

## XXXI. THE JUDICIARY

## A. SUPREME COURT OF THE PHILIPPINES AND THE LOWER COURTS

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	( Cash-Based )			
	2021	2022	2023	
			SCPLC	Recommendation
New General Appropriations	38,709,058	39,720,211	( 61,381,701)	41,923,098
General Fund	38,709,058	39,720,211	( 61,381,701)	41,923,098
Automatic Appropriations	1,059,563	1,101,008	( 1,143,559)	1,139,840
Retirement and Life Insurance Premiums	1,059,563	1,101,008	( 1,143,559)	1,139,840
Continuing Appropriations	585,446	302,450		
Unobligated Releases for Capital Outlays				
R.A. No. 10964	51,855	41,272		
Unobligated Releases for MOOE				
R.A. No. 11260	243,274	179,548		
R.A. No. 11518		352		
Unobligated Releases for PS				
R.A. No. 11465	290,317	68,505		
R.A. No. 11518		12,773		
Budgetary Adjustment(s)	104,225			
Transfer(s) from:				
Pension and Gratuity Fund	104,225			
Total Available Appropriations	40,458,292	41,123,669	( 62,525,260)	43,062,938
Unused Appropriations	( 302,450)	( 302,450)		
Unobligated Allotment	( 302,450)	( 302,450)		
TOTAL OBLIGATIONS	40,155,842	40,821,219	( 62,525,260)	43,062,938
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EXPENDITURE PROGRAM  
(in pesos)

GAS / STO / OPERATIONS / PROJECTS	( Cash-Based )		
	2021 Actual	2022 Current	2023 Proposed
General Administration and Support	7,755,925,000	14,295,229,000	15,906,601,000
Regular	7,755,925,000	14,295,229,000	15,906,601,000
PS	4,729,609,000	10,800,699,000	11,520,992,000
MOOE	2,972,009,000	3,379,052,000	4,079,565,000
CO	54,307,000	115,478,000	306,044,000

Support to Operations	1,432,213,000	1,818,759,000	1,757,195,000
Regular	256,988,000	361,047,000	353,534,000
PS	233,056,000	168,029,000	176,077,000
MOOE	18,520,000	131,557,000	135,507,000
CO	5,412,000	61,461,000	41,950,000
Projects / Purpose	1,175,225,000	1,457,712,000	1,403,661,000
Locally-Funded Project(s)	1,175,225,000	1,457,712,000	1,403,661,000
MOOE	146,720,000	149,900,000	130,900,000
CO	1,028,505,000	1,307,812,000	1,272,761,000
Operations	30,967,704,000	24,707,231,000	25,399,142,000
Regular	30,967,704,000	24,707,231,000	25,399,142,000
PS	28,451,021,000	21,610,024,000	22,210,819,000
MOOE	2,492,339,000	3,082,652,000	3,178,613,000
CO	24,344,000	14,555,000	9,710,000
TOTAL AGENCY BUDGET	40,155,842,000	40,821,219,000	43,062,938,000
Regular	38,980,617,000	39,363,507,000	41,659,277,000
PS	33,413,686,000	32,578,752,000	33,907,888,000
MOOE	5,482,868,000	6,593,261,000	7,393,685,000
CO	84,063,000	191,494,000	357,704,000
Projects / Purpose	1,175,225,000	1,457,712,000	1,403,661,000
Locally-Funded Project(s)	1,175,225,000	1,457,712,000	1,403,661,000
MOOE	146,720,000	149,900,000	130,900,000
CO	1,028,505,000	1,307,812,000	1,272,761,000

STAFFING SUMMARY

	2021	2022	2023
TOTAL STAFFING			
Total Number of Authorized Positions	38,436	38,436	38,436
Total Number of Filled Positions	26,125	26,125	26,125

Proposed New Appropriations Language  
For general administration and support, support to operations, and operations, including the requirements of the Judicial Reform Program and locally-funded projects, as indicated hereunder..... P (61,381,701,000) P 41,923,098,000  
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OPERATIONS BY PROGRAM	PROPOSED 2023 ( Cash-Based )			
	PS	MOOE	CO	TOTAL
ADJUDICATION PROGRAM	21,152,992,000	3,178,613,000	9,710,000	24,341,315,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2023 ( Cash-Based )  
(in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	32,768,048,000	7,524,585,000	1,630,465,000	41,923,098,000
National Capital Region (NCR)	32,768,048,000	7,524,585,000	1,630,465,000	41,923,098,000
TOTAL AGENCY BUDGET	32,768,048,000	7,524,585,000	1,630,465,000	41,923,098,000
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SPECIAL PROVISION(S)

1. Judiciary Development Fund. In addition to the amounts appropriated herein, all income derived from increase in the legal fees prescribed in the amendments to Rule 141 of the Rules of Court promulgated by the Supreme Court of the Philippines after July 18, 1984, constituted into the Judiciary Development Fund (JDF), shall be used to augment the allowances of the members and personnel of the Judiciary and finance the acquisition, maintenance and repair of office equipment and facilities in accordance with Sections 1 and 3 of P.D. No. 1949. At least eighty percent (80%) of said amount shall be used for the payment of cost of living allowances and not more than twenty percent (20%) for the purchase of office equipment and facilities of the courts.

