



DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
KAGAWARAN NG KAPALIGIRAN AT LIKAS YAMAN



MEMORANDUM

TO : The Regional Executive Directors
DENR Regions 1-13, NCR, CAR

ATTENTION : The Regional Accountants

FROM : The Undersecretary
Finance, Information Systems and Climate Change

SUBJECT : CY 2021 TAX ASSESSMENT

DATE : MAY 31 2024

This pertains to the attached copy of Notice of Discrepancy (ND) dated 22 May 2024 issued by the Bureau of Internal Revenue (BIR) Revenue District Officer Renato J. Mina in relation to the tax examination conducted on the DENR for the taxable period January 1, 2021 to December 31, 2021 pursuant to Electronic Letter of Authority eLA2019000049371/Letter of Authority (LOA) AUDM20-038-2023-010607 dated 24 May 2023.

The result of the investigation has already been submitted by the assigned Revenue Officers to the Office of the Revenue District Officer. The details of the discrepancies were presented and discussed with the representative of the Accounting Division. Based on the discussion, the DENR was given five (5) days to explain, reconcile and present valid documentary evidences/proof on the findings/discrepancies noted. In the event the DENR failed to reconcile the differences and submit valid documentation within the given time frame, BIR is deemed to issue a Preliminary Assessment Notice (PAN) as part of the Deficiency Tax Assessment process.

The valid documentary evidence or proof of remittance must be submitted to the BIR through the Central Office – Accounting Division **not later than Friday, 31 May 2024**. A copy of this ND and details of discrepancies (Annexes) were already sent in advance to concerned staff in the Regions to facilitate its immediate preparation.

The Accounting Division has created a link where proof of remittances and supporting documents will be uploaded. It can be accessed thru <https://bit.ly/3KpevKg>.

Should you need further assistance, please contact Ms. Nenita L. de Leon/Ms. Ellaine Richelle F. Chavez of the Accounting Division at telephone. no. 8928-0254 or through their email at nldeleon@denr.gov.ph/erfchavez@denr.gov.ph.

For immediate compliance.


ATTY. ANALIZA REBUELTA - TEH

MEMO NO. 2024 - 500



Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Revenue Region No. 7A
Revenue District No. 38
North Quezon City



May 22, 2024

NOTICE OF DISCREPANCY

The Honorable Secretary
DEPARTMENT OF ENVIRONMENT & NATURAL RESOURCES
Visayas Ave.,
Brgy. Vasra
Quezon City
TIN: 000-535-643

Sir/Ma'am:

Please be advised that the report of investigation on your internal tax liabilities for taxable period from January 1, 2021 to December 31, 2021 pursuant to Electronic Letter of Authority eLA2019000049371 /Letter of Authority (LOA) AUDM20-038-2023-010607 dated May 24, 2023 has already been submitted to this Office by the concerned Revenue Officers.

The said report includes the details of discrepancies (**ANNEX**) as a result of the aforesaid investigation. Please take note that this is **NOT YET A DEFICIENCY TAX ASSESSMENT**.

In observance of procedural due process pursuant to Sec. 228 of the National Internal Revenue Code of 1997, as amended, and its implementing rules and regulations, you and/or your authorized representative are invited to a Discussion of Discrepancy at **RDO 38- North Quezon City office, 4th Floor, Fisher Mall, Quezon Ave., Quezon City** within five (5) days from the date of receipt hereof to enable you to present and explain your side on the discrepancies noted by the investigating Revenue Officers. You may submit at said discussion whatever documentary evidence you may have to reconcile and refute the noted discrepancies.

Your counsel/authorized representative may assist you at this discussion, or may represent you thereat, should you be unable to be present on said date. In the event that you shall be represented by your counsel or any other duly authorized representative, said counsel or representative must be so authorized in writing in accordance with the required authorization document by the Bureau of Internal Revenue (BIR).

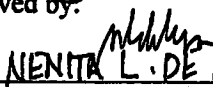
Please be advised, however, that failure on your part to appear on the scheduled date of discussion without prior notice to the Bureau, will be construed as a waiver of your right to a discussion of discrepancy and as an indication that you have no objections to the BIR's findings at this level. Furthermore, failure on your part to reconcile and present valid documentary support against the noted discrepancies will result in the issuance of a Preliminary Assessment Notice (PAN).

We trust, therefore, that this matter will merit your preferential attention.

Very truly yours,


RENATA C. MINA
Revenue District Officer

Received by:


NENITA L. DE LEDN /Accountant III 5/29/2024
(Signature over Printed Name, with Position/Designation/ 10:11 AM
Relationship if made on behalf of the taxpayer)
Contact details: 0916 8310033

Please refer to RO Charlene A. Mamanta / RO Marian F. Alonzo / RO Irennuell M. Verzosa
GS Anna Marie Claveria



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Revenue Region No. 7A - Quezon City
Revenue District Office No. 38
North Quezon City



The President
DEPARTMENT OF ENVIRONMENT & NATURAL RESOURCES
VISAYAS AVE.,
BRGY. VASRA
QUEZON CITY
TIN: 000-535-643

Sir/Madam:

DETAILS OF DISCREPANCIES

COMPUTATION		LEGAL BASIS	REMARKS
I. EXPANDED WITHHOLDING TAX			
Basic Tax Due		P 103,870,380.77	Section 2.57.2 of RR No. 2-98, as amended
Add: Interest 12% (From 1/31/2022 to 10/31/2024)	P 34,277,225.66		
Compromise Penalty	-	34,277,225.66	
Total Amount Due		P 138,147,606.43	ANNEX A
II. CREDITABLE WITHHOLDING TAX - VAT & PERCENTAGE TAXES			
Basic Tax Due		P 203,687,460.35	Sec. 114 (c) of the NIRC of 1997, as amended
Add: Surcharge			
Interest 12% (From 01/31/2022 to 10/31/2024)	P 67,216,861.92		
Compromise Penalty	-	67,216,861.92	
Total Amount Due		P 270,904,322.27	ANNEX B
III. WITHHOLDING TAX - COMPENSATION			
Basic Tax Due		P 291,429,852.93	Sec. 79 of the NIRC of 1997, as amended
Add: Surcharge			
Interest 12% (From 01/15/2022 to 10/31/2024)	P 97,704,852.34		
Compromise Penalty	-	97,704,852.34	
Total Amount Due		P 389,134,705.27	ANNEX C

SUMMARY:

	Basic	Surcharge	Interest	Compromise	Total
Expanded	103,870,380.77		34,277,225.66		138,147,606.43
Creditable	203,687,460.35		67,216,861.92		270,904,322.27
Final	-		-		-
Compensation	291,429,852.93		97,704,852.34		389,134,705.27
Miscellaneous					
TOTAL	307,557,841.12	-	101,494,087.57	-	798,186,633.96



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Revenue Region No. 7A - Quezon City
Revenue District No. 38 - North Quezon City



ANNEX A

Income Payments Subject to EWT	Per CAAR (Less Bureaus)	Subjected to withholding	Not Subjected to EWT	Rate	WE not withheld and not remitted
Salaries and Wages-Casual/Contractual	58,145,840.06	-	58,145,840.06	2%	1,162,916.80
Traveling Expenses	542,651,062.52	55,480.00	542,595,582.52	2%	10,851,911.65
Training and Scholarship Expenses	213,813,918.99	94,726,547.73	119,087,371.26	2%	2,381,747.43
Supplies and Materials Expenses	789,111,449.31	511,199,167.20	277,912,282.11	1%	2,779,122.82
Utility Expenses	195,417,450.66	87,009,877.26	108,407,573.40	2%	2,168,151.47
Communication Expenses	130,133,649.29	73,928,869.76	56,204,779.53	2%	1,124,095.59
Survey, Research, Exploration and Development Expenses	48,146,761.08	11,835,785.20	36,310,975.88	2%	726,219.52
Demolition/Relocation and Desilting/Dredging Expenses	490,954.00	-	490,954.00	2%	9,819.08
Professional Services	1,666,287,704.68	207,843,255.91	1,458,444,448.77	5%	72,922,222.44
General Services	1,244,487,553.02	89,900,401.00	1,154,587,152.02	2%	23,091,743.04
Repairs and Maintenance	309,696,687.41	199,151,698.55	110,544,988.86	2%	2,210,899.78
Other Maintenance and Operating Expenses	553,482,107.33	179,632,001.13	373,850,106.20	2%	7,477,002.12
Rent/Lease	86,006,747.95	52,899,593.75	33,107,154.20	5%	1,655,357.71
Additional Assets	620,087,593.88	600,458,050.19	19,629,543.69	1%	196,295.44
TOTAL	6,457,959,480.18	2,108,640,727.67	4,349,318,752.51		128,757,504.88
					<i>*excluding negative balances</i>
WE not withheld and not remitted	128,757,504.88				
Add: Withheld but not remitted	-	24,887,124.11			
Basic WE Due		103,870,380.77			



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Revenue Region No. 7A – Quezon City
Revenue District No. 38 - North Quezon City



