

E. COURT OF TAX APPEALS

Appropriations/Obligations

(In Thousand Pesos)

	(Cash-Based)			
<u>Description</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	
			<u>CTA</u>	<u>Recommendation</u>
New General Appropriations	<u>577,897</u>	<u>523,896</u>	(<u>804,614</u>)	<u>529,748</u>
General Fund	577,897	523,896	(804,614)	529,748
Automatic Appropriations	<u>4,667</u>	<u>21,242</u>	(<u>20,895</u>)	<u>19,940</u>
Retirement and Life Insurance Premiums	4,667	21,242	(20,895)	19,940
Continuing Appropriations	<u>72,734</u>	<u>66,173</u>		
Unobligated Releases for COE				
R.A. No. 11260	55	55		
R.A. No. 9970	5,521	5,521		
R.A. No. 10155	24,998	18,451		
R.A. No. 10352	1,188	1,188		
R.A. No. 10633	8,576	8,576		
R.A. No. 10651	19,014	19,014		
R.A. No. 10717	8,701	8,701		
R.A. No. 10924	53	53		
R.A. No. 10964	4,501	4,501		
Unobligated Releases for MOOE				
R.A. No. 11465		4		
Unobligated Releases for PS				
R.A. No. 11260	127			
R.A. No. 11465		109		
Budgetary Adjustment(s)	<u>6,555</u>			
Transfer(s) from:				
Miscellaneous Personnel Benefits Fund	<u>6,555</u>			
Total Available Appropriations	661,853	611,311	(825,509)	549,688
Unused Appropriations	(<u>66,173</u>)	(<u>66,173</u>)		
Unobligated Allotment	(<u>66,173</u>)	(<u>66,173</u>)		
TOTAL OBLIGATIONS	<u>595,680</u>	<u>545,138</u>	(<u>825,509</u>)	<u>549,688</u>
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EXPENDITURE PROGRAM
(in pesos)

GAS / STO / OPERATIONS / PROJECTS	(Cash-Based)		
	2020 Actual	2021 Current	2022 Proposed
General Administration and Support	406,687,000	344,662,000	347,251,000
Regular	406,687,000	344,662,000	347,251,000
PS	342,400,000	233,230,000	287,197,000
MOOE	42,849,000	84,474,000	60,054,000
CO	21,438,000	26,958,000	
Operations	188,993,000	200,476,000	202,437,000
Regular	188,993,000	200,476,000	202,437,000
PS	111,608,000	142,989,000	120,530,000
MOOE	49,593,000	57,487,000	81,907,000
CO	27,792,000		
TOTAL AGENCY BUDGET	595,680,000	545,138,000	549,688,000
Regular	595,680,000	545,138,000	549,688,000
PS	454,008,000	376,219,000	407,727,000
MOOE	92,442,000	141,961,000	141,961,000
CO	49,230,000	26,958,000	

STAFFING SUMMARY

	2020	2021	2022
TOTAL STAFFING			
Total Number of Authorized Positions	355	355	355
Total Number of Filled Positions	273	272	272

Proposed New Appropriations Language

For general administration and support, and operations, as indicated hereunder.....P (804,614,000) P 529,748,000
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OPERATIONS BY PROGRAM	PROPOSED 2022 (Cash-Based)			
	PS	MOOE	CO	TOTAL
TAX APPELLATE ADJUDICATION PROGRAM	112,522,000	81,907,000		194,429,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2022 (Cash-Based)
(in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	387,787,000	141,961,000		529,748,000
National Capital Region (NCR)	387,787,000	141,961,000		529,748,000
TOTAL AGENCY BUDGET	387,787,000	141,961,000		529,748,000
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SPECIAL PROVISION(S)

- 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.
- 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.
- 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.
- 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:
 - URS or other electronic means for reports not covered by the URS; and
 - 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.
- 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 (Cash-Based)

		Current Operating Expenditures							
		Personnel Services		Maintenance and Other Operating Expenses		Capital Outlays		Total	
		CTA	Recommendation	CTA	Recommendation	CTA	Recommendation	CTA	Recommendation
PROGRAMS									
1000000000000000	General Administration and Support	(477,324,000)	275,265,000	(70,020,000)	60,054,000	(28,842,000)		(576,186,000)	335,319,000
100000100001000	General Management and Supervision	(361,698,000)	176,657,000	(70,020,000)	60,054,000	(28,842,000)		(460,560,000)	236,711,000
100000100002000	Administration of Personnel Benefits	(115,626,000)	98,608,000					(115,626,000)	98,608,000
Sub-total, General Administration and Support		(477,324,000)	275,265,000	(70,020,000)	60,054,000	(28,842,000)		(576,186,000)	335,319,000