The COA shall audit the receipts, revenues, uses, disbursements and expenditures of the JDF every quarter and submit the appropriate report in writing to the Chief Justice of the Supreme Court, the Presiding Justice of the Court of Appeals and all Executive Judges.

2. Special Allowance of Justices and Judges. The special allowance of Justices, Judges and all other positions in the Judiciary with equivalent rank, which have already been fully integrated into their salaries shall cease to be granted. The amount of Six Hundred Ninety Seven Million Nine Hundred Twenty Seven Thousand Four Hundred Seventy Six Pesos (P697,927,476) corresponding to the Special Allowance for the Judiciary component of their salaries shall be deposited with the National Treasury as income of the General Fund pursuant to Section 44, Chapter 5, Book VI of E.O. No. 292, s. 1987. Once deposited, the salary being received by the members of the Judiciary shall be sourced and funded from the General Fund.
3. Administration of Appropriations. The appropriations provided herein for the Supreme Court of the Philippines and the Lower Courts shall be administered by the Chief Justice of the Supreme Court, subject to the provisions of P.D. No. 985, as amended, E.O. No. 292, and other budgeting, accounting and auditing rules and regulations.
4. Organizational Structure. Notwithstanding any provision of law to the contrary and within the limits of appropriations in this Act, the Chief Justice of the Supreme Court as Head of the Judiciary and as Chairperson of the Presidential Electoral Tribunal is hereby authorized to:

(a) formulate and implement the organizational structure of the Judiciary and the Presidential Electoral Tribunal;

(b) fix and determine the salaries, allowances and other benefits of the personnel of the Judiciary and the Presidential Electoral Tribunal in accordance with the rates and levels authorized under R.A. No. 6758, as amended, and R.A. No. 6686, as amended; and

(c) create new positions, transfer an item or make other adjustments in the Personnel Services itemization, whenever public interest so requires.

Implementation of the foregoing shall be subject to: (i) compliance with organization, staffing and position classification and compensation standards of the DBM; (ii) scrap and build policy; and (iii) submission to DBM of a resolution stating the changes in the organization and staffing in accordance with the foregoing standards and policy for proper documentation.

The officials and employees whose positions are affected by a reorganization shall be granted retirement benefits or separation pay in accordance with existing laws, which shall be payable from any unexpended balance of, or savings in the appropriations of the Judiciary and the Presidential Electoral Tribunal.

5. Use of Savings. The Chief Justice of the Supreme Court is authorized to use savings to augment actual deficiencies in accordance with Section 25(5), Article VI of the Constitution and the General Provisions of this Act.
6. 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 Judiciary's 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.
7. Maintenance and Other Operating Expenses of Lower Courts. The amount of Two Billion Eight Hundred Million Seven Hundred Ninety Thousand Pesos (P2,800,790,000) appropriated herein for the MOOE of the lower courts shall be used exclusively to cover all the MOOE requirements of lower courts to ensure the efficient administration of justice and guarantee judicial independence, to be allocated as follows:

RTC	P1,574,000
MeTC	1,461,000
MTCC	1,461,000
MCTC	1,012,000
MTC	1,012,000
SDC	1,012,000
SCC	1,012,000

The foregoing allocation shall be released directly to lower courts upon issuance by the Supreme Court of an advisory to all lower courts not to receive MOOE funding support from the LGUs. For this purpose, the Supreme Court shall provide lower courts with the necessary support staff to ensure compliance with budgeting, accounting and auditing rules and regulations.

To facilitate the utilization of said MOOE allocation and ensure that the requirements of lower courts are readily available and provided, the Procurement Service (PS), through its Regional Depots shall provide an easy access facility for lower courts to source all their MOOE requirements from the PS.

The Chief Justice of the Supreme Court and the Court's web administrator or his/her equivalent shall be responsible for ensuring that the utilization of funds allocated for each lower court is posted on the Supreme Court's website.

8. Expenses for Official Travel. The Chief Justice of the Supreme Court may authorize the reimbursement of actual and reasonable expenses incurred during official travel in carrying out the supervisory functions of the Supreme Court over the lower courts, subject to the limits prescribed under E.O. No. 77, s. 2019 and duly supported by receipts pursuant to accounting and auditing rules and regulations.
9. Payment of Adjusted Pension. The amounts appropriated herein for payment of pensions to retired Justices and Judges 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.
10. Reporting and Posting Requirements. The Supreme Court 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) Supreme Court's website.

The Supreme Court 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.