ANNEX A-1

Income Payments Subject to EWT	CENTRAL OFFICE			REGION 1			REGION 2		
	PER CAAR	SUBJECTED TO WE	NOT SUBJECTED TO WE	PER CAAR	SUBJECTED TO WE	NOT SUBJECTED TO WE	PER CAAR	SUBJECTED TO WE	NOT SUBJECTED TO WE
Salaries and Wages-Casual/Contractual	6,151,147.45	-	6,151,147.45	4,569,615.21	-	4,569,615.21	3,071,275.71	-	3,071,275.71
Traveling Expenses	12,242,790.93	-	12,242,790.93	22,604,151.34	-	22,604,151.34	38,925,122.42	-	38,925,122.42
Training and Scholarship Expenses	20,994,728.68	9,625,365.70	11,369,362.98	6,248,415.25	-	6,248,415.25	6,934,788.27	1,384,788.43	5,549,999.84
Supplies and Materials Expenses	81,881,762.09	73,594,950.33	8,286,811.76	28,376,826.94	-	28,376,826.94	46,866,206.04	1,411,390.64	45,454,815.40
Utility Expenses	28,363,011.90	25,324,117.77	3,038,894.13	7,989,485.85	-	7,989,485.85	10,712,767.23	530,991.19	10,181,776.04
Communication Expenses	43,789,201.23	39,097,465.50	4,691,735.73	4,666,923.10	-	4,666,923.10	5,730,395.42	774,083.50	4,956,311.92
Survey, Research, Exploration and Development Expenses	6,871,500.00	3,523,660.50	3,347,839.50	4,710,168.00	-	4,710,168.00	1,784,414.86	-	1,784,414.86
Demolition/Relocation and Desilting/Dredging Expenses	-	-	-	2,384.00	-	2,384.00	-	-	-
Professional Services	283,717,307.74	63,057,120.11	220,660,187.63	79,490,363.82	-	79,490,363.82	77,987,986.87	617,900.60	77,370,086.27
General Services	616,372,778.78	32,159,024.00	584,213,754.78	8,269,488.47	-	8,269,488.47	67,106,513.65	215,213.00	66,891,300.65
Repairs and Maintenance	53,044,699.23	47,430,099.20	5,614,600.03	12,818,425.28	-	12,818,425.28	21,447,429.17	3,143,425.73	18,304,003.44
Other Maintenance and Operating Expenses	94,048,783.54	41,098,185.50	52,950,598.04	12,864,358.77	-	12,864,358.77	33,611,696.02	1,825,818.69	31,785,877.33
Rent/Lease	16,259,374.98	13,830,022.60	2,429,352.38	-	-	-	13,299,933.67	445,720.00	12,854,213.67
Additional Assets	-	-	-	-	-	-	-	-	-
TOTAL	1,263,737,086.55	348,740,011.21	914,997,075.34	192,610,606.03	-	192,610,606.03	327,478,529.33	10,349,331.78	317,129,197.55
Amount Withheld			14,261,933.69			-			278,514.41
Less: Actual Amount Remitted (Annex C-3)			14,127,345.35			2,640.82			9,832,256.44
Withheld but not remitted			<u>134,588.34</u>			<u>2,640.82</u>			<u>9,553,742.03</u>



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Revenue Region No. 7A – Quezon City
Revenue District No. 38 - North Quezon City



ANNEX A-1

Income Payments Subject to EWT	REGION 3			REGION 4A			REGION 4B		
	PER CAAR	SUBJECTED TO WE	NOT SUBJECTED TO WE	PER CAAR	SUBJECTED TO WE	NOT SUBJECTED TO WE	PER CAAR	SUBJECTED TO WE	NOT SUBJECTED TO WE
Salaries and Wages-Casual/Contractual	3,312,954.42	-	3,312,954.42	3,212,245.23	-	3,212,245.23	2,461,118.79	-	2,461,118.79
Traveling Expenses	46,669,575.58	-	46,669,575.58	33,700,597.28	-	33,700,597.28	38,114,274.47	-	38,114,274.47
Training and Scholarship Expenses	22,294,381.45	6,795,753.00	15,498,628.45	19,615,796.69	4,271,848.00	15,343,948.69	3,255,626.68	528,964.50	2,726,662.18
Supplies and Materials Expenses	42,992,633.16	20,812,623.00	22,180,010.16	40,724,651.87	26,653,934.01	14,070,717.86	26,364,524.23	5,359,483.00	21,005,041.23
Utility Expenses	14,459,829.94	9,305,609.00	5,154,220.94	10,060,479.38	7,893,183.00	2,167,296.38	9,568,215.71	135,987.50	9,432,228.21
Communication Expenses	10,674,382.61	3,337,802.00	7,336,580.61	5,020,298.77	2,807,686.41	2,212,612.36	6,199,598.17	551,049.00	5,648,549.17
Survey, Research, Exploration and Development Expenses	8,413,133.20	119,800.00	8,293,333.20	4,022,244.85	1,024,000.00	2,998,244.85	6,562,797.00	3,658,134.00	2,904,663.00
Demolition/Relocation and Desilting/Dredging Expenses	-	-	-	-	-	-	-	-	-
Professional Services	97,840,244.10	7,189,318.60	90,650,925.50	86,609,758.66	85,609,758.66	-	73,077,986.39	46,350.00	73,031,636.39
General Services	73,456,592.73	10,238,768.00	63,217,824.73	36,739,635.45	3,241,897.00	33,497,738.45	17,134,571.26	14,108.00	17,120,463.26
Repairs and Maintenance	18,627,260.50	17,275,673.00	1,351,587.50	27,393,010.31	27,158,280.36	234,729.95	9,570,920.50	882,990.50	8,687,930.00
Other Maintenance and Operating Expenses	29,457,968.23	11,143,221.00	18,314,747.23	104,573,466.97	46,682,461.50	57,891,005.47	17,314,507.64	2,242,139.50	15,072,368.14
Rent/Lease	4,077,261.99	876,200.00	3,201,061.99	8,952,135.39	4,231,137.50	4,720,997.89	4,497,719.58	44,375.00	4,453,344.58
Additional Assets	-	-	-	41,702,747.15	41,702,747.15	-	-	-	-
TOTAL	372,276,217.91	87,094,767.60	285,181,450.31	422,327,068.00	252,276,933.59	170,050,134.41	214,121,860.42	13,463,581.00	200,658,279.42
Amount Withheld			1,873,757.84			7,263,828.62			311,971.47
Less: Actual Amount Remitted (Annex C-3)			8,650,220.65			3,471,824.76			1,781,193.37
Withheld but not remitted			<u>6,776,462.81</u>			<u>3,792,003.86</u>			<u>1,469,221.90</u>



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Revenue Region No. 7A – Quezon City
Revenue District No. 38 - North Quezon City



ANNEX A-1

Income Payments Subject to EWT	REGION 5			REGION 6			REGION 7		
	PER CAAR	SUBJECTED TO WE	NOT SUBJECTED TO WE	PER CAAR	SUBJECTED TO WE	NOT SUBJECTED TO WE	PER CAAR	SUBJECTED TO WE	NOT SUBJECTED TO WE
Salaries and Wages-Casual/Contractual	3,371,702.69	-	3,371,702.69	2,986,209.28	-	2,986,209.28	3,521,211.31	-	3,521,211.31
Traveling Expenses	39,178,354.58	-	39,178,354.58	55,002,609.50	-	55,002,609.50	13,708,000.37	-	13,708,000.37
Training and Scholarship Expenses	11,749,726.60	8,412,683.80	3,337,042.80	20,670,293.40	306,275.00	20,364,018.40	5,646,612.73	4,950,693.50	695,919.23
Supplies and Materials Expenses	76,161,386.12	70,991,247.50	5,170,138.62	45,524,019.40	1,710,731.00	43,813,288.40	40,265,768.40	40,182,450.00	83,318.40
Utility Expenses	12,429,291.65	6,934,414.00	5,494,877.65	11,207,095.72	65,967.00	11,141,128.72	10,647,526.94	6,330,441.50	4,317,085.44
Communication Expenses	6,175,622.03	1,823,721.50	4,351,900.53	7,185,786.19	176,971.00	7,008,815.19	4,242,408.14	4,242,408.14	-
Survey, Research, Exploration and Development	-	-	-	201,080.00	-	201,080.00	2,404,778.51	1,551,235.00	853,543.51
Demolition/Relocation and Desilting/Dredging Expenses	-	-	-	488,570.00	-	488,570.00	-	-	-
Professional Services	50,126,851.84	1,109,080.00	49,017,771.84	146,533,013.17	35,642.80	146,497,370.37	41,758,663.42	4,448,131.50	37,310,531.92
General Services	96,669,859.86	23,417,248.90	73,252,610.96	8,187,424.18	97,411.00	8,090,013.18	100,341,405.37	1,182,770.50	99,158,634.87
Repairs and Maintenance	13,726,878.83	11,807,908.50	1,918,970.33	28,918,970.36	434,842.50	28,484,127.86	20,159,344.52	18,337,164.50	1,822,180.02
Other Maintenance and Operating Expenses	33,286,638.05	11,793,038.00	21,493,600.05	28,213,698.82	188,735.00	28,024,963.82	23,967,257.30	2,874,480.00	21,092,777.30
Rent/Lease	11,302,117.40	11,246,777.80	55,339.60	-	-	-	1,237,300.00	442,559.00	794,741.00
Additional Assets	218,299,563.67	208,744,782.27	9,554,781.40	-	-	-	14,334,634.44	14,334,634.44	-
TOTAL	572,477,993.32	356,280,902.27	216,197,091.05	355,118,770.02	3,016,575.30	352,102,194.72	282,234,911.45	98,876,968.08	183,357,943.37
Amount Withheld			6,767,161.64			57,867.33			1,625,335.65
Less: Actual Amount Remitted (Annex C-3)			6,767,161.60			4,062,254.09			2,899,204.30
Withheld but not remitted			0.04			4,004,986.76			1,273,868.65



