Department of Finance
National Tax Research Center

Where Does Your Tax Money Go?

MANILA, PHILIPPINES
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NTRC OFFICIALS

TRINIDAD A. RODRIGUEZ
OIC– Executive Director

TERESITA L. SOLOMON
OIC– Deputy Director

MARLENE L. CALUBAG
Chief, Indirect Taxes Branch

TRINIDAD A. RODRIGUEZ
Chief, Tax Statistics Branch

DONALDO M. BOO
Chief, Direct Taxes Branch

DEBBIE F. ASISTIO-SY
Chief, Fiscal Incentives Branch

TERESITA L. SOLOMON
Chief, Local Finance Branch

MONICA G. REMPILLO
Chief, Economics Branch

EMELITA A. TENA
Chief, Special Research and Technical Services Branch

NEDINIA B. MENDIOLA
OIC, Planning and Coordinating Branch

—
Administrative and Financial Branch
FOREWORD

This primer on “Where Does Your Tax Money Go?” aims to inform the public, especially our valued taxpayers, of the basic services and facilities provided by both the national and local governments in return for the taxes they pay. Such awareness is important as it enhances tax compliance most especially if taxpayers get to know the impact of government expenditures on them and their respective communities.

Taxes being the lifeblood of the government, should be adequate in order to finance the general requirements of growth and development of our country. With more tax collections, the government will be able to widen the scope of expenditures in development programs and projects and improve the quality of basic services and thus provide more economic benefits to every Filipino.

In line with the primer’s objective is to encourage public officials to put the statement “This is Where Your Tax Money Goes” on the different banners/streamers for government projects so that people would know the importance of every peso that they contribute to the government coffers.

It is hoped that as our valued taxpayers flip the following pages, they will likewise be encouraged to pay correct taxes and become active government partners to nation-building.

TRINIDAD A. RODRIGUEZ
OIC-Executive Director
Your tax money goes back to you in the form of essential services and economic benefits.

“Dahil maayos ang paggugol ng gobyerno, walang tagas sa sistema. Dahil maayos ang pagkolekta ng buwis, lumalago ang kaban ng bayan.

Bawat pisong nakokolekta, tiyak ang pupuntahan: Piso itong diretso sa kalsada, piso para sa bakuna, piso para sa classroom at upuan, piso para sa ating kinabukasan.”

- His Excellency Benigno Simeon C. Aquino III
Quoted from his State of the Nation Address delivered at the Session Hall of the House of Representatives, Batasan Pambansa Complex, Quezon City on July 23, 2012
Where does your tax money go?

On the average, the government spent more than the taxes that every Filipino pays.

<table>
<thead>
<tr>
<th>Particulars</th>
<th>2009</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditure Per Filipino</td>
<td>P 18,084</td>
<td>P 25,942</td>
</tr>
<tr>
<td>Tax Payment Per Filipino</td>
<td>11,373</td>
<td>18,303</td>
</tr>
<tr>
<td>Taxpayer’s Benefit</td>
<td>6,711</td>
<td>7,639</td>
</tr>
</tbody>
</table>
Where does your tax money go?

These are the Services and Facilities Being Provided Out of Your Tax Money...

**On Education**

**Public Preschools**
Number of Public Preschools increased from 20,794 in SY 2009 - 2010 to 37,761 in SY 2014 - 2015.

**Public Elementary Schools**
Number of Elementary Public Schools increased from 38,176 in SY 2009 - 2010 to 38,604 in SY 2014 - 2015.

**Public Secondary Schools**
Number of Secondary Public Schools increased from 7,016 in SY 2009 - 2010 to 7,972 in SY 2014 - 2015.
Where does your tax money go?

Classrooms

The government continuously spends money for the construction of classrooms.

**Newly Constructed Classrooms, 2009-2014**

<table>
<thead>
<tr>
<th>Year</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>3,154</td>
<td>3,314</td>
<td>12,513</td>
<td>16,323</td>
<td>34,686</td>
<td>33,608</td>
</tr>
</tbody>
</table>

**Public School Enrollment, 2009 - 2014**

<table>
<thead>
<tr>
<th>Particulars</th>
<th>SY 2009-2010</th>
<th>SY 2014-2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Preschool</td>
<td>1,049,035</td>
<td>1,812,910</td>
</tr>
<tr>
<td>Elementary</td>
<td>12,574,506</td>
<td>13,301,248</td>
</tr>
<tr>
<td>Secondary</td>
<td>5,421,562</td>
<td>5,928,042</td>
</tr>
</tbody>
</table>
Public School Teachers

Elementary teachers increased from 358,078 in SY 2009-2010 to 377,513 in SY 2013-2014.