11. 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	
		SCPLC	Recommendation	SCPLC	Recommendation	SCPLC	Recommendation	SCPLC	Recommendation
<b>A. REGULAR PROGRAMS</b>									
1000000000000000	General Administration and Support	(15,679,442,000)	11,453,670,000	(6,847,147,000)	4,079,565,000	( 306,044,000)	306,044,000	(22,832,633,000)	15,839,279,000
100000100001000	General Management and Supervision	(5,875,534,000)	446,733,000	(5,964,272,000)	3,643,700,000	( 258,642,000)	258,642,000	(12,098,448,000)	4,349,075,000

100000100002000	Administration of Personnel Benefits	(9,139,890,000)	10,625,763,000					(9,139,890,000)	10,625,763,000
100000100003000	Supervision of Lower Courts	( 664,018,000)	381,174,000	( 882,875,000)	435,865,000	( 47,402,000)	47,402,000	(1,594,295,000)	864,441,000
Sub-total, General Administration and Support		(15,679,442,000)	11,453,670,000	(6,847,147,000)	4,079,565,000	( 306,044,000)	306,044,000	(22,832,633,000)	15,839,279,000
2000000000000000	Support to Operations	( 208,822,000)	161,386,000	( 496,842,000)	135,507,000	( 41,950,000)	41,950,000	( 747,614,000)	338,843,000
2000001000001000	Judicial Bar Council	( 55,691,000)	41,018,000	( 39,317,000)	29,844,000	( 6,100,000)	6,100,000	( 101,108,000)	76,962,000
2000001000002000	Operations of Philippine Judicial Academy ( PHILJA )	( 138,590,000)	109,603,000	( 449,596,000)	98,590,000	( 33,160,000)	33,160,000	( 621,346,000)	241,353,000
2000001000003000	Operations of Mandatory Continuing Legal Education ( MCLE )	( 14,541,000)	10,765,000	( 7,929,000)	7,073,000	( 2,690,000)	2,690,000	( 25,160,000)	20,528,000
Sub-total, Support to Operations		( 208,822,000)	161,386,000	( 496,842,000)	135,507,000	( 41,950,000)	41,950,000	( 747,614,000)	338,843,000
3000000000000000	Operations	(31,943,447,000)	21,152,992,000	(4,444,636,000)	3,178,613,000	( 9,710,000)	9,710,000	(36,397,793,000)	24,341,315,000
3101000000000000	ADJUDICATION PROGRAM	(31,943,447,000)	21,152,992,000	(4,444,636,000)	3,178,613,000	( 9,710,000)	9,710,000	(36,397,793,000)	24,341,315,000
3101001000001000	Adjudication of Regional Trial Court Cases	(16,641,149,000)	11,469,995,000	(2,113,134,000)	1,408,054,000			(18,754,283,000)	12,878,049,000
3101001000002000	Adjudication of Metropolitan Court Cases	(1,464,477,000)	1,035,356,000	( 228,408,000)	152,971,000			(1,692,885,000)	1,188,327,000
3101001000003000	Adjudication of Municipal Trial Court Cases in Cities	(3,078,754,000)	2,074,398,000	( 471,456,000)	317,136,000			(3,550,210,000)	2,391,534,000
3101001000004000	Adjudication of Municipal Circuit Court Cases	(4,124,984,000)	2,778,782,000	( 575,128,000)	451,883,000			(4,700,112,000)	3,230,665,000
3101001000005000	Adjudication of Municipal Court Cases	(3,256,913,000)	2,176,722,000	( 451,245,000)	351,696,000			(3,708,158,000)	2,528,418,000
3101001000006000	Adjudication of Shari'a District Court Cases	( 35,758,000)	28,203,000	( 14,963,000)	11,582,000			( 50,721,000)	39,785,000
3101001000007000	Adjudication of Shari'a Circuit Court Cases	( 361,339,000)	154,449,000	( 38,064,000)	27,692,000			( 399,403,000)	182,141,000
3101001000008000	Adjudication of Child and Family Court Cases	(1,099,976,000)	348,293,000	( 133,481,000)	79,776,000			(1,233,457,000)	428,069,000
3101001000009000	Adjudication of Supreme Court Cases	(1,880,097,000)	1,086,794,000	( 418,757,000)	377,823,000	( 9,710,000)	9,710,000	(2,308,564,000)	1,474,327,000
Sub-total, Operations		(31,943,447,000)	21,152,992,000	(4,444,636,000)	3,178,613,000	( 9,710,000)	9,710,000	(36,397,793,000)	24,341,315,000
Sub-total, Program(s)		P(47,831,711,000)	P 32,768,048,000	P(11,788,625,000)	P 7,393,685,000	P( 357,704,000)	P 357,704,000	P(59,978,040,000)	P40,519,437,000
B.PROJECTS									
B.1 LOCALLY-FUNDED PROJECT(S)									
200000200001000	Subsidy to Integrated Bar of the Philippines ( IBP )			( 130,900,000)	130,900,000			( 130,900,000)	130,900,000
2000002000003000	Construction / Completion / and / or Repair / Rehabilitation of the Halls of Justice nationwide ( JUSIP )					(1,272,761,000)	1,272,761,000	(1,272,761,000)	1,272,761,000
Sub-total, Locally-Funded Project(s)				( 130,900,000)	130,900,000	(1,272,761,000)	1,272,761,000	(1,403,661,000)	1,403,661,000
Sub-total, Project(s)				P( 130,900,000)	P 130,900,000	P(1,272,761,000)	P 1,272,761,000	P(1,403,661,000)	P 1,403,661,000
TOTAL NEW APPROPRIATIONS		P(47,831,711,000)	P32,768,048,000	P(11,919,525,000)	P 7,524,585,000	P(1,630,465,000)	P 1,630,465,000	P(61,381,701,000)	P41,923,098,000