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Revenue Region No. 7A – Quezon City
Revenue District No. 38 - North Quezon City



ANNEX A-1

Income Payments Subject to EWT	REGION 8			REGION 9			REGION 10		
	PER CAAR	SUBJECTED TO WE	NOT SUBJECTED TO WE	PER CAAR	SUBJECTED TO WE	NOT SUBJECTED TO WE	PER CAAR	SUBJECTED TO WE	NOT SUBJECTED TO WE
Salaries and Wages-Casual/Contractual	3,727,751.07	-	3,727,751.07	2,442,219.29	-	2,442,219.29	3,235,627.53	-	3,235,627.53
Traveling Expenses	50,579,021.26	-	50,579,021.26	41,071,447.12	-	41,071,447.12	34,272,324.92	12,800.00	34,259,524.92
Training and Scholarship Expenses	14,877,350.53	11,015,118.20	3,862,232.33	2,724,837.80	2,211,404.00	513,433.80	18,093,103.72	8,101,583.50	9,991,520.22
Supplies and Materials Expenses	29,254,671.61	20,922,915.10	8,331,756.51	30,772,806.94	25,490,742.00	5,282,064.94	43,299,750.95	35,420,296.00	7,879,454.95
Utility Expenses	11,204,077.47	1,159,006.50	10,045,070.97	10,791,124.82	6,256,945.00	4,534,179.82	10,932,067.54	6,481,359.30	4,450,708.24
Communication Expenses	6,731,875.49	3,596,634.70	3,135,240.79	3,948,638.93	1,395,868.00	2,552,770.93	3,873,834.18	2,293,623.50	1,580,210.68
Survey, Research, Exploration and Development	6,031,050.00	1,833,928.70	4,197,121.30	-	-	-	20,000.00	-	20,000.00
Demolition/Relocation and Desilting/Dredging E	-	-	-	-	-	-	-	-	-
Professional Services	131,059,898.67	28,176,479.60	102,883,419.07	37,010,228.01	2,241,595.80	34,768,632.21	110,903,227.11	3,619,510.90	107,283,716.21
General Services	5,884,469.84	2,379,577.50	3,504,892.34	6,835,431.88	1,638,243.50	5,197,188.38	15,577,284.87	3,069,390.20	12,507,894.67
Repairs and Maintenance	19,735,586.91	15,964,129.90	3,771,457.01	7,483,954.45	5,654,412.00	1,829,542.45	12,724,429.29	4,040,681.50	8,683,747.79
Other Maintenance and Operating Expenses	13,983,992.12	8,013,614.80	5,970,377.32	53,656,465.69	4,770,239.00	48,886,226.69	9,506,826.37	1,864,547.00	7,642,279.37
Rent/Lease	1,325,330.00	800,821.40	524,508.60	134,460.00	-	134,460.00	-	-	-
Additional Assets	184,050,500.49	179,799,823.50	4,250,676.99	-	-	-	-	-	-
TOTAL	478,485,575.46	273,662,049.90	204,823,525.56	196,871,614.93	49,659,449.30	147,212,165.63	262,438,476.48	64,903,791.90	197,534,684.58
Amount Withheld			7,156,047.77			3,993,531.79			1,222,727.03
Less: Actual Amount Remitted (Annex C-3)			5,295,017.41			4,072,873.43			1,405,438.09
Withheld but not remitted			<u>1,861,030.36</u>			<u>79,341.64</u>			<u>182,711.06</u>



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Revenue Region No. 7A – Quezon City
Revenue District No. 38 – North Quezon City



ANNEX A-1

Income Payments Subject to EWT	REGION 11			REGION 12			REGION 13		
	PER CAAR	SUBJECTED TO WE	NOT SUBJECTED TO WE	PER CAAR	SUBJECTED TO WE	NOT SUBJECTED TO WE	PER CAAR	SUBJECTED TO WE	NOT SUBJECTED TO WE
Salaries and Wages-Casual/Contractual	6,837,874.37	-	6,837,874.37	3,829,976.30	-	3,829,976.30	3,548,052.72	-	3,548,052.72
Traveling Expenses	22,392,387.41	42,680.00	22,349,707.41	38,570,442.11	-	38,570,442.11	39,248,125.11	-	39,248,125.11
Training and Scholarship Expenses	8,131,477.05	6,887,783.50	1,243,693.55	12,934,266.32	-	12,934,266.32	20,831,406.85	19,546,123.50	1,285,283.35
Supplies and Materials Expenses	38,637,419.62	38,637,419.62	-	37,471,956.05	-	37,471,956.05	49,765,758.52	33,646,644.00	16,119,114.52
Utility Expenses	10,945,535.15	5,490,348.50	5,455,186.65	9,616,124.88	-	9,616,124.88	14,501,809.50	1,823,832.50	12,677,977.00
Communication Expenses	4,719,791.51	4,719,791.51	-	4,132,374.29	-	4,132,374.29	4,250,198.28	2,992,782.50	1,257,415.78
Survey, Research, Exploration and Development Expenses	347,914.75	125,027.00	222,887.75	4,190,176.00	-	4,190,176.00	569,402.39	-	569,402.39
Demolition/Relocation and Desilting/Dredging Expenses	-	-	-	-	-	-	-	-	-
Professional Services	29,939,493.77	1,824,451.00	28,115,042.77	13,797,863.31	-	13,797,863.31	122,017,935.42	1,206,856.67	120,811,078.75
General Services	62,990,160.32	7,341,016.00	55,649,144.32	89,907,290.52	-	89,907,290.52	14,140,632.99	1,247,211.50	12,893,421.49
Repairs and Maintenance	19,459,475.98	19,459,475.98	-	14,230,424.74	-	14,230,424.74	10,114,393.88	10,114,393.88	-
Other Maintenance and Operating Expenses	17,867,079.39	17,867,079.39	-	32,854,116.69	-	32,854,116.69	20,251,241.64	6,916,014.25	13,335,227.39
Rent/Lease	74,285.79	74,285.60	0.19	-	-	-	102,411.25	102,411.25	-
Additional Assets	103,513,506.50	100,015,665.43	3,497,841.07	-	-	-	-	-	-
TOTAL	325,856,201.61	202,485,023.53	123,371,178.08	261,535,011.21	-	261,535,011.21	299,341,368.95	77,596,270.05	221,745,098.90
Amount Withheld			4,177,997.70			-			13,405,992.71
Less: Actual Amount Remitted (Annex C-3)			2,819,872.86			214,808.77			9,181,910.54
Withheld but not remitted			<u>1,358,124.84</u>			<u>214,808.77</u>			<u>4,224,082.17</u>



REPUBLIC OF THE PHILIPPINES
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Revenue District No. 38 - North Quezon City