Secondary teachers increased from 142,518 in SY 2009-2010 to 169,741 in SY 2013-2014.

Computerization Program

The budget for the DepEd Computerization Program increased from P1.6 billion in 2009 to P 4.0 billion in 2014.

An eClassroom in Orani, Bataan—recipient of computers through the DepEd Computerization Program

Government Assistance to Students and Teachers in Private Education (GASTPE)

To improve access to basic education and to help decongest public schools, the government, through the DepEd made P7.4 billion available to one million students under the GASTPE in 2014. Students and teachers participating in the program are given subsidy.
Where does your tax money go?

*Your tax money is also spent to finance the following:*

**Free Textbooks**

Textbooks and other instructional materials are given to the public school students free of charge.

**School-based Feeding Program**

Public school children are provided with healthy meals to improve their nutritional status which is expected to result in 85%-100% classroom attendance.

The budget of this program increased from P82.48 million in 2009 to P4.30 billion in 2014. In SY 2013-2014, a total of around 1.6 million children were covered by the program.

**Scholarship Programs**

- Commission on Higher Education (CHED) - Allocated P718.20 million in 2014
- Department of Science and Technology (DOST) - Allocated P1.67 billion in 2014
- TESDA Training for Work Scholarship Program - Allocated P1.40 billion in 2014
Where does your tax money go?

State Universities and Colleges (SUCs)

<table>
<thead>
<tr>
<th>Particulars</th>
<th>2009</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of SUCs</td>
<td>112</td>
<td>114</td>
</tr>
<tr>
<td>Budget of SUCs</td>
<td>P22.8 billion</td>
<td>P35.9 billion</td>
</tr>
</tbody>
</table>

Technical Education and Skills Development Authority (TESDA)

<table>
<thead>
<tr>
<th>Particulars</th>
<th>2009</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Technical Vocational Education and Training (TVET) Program Enrollees</td>
<td>1,982,435</td>
<td>2,033,417</td>
</tr>
<tr>
<td>Budget of TVET Program</td>
<td>P275 million</td>
<td>P3.7 billion</td>
</tr>
</tbody>
</table>
Where does your tax money go?

These are the Services and Facilities Being Provided Out of Your Tax Money...

On Health and Nutrition

The government spends for the following:

- 452 Public Hospitals with 45,629 beds and 292 Infirmaries with 5,003 beds
- 2,581 Rural Health Units
- 19,943 Barangay Health Stations
- 13 Dangerous Drug Abuse Treatment and Rehabilitation Centers

Medical Missions

Through the Department of Health (DOH) and its attached agencies, medical missions are launched to assist the public.

Immunization

In 2014, around 2.1 million children were fully immunized against various diseases including tuberculosis infections, diphtheria, pertussis, tetanus, polio, hepatitis, and measles.
Where does your tax money go?

*Your tax money was also spent to finance the following:*

- Salaries of 12,592 government doctors; 1,733 dentists; 21,101 nurses; and 14,346 midwives as of 2014
- Health facilities in hospitals and other health units
- Ambulances, medicines, medical supplies, and equipment
- Subsidy to PhilHealth Insurance premiums covering about 87% of the Filipinos as of 2014.

*Disease Prevention and Control*

- Treatment of 244,392 tuberculosis cases;
- Treatment of 6,437 HIV/AIDS cases.
- 27 Filariasis–free provinces;
- 23 Rabies-free provinces; and
- 28 Malaria-free provinces in 2014.
Where does your tax money go?

These are the Services and Facilities Being Provided Out of Your Tax Money...

On Social Security and Welfare

The Department of Social Welfare and Development (DSWD) served 58,396 children, 12,374 youth, 44,659 women, 4,721 senior citizens, 2,135 PWDs and 25,928 other needy adults in 2013.

Social Welfare Institutions

There are 28 childcare institutions, 15 youth center facilities, 15 substitute home for women in especially difficult circumstances and 13 facilities for PWDs/elderly persons.

Sustainable Livelihood Program (SLP)

SLP is a community-based capacity building program that seeks to improve the participants’ socio-economic status.

DSWD allocated P2.4 billion for the program benefitting 111,314 households in 2014.
**Supplemental Feeding Program (SFP)**

DSWD in cooperation with Local Government Units (LGUs) spent about P4.3 billion to provide meals for 1.7 million day care pupils in 2014.

**Pantawid Pamilyang Pilipino Program (4Ps)**

DSWD released P189.9 billion for the program including implementing costs, covering a total of 4,455,116 households from 2008 to 2014.