Obligations, by Object of Expenditures

CYs 2021-2023  
(In Thousand Pesos)

	( Cash-Based )			
	2021	2022	2023	
			SCPLC	Recommendation
Current Operating Expenditures				
Personnel Services				
Civilian Personnel				
Permanent Positions				
Basic Salary	12,255,686	12,073,129	12,513,405	12,487,559
Creation of New Positions			1,212,060	
Reclassification of Positions			729,916	
Total Permanent Positions	12,255,686	12,073,129	14,455,381	12,487,559
Other Compensation Common to All				
Personnel Economic Relief Allowance	672,426	624,972	626,136	626,988
Representation Allowance	360,222	299,886	305,670	300,426
Transportation Allowance	354,908	299,724	305,568	300,264
Clothing and Uniform Allowance	158,736	156,246	156,534	156,750
Overtime Pay	24,514		572,137	
Mid-Year Bonus - Civilian	1,036,146	1,006,096	1,012,262	1,040,630
Year End Bonus	1,071,343	1,006,096	1,012,262	1,040,630
Cash Gift	139,899	130,205	130,524	130,625
Productivity Enhancement Incentive	138,845	130,205	130,524	130,625
Step Increment		30,183	30,183	31,219
Total Other Compensation Common to All	3,957,039	3,683,613	4,281,800	3,758,157
Other Compensation for Specific Groups				
Magna Carta for Public Health Workers	6,495	4,153	11,652	4,153
Magna Carta for Public Social Workers	4,000	14,998	23,321	14,998
Hazard Pay	155,034	217,068	221,892	
Longevity Pay	387,513	183,782	189,009	299,823
Special Allowance for Judges and Justices	2,419			
Lump-sum for filling of Positions - Civilian		8,351,879	7,450,342	7,976,883
Other Personnel Benefits	7,461,109		3,447,038	
Anniversary Bonus - Civilian	78,057			
Total Other Compensation for Specific Groups	8,094,627	8,771,880	11,343,254	8,295,857
Other Benefits				
Retirement and Life Insurance Premiums	1,101,668	1,101,008	1,143,559	1,139,840
PAG-IBIG Contributions	33,470	31,251	31,308	31,351
PhilHealth Contributions	136,348	163,341	167,273	235,653
Employees Compensation Insurance Premiums	33,449	31,251	31,308	31,351
Retirement Gratuity	1,920,892	866,575	3,256,508	1,222,223
Loyalty Award - Civilian	31,310	14,580	36,835	24,075
Terminal Leave	1,954,304	990,681	3,491,957	1,426,657
Total Other Benefits	5,211,441	3,198,687	8,158,748	4,111,150
Other Personnel Benefits				
Pension, Civilian Personnel	3,670,324	4,824,360	10,345,269	5,228,082
Total Other Personnel Benefits	3,670,324	4,824,360	10,345,269	5,228,082
Non-Permanent Positions	224,569	27,083	390,818	27,083
TOTAL PERSONNEL SERVICES	33,413,686	32,578,752	48,975,270	33,907,888

## Maintenance and Other Operating Expenses

Travelling Expenses	86,420	276,540	321,348	287,326
Training and Scholarship Expenses	131,069	225,398	561,631	234,189
Supplies and Materials Expenses	1,466,693	1,852,168	1,976,954	1,924,401
Utility Expenses	206,282	421,019	651,699	437,438
Communication Expenses	234,305	370,795	600,661	385,257
Confidential, Intelligence and Extraordinary Expenses				
Extraordinary and Miscellaneous Expenses	264,416	402,279	463,258	402,279
Professional Services	850,486	665,055	1,490,311	665,055
General Services	425,000	425,000	425,000	425,000
Repairs and Maintenance	605,818	628,816	690,973	653,341
Financial Assistance/Subsidy	208,238	161,801	398,045	161,801
Taxes, Insurance Premiums and Other Fees	31,749	85,829	93,601	85,829
Other Maintenance and Operating Expenses				
Advertising Expenses	2,776	12,432	16,746	12,918
Printing and Publication Expenses	3,360	1,195	7,801	1,242
Representation Expenses	16,000	53,427	60,090	55,510
Transportation and Delivery Expenses	33,611	98,300	108,088	102,132
Rent/Lease Expenses	268,491	253,880	881,640	881,640
Subscription Expenses	8,587	2,193	92,772	2,193
Other Maintenance and Operating Expenses	786,287	807,034	3,078,907	807,034
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b>5,629,588</b>	<b>6,743,161</b>	<b>11,919,525</b>	<b>7,524,585</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>39,043,274</b>	<b>39,321,913</b>	<b>60,894,795</b>	<b>41,432,473</b>
<b>Capital Outlays</b>				
Property, Plant and Equipment Outlay				
Buildings and Other Structures	928,505	1,344,312	1,276,261	1,276,261
Machinery and Equipment Outlay	147,393	145,714	276,667	276,667
Transportation Equipment Outlay	25,400	6,280	49,899	49,899
Furniture, Fixtures and Books Outlay	4,025	2,000	26,638	26,638
Intangible Assets Outlay	7,245	1,000	1,000	1,000
<b>TOTAL CAPITAL OUTLAYS</b>	<b>1,112,568</b>	<b>1,499,306</b>	<b>1,630,465</b>	<b>1,630,465</b>
<b>GRAND TOTAL</b>	<b>40,155,842</b>	<b>40,821,219</b>	<b>62,525,260</b>	<b>43,062,938</b>