ANNEX A-1

Income Payments Subject to EWT	NCR			CAR			CONSOLIDATED			TAX RATE	WE not withheld and not remitted
	PER CAAR	SUBJECTED TO WE	NOT SUBJECTED TO WE	PER CAAR	SUBJECTED TO WE	NOT SUBJECTED TO WE	PER CAAR	SUBJECTED TO WE	NOT SUBJECTED TO WE		
Salaries and Wages-Casual/Contractual	-	-	-	1,866,858.69	-	1,866,858.69	58,145,840.06	-	58,145,840.06	2%	1,162,916.80
Traveling Expenses	2,002,617.50	-	2,002,617.50	14,369,220.62	-	14,369,220.62	542,651,062.52	55,480.00	542,595,582.52	2%	10,851,911.65
Training and Scholarship Expenses	1,432,408.00	1,369,712.50	62,695.50	17,378,698.97	9,318,450.60	8,060,248.37	213,813,918.99	94,726,547.73	119,087,371.26	2%	2,381,747.43
Supplies and Materials Expenses	75,679,316.84	72,436,260.00	3,243,056.84	55,071,990.53	43,928,081.00	11,143,909.53	789,111,449.31	511,199,167.20	277,912,282.11	1%	2,779,122.82
Utility Expenses	6,169,066.20	5,508,094.50	660,971.70	5,819,940.38	3,769,580.00	2,050,360.38	195,417,450.66	87,009,877.26	108,407,573.40	2%	2,168,151.47
Communication Expenses	4,621,062.55	4,125,949.00	495,113.55	4,171,258.40	1,993,033.50	2,178,224.90	130,133,649.29	73,928,869.76	56,204,779.53	2%	1,124,095.59
Survey, Research, Exploration and Development Expenses	1,995,000.00	-	1,995,000.00	23,101.52	-	23,101.52	48,146,761.08	11,835,785.20	36,310,975.88	2%	726,219.52
Demolition/Relocation and Desilting/Dredging Expenses	-	-	-	-	-	-	490,954.00	-	490,954.00	2%	9,819.08
Professional Services	85,871,764.01	4,197,495.97	81,674,268.04	198,545,118.37	3,463,563.70	195,081,554.67	1,666,287,704.68	207,843,255.91	1,458,444,448.77	5%	72,922,222.44
General Services	14,375,726.31	3,432,239.50	10,943,486.81	10,498,286.54	226,282.40	10,272,004.14	1,244,487,553.02	89,900,401.00	1,154,587,152.02	2%	23,091,743.04
Repairs and Maintenance	11,128,088.00	10,461,096.50	666,991.50	9,113,395.46	6,987,124.50	2,126,270.96	309,696,687.41	199,151,698.55	110,544,988.86	2%	2,210,899.78
Other Maintenance and Operating Expenses	6,732,109.46	6,402,792.00	329,317.46	21,291,900.63	15,949,635.50	5,342,265.13	553,482,107.33	179,632,001.13	373,850,106.20	2%	7,477,002.12
Rent/Lease	23,616,687.90	20,056,978.60	3,559,709.30	1,127,730.00	748,305.00	379,425.00	86,006,747.95	52,899,593.75	33,107,154.20	5%	1,655,357.71
Additional Assets	17,312,775.83	15,457,835.60	1,854,940.23	40,834,065.80	40,402,561.80	431,504.00	620,087,593.88	600,458,050.19	19,629,543.69	1%	196,295.44
TOTAL	250,936,622.60	143,448,454.17	107,488,168.43	380,111,565.91	126,786,618.00	253,324,947.91	6,457,959,80.18	2,108,640,727.67	4,349,318,752.51		128,757,504.88
							*excluding negative balances				
Amount Withheld			2,618,182.23			1,370,275.64			66,385,125.52		
Less: Actual Amount Remitted (Annex C-3)			2,303,449.35			14,384,777.80			91,272,249.63		
Withheld but not remitted			<u>314,732.88</u>			<u>13,014,502.16</u>			<u>24,887,124.11</u>		



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ANNEX B

Income Payments Subject to WG	Per CAAR (Less Bureaus)	Subjected to WG VT/PT	Not Subjected to WG	Rate	Basic WG not withheld and not remitted
Salaries and Wages-Casual/Contractual	58,145,840.06	-	58,145,840.06	1%	581,458.40
Traveling Expenses	542,651,062.52	54,680.36	542,596,382.16	5%	27,129,819.11
Training and Scholarship Expenses	219,289,750.99	99,493,409.40	119,796,341.59	5%	5,989,817.08
Supplies and Materials Expenses	794,045,021.01	405,505,390.19	388,539,630.82	5%	19,426,981.54
Utility Expenses	196,384,713.89	83,491,877.44	112,892,836.45	5%	5,644,641.82
Communication Expenses	130,598,233.67	70,407,809.03	60,190,424.64	5%	3,009,521.23
Survey, Research, Exploration and Development Expenses	48,146,761.08	9,061,224.66	39,085,536.42	5%	1,954,276.82
Demolition/Relocation and Desilting/Dredging Expenses	490,954.00	-	490,954.00	5%	24,547.70
Professional Services	1,670,153,829.15	247,560,126.50	1,422,593,702.65	5%	71,129,685.13
General Services	1,257,798,890.28	115,482,568.65	1,142,316,321.63	5%	57,115,816.08
Repairs and Maintenance	311,002,117.64	172,582,033.01	138,420,084.63	5%	6,921,004.23
Other Maintenance and Operating Expenses	639,525,774.28	263,607,015.52	375,918,758.76	5%	18,795,937.94
Additional Assets	831,047,614.79	548,673,825.14	282,373,789.66	5%	14,118,689.48
TOTAL	6,699,280,563.37	2,015,919,959.90	4,683,360,603.46		231,842,196.57
WG not withheld and not remitted		231,842,196.57			
Add: Withheld but not remitted		-			28,154,736.22
Basic WE Due		203,687,460.35			

**excluding overremittance/ negative balances*



REPUBLIC OF THE PHILIPPINES
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ANNEX B-1

Income Payments Subject to WG	CENTRAL OFFICE			REGION 1			REGION 2		
	PER CAAR	SUBJECTED TO WG	NOT SUBJECTED TO WG	PER CAAR	SUBJECTED TO WG	NOT SUBJECTED TO WG	PER CAAR	SUBJECTED TO WG	NOT SUBJECTED TO WG
Salaries and Wages-Casual/Contractual	6,151,147.45	-	6,151,147.45	4,569,615.21	-	4,569,615.21	3,071,275.71	-	3,071,275.71
Traveling Expenses	12,242,790.93	-	12,242,790.93	22,604,151.34	-	22,604,151.34	38,925,122.42	-	38,925,122.42
Training and Scholarship Expenses	20,994,728.68	10,243,200.60	10,751,528.08	6,248,415.25	-	6,248,415.25	6,934,788.27	1,327,949.07	5,606,839.20
Supplies and Materials Expenses	81,881,762.09	73,318,130.60	8,563,631.49	28,376,826.94	-	28,376,826.94	46,866,206.04	1,411,395.16	45,454,810.88
Utility Expenses	28,363,011.90	21,605,965.00	6,757,046.90	7,989,485.85	-	7,989,485.85	10,712,767.23	349,714.65	10,363,052.58
Communication Expenses	43,789,201.23	39,097,501.00	4,691,700.23	4,666,923.10	-	4,666,923.10	5,730,395.42	774,084.27	4,956,311.15
Survey, Research, Exploration and Development Expenses	6,871,500.00	3,523,660.80	3,347,839.20	4,710,168.00	-	4,710,168.00	1,784,414.86	-	1,784,414.86
Demolition/Relocation and Desilting/Dredging Expenses	-	-	-	2,384.00	-	2,384.00	-	-	-
Professional Services	283,717,307.74	35,427,290.07	248,290,017.67	79,490,363.82	-	79,490,363.82	77,987,986.87	673,619.05	77,314,367.83
General Services	616,372,778.78	32,159,023.78	584,213,755.00	8,269,488.47	-	8,269,488.47	67,106,513.65	358,006.26	66,748,507.39
Repairs and Maintenance	53,044,699.23	47,430,100.20	5,614,599.03	12,818,425.28	-	12,818,425.28	21,447,429.17	3,141,930.84	18,305,498.33
Other Maintenance and Operating Expenses	110,308,158.52	64,748,609.20	45,559,549.32	12,864,358.77	-	12,864,358.77	46,911,629.69	5,223,282.34	41,688,347.35
Additional Assets	-	-	-	-	-	-	-	-	-
TOTAL	1,263,737,086.55	327,553,481.24	936,183,605.31	192,610,606.03	-	192,610,606.03	327,478,529.33	13,259,981.63	314,218,547.70
Amount Withheld			23,184,119.84			-			615,068.87
Less: Actual Amount Remitted (ANNEX C-3)			22,945,973.75			4,581.93			16,255,236.89
Withheld but not remitted			<u>238,146.09</u>			<u>4,581.93</u>			<u>15,640,168.02</u>



REPUBLIC OF THE PHILIPPINES
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ANNEX B-1

Income Payments Subject to WG	REGION 3			REGION 4A			REGION 4B		
	PER CAAR	SUBJECTED TO WG	NOT SUBJECTED TO WG	PER CAAR	SUBJECTED TO WG	NOT SUBJECTED TO WG	PER CAAR	SUBJECTED TO WG	NOT SUBJECTED TO WG
Salaries and Wages-Casual/Contractual	3,312,954.42	-	3,312,954.42	3,212,245.23	-	3,212,245.23	2,461,118.79	-	2,461,118.79
Traveling Expenses	46,669,575.58	-	46,669,575.58	33,700,597.28	-	33,700,597.28	38,114,274.47	-	38,114,274.47
Training and Scholarship Expenses	27,770,213.45	10,784,988.97	16,985,224.48	19,615,796.69	6,196,203.40	13,419,593.29	3,255,626.68	366,964.29	2,888,662.39
Supplies and Materials Expenses	47,926,204.86	19,344,417.72	28,581,787.14	40,724,651.87	10,817,264.85	29,907,387.02	26,364,524.23	6,921,254.70	19,443,269.53
Utility Expenses	15,427,093.17	9,850,376.92	5,576,716.25	10,060,479.38	5,279,618.24	4,780,861.14	9,568,215.71	130,285.66	9,437,930.05
Communication Expenses	11,138,966.99	3,709,290.20	7,429,676.79	5,020,298.77	2,932,450.76	2,087,848.01	6,199,598.17	594,780.47	5,604,817.70
Survey, Research, Exploration and Development Expenses	8,413,133.20	119,800.00	8,293,333.20	4,022,244.85	42,560.00	3,979,684.85	6,562,797.00	3,658,133.93	2,904,663.07
Demolition/Relocation and Desilting/Dredging Expenses	-	-	-	-	-	-	-	-	-
Professional Services	101,706,368.57	7,090,085.68	94,616,282.89	86,609,758.66	20,204,179.59	66,405,579.07	73,077,986.39	15,940,789.03	57,137,197.36
General Services	86,767,929.99	14,391,229.94	72,376,700.05	36,739,635.45	10,959,843.69	25,779,791.76	17,134,571.26	1,322,250.47	15,812,320.79
Repairs and Maintenance	19,932,690.73	19,932,690.73	-	27,393,010.31	12,229,688.90	15,163,321.41	9,570,920.50	1,005,905.25	8,565,015.25
Other Maintenance and Operating Expenses	33,572,149.22	12,962,388.82	20,609,760.40	113,525,602.36	22,422,449.18	91,103,153.18	21,812,227.22	3,314,745.48	18,497,481.74
Additional Assets	46,059,599.88	24,919,545.16	21,140,054.72	41,702,747.15	-	41,702,747.15	-	-	-
TOTAL	448,696,880.06	123,104,814.14	325,592,065.92	422,327,068.00	91,084,258.61	331,242,809.39	214,121,860.42	33,255,109.28	180,866,751.14
Amount Withheld			5,814,070.60			16,497,507.38			773,877.00
Less: Actual Amount Remitted (ANNEX C-3)			14,564,064.12			6,126,272.60			6,735,784.23
Withheld but not remitted			<u>8,749,993.52</u>			<u>10,371,234.78</u>			<u>5,961,907.23</u>