Beneficiaries of the Pantawid Pamilyang Pilipino Program wait for their turn to be served outside Land Bank branch.
### DSWD Relief Operations

<table>
<thead>
<tr>
<th>Calamity</th>
<th>Beneficiaries</th>
<th>Amount and Type of Assistance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Zamboanga Siege</td>
<td>23,794 families</td>
<td>P273 million relief assistance</td>
</tr>
<tr>
<td></td>
<td></td>
<td>P2.2 million financial assistance</td>
</tr>
<tr>
<td></td>
<td></td>
<td>P3.8 million for work program</td>
</tr>
<tr>
<td></td>
<td></td>
<td>P21.5 million for construction of 10,160 bunkhouses</td>
</tr>
<tr>
<td>Bohol earthquake</td>
<td>671,099 families</td>
<td>P71.8 million relief assistance</td>
</tr>
<tr>
<td>Habagat</td>
<td>124,147 families</td>
<td>P3.13 million relief assistance</td>
</tr>
<tr>
<td>Typhoon Labuyo</td>
<td>90,026 families</td>
<td>P6.3 million relief assistance</td>
</tr>
<tr>
<td>Typhoon Maring</td>
<td>697,263 families</td>
<td>P46.5 million relief assistance</td>
</tr>
<tr>
<td></td>
<td></td>
<td>P96,000 emergency shelter assistance</td>
</tr>
<tr>
<td>Typhoon Santi</td>
<td>271,400 families</td>
<td>P19.3 million relief assistance</td>
</tr>
<tr>
<td>Typhoon Yolanda</td>
<td>58,823 families</td>
<td>P575 million of food assistance</td>
</tr>
<tr>
<td></td>
<td>9,395 families</td>
<td>P35.8 million for building livelihood assets</td>
</tr>
<tr>
<td></td>
<td>112,227 children</td>
<td>P188 million for feeding program in bunkhouses</td>
</tr>
</tbody>
</table>
These are the Services and Facilities Being Provided Out of Your Tax Money...

**On Employment**

**Employment Facilitation**

- Job Placement Through Employment Service Providers
- Special Program for Employment of Students (SPES)
- Conduct of Job Fairs
- Maintenance of Jobseekers’ Kiosks

In 2014, DOLE through its Special Program for Employment of Students (SPES) has provided employment assistance to 182,573 youths.

A total of 2,018 job fairs were conducted in 2014. A total of 134,581 applicants were hired-on-the-spot.
Worker’s Protection and Welfare Services

The government spends for the following:

- OFWs’ claims for death & burial benefits amounting to P254 million and disability/dismemberment amounting to P23 million in 2014.

- Handling and disposition of various mediation cases and illegal recruitment cases annually;

- Promotion of rural employment/women workers employment through self-employment and entrepreneurship development, livelihood programs, among others.

Maintenance of Jobseekers’ Kiosks

The kiosks are used to access relevant information on job openings, hiring requirements of employers, or upgrade their skills thru the TESDA programs and the Bureau of Local Employment career guides.
Where does your tax money go?

These are the Services and Facilities Being Provided Out of Your Tax Money...

On Housing

In 2014, the housing sector provided homes to 222,789 low-income families amounting to P58.92 billion.

<table>
<thead>
<tr>
<th>Program</th>
<th>Target</th>
<th>Accomplishment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Resettlement</td>
<td>65,705</td>
<td>44,271</td>
</tr>
<tr>
<td>Housing Assistance Program for Calamity Victims</td>
<td>147,433</td>
<td>155,887</td>
</tr>
<tr>
<td>Settlements Upgrading</td>
<td>3,098</td>
<td>2,688</td>
</tr>
<tr>
<td>AFP/PNP Housing</td>
<td>9,067</td>
<td>1,918</td>
</tr>
<tr>
<td>Other Housing Assistance</td>
<td>-</td>
<td>197</td>
</tr>
<tr>
<td>Total</td>
<td>225,303</td>
<td>204,961</td>
</tr>
</tbody>
</table>

Emergency Housing Assistance Program for Victims of Calamities

In 2014, the National Housing Authority has provided permanent housing to 40,052 families and housing materials assistance to 143,076 families under its emergency housing assistance program for calamity victims.
These are the Services and Facilities Being Provided Out of Your Tax Money...