## STRATEGIC OBJECTIVES

SECTOR OUTCOME : Swift and fair administration of justice ensured

## ORGANIZATIONAL

OUTCOME : Independent, Effective and Efficient Administration of Justice

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (Oos) / PERFORMANCE INDICATORS (PIs)	2021 GAA Targets	Actual
Independent, Effective and Efficient Administration of Justice		P 30,967,704,000
ADJUDICATION PROGRAM		P 30,967,704,000
Output Indicators		
1. Number of resolutions/decisions		
Supreme Court	6,000	3,975
Regional Trial Courts	485,903	184,673
Metropolitan Trial Courts	43,775	46,840
Municipal Trial Courts in Cities	110,684	80,730
Municipal Circuit Trial Courts	38,575	86,206
Municipal Trial Courts	37,190	476,890

Sharia District Courts	55	41
Sharia Circuit Courts	620	592
Child and Family Courts	49,242	31,506
2. Disposition rate of the courts		
Supreme Court	34%	33%
Regional Trial Courts	62%	30%
Metropolitan Trial Courts	62%	47%
Municipal Trial Courts in Cities	73%	53%
Municipal Circuit Trial Courts	54%	73%
Municipal Trial Courts	68%	87%
Sharia District Courts	21%	21%
Sharia Circuit Courts	38%	44%
Child and Family Courts	47%	32%

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	Baseline	2022 Targets	2023 NEP Targets
Independent, Effective and Efficient Administration of Justice		P 24,707,231,000	P 25,399,142,000
ADJUDICATION PROGRAM		P 24,707,231,000	P 25,399,142,000
Output Indicators			
1. Number of resolutions/decisions			
Supreme Court	6,000	6,000	6,000
Regional Trial Courts	238,861	238,861	238,861
Metropolitan Trial Courts	49,073	49,073	49,073
Municipal Trial Courts in Cities	66,108	66,108	66,108
Municipal Circuit Trial Courts	24,909	24,909	24,909
Municipal Trial Courts	24,069	24,069	24,069
Sharia District Courts	47	47	47
Sharia Circuit Courts	493	493	493
Child and Family Courts	21,811	21,811	21,811
2. Disposition rate of the courts			
Supreme Court	34%	34%	39%
Regional Trial Courts	36%	36%	36%
Metropolitan Trial Courts	50%	50%	50%
Municipal Trial Courts in Cities	50%	50%	50%
Municipal Circuit Trial Courts	40%	40%	40%
Municipal Trial Courts	45%	45%	45%
Sharia District Courts	24%	24%	24%
Sharia Circuit Courts	36%	36%	36%
Child and Family Courts	25%	25%	25%

## B. PRESIDENTIAL ELECTORAL TRIBUNAL

Appropriations/Obligations

(In Thousand Pesos)

Description	( Cash-Based )			
	2021	2022	2023	
			PET	Recommendation
New General Appropriations	154,029	157,320	( 194,337 )	162,072
General Fund	154,029	157,320	( 194,337 )	162,072
Automatic Appropriations	4,078	5,409	( 7,567 )	5,240
Retirement and Life Insurance Premiums	4,078	5,409	( 7,567 )	5,240



Continuing Appropriations	<u>2,886</u>	<u>2,762</u>		
Unobligated Releases for PS R.A. No. 11465	2,886	2,762		
Budgetary Adjustment(s)	<u>1,957</u>			
Transfer(s) from: Pension and Gratuity Fund	<u>1,957</u>			
Total Available Appropriations	162,950	165,491	( 201,904)	167,312
Unused Appropriations	( <u>2,762</u> )	( <u>2,762</u> )		
Unobligated Allotment	( <u>2,762</u> )	( <u>2,762</u> )		
TOTAL OBLIGATIONS	<u>160,188</u>	<u>162,729</u>	( <u>201,904</u> )	<u>167,312</u>

EXPENDITURE PROGRAM  
(in pesos)

	(	Cash-Based	)
GAS / STO / OPERATIONS / PROJECTS	2021 Actual	2022 Current	2023 Proposed
General Administration and Support	<u>92,822,000</u>	<u>101,608,000</u>	<u>108,837,000</u>
Regular	<u>92,822,000</u>	<u>101,608,000</u>	<u>108,837,000</u>
PS	85,412,000	85,854,000	93,065,000
MOOE	110,000	8,454,000	8,472,000
CO	7,300,000	7,300,000	7,300,000
Operations	<u>67,366,000</u>	<u>61,121,000</u>	<u>58,475,000</u>
Regular	<u>67,366,000</u>	<u>61,121,000</u>	<u>58,475,000</u>
PS	61,440,000	55,736,000	53,054,000
MOOE	5,926,000	5,385,000	5,421,000
TOTAL AGENCY BUDGET	<u>160,188,000</u>	<u>162,729,000</u>	<u>167,312,000</u>
Regular	<u>160,188,000</u>	<u>162,729,000</u>	<u>167,312,000</u>
PS	146,852,000	141,590,000	146,119,000
MOOE	6,036,000	13,839,000	13,893,000
CO	7,300,000	7,300,000	7,300,000