REPUBLIC OF THE PHILIPPINES
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BUREAU OF INTERNAL REVENUE
Revenue Region No. 7A – Quezon City
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ANNEX B-1

Income Payments Subject to WG	REGION 5			REGION 6			REGION 7		
	PER CAAR	SUBJECTED TO WG	NOT SUBJECTED TO WG	PER CAAR	SUBJECTED TO WG	NOT SUBJECTED TO WG	PER CAAR	SUBJECTED TO WG	NOT SUBJECTED TO WG
Salaries and Wages-Casual/Contractual	3,371,702.69	-	3,371,702.69	2,986,209.28	-	2,986,209.28	3,521,211.31	-	3,521,211.31
Traveling Expenses	39,178,354.58	-	39,178,354.58	55,002,609.50	-	55,002,609.50	13,708,000.37	-	13,708,000.37
Training and Scholarship Expenses	11,749,726.60	7,871,397.07	3,878,329.53	20,670,293.40	918,825.00	19,751,468.40	5,646,612.73	5,646,612.73	32,510,579.57
Supplies and Materials Expenses	76,161,386.12	44,378,812.57	31,782,573.55	45,524,019.40	3,553,623.86	41,970,395.54	40,265,768.40	7,755,188.83	10,095,874.02
Utility Expenses	12,429,291.65	6,003,638.27	6,425,653.38	11,207,095.72	194,268.80	11,012,826.92	10,647,526.94	551,652.92	2,803,481.12
Communication Expenses	6,175,622.03	1,934,928.37	4,240,693.66	7,185,786.19	530,912.57	6,654,873.62	4,242,408.14	1,438,927.02	1,423,449.57
Survey, Research, Exploration and Development Expenses	-	-	-	201,080.00	-	201,080.00	2,404,778.51	981,328.94	-
Demolition/Relocation and Desilting/Dredging Expenses	-	-	-	488,570.00	-	488,570.00	-	-	-
Professional Services	50,126,851.84	106,449.00	50,020,402.84	146,533,013.17	213,856.84	146,319,156.33	41,758,663.42	6,813,293.99	34,945,369.43
General Services	96,669,859.86	9,089,516.61	87,580,343.25	8,187,424.18	292,231.04	7,895,193.14	100,341,405.37	17,120,949.06	83,220,456.31
Repairs and Maintenance	13,726,878.83	9,477,762.66	4,249,116.17	28,918,970.36	1,259,089.82	27,659,880.54	20,159,344.52	3,780,191.79	16,379,152.73
Other Maintenance and Operating Expenses	44,588,755.45	29,018,402.10	15,570,353.35	28,213,698.82	566,205.00	27,647,493.82	25,204,557.30	1,832,890.95	23,371,666.35
Additional Assets	218,299,563.67	218,299,563.67	-	-	-	-	14,334,634.44	14,334,634.44	-
TOTAL	572,477,993.32	326,180,470.32	246,297,523.00	355,118,770.02	7,529,012.93	347,589,757.09	282,234,911.45	60,255,670.68	221,979,240.77
Amount Withheld			11,886,301.02			161,021.21			6,690,670.65
Less: Actual Amount Remitted (ANNEX C-3)			11,886,301.03			5,613,974.91			6,404,651.17
Withheld but not remitted			<u>0.01</u>			<u>5,452,953.70</u>			<u>286,019.48</u>



REPUBLIC OF THE PHILIPPINES
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ANNEX B-1

Income Payments Subject to WG	REGION 8			REGION 9			REGION 10		
	PER CAAR	SUBJECTED TO WG	NOT SUBJECTED TO WG	PER CAAR	SUBJECTED TO WE	NOT SUBJECTED TO WE	PER CAAR	SUBJECTED TO WG	NOT SUBJECTED TO WG
Salaries and Wages-Casual/Contractual	3,727,751.07	-	3,727,751.07	2,442,219.29	-	2,442,219.29	3,235,627.53	-	3,235,627.53
Traveling Expenses	50,579,021.26	-	50,579,021.26	41,071,447.12	-	41,071,447.12	34,272,324.92	12,000.00	34,260,324.92
Training and Scholarship Expenses	14,877,350.53	3,963,935.34	10,913,415.19	2,724,837.80	2,118,442.20	606,395.60	18,093,103.72	14,118,800.46	3,974,303.26
Supplies and Materials Expenses	29,254,671.61	3,828,509.98	25,426,161.63	30,772,806.94	21,785,269.27	8,987,537.67	43,299,750.95	43,299,750.95	-
Utility Expenses	11,204,077.47	4,995,432.77	6,208,644.70	10,791,124.82	6,627,984.08	4,163,140.74	10,932,067.54	8,342,516.80	2,589,550.74
Communication Expenses	6,731,875.49	2,432,189.25	4,299,686.24	3,948,638.93	1,511,766.75	2,436,872.18	3,873,834.18	2,980,939.73	892,894.45
Survey, Research, Exploration and Development Expenses	6,031,050.00	610,714.20	5,420,335.80	-	-	-	20,000.00	-	20,000.00
Demolition/Relocation and Desilting/Dredging Expenses	-	-	-	-	-	-	-	-	-
Professional Services	131,059,898.67	17,217,996.24	113,841,902.43	37,010,228.01	6,456,734.80	30,553,493.21	110,903,227.11	37,237,018.67	73,666,208.44
General Services	5,884,469.84	3,665,039.38	2,219,430.46	6,835,431.88	5,194,180.22	1,641,251.66	15,577,284.87	8,104,366.63	7,472,918.24
Repairs and Maintenance	19,735,586.91	9,873,681.27	9,861,905.64	7,483,954.45	4,990,787.69	2,493,166.76	12,724,429.29	12,724,429.29	-
Other Maintenance and Operating Expenses	15,309,322.12	49,616,897.79	34,307,575.67	53,790,925.69	4,347,944.56	49,442,981.13	9,506,826.37	4,235,458.80	5,271,367.57
Additional Assets	184,080,500.49	34,893,173.71	149,187,326.78	164,900,421.04	155,154,621.08	9,745,799.96	-	-	-
TOTAL	478,485,575.46	131,097,569.93	347,388,005.53	361,772,035.97	208,187,730.65	153,584,305.32	262,438,476.48	131,055,281.33	131,383,195.15
Amount Withheld			3,169,032.63			8,140,788.84			4,682,417.67
Less: Actual Amount Remitted (ANNEX C-3)			8,280,796.04			8,829,903.51			1,270,392.50
Withheld but not remitted			<u>5,111,763.41</u>			<u>689,114.67</u>			<u>3,412,025.17</u>



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Revenue Region No. 7A – Quezon City
Revenue District No. 38 - North Quezon City