On Roads and Transportation

<table>
<thead>
<tr>
<th>Particulars</th>
<th>2009</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>National Roads (in kms)</td>
<td>29,898</td>
<td>32,526</td>
</tr>
<tr>
<td>Provincial Roads (in kms)</td>
<td>30,925</td>
<td>31,744</td>
</tr>
<tr>
<td>City Roads (in kms)</td>
<td>13,607</td>
<td>15,329</td>
</tr>
<tr>
<td>Bridges (in linear meters)</td>
<td>7,793</td>
<td>8,131</td>
</tr>
</tbody>
</table>

- Maintenance of:
  - Airports
    - 10 international airports
    - 15 principal class 1 airports
    - 19 principal class 2 airports
    - 41 community airports
  - Seaports
  - Ro-Ro Ports
  - Mass Transit Railways (LRT, MRT, PNR)
- Remedial works in specified landslide areas and road slip areas
Government Projects

Construction of Roads

Widening of Roads

Repair and Maintenance of Roads

Reconstruction of Worn Out Bridges
Where does your tax money go?

Airports

Newly Opened Laguindingan Airport in Misamis Oriental

Mass Transit Railways

The government spends P12 billion for LRT and MRT and P8.4 billion for the PNR every year as subsidy.

In 2014, the government spent for the rehabilitation of the following airports/ports damaged by Typhoon Yolanda:

- Kalibo Airport
- Roxas Airport
- Busuanga Airport
- Port of Naval in Biliran
- The Ports of Danao, San Carlos, and Pulupandan in Negros Occidental
- The Ports of Coron, Culion, Cuyo, and El Nido in Palawan
- Port of Matnog in Sorsogon
- The Ports of Legazpi, Tabaco in Albay, and Pasacao in Camarines Sur
- Port of Maasin in Southern Leyte
The government spends considerable money to improve the agricultural production in order to sustain the basic needs on food of the Filipinos.

In 2014, the Department of Agriculture had a budget of P52.7 billion for its programs that increased the productivity and income of farmers and fishermen. Around P10.5 billion was allotted for the 2.1 million farmers, farm laborers, and fishermen of the 20 poorest provinces.
Various assistance to farmers

Distribution of:
- Seeds (corn, rice, vegetables)
- Planting materials
- Fertilizers and other soil ameliorants
- Liquid/Solid pesticides
- Soil testing kits
- Animal vaccines and drugs
- Fingerlings and broodstock

Geo-Hazard Assessment and Mapping Program

The program aims to identify areas in the country which are vulnerable to various geologic hazards (e.g. landslides and floodings) and to provide information to various stakeholders in order to lessen or mitigate the impact of these events.

A total of 548 municipalities were mapped in 2014.
National Greening Program

- DENR planted 592,839,159 seedlings in 1 million hectares of land as of 2014.
- Area reforested by government totaled 326,106 hectares in 2013.

Comprehensive Agrarian Reform Program Extension

In 2014, a total of 104,996 hectares of land was distributed.
Where does your tax money go?

These are the Services and Facilities Being Provided Out of Your Tax Money...

On Water Supply and Flood Control

Local Water Utilities
A total of 878 local water districts are now serving rural folks with potable water.

Flood Control and Sewerage Management

MMDA allotted P271 million in 2014 for declogging of drainage system, dredging works, cleaning of manholes, and hauling and disposal of garbage.

Cleaning of Manholes

Dredging Works
Where does your tax money go?

These are the Services and Facilities Being Provided Out of Your Tax Money...

On Power and Energy

Electrification Projects

Number of barangays energized increased from 35,860 in 2009 to 36,052 in 2014 through Barangay Line Enhancement Program

![Image of electrification projects](image1.jpg)

Exploration of Various Energy Sources

DOE continues to develop alternative sources of energy, e.g. wind energy.

![Image of wind turbines](image2.jpg)
Where does your tax money go?

These are the Services and Facilities Being Provided Out of Your Tax Money...

On Trade and Industry

Trade promotions through trade events for local and international products, marketing and financial assistance resulting in an increase in exports from USD38.44 billion in 2009 to USD61.80 billion in 2014.
Where does your tax money go?

These are the Services and Facilities Being Provided Out of Your Tax Money...

On Tourism

Tourism Campaigns

Department of Tourism launched “Its More Fun in the Philippines” slogan in 2012.

Tourism campaign resulted in an increase of tourist arrivals from 3.03 million in 2009 to 4.83 million in 2014.
These are the Services and Facilities Being Provided Out of Your Tax Money...