## STAFFING SUMMARY

	<u>2021</u>	<u>2022</u>	<u>2023</u>
TOTAL STAFFING			
Total Number of Authorized Positions	151	151	151
Total Number of Filled Positions	65	65	65

## Proposed New Appropriations Language

For general administration and support, and operations, as indicated hereunder.....P (194,337,000) P 162,072,000  
=====

PS	MOOE	CO	TOTAL
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EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2023 ( Cash-Based )  
(in pesos)

**SPECIAL PROVISION(S)**

New Appropriations, by Programs/Activities/Projects ( Cash-Based )

		Current Operating Expenditures							
		Personnel Services		Maintenance and Other Operating Expenses		Capital Outlays		Total	
		PET	Recommendation	PET	Recommendation	PET	Recommendation	PET	Recommendation
A. REGULAR PROGRAMS									
1000000000000000	General Administration and Support	( 125,618,000)	92,385,000	( 8,064,000)	8,472,000	( 7,300,000)	7,300,000	( 140,982,000)	108,157,000
100000100001000	General Management and Supervision	( 22,593,000)	7,851,000	( 8,064,000)	8,472,000	( 7,300,000)	7,300,000	( 37,957,000)	23,623,000
100000100002000	Administration of Personnel Benefits	( 103,025,000)	84,534,000					( 103,025,000)	84,534,000
Sub-total, General Administration and Support		( 125,618,000)	92,385,000	( 8,064,000)	8,472,000	( 7,300,000)	7,300,000	( 140,982,000)	108,157,000



## Maintenance and Other Operating Expenses

Supplies and Materials Expenses	229	230	238
Utility Expenses	321	320	334
Communication Expenses	711	712	739
Repairs and Maintenance	84	83	87
Taxes, Insurance Premiums and Other Fees	39	38	39
Other Maintenance and Operating Expenses			
Transportation and Delivery Expenses	38	38	39
Rent/Lease Expenses	716	694	716
Other Maintenance and Operating Expenses	6,036	11,701	11,361
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	6,036	13,839	13,476
TOTAL CURRENT OPERATING EXPENDITURES	152,888	155,429	194,604
Capital Outlays			
Property, Plant and Equipment Outlay			
Machinery and Equipment Outlay	3,000	3,000	3,000
Transportation Equipment Outlay	3,300	3,300	3,300
Furniture, Fixtures and Books Outlay	1,000	1,000	1,000
TOTAL CAPITAL OUTLAYS	7,300	7,300	7,300
GRAND TOTAL	160,188	162,729	201,904

## STRATEGIC OBJECTIVES

SECTOR OUTCOME : Swift and fair administration of justice ensured

ORGANIZATIONAL  
OUTCOME : Fair and speedy resolution of Presidential and Vice Presidential electoral cases/contests achieved

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	2021 GAA Targets	Actual
Fair and speedy resolution of Presidential and Vice Presidential electoral cases/contests achieved		P 67,366,000
ADJUDICATION OF PRESIDENTIAL AND VICE PRESIDENTIAL ELECTORAL PROTEST PROGRAM		P 67,366,000
Output Indicators		
1. Number of pleadings filed and acted upon	100	53
2. Percentage of contested ballots reviewed and appreciated before expiration of the term of office contested	20%	case pending
3. Number of case disposals	0	-

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	Baseline	2022 Targets	2023 NEP Targets
Fair and speedy resolution of Presidential and Vice Presidential electoral cases/contests achieved		P 61,121,000	P 58,475,000
ADJUDICATION OF PRESIDENTIAL AND VICE PRESIDENTIAL ELECTORAL PROTEST PROGRAM		P 61,121,000	P 58,475,000

Output Indicators			
1. Number of pleadings filed and acted upon	80	80	80
2. Percentage of contested ballots reviewed and appreciated before expiration of the term of office contested	20%	10%	10%
3. Number of case disposals	0	0	0

## C. SANDIGANBAYAN

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	( Cash-Based )			
	2021	2022	2023	
			SB	Recommendation
New General Appropriations	1,278,595	1,592,660	( 2,553,726)	2,074,283
General Fund	1,278,595	1,592,660	( 2,553,726)	2,074,283
Automatic Appropriations	27,581	29,066	( 28,074)	30,670
Retirement and Life Insurance Premiums	27,581	29,066	( 28,074)	30,670
Continuing Appropriations	269,141	270,740		
Unobligated Releases for COE				
R.A. No. 11260	17,249	17,249		
R.A. No. 10147	22,193	22,193		
R.A. No. 10155	590	590		
R.A. No. 10352	121	121		
R.A. No. 10633	55,498	55,498		
R.A. No. 10651	86,102	86,102		
R.A. No. 10717	81,877	70,239		
R.A. No. 10924	770			
Unobligated Releases for MOOE				
R.A. No. 11465	2	2		
R.A. No. 11518		7		
Unobligated Releases for PS				
R.A. No. 11260	3,025	3,025		
R.A. No. 11465	1,714	1,714		
R.A. No. 11518		14,000		
Total Available Appropriations	1,575,317	1,892,466	( 2,581,800)	2,104,953
Unused Appropriations	( 270,740)	( 270,740)		
Unobligated Allotment	( 270,740)	( 270,740)		
TOTAL OBLIGATIONS	1,304,577	1,621,726	( 2,581,800)	2,104,953
	=====	=====	=====	=====

