	190000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	299130	319000	319000	325000	330000	330000
	202	Telecommunications Services	105518	117000	117000	120000	122000	125000
	203	Water	4617	8000	8000	9000	9500	10000
	204	Electricity	155289	140000	140000	150000	152000	155000
	205	Fuels	36526	83000	50000	90000	92000	95000
	000	Fuels	36526	83000	50000	0	0	0
	001	Heating	0	0	0	30000	31000	32000
	002	Saloon cars	0	0	0	60000	61000	63000
	206	Maintenance of Machines, furniture and accessories	5798	7000	7000	8000	9000	9500
	207	Maintenance of Vehicles, Heavy Duty Machines and Accessories	3833	7000	7000	8000	9000	9500
	208	Repair and maintenance of buildings and accessories	4229	9000	9000	10000	11000	12000
	209	Office Supplies, publications and different stationary	45859	52000	52000	55000	57000	79200
	211	Cleaning Services and supplies (including cleaning contracts)	52616	60000	60000	65000	67000	70000
	212	Insurance	2921	6000	6000	6500	7000	7500
	213	Official Travel Missions	2925	2000	2000	2500	3000	3300
	214	Goods and services expenses	43047	45000	40000	55000	67000	77000
Total			762308	855000	817000	904000	935500	983000
28		Other expenditures						
2821		Other current expenses						
	306	Refunds on Previous Years Collections	15070000	15070000	15070000	15400000	15400000	15400000
Total			15070000	15070000	15070000	15400000	15400000	15400000
Total of Activity			21382465	21553000	21499000	22128000	22235500	22371000
Total of Program			21382465	21553000	21499000	22128000	22235500	22371000

Current Expenditures According to Program and Activities For The Years 2013 - 2017

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 2013	Estimated 2014	Re-estimated 2014	Estimated 2015	Indicative 2016	Indicative 2017
21		Compensations of Employees						
2111		Salaries, Wages and allowances						
	101	Classified Employees	511818	548000	548000	500000	540000	550000
	102	Permanent Unclassified Employees	1020571	1035000	1035000	1055000	1067000	1087000
	105	Personal Cost of Living Allowance	915533	938000	938000	950000	976000	985000
	106	Family Allowance	101465	114000	114000	110000	115000	125000
	111	Additional Allowance	872819	934000	934000	950000	955000	971000
	113	Transportation Allowance	197826	195000	195000	218000	218000	218000
	114	Transport Allowance	32969	52000	34000	35000	40000	45000
	116	Employees' bonuses	2885041	3550000	3550000	3410000	3410000	3410000
	120	Contract employees	0	0	0	30000	30000	30000
Total			6538042	7366000	7348000	7258000	7351000	7421000
2121		Social Security Contributions						
	301	Social Security	374556	360000	360000	360000	390000	410000
Total			374556	360000	360000	360000	390000	410000
22		Use of Goods and Services						
2211		Use of Goods and Services						
	201	Rents	389169	462000	462000	462000	462000	462000
	202	Telecommunications Services	86483	113000	113000	115000	120000	122000
	203	Water	8841	10000	10000	11000	12000	12000
	204	Electricity	89703	90000	90000	100000	105000	107000
	205	Fuels	62699	87000	87000	95000	100000	103000
	000	Fuels	62699	87000	87000	0	0	0
	001	Heating	0	0	0	32000	34000	34000
	002	Saloon cars	0	0	0	63000	66000	69000
	206	Maintenance of Machines, furniture and accessories	10399	10000	10000	11000	12000	12000
	207	Maintenance of Vehicles, Heavy Duty Machines and Accessories	4727	7000	7000	9000	11000	11000
	208	Repair and maintenance of buildings and accessories	4354	7000	7000	9000	11000	12000
	209	Office Supplies, publications and different stationary	60795	70000	70000	75000	77000	78000
	211	Cleaning Services and supplies (including cleaning contracts)	65000	75000	75000	75000	75000	75000
	212	Insurance	5956	6000	6000	7000	7000	8000
	213	Official Travel Missions	3706	4000	4000	5000	6000	6000
	214	Goods and services expenses	42455	43000	43000	50000	53000	60000
Total			834287	984000	984000	1024000	1051000	1068000
28		Other expenditures						
2821		Other current expenses						
	306	Refunds on Previous Years Collections	7370000	7370000	7370000	7550000	7550000	7550000
Total			7370000	7370000	7370000	7550000	7550000	7550000
Total of Activity			15116885	16080000	16062000	16192000	16342000	16449000
Total of Program			15116885	16080000	16062000	16192000	16342000	16449000
Total of Chapter			43391666	44891000	44143000	45349000	45768000	46134000

Overall Summary of Capital Expenditures For The Years 2013 - 2017

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

Group	Item	Description	Actual 2013	Estimated 2014	Re-Estimated 2014	Estimated 2015	Indicative 2016	Indicative 2017
		Expenditures						
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and maintenance Expenses	226088	290000	253000	280000	280000	280000
Total			226088	290000	253000	280000	280000	280000
		Fixed Assets						
31		Non-financial Assets						
3112		Machinery and Equipment						
	505	Equipments, Machines and Apparatuses	85638	315000	227000	200000	200000	200000
Total			85638	315000	227000	200000	200000	200000
3113		Other Fixed Assets						
	511	Equipping and furnishing	0	20000	20000	0	0	0
Total			0	20000	20000	0	0	0
3122		Inventories						
	503	Materials and supplies	0	0	0	20000	20000	20000
Total			0	0	0	20000	20000	20000
Total of Chapter			311726	625000	500000	500000	500000	500000

Capital Expenditures According to Program and Projects For the years 2013 - 2017

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 2013	Estimated 2014	Re-Estimated 2014	Estimated 2015	Indicative 2016	Indicative 2017
22		Use of Goods and Services						
2211		Use of Goods and Services						
	512	Operating and maintenance Expenses						
	006	Apparatus, machines and equipments maintenance	123768	150000	150000	150000	150000	150000
	008	Training expenses	0	40000	40000	30000	30000	30000
	015	Operating systems and software	102320	100000	63000	100000	100000	100000
		Total of Item	226088	290000	253000	280000	280000	280000
31		Non-financial Assets						
3112		Machinery and Equipment						
	505	Equipments, Machines and Apparatuses						
	001	Computers and accessories	43232	150000	125000	100000	100000	100000
	999	n.e.c	42406	165000	102000	100000	100000	100000
		Total of Item	85638	315000	227000	200000	200000	200000
3113		Other Fixed Assets						
	511	Equipping and furnishing						
	999	n.e.c	0	20000	20000	0	0	0
		Total of Item	0	20000	20000	0	0	0
3122		Inventories						
	503	Materials and supplies						
	999	n.e.c	0	0	0	20000	20000	20000
		Total of Item	0	0	0	20000	20000	20000
		Total of Project / Treasury	311726	625000	500000	500000	500000	500000
		Total of Program	311726	625000	500000	500000	500000	500000
		Total of Chapter	311726	625000	500000	500000	500000	500000