

E. COURT OF TAX APPEALS

For general administration and support, and operations, as indicated hereunder.....P 285,818,000

New Appropriations, by Program/Projects

Current Operating Expenditures

	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
PROGRAMS				
General Administration and Support	P 122,461,000	P 29,973,000	P 15,727,000	P 168,161,000
Operations	64,575,000	45,082,000	8,000,000	117,657,000
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NFO 1: RESOLUTIONS/DECISIONS OF CASES UNDER ITS JURISDICTION	64,575,000	45,082,000	8,000,000	117,657,000
Total, Programs	187,036,000	75,055,000	23,727,000	285,818,000
TOTAL NEW APPROPRIATIONS	P 187,036,000 P	75,055,000 P	23,727,000 P	285,818,000

Special Provision(s)

1. **Administration of Appropriations.** The appropriations provided herein for the Court of Tax Appeals shall be administered by the Presiding Justice of the Court of Tax Appeals, subject to the provisions of P.D. No. 985, as amended, E.O. No. 292 and other budgeting, accounting and auditing rules and regulations.

2. **Non-Recurring Expenses.** All non-recurring items of appropriations authorized herein such as, but not limited to, foreign-assisted projects and locally-funded projects, shall not form part of the Court of Tax Appeals' appropriations that may not be reduced by Congress under Section 3, Article VIII of the Constitution. The Supreme Court en banc, through a resolution, shall affirm the items of appropriations in the Judiciary's budget that are non-recurring, as defined above, and which shall not be considered in the total appropriations that may not be reduced.

3. **Payment of Adjusted Pension.** The amounts appropriated herein for payment of pensions to retired Justices shall be adjusted at the rates authorized under Section 3-A of R.A. No. 910, as amended by R.A. No. 1797 and implemented by SC A.M. No. 91-8-225-C.A.

4. **Availability of Appropriations and Cash Allocations.** Unexpended quarterly and year-end balances of approved appropriations and cash allocations for the Court of Tax Appeals shall remain valid appropriations and shall continue to be available for expenditure until fully spent and shall remain under their control and accountability, subject to accounting and auditing rules and regulations.

(CONDITIONAL IMPLEMENTATION- President's Budget Action Message, December 21, 2015, Volume II-B, page 816, R.A. No. 10717)

5. **Appropriations for Programs and Specific Activities.** The amounts appropriated herein for the programs of the agency shall be used specifically for the following activities in the indicated amounts and conditions:

New Appropriations, by Programs/Activities/Projects

	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
PROGRAMS				
General Administration and Support				
General Administration and Support Services	P 122,461,000 P	29,973,000 P	15,727,000 P	168,161,000
General management and supervision	75,143,000	29,973,000	15,727,000	120,843,000
Administration of Personnel Benefits	47,318,000			47,318,000
Sub-total, General Administration and Support	122,461,000	29,973,000	15,727,000	168,161,000
Operations				
NFO 1: RESOLUTIONS/DECISIONS OF CASES UNDER ITS JURISDICTION	64,575,000	45,082,000	8,000,000	117,657,000
Adjudication of Tax, Customs and Assessment Cases	64,575,000	45,082,000	8,000,000	117,657,000
Sub-total, Operations	64,575,000	45,082,000	8,000,000	117,657,000
Total Programs and Activities	187,036,000	75,055,000	23,727,000	285,818,000
TOTAL NEW APPROPRIATIONS	P 187,036,000 P	75,055,000 P	23,727,000 P	285,818,000

New Appropriations, by Object of Expenditures**(In Thousand Pesos)****A. Programs/Locally-Funded Project(s)****Current Operating Expenditures****Personnel Services****Civilian Personnel****Permanent Positions**

Basic Salary	101,026
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Total Permanent Positions	101,026
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Other Compensation Common to All

Personnel Economic Relief Allowance	6,192
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Representation Allowance	5,358
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Transportation Allowance	5,358
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Clothing and Uniform Allowance	1,290
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Year End Bonus	8,419
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Cash Gift	1,290
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Step Increment	444
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Productivity Enhancement Incentive	1,290
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Total Other Compensation Common to All	29,641
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Other Compensation for Specific Groups

Magna Carta for Public Health Workers	191
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Longevity Pay	1,439
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Lump-sum for filling of Positions - Civilian	33,809
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Total Other Compensation for Specific Groups	35,439
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Other Benefits

PAG-IBIG Contributions	310
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PhilHealth Contributions	797
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Employees Compensation Insurance Premiums	310
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Retirement Gratuity	8,498
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Terminal Leave	5,011
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Total Other Benefits	14,926
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Other Personnel Benefits

Pension, Civilian Personnel	6,004
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Total Other Personnel Benefits	6,004
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Total Personnel Services	187,036
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GENERAL APPROPRIATIONS ACT, FY 2016

Maintenance and Other Operating Expenses	
Travelling Expenses	3,001
Training and Scholarship Expenses	4,407
Supplies and Materials Expenses	10,910
Utility Expenses	14,942
Communication Expenses	4,979
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	3,114
Professional Services	2,568
General Services	9,021
Repairs and Maintenance	3,373
Taxes, Insurance Premiums and Other Fees	3,885
Other Maintenance and Operating Expenses	
Advertising Expenses	1,152
Printing and Publication Expenses	165
Representation Expenses	8,150
Transportation and Delivery Expenses	1,660
Rent/Lease Expenses	3,066
Membership Dues and Contributions to Organizations	277
Subscription Expenses	385

Total Maintenance and Other Operating Expenses	75,055

Total Current Operating Expenditures	262,091

Capital Outlays	
Property, Plant and Equipment Outlay	
Machinery and Equipment Outlay	7,074
Transportation Equipment Outlay	14,000
Furniture, Fixtures and Books Outlay	2,653

Total Capital Outlays	23,727

Total Programs/Locally-Funded Project(s)	285,818

TOTAL NEW APPROPRIATIONS	285,818
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