EXPENDITURE PROGRAM  
(in pesos)

GAS / STO / OPERATIONS / PROJECTS	( Cash-Based )		
	2021	2022	2023
	Actual	Current	Proposed
General Administration and Support	757,409,000	1,044,441,000	1,552,052,000

Regular	757,409,000	1,044,441,000	1,552,052,000
PS	434,788,000	566,739,000	407,823,000
MOOE	299,004,000	477,702,000	483,871,000
CO	23,617,000		660,358,000
Support to Operations	97,041,000	100,422,000	35,262,000
Regular	97,041,000	100,422,000	35,262,000
PS	17,485,000	20,866,000	21,583,000
MOOE	9,100,000	9,100,000	9,400,000
CO	70,456,000	70,456,000	4,279,000
Operations	450,127,000	476,863,000	517,639,000
Regular	450,127,000	476,863,000	517,639,000
PS	328,795,000	354,772,000	369,517,000
MOOE	106,187,000	106,946,000	110,434,000
CO	15,145,000	15,145,000	37,688,000
TOTAL AGENCY BUDGET	1,304,577,000	1,621,726,000	2,104,953,000
Regular	1,304,577,000	1,621,726,000	2,104,953,000
PS	781,068,000	942,377,000	798,923,000
MOOE	414,291,000	593,748,000	603,705,000
CO	109,218,000	85,601,000	702,325,000

STAFFING SUMMARY

	2021	2022	2023
TOTAL STAFFING			
Total Number of Authorized Positions	564	573	573
Total Number of Filled Positions	479	481	481

Proposed New Appropriations Language

For general administration and support, support to operations, and operations, as indicated hereunder.....P (2,553,726,000) P 2,074,283,000  
=====

OPERATIONS BY PROGRAM	PROPOSED 2023 ( Cash-Based )			
	PS	MOOE	CO	TOTAL
SANDIGANBAYAN ADJUDICATION PROGRAM	343,937,000	110,434,000	37,688,000	492,059,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2023 ( Cash-Based )  
(in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	768,253,000	603,705,000	702,325,000	2,074,283,000
National Capital Region (NCR)	768,253,000	603,705,000	702,325,000	2,074,283,000
TOTAL AGENCY BUDGET	768,253,000	603,705,000	702,325,000	2,074,283,000
	=====	=====	=====	=====

## SPECIAL PROVISION(S)

1. Administration of Appropriations. The appropriations provided herein for the Sandiganbayan shall be administered by the Presiding Justice of Sandiganbayan, 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 Sandiganbayan's 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 Sandiganbayan 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) Sandiganbayan's website.

The Sandiganbayan 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 ( Cash-Based )

		Current Operating Expenditures							
		Personnel Services		Maintenance and Other Operating Expenses		Capital Outlays		Total	
		SB	Recommendation	SB	Recommendation	SB	Recommendation	SB	Recommendation
<b>A.REGULAR PROGRAMS</b>									
1000000000000000	General Administration and Support	( 856,257,000)	404,538,000	( 529,565,000)	483,871,000	( 660,358,000)	660,358,000	(2,046,180,000)	1,548,767,000
100000100001000	General Management and Supervision	( 638,548,000)	168,212,000	( 529,565,000)	483,871,000	( 660,358,000)	660,358,000	(1,828,471,000)	1,312,441,000
100000100002000	Administration of Personnel Benefits	( 217,709,000)	236,326,000					( 217,709,000)	236,326,000
Sub-total, General Administration and Support		( 856,257,000)	404,538,000	( 529,565,000)	483,871,000	( 660,358,000)	660,358,000	(2,046,180,000)	1,548,767,000
2000000000000000	Support to Operations	( 18,567,000)	19,778,000	( 9,330,000)	9,400,000	( 4,279,000)	4,279,000	( 32,176,000)	33,457,000
200000100001000	Legal and Compliance Services	( 18,567,000)	19,778,000	( 9,330,000)	9,400,000	( 4,279,000)	4,279,000	( 32,176,000)	33,457,000
Sub-total, Support to Operations		( 18,567,000)	19,778,000	( 9,330,000)	9,400,000	( 4,279,000)	4,279,000	( 32,176,000)	33,457,000
3000000000000000	Operations	( 328,053,000)	343,937,000	( 109,629,000)	110,434,000	( 37,688,000)	37,688,000	( 475,370,000)	492,059,000
3101000000000000	SANDIGANBAYAN ADJUDICATION PROGRAM	( 328,053,000)	343,937,000	( 109,629,000)	110,434,000	( 37,688,000)	37,688,000	( 475,370,000)	492,059,000
3101010000000000	CASE MANAGEMENT SUB - PROGRAM	( 46,777,000)	54,220,000	( 30,856,000)	31,089,000	( 17,360,000)	17,360,000	( 94,993,000)	102,669,000