ANNEX B-1

Income Payments Subject to WG	REGION 11			REGION 12			REGION 13		
	PER CAAR	SUBJECTED TO WG	NOT SUBJECTED TO WG	PER CAAR	SUBJECTED TO WG	NOT SUBJECTED TO WG	PER CAAR	SUBJECTED TO WG	NOT SUBJECTED TO WG
Salaries and Wages-Casual/Contractual	6,837,874.37	-	6,837,874.37	3,829,976.30	-	3,829,976.30	3,548,052.72	-	3,548,052.72
Traveling Expenses	22,392,387.41	42,680.36	22,349,707.05	38,570,442.11	-	38,570,442.11	39,248,125.11	-	39,248,125.11
Training and Scholarship Expenses	8,131,477.05	6,181,090.65	1,950,386.40	12,934,266.32	-	12,934,266.32	20,831,406.85	19,127,822.12	1,703,584.73
Supplies and Materials Expenses	38,637,419.62	38,637,419.62	-	37,471,956.05	-	37,471,956.05	49,765,758.52	20,871,979.98	28,893,778.54
Utility Expenses	10,945,535.15	5,225,798.83	5,719,736.32	9,616,124.88	-	9,616,124.88	14,501,809.90	4,686,557.12	9,815,252.78
Communication Expenses	4,719,791.51	4,164,695.78	555,095.73	4,132,374.29	-	4,132,374.29	4,250,198.28	1,622,993.83	2,627,204.45
Survey, Research, Exploration and Development Expenses	347,914.75	125,026.79	222,887.96	4,190,176.00	-	4,190,176.00	569,402.39	-	569,402.39
Demolition/Relocation and Desilting/Dredging Expenses	-	-	-	-	-	-	-	-	-
Professional Services	29,939,493.77	2,442,201.54	27,497,292.23	13,797,863.31	-	13,797,863.31	122,017,935.42	4,377,279.88	117,640,655.54
General Services	62,990,160.32	8,364,547.52	54,625,612.80	89,907,290.52	-	89,907,290.52	14,140,632.99	790,665.54	13,349,967.45
Repairs and Maintenance	19,459,475.98	19,459,475.98	-	14,230,424.74	-	14,230,424.74	10,114,393.88	10,114,393.88	-
Other Maintenance and Operating Expenses	17,941,365.18	17,941,365.18	-	32,854,116.69	-	32,854,116.69	20,353,652.89	2,837,375.74	17,516,277.15
Additional Assets	103,513,306.50	44,780,385.68	58,732,920.82	-	-	-	-	-	-
TOTAL	325,856,201.61	147,364,687.93	178,491,513.68	261,535,011.21	-	261,535,011.21	299,341,368.95	64,429,068.09	234,912,300.86
Amount Withheld			6,149,457.95			-			3,146,290.16
Less: Actual Amount Remitted (ANNEX C-3)			4,469,952.52			965,110.91			8,262,960.67
Withheld but not remitted			<u>1,679,505.43</u>			<u>965,110.91</u>			<u>5,116,670.50</u>



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
 Revenue Region No. 7A – Quezon City
 Revenue District No. 38 - North Quezon City



ANNEX B-1

Income Payments Subject to WG	NCR			CAR			CONSOLIDATED			TAX RATE	BASIC WG DUE
	PER CAAR	SUBJECTED TO WG	NOT SUBJECTED TO WG	PER CAAR	SUBJECTED TO WG	NOT SUBJECTED TO WG	PER CAAR	SUBJECTED TO WG	NOT SUBJECTED TO WG		
Salaries and Wages-Casual/Contractual	-	-	-	1,866,858.69	-	1,866,858.69	58,145,840.06	-	58,145,840.06	1%	581,458.40
Traveling Expenses	2,002,617.50	-	2,002,617.50	14,369,220.62	-	14,369,220.62	542,651,062.52	54,680.36	542,596,382.16	5%	27,129,819.11
Training and Scholarship Expenses	1,432,408.00	1,309,717.59	122,690.41	17,378,698.97	9,317,459.92	8,061,239.05	219,289,750.99	99,493,409.40	119,796,341.59	5%	5,989,817.08
Supplies and Materials Expenses	75,679,316.84	71,096,973.47	4,582,343.37	55,071,990.53	38,485,398.62	16,586,591.91	794,045,021.01	405,505,390.19	388,539,630.82	5%	19,426,981.54
Utility Expenses	6,169,066.20	5,508,094.82	660,971.38	5,819,940.38	4,139,972.56	1,679,967.82	196,384,713.89	83,491,877.44	112,892,836.45	5%	5,644,641.82
Communication Expenses	4,621,062.55	4,125,948.71	495,113.84	4,171,258.40	2,556,400.32	1,614,858.08	130,598,233.67	70,407,809.03	60,190,424.64	5%	3,009,521.23
Survey, Research, Exploration and Development Expenses	1,995,000.00	-	1,995,000.00	23,101.52	-	23,101.52	48,146,761.08	-9,061,224.66	39,085,536.42	5%	1,954,276.82
Demolition/Relocation and Desilting/Dredging Expenses	-	-	-	-	-	-	490,954.00	-	490,954.00	5%	24,547.70
Professional Services	85,871,764.01	85,565,080.44	306,683.57	198,545,118.37	7,794,251.69	190,750,866.68	1,670,153,829.15	247,560,126.50	1,422,593,702.65	5%	71,129,685.13
General Services	14,375,726.31	3,432,239.49	10,943,486.82	10,498,286.54	238,479.02	10,259,807.52	1,257,798,890.28	115,482,568.65	1,142,316,321.63	5%	57,115,816.08
Repairs and Maintenance	11,128,088.00	10,461,096.18	666,991.82	9,133,395.46	6,700,808.53	2,432,586.93	311,002,117.64	172,582,033.01	138,420,084.63	5%	6,921,004.23
Other Maintenance and Operating Expenses	30,348,797.36	27,995,192.10	2,353,605.26	22,419,630.63	16,543,808.28	5,875,822.35	639,525,774.28	263,607,015.52	375,918,758.76	5%	18,795,937.94
Additional Assets	17,312,775.83	15,457,835.60	1,854,940.23	40,834,065.80	40,834,065.80	-	831,047,614.79	548,673,825.14	282,373,789.66	5%	14,118,689.48
TOTAL	250,936,622.60	224,952,178.40	25,984,444.20	380,111,565.91	126,610,644.74	253,500,921.17	6,699,280,563.37	2,015,919,959.90	4,683,360,603.46		231,842,196.57

*excluding negative balances

Amount Withheld
 Less: Actual Amount Remitted (ANNEX C-3)
 Withheld but not remitted

7,685,792.84
 7,878,756.23
192,963.39

8,331,795.46
 4,588,235.34
3,743,560.12

106,928,212.13
 135,082,948.35
28,154,736.22



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Revenue Region No. 7A – Quezon City
Revenue District No. 38 - North Quezon City



ANNEX C

I. Tax due on Salaries and Wages not subjected to WC (Item II)				
Tax Withheld per Alphalist of Employees (Annex C)				P 389,158,658.40
Total				<u>216,533,802.51</u>
Less: Remittance (Annex C-3)				P 605,692,460.91
Deficiency Tax Due on WC				<u>248,762,028.56</u>
				<u>P 356,930,432.35</u>
II. Salaries, Wages, and Other Wages not subjected to Withholding Tax on Compensation (WC)				
Salaries, Wages, and Other Compensation per AFS:				
Salaries and Wages - Regular		P 5,103,341,884.32		
Other Compensation		2,093,754,077.26		
Other Personnel Benefits				
Terminal Leave Benefits	P 301,507,214.25			
Other Personnel Benefits	<u>211,768,587.00</u>	513,275,801.25		
				P 7,710,371,762.83
Less: Salaries, Wages, and Other Compensation per alphalist of employees (ANNEX C)				
Non-Taxable:				
13th Month Pay	P 625,637,187.49			
De Minimis Benefit	179,766,871.51			
SSS, GSIS, PHIC & Pag-ibig Contribution	358,581,289.09			
Salaries & Other Forms of Compensation	<u>214,352,583.48</u>	P 1,378,337,931.57		
Taxable:				
Basic salary	P 2,517,257,216.43			
13th Month Pay & Other Benefits	166,651,990.44			
Salaries & Other Forms of Compensation	<u>14,335,934.50</u>	<u>2,698,245,141.37</u>		
				<u>4,076,583,072.94</u>
Salaries, Wages, and Other Wages not subjected to WC				P 3,633,788,689.89
Multiply by: Tax Rate*				8.02%
Basic Tax Due				<u>P 291,429,852.93</u>

* *Rate of Withholding Tax Compliance (Per Alphalist) (Annex C)*

<i>Tax Due</i>	<u>216,304,022.42</u>	
<i>Taxable Compensation</i>	<u>2,698,245,141.37</u>	8.02%



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Revenue Region No. 7A – Quezon City
Revenue District No. 38 – North Quezon City



