

E. COURT OF TAX APPEALS

For general administration and support, and operations, as indicated hereunder P 982,916,000

New Appropriations, by Programs/Projects

	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
A. REGULAR PROGRAMS				
General Administration and Support	P 488,256,000	P 89,894,000	P 205,144,000	P 783,294,000
Operations	<u>115,472,000</u>	<u>84,150,000</u>		<u>199,622,000</u>
TAX APPELLATE ADJUDICATION PROGRAM	<u>115,472,000</u>	<u>84,150,000</u>		<u>199,622,000</u>
TOTAL NEW APPROPRIATIONS	P <u>603,728,000</u>	P <u>174,044,000</u>	P <u>205,144,000</u>	P <u>982,916,000</u>

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 appropriation 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, and implemented by SC A.M. No. 91-8-225-C.A.

4. **Reporting and Posting Requirements.** The Court of Tax Appeals shall submit quarterly reports on its financial and physical accomplishments, within thirty (30) days after the end of every quarter, through the following:

- (a) URS or other electronic means for reports not covered by the URS; and
- (b) Court of Tax Appeals' website.

The Court of Tax Appeals shall send written notice when said reports have been submitted or posted on its website to the DBM, House of Representatives, Senate of the Philippines, House Committee on Appropriations, Senate Committee on Finance, and other offices where the submission of reports is required under existing laws, rules and regulations. The date of notice to said agencies shall be considered the date of compliance with this requirement.

5. **Appropriations for Activities or Projects.** The amounts appropriated herein shall be used specifically for the following activities or projects 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>
REGULAR PROGRAMS				
General Administration and Support				
General Management and Supervision	P 372,563,000	P 89,894,000	P 205,144,000	P 667,601,000
Administration of Personnel Benefits	115,693,000			115,693,000
Sub-total, General Administration and Support	<u>488,256,000</u>	<u>89,894,000</u>	<u>205,144,000</u>	<u>783,294,000</u>
Operations				
TAX APPELLATE ADJUDICATION PROGRAM	115,472,000	84,150,000		199,622,000
Adjudication of Tax, Customs and Assessment Cases	115,472,000	84,150,000		199,622,000
Sub-total, Operations	<u>115,472,000</u>	<u>84,150,000</u>		<u>199,622,000</u>
TOTAL NEW APPROPRIATIONS	<u><u>P 603,728,000</u></u>	<u><u>P 174,044,000</u></u>	<u><u>P 205,144,000</u></u>	<u><u>P 982,916,000</u></u>

New Appropriations, by Object of Expenditures
(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary	190,785
Creation of New Positions	8,852
Reclassification of Positions	5,132

Total Permanent Positions	<u>204,769</u>
---------------------------	----------------

Other Compensation Common to All

Personnel Economic Relief Allowance	6,516
Representation Allowance	5,454
Transportation Allowance	5,454
Clothing and Uniform Allowance	1,632
Overtime Pay	3,567
Mid-Year Bonus - Civilian	15,899
Year End Bonus	15,899
Cash Gift	1,360
Productivity Enhancement Incentive	1,360
Step Increment	<u>11,360</u>

GENERAL APPROPRIATIONS ACT, FY 2023

Total Other Compensation Common to All	<u>68,501</u>
Other Compensation for Specific Groups	
Magna Carta for Public Health Workers	995
Longevity Pay	4,793
Lump-sum for filling of Positions - Civilian	80,581
Other Personnel Benefits	<u>158,027</u>
Total Other Compensation for Specific Groups	<u>244,396</u>
Other Benefits	
PAG-IBIG Contributions	327
PhilHealth Contributions	8,561
Employees Compensation Insurance Premiums	327
Retirement Gratuity	17,077
Loyalty Award - Civilian	300
Terminal Leave	<u>18,035</u>
Total Other Benefits	<u>44,627</u>
Other Personnel Benefits	
Pension, Civilian Personnel	<u>38,812</u>
Total Other Personnel Benefits	<u>38,812</u>
Non-Permanent Positions	<u>2,623</u>
Total Personnel Services	<u>603,728</u>
Maintenance and Other Operating Expenses	
Travelling Expenses	28,801
Training and Scholarship Expenses	19,463
Supplies and Materials Expenses	23,534
Utility Expenses	17,605
Communication Expenses	9,728
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	3,206
Professional Services	2,645
General Services	26,116
Repairs and Maintenance	10,369
Taxes, Insurance Premiums and Other Fees	4,002
Other Maintenance and Operating Expenses	
Advertising Expenses	1,308
Printing and Publication Expenses	187
Representation Expenses	17,452
Transportation and Delivery Expenses	1,885
Rent/Lease Expenses	6,658
Membership Dues and Contributions to Organizations	285
Subscription Expenses	<u>800</u>
Total Maintenance and Other Operating Expenses	<u>174,044</u>
Total Current Operating Expenditures	<u>777,772</u>

Capital Outlays	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	139,950
Machinery and Equipment Outlay	8,869
Transportation Equipment Outlay	16,600
Furniture, Fixtures and Books Outlay	<u>39,725</u>
Total Capital Outlays	<u>205,144</u>
TOTAL NEW APPROPRIATIONS	<u><u>982,916</u></u>