**On Defense and Public Security and Safety**

Expenditures on Salaries and Allowances of Uniformed Personnel in 2014

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Number of Personnel</th>
<th>Amount (P Billion)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bureau of Fire Protection</td>
<td>19,886</td>
<td>4.5</td>
</tr>
<tr>
<td>Bureau of Jail Management and Penology</td>
<td>10,899</td>
<td>2.4</td>
</tr>
<tr>
<td>Philippine National Police</td>
<td>164,410</td>
<td>39.6</td>
</tr>
<tr>
<td>Philippine Coast Guard</td>
<td>7,730</td>
<td>1.7</td>
</tr>
<tr>
<td>Philippine Army</td>
<td>85,570</td>
<td>18.7</td>
</tr>
<tr>
<td>Philippine Air Force</td>
<td>17,520</td>
<td>4.2</td>
</tr>
<tr>
<td>Philippine Navy</td>
<td>23,180</td>
<td>5.3</td>
</tr>
</tbody>
</table>
Where does your tax money go?

The government also spends for the following:

- Veterans Pension and Benefits
- Internal security operations
- Territorial defense
- Disaster response
- International defense and security engagements
- International humanitarian assistance and peace-keeping operations, among others.
Your Tax Money is also spent on:

- Road widening/construction of concrete curbs, gutters, driveways, bikeways and sidewalk improvements
- Construction and maintenance of traffic lights and streetlights
- Construction, fabrication, installation and maintenance of traffic signages and road safety facilities
- Establishment of new emergency stations
- Construction of loading/unloading stations/ bays
- Footbridges (there are 88 footbridges as of 2014)
Where does your tax money go?

These are the Services and Facilities Being Provided Out of Your Tax Money...

**On Public Services**

- Operation of Public Markets
- Proper Waste Disposal
- Operation of Tricycle, Jeepney and Bus Terminals
- Operation of Slaughterhouses
**List of Data Sources**

<table>
<thead>
<tr>
<th>Institution</th>
<th>Abbreviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bureau of Customs</td>
<td>BOC</td>
</tr>
<tr>
<td>Bureau of Internal Revenue</td>
<td>BIR</td>
</tr>
<tr>
<td>Bureau of Local Government Finance</td>
<td>BLGF</td>
</tr>
<tr>
<td>Bureau of Treasury</td>
<td>BTr</td>
</tr>
<tr>
<td>Commission on Higher Education</td>
<td>CHED</td>
</tr>
<tr>
<td>Department of Agrarian Reform</td>
<td>DAR</td>
</tr>
<tr>
<td>Department of Agriculture</td>
<td>DA</td>
</tr>
<tr>
<td>Department of Budget and Management</td>
<td>DBM</td>
</tr>
<tr>
<td>Department of Education</td>
<td>DepEd</td>
</tr>
<tr>
<td>Department of Environment and Natural Resources</td>
<td>DENR</td>
</tr>
<tr>
<td>Department of Finance</td>
<td>DOF</td>
</tr>
<tr>
<td>Department of Interior and Local Government</td>
<td>DILG</td>
</tr>
<tr>
<td>Department of Health</td>
<td>DOH</td>
</tr>
<tr>
<td>Department of Labor and Employment</td>
<td>DOLE</td>
</tr>
<tr>
<td>Department of Public Works and Highways</td>
<td>DPWH</td>
</tr>
<tr>
<td>Department of Social Welfare and Development</td>
<td>DSWD</td>
</tr>
<tr>
<td>Department of Tourism</td>
<td>DOT</td>
</tr>
<tr>
<td>Department of Transportation and Communications</td>
<td>DOTC</td>
</tr>
<tr>
<td>Department of Trade and Industry</td>
<td>DTI</td>
</tr>
<tr>
<td>Department of Science and Technology</td>
<td>DOST</td>
</tr>
<tr>
<td>Local Water Utilities Administration</td>
<td>LWUA</td>
</tr>
<tr>
<td>Metropolitan Manila Development Authority</td>
<td>MMDA</td>
</tr>
<tr>
<td>National Electrification Administration</td>
<td>NEA</td>
</tr>
<tr>
<td>National Housing Authority</td>
<td>NHA</td>
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<tr>
<td>National Irrigation Administration</td>
<td>NIA</td>
</tr>
<tr>
<td>National Statistical Coordination Board</td>
<td>NSCB</td>
</tr>
<tr>
<td>Philippine Statistics Authority</td>
<td>PSA</td>
</tr>
<tr>
<td>Technical Education and Skills Development Authority</td>
<td>TESDA</td>
</tr>
</tbody>
</table>

Budget ng Bayan Website (http://budgetngbayan.com/)

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Sources of Photos

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National Housing Authority website. (nha.gov.ph)
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