ANNEX C-1

Region/ Province	Non Taxable					Total Non-Taxable/Exempt Compensation	Taxable			Total Taxable Compensation	Tax Due	Tax Withheld
	Gross Compensation	13th Month Pay	De Minimis Benefit	SSS, GSIS, PHIC & Pag-Ibig Contribution	Salaries & Other Forms of Compensation		Basic salary	13th Month Pay & Other Benefits	Salaries & Other Forms of Compensation			
CAR												
ABRA	50,062,952.72	8,687,714.33	1,789,600.00	4,040,218.57	3,231,709.00	17,759,211.00	31,225,853.69	1,107,757.13		32,323,710.02	2,057,940.00	2,040,357.30
APAYAO	53,652,415.70	9,607,474.00	1,470,000.00	4,438,898.36		19,919,372.80	17,331,780.44	610,256.10		17,942,036.54	1,666,461.83	1,664,747.79
BENGUET	57,083,995.57	12,620,199.98	1,553,000.00	4,534,896.53		19,708,988.48	37,151,368.42	1,224,530.68		38,375,909.06	2,371,967.98	2,377,988.75
MOUNTAIN PROVINCE	46,056,261.04	7,286,972.66	2,405,083.33	3,924,936.38		13,616,998.37	24,384,284.61	7,822,051.66	227,766.00	32,494,102.27	1,936,523.90	1,936,523.90
KALINGA	46,238,005.04		11,063,491.00	3,762,493.25		14,654,004.18	31,228,824.47		185,198.32	31,412,002.79	1,307,778.99	1,307,778.99
CAR - REGIONAL OFFICE	101,483,391.01	18,035,907.10	2,384,000.00	8,328,364.89		28,748,371.88	69,079,842.20	3,504,349.53	228,833.28	72,811,004.89	5,479,468.37	5,622,839.63
CENTRAL OFFICE	514,925,732.10	59,904,538.17	14,907,249.95	39,544,777.20	16,833,520.41	131,198,888.73	347,382,563.55	30,736,791.15	5,618,291.67	388,796,046.67	55,612,785.48	55,579,606.52
NCR	138,978,778.88	20,468,017.71	5,841,008.15	11,208,027.60	10,760,424.00	48,886,677.48	87,788,424.68	3,215,668.75	0.00	91,014,093.43	6,888,301.88	6,888,301.88
REGION 2												
CAGAYAN	112,288,430.14	17,859,083.66	8,189,842.79	8,631,751.47	8,373,010.59	46,888,888.71	69,510,641.04	1,924,100.40	0.00	71,434,741.44	3,605,422.25	3,682,853.21
ISABELA	112,697,274.56	17,855,563.27	6,220,166.64	9,204,839.54	7,091,000.00	40,177,898.48	71,288,385.78	1,207,585.33		72,485,971.11	3,481,870.30	3,481,870.30
NUEVA VISCAYA	51,397,125.00	7,565,639.00	2,750,000.00	4,697,735.40	3,120,000.00	16,188,974.40	32,645,514.60	588,238.00	0.00	32,833,752.60	1,807,870.88	1,807,870.88
QUIRINO	52,983,427.04	8,660,503.47	3,764,157.08	4,128,960.18	2,719,599.79	18,371,388.68	20,021,426.14	1,527,552.54	0.00	21,900,978.68	2,306,285.45	2,309,524.59
REGION 2 - REGIONAL OFFICE	107,180,887.32	15,124,758.69	4,418,541.87	8,185,255.68	4,959,880.21	32,888,914.28	64,089,002.06	2,555,058.00	7,883,223.05	71,971,225.11	175,643.49	175,643.49
REGION 3												
AURORA	61,726,168.19	10,094,821.43	4,137,744.60	4,861,002.60	3,484,545.47	22,679,914.40	37,657,476.39	1,343,475.70	47,000.00	38,047,952.19	2,540,741.38	2,540,741.38
BATAAN	47,006,657.83	8,117,918.50	1,912,000.00	3,669,865.37	2,898,000.00	14,703,691.87	31,789,693.76	419,082.00		32,202,775.76	1,723,213.50	1,723,213.50
BULACAN	58,522,547.00	11,830,000.00	2,820,000.00	4,265,634.20	3,278,580.68	21,802,844.88	35,272,886.52	1,257,445.70	0.00	36,530,332.28	2,491,338.70	2,491,338.70
NUEVA ECIJA	56,615,726.99	6,603,828.35	2,434,000.00	4,716,930.57	3,648,193.58	17,488,988.48	19,286,352.29	611,773.00	0.00	19,898,125.29	2,318,849.08	2,318,849.08
PAMPANGA	32,935,344.71	5,646,667.10	1,790,080.00	2,593,181.56	1,944,373.37	11,871,388.88	21,389,569.38	761,669.70	0.00	22,141,239.08	1,442,434.99	1,447,797.86
TARLAC	49,321,818.58	8,533,829.82	1,287,750.00	3,925,710.05	2,820,348.39	18,877,888.88	31,728,274.44	1,045,714.82	0.00	32,774,089.26	4,618,055.11	4,618,055.11
ZAMBALES	53,188,372.77	8,164,902.30	2,683,001.00	4,245,443.15	3,485,806.37	18,988,888.88	18,455,329.48	881,928.10	0.00	19,337,257.88	2,123,530.86	2,123,530.86
REGION 3 - REGIONAL OFFICE	103,250,812.11	13,692,361.00	6,727,000.00	7,641,142.88	4,824,000.00	33,964,888.88	7,780,223.00	60,944,742.38	0.00	64,744,966.88	4,618,055.11	4,618,055.11
REGION 4A												
BATANGAS	55,092,012.75	8,926,673.04	2,210,500.00	3,865,454.63	0.00	12,882,827.87	28,830,056.28	876,871.80	0.00	29,708,928.08	2,066,094.91	2,124,624.87
QUEZON	112,422,191.53	20,523,489.00	6,492,154.00	8,845,202.43	0.00	38,888,888.88	31,962,536.64	1,656,008.00	0.00	33,618,544.64	3,328,570.68	3,328,570.68
RIZAL	37,527,475.58	7,843,857.67	1,853,000.00	3,113,400.37	0.00	12,916,378.04	23,827,727.55	689,490.00	0.00	24,517,217.55	1,470,223.55	1,470,223.55
REGION 4A - REGIONAL OFFICE	80,804,132.55	11,394,052.65	3,332,000.00	8,322,131.82	0.00	23,801,186.87	66,603,844.88	1,152,103.00	0.00	67,755,947.88	4,569,277.78	4,569,277.78
REGION 4B												
REGION 4B - REGIONAL OFFICE	108,749,871.85	18,477,671.67	6,007,611.95	8,289,297.92	5,906,886.15	38,681,487.89	49,322,673.42	4,026,005.33	0.00	53,348,678.75	5,720,850.67	5,720,850.67
REGION 5												
CAMARINES NORTE	31,501,826.01	5,001,827.43	1,382,000.00	2,851,017.47	1,488,000.00	18,708,844.88	19,482,403.43	1,211,600.58	104,777.10	20,694,781.11	1,864,854.33	1,864,854.33
CAMARINES SUR	72,618,466.98	11,987,364.35	2,574,250.00	5,722,885.28	4,597,091.00	24,891,888.88	28,069,524.10	2,070,685.00	0.00	30,140,209.10	3,574,950.14	3,576,913.69
CATANDUANES	27,464,646.66	4,439,373.00	1,437,000.00	2,160,203.00	7,016,092.58	18,888,888.88	11,570,410.40	821,568.00	0.00	12,391,978.40	1,418,978.64	1,418,978.64
REGION 5 - REGIONAL OFFICE	111,160,048.34	16,084,788.54	9,625,816.63	8,681,513.24	0.00	34,581,116.41	56,888,547.68	3,063,834.71	0.00	60,952,382.39	6,336,268.66	6,342,805.84
REGION 7												
BOHOL	43,407,579.44	0.00	0.00	4,846,257.90	0.00	4,846,257.90	38,561,321.54	0.00	0.00	38,561,321.54	1,845,548.06	1,845,548.06
CEBU	64,417,168.65	13,555,969.00	0.00	5,686,241.21	0.00	18,242,210.21	23,389,174.25	1,594,428.00	0.00	24,983,602.25	2,581,558.43	2,581,558.43
NEGROS ORIENTAL	43,475,030.00	0.00	0.00	0.00	0.00	0.00	38,705,634.32	0.00	0.00	38,705,634.32	2,068,978.56	2,068,978.56
SIGUIJOR	15,429,689.16	1,797,637.00	142,000.00	1,455,313.06	918,000.00	4,312,888.12	10,511,019.12	605,719.98	0.00	11,117,738.10	1,348,030.85	1,348,030.85
REGION 7 - REGIONAL OFFICE	93,206,646.62	14,873,540.75	0.00	8,250,855.12	0.00	23,224,286.17	70,088,011.61	0.00	0.00	70,088,011.61	5,787,299.91	5,787,299.91
REGION 9												
ZAMBOANGA DEL NORTE	104,282,801.81	17,581,408.80	6,045,156.35	9,743,787.00	820,000.00	34,189,380.15	68,240,719.16	1,821,732.50	0.00	70,061,451.66	3,327,721.53	3,327,721.53
ZAMBOANGA - SIBUGAY	117,925,347.58	20,491,823.29	6,455,500.00	9,310,147.41	7,297,036.55	43,804,907.25	72,588,548.23	1,804,262.10	0.00	74,392,810.33	3,280,338.53	3,280,338.53
ZAMBOANGA DEL SUR	57,403,517.00	7,803,776.00	5,605,502.22	2,871,000.00	0.00	16,280,280.22	41,123,236.78			41,123,236.78	2,468,401.20	2,468,401.20
REGION 9 - REGIONAL OFFICE	110,855,755.48	20,882,568.74	0.00	9,780,124.97	0.00	30,862,883.71	54,444,776.02	3,525,847.19		57,970,623.21	5,569,139.17	5,569,139.17
REGION 10												
BUKIDNON	95,534,490.25	14,767,479.43	5,359,000.00	8,847,429.70	6,121,209.38	34,895,118.49	60,828,607.78	1,184,391.00	0.00	62,012,998.78	3,086,425.11	3,086,425.11
CAMIGUIN	20,914,169.03	3,363,820.00	980,000.00	2,018,997.08	0.00	5,282,817.08	14,043,761.68	475,246.00	0.00	14,519,007.68	979,444.07	979,444.07