Other Benefits				
Retirement and Life Insurance Premiums	6,058	21,242	20,895	19,940
PAG-IBIG Contributions	345	345	334	326
PhilHealth Contributions	2,128	5,207	6,261	2,478
Employees Compensation Insurance Premiums	339	345	334	326
Retirement Gratuity	29,892		16,174	16,174
Loyalty Award - Civilian	270	310	300	300
Terminal Leave	20,549	290	20,992	15,031
Total Other Benefits	59,581	27,739	65,290	54,575
Other Personnel Benefits				
Pension, Civilian Personnel	45,937	31,751	38,234	38,234
Total Other Personnel Benefits	45,937	31,751	38,234	38,234
Non-Permanent Positions		2,430	2,504	2,504
TOTAL PERSONNEL SERVICES	454,008	376,219	631,153	407,727
Maintenance and Other Operating Expenses				
Travelling Expenses	3,280	12,551	13,806	12,551
Training and Scholarship Expenses	13,174	17,753	19,528	17,753
Supplies and Materials Expenses	11,922	22,193	26,563	22,193
Utility Expenses	16,324	16,324	20,946	16,324
Communication Expenses	5,440	5,440	8,644	5,440
Confidential, Intelligence and Extraordinary Expenses				
Extraordinary and Miscellaneous Expenses	3,206	3,206	3,402	3,206
Professional Services	1,530	2,645	2,909	2,645
General Services	12,055	23,977	27,018	23,977
Repairs and Maintenance	5,457	9,980	11,419	9,980
Taxes, Insurance Premiums and Other Fees	4,002	4,002	4,633	4,002
Other Maintenance and Operating Expenses				
Advertising Expenses	1,259	1,259	1,385	1,259
Printing and Publication Expenses	180	180	198	180
Representation Expenses	8,959	16,797	18,477	16,797
Transportation and Delivery Expenses	1,814	1,814	2,189	1,814
Rent/Lease Expenses	3,158	3,158	3,506	3,158
Membership Dues and Contributions to Organizations	285	285	314	285
Subscription Expenses	397	397	577	397
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	92,442	141,961	165,514	141,961
TOTAL CURRENT OPERATING EXPENDITURES	546,450	518,180	796,667	549,688
Capital Outlays				
Property, Plant and Equipment Outlay				
Buildings and Other Structures	5,952			
Machinery and Equipment Outlay	39,126	9,067	24,816	
Transportation Equipment Outlay		16,600	2,200	
Furniture, Fixtures and Books Outlay	2,000	1,291	1,826	
Intangible Assets Outlay	2,152			
TOTAL CAPITAL OUTLAYS	49,230	26,958	28,842	
GRAND TOTAL	595,680	545,138	825,509	549,688

STRATEGIC OBJECTIVES

SECTOR OUTCOME : Swift and fair administration of justice ensured

ORGANIZATIONAL

OUTCOME : Judgment of tax cases independently, effectively and efficiently administered

PERFORMANCE INFORMATION

<u>ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)</u>	<u>2020 GAA Targets</u>	<u>Actual</u>
Judgment of tax cases independently, effectively and efficiently administered		
TAX APPELLATE ADJUDICATION PROGRAM		
Outcome Indicator		
1. Percentage of cases disposed of over cases filed	79.82%	131%
Output Indicators		
1. Number of cases received/handled	1,794	1,784
2. Number of cases disposed	352	607

PERFORMANCE INFORMATION

<u>ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)</u>	<u>Baseline</u>	<u>2021 Targets</u>	<u>2022 NEP Targets</u>
Judgment of tax cases independently, effectively and efficiently administered			
TAX APPELLATE ADJUDICATION PROGRAM			
Outcome Indicator			
1. Percentage of cases disposed of over cases filed	79.82%	79.82%	79.82%
Output Indicators			
1. Number of cases received/handled	1,794	1,794	1,794
2. Number of cases disposed	352	352	352