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Revenue Region No. 7A – Quezon City
Revenue District No. 38 - North Quezon City



ANNEX C-1

Region/ Province	Non Taxable					Total Non-Taxable/Exempt Compensation	Taxable				Total Taxable Compensation	Tax Due	Tax Withheld
	Gross Compensation	13th Month Pay	De Minimis Benefit	SSS, GSIS, PHIC & Pag-ibig Contribution	Salaries & Other Forms of Compensation		Basic salary	13th Month Pay & Other Benefits	Salaries & Other Forms of Compensation				
MISAMIS ORIENTAL	52,534,111.18	11,970,000.00	2,128,000.00	2,685,738.03	0.00	18,863,734.03	34,307,773.13	1,242,800.00	0.00	34,550,573.13	2,101,758.54	2,101,758.54	
MISAMIS OCCIDENTAL	43,367,088.80	10,440,000.00	1,856,000.00	4,131,878.88	0.00	16,437,878.88	28,367,216.11	1,059,102.00	0.00	29,426,318.11	1,788,220.77	1,788,220.77	
REGION 10 - REGIONAL OFFICE	105,568,854.58	15,056,104.48	2,717,818.00	8,630,340.63	7,742,970.66	34,147,833.77	48,943,306.39	1,858,475.10	0.00	50,799,781.49	5,422,291.66	5,422,291.66	
REGION 11													
DAVAO ORIENTAL	94,028,942.97	16,845,938.00	2,409,000.00	7,815,718.25	0.00	27,070,664.25	61,385,380.72			61,385,380.72	2,751,945.90	2,751,945.90	
DAVAO OCCIDENTAL	10,921,922.07	1,712,076.82	368,000.00	919,546.64	0.00	2,997,934.48	5,282,783.98	360,101.62		5,642,885.66	669,909.88	669,909.88	
DAVAO DE ORO	52,853,409.18	8,574,079.35	28,615.57	4,663,903.92	0.00	13,266,000.84	32,157,059.07	1,172,399.20	62,847.07	33,392,305.34	2,238,541.58	2,238,541.58	
DAVAO DEL NORTE	38,480,740.77	0.00	0.00	4,589,318.58	0.00	4,589,318.58	30,636,718.19	1,234,706.00	0.00	31,871,424.19	2,185,438.08	2,185,438.08	
REGION 11 - REGIONAL OFFICE	181,748,582.82	2,958,237.00	14,657,648.58	8,417,817.54	68,329,185.45	93,962,608.37	89,931,273.16	2,768,852.00	0.00	92,699,125.16	5,278,489.52	5,278,489.52	
REGION 12													
SOUTH COTABATO	48,319,693.88	6,010,184.00	0.00	5,373,651.73	56.00	11,443,987.17	17,507,799.80	597,196.00	0.00	18,104,985.87	2,202,614.45	2,202,614.45	
COTABATO	69,230,804.42	8,598,793.02	0.00	7,870,170.48	0.00	16,468,963.50	26,992,894.37	159,670.00	0.00	27,152,564.37	2,410,681.89	2,410,681.89	
SULTAN KUDARAT	58,287,571.80	8,473,546.00	0.00	5,756,770.09	5,224,000.00	18,464,316.89	38,433,573.21	428,448.00	0.00	38,862,021.21	1,649,555.15	1,649,555.15	
REGION 12 - REGIONAL OFFICE	91,611,243.10	12,537,240.12	2,214,582.00	9,081,826.13	0.00	23,833,448.25	55,046,870.41	1,057,952.00	0.00	56,104,822.41	4,800,345.45	4,800,345.45	
REGION 13													
SURIGAO DEL SUR	95,318,831.28	18,439,575.32	2,640,000.00	7,370,152.62	5,826,000.00	34,775,727.84	59,442,627.34	1,882,255.00	0.00	61,324,882.34	2,803,887.99	2,803,887.99	
SURIGAO DEL NORTE	39,768,874.88	-1,162,510.70	0.00	4,452,880.30	5,002,283.93	8,292,653.53	30,313,710.83	1,162,510.70	0.00	31,476,221.53	2,150,538.89	2,150,538.89	
AGUSAN DEL SUR	66,246,301.38	10,359,368.00	0.00	8,203,882.74	8,813,000.00	27,179,882.74	53,881,655.96	928,090.00	0.00	54,797,745.96	2,913,902.10	2,913,902.10	
PROVINCE OF DINAGAT ISLANDS	31,875,715.42	4,948,185.00	800,000.00	3,107,371.28	0.00	8,865,558.28	12,994,120.13	738,035.00	0.00	13,732,155.13	1,438,651.18	1,438,651.18	
TOTAL	4,397,102,188.05	825,637,187.49	179,768,871.81	389,681,789.89	214,352,583.48	1,378,337,931.57	2,617,257,216.43	188,851,920.44	14,335,934.50	2,806,245,141.37	4,076,883,072.94	216,304,622.42	216,533,802.51



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Revenue Region No. 7A - Quezon City
Revenue District No. 38 - North Quezon City



ANNEX C - 2

OFFICE/ PARTICULARS	Non Taxable					Taxable					Total Compensation	Tax Due	Tax Withheld
	Gross Compensation	13th Month Pay	De Minimis Benefit	SSS, GSIS, PHIC & Pag-Ibig Contribution	Salaries & Other Forms of Compensation	Total Non- Taxable/Exempt Compensation	Basic salary	13th Month Pay & Other Benefits	Salaries & Other Forms of Compensation	Total Taxable Compensation			
Schedule 1	488,448,984.94	55,059,038.39	13,580,749.96	37,883,162.57	15,378,625.96	121,901,576.88	336,550,014.77	29,997,393.29	366,547,408.06	488,448,984.94	54,367,293.57	54,284,239.43	
Schedule 2	10,644,173.54	2,669,518.66	774,499.99	716,752.47	865,726.75	5,026,497.87	-	1,384.00	5,616,291.67	10,644,173.54	-	-	
CARP	7,775,349.54	1,278,227.12	342,000.00	298,764.32	349,167.70	2,268,159.14	5,342,082.54	165,107.86	5,507,190.40	7,775,349.54	383,083.29	432,958.47	
PRC MO	8,057,224.08	897,754.00	210,000.00	646,097.84	240,000.00	1,993,851.84	5,490,466.24	572,906.00	6,063,372.24	8,057,224.08	862,408.62	862,408.62	
TOTAL	514,925,732.10	59,904,538.17	14,907,249.95	39,544,777.20	16,833,520.41	131,190,086.73	347,382,583.55	30,738,791.15	5,616,291.67	514,925,732.10	65,612,785.48	55,579,606.52	



REPUBLIC OF THE PHILIPPINES
 DEPARTMENT OF FINANCE
 BUREAU OF INTERNAL REVENUE
 Revenue Region No. 7A – Quezon City
 Revenue District No. 38 - North Quezon City



ANNEX C - 3

DEPARTMENT OF ENVIRONMENT & NATURAL RESOURCES

TIN: 000-535-643

SUMMARY OF PAYMENTS

TAXABLE YEAR 2021

TAX TYPE	CO	REGIONS							
		1	2	4B	5	7	3	6	8
DS	-	-	-	-	-	13,650.00	-	-	-
WF	96,000.00	-	-	9,400.00	-	10.99	-	-	-
WC	54,823,205.36	-	14,782,189.44	14,991,834.37	18,694,186.49	14,300,271.49	19,666,369.84	15,730,432.21	19,180,754.55
WE	14,127,345.35	2,640.82	9,832,256.44	1,781,193.37	6,767,161.60	2,899,204.30	8,650,220.65	4,062,254.09	5,295,017.41
WG	22,945,973.75	4,581.93	16,255,236.89	6,735,784.23	11,886,301.03	6,404,651.17	14,564,064.12	5,613,974.91	8,280,796.04
TOTAL	91,992,524.46	7,222.75	40,869,682.77	23,518,211.97	37,347,649.12	23,617,787.95	42,880,654.61	25,406,661.21	32,756,568.00



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Revenue Region No. 7A – Quezon City
Revenue District No. 38 - North Quezon City



ANNEX C - 3

REGIONS						CAR	NCR	TOTAL
12	13	4A	9	10	11			
						4,588,235.34	-	13,650.00
4,023,283.24	15,237,087.90	8,348,457.31	13,802,521.74	1,187,204.46	11,247,615.65	16,003,126.85	6,743,487.66	4,693,646.33
214,808.77	9,181,910.54	3,471,824.76	4,072,873.43	1,405,438.09	2,819,872.86	14,384,777.80	2,303,449.35	248,762,028.56
965,110.91	8,262,960.67	6,126,272.60	8,829,903.51	1,270,392.50	4,489,952.52	4,588,235.34	7,878,756.23	91,272,249.63
5,203,202.92	32,681,959.11	17,946,554.67	26,705,298.68	3,863,035.05	18,537,441.03	39,564,375.33	16,925,693.24	135,082,948.35
								479,824,522.86