## 676 EXPENDITURE PROGRAM FY 2023 VOLUME III

310101100001000	Docketing, Processing, Reporting and Calendaring of Cases for Hearing and Conduct of Proceedings	( 46,777,000)	54,220,000	( 30,856,000)	31,089,000	( 17,360,000)	17,360,000	( 94,993,000)	102,669,000
310102000000000	TRIAL MANAGEMENT SUB - PROGRAM	( 41,393,000)	43,364,000	( 13,884,000)	13,981,000	( 7,041,000)	7,041,000	( 62,318,000)	64,386,000
310102100001000	Trial of Cases, Preparation and Promulgation of Decisions and Issuance Processes	( 41,393,000)	43,364,000	( 13,884,000)	13,981,000	( 7,041,000)	7,041,000	( 62,318,000)	64,386,000
310103000000000	CASE DISPOSITION MANAGEMENT SUB - PROGRAM	( 239,883,000)	246,353,000	( 64,889,000)	65,364,000	( 13,287,000)	13,287,000	( 318,059,000)	325,004,000
310103100001000	Review of Case Records, Drafting and Promulgation of Decisions or Resolutions Disposing Cases	( 239,883,000)	246,353,000	( 64,889,000)	65,364,000	( 13,287,000)	13,287,000	( 318,059,000)	325,004,000
Sub-total, Operations		( 328,053,000)	343,937,000	( 109,629,000)	110,434,000	( 37,688,000)	37,688,000	( 475,370,000)	492,059,000
TOTAL NEW APPROPRIATIONS		P(1,202,877,000) P	768,253,000 P( 648,524,000) P	603,705,000 P( 702,325,000) P	702,325,000 P(2,553,726,000) P	2,074,283,000			

## Obligations, by Object of Expenditures

CYs 2021-2023  
(In Thousand Pesos)

( Cash-Based )			
2021	2022	2023	
		SB	Recommendation

## Current Operating Expenditures

## Personnel Services

## Civilian Personnel

Permanent Positions				
Basic Salary	317,329	288,316	253,352	302,609
Creation of New Positions			16,275	
Reclassification of Positions		23,137	22,956	
Total Permanent Positions	317,329	311,453	292,583	302,609
Other Compensation Common to All				
Personnel Economic Relief Allowance	12,048	10,896	10,680	11,544
Representation Allowance	13,537	10,212	10,338	10,314
Transportation Allowance	11,198	10,212	10,338	10,314
Clothing and Uniform Allowance	3,060	2,724	2,670	2,886
Honoraria		5,880	5,880	
Overtime Pay		16,231	13,483	
Mid-Year Bonus - Civilian	26,513	24,026	23,398	25,218
Year End Bonus	27,640	24,026	23,398	25,218
Cash Gift	2,616	2,270	2,225	2,405
Productivity Enhancement Incentive	2,780	2,270	2,225	2,405
Step Increment		721	702	756
Total Other Compensation Common to All	99,392	109,468	105,337	91,060
Other Compensation for Specific Groups				
Magna Carta for Public Health Workers	22	300	300	300
Hazard Pay	3,946	4,752	8,535	
Longevity Pay	10,791	10,403	10,403	10,658
Night Shift Differential Pay	243		2,375	
Lump-sum for filling of Positions - Civilian		91,369	70,544	77,681
Other Personnel Benefits	196,106	252,461	267,040	
Total Other Compensation for Specific Groups	211,108	359,285	359,197	88,639



Other Benefits				
Retirement and Life Insurance Premiums	20,521	29,066	28,074	30,670
PAG-IBIG Contributions	699	546	535	578
PhilHealth Contributions	4,270	3,692	2,846	5,598
Employees Compensation Insurance Premiums	646	546	535	578
Retirement Gratuity	24,894		166,504	14,291
Loyalty Award - Civilian	225	325	325	365
Terminal Leave	3,917	2,810	147,165	144,354
Total Other Benefits	55,172	36,985	345,984	196,434
Other Personnel Benefits				
Pension, Civilian Personnel	74,930	78,608	76,540	73,603
Total Other Personnel Benefits	74,930	78,608	76,540	73,603
Non-Permanent Positions	23,137	46,578	51,310	46,578
TOTAL PERSONNEL SERVICES	781,068	942,377	1,230,951	798,923
Maintenance and Other Operating Expenses				
Travelling Expenses	20,175	20,554	21,171	21,357
Training and Scholarship Expenses	17,098	17,098	35,377	17,764
Supplies and Materials Expenses	104,744	99,385	111,288	103,258
Utility Expenses	31,767	25,767	32,720	26,773
Communication Expenses	16,039	18,727	19,055	19,457
Confidential, Intelligence and Extraordinary Expenses				
Extraordinary and Miscellaneous Expenses	5,907	5,038	5,038	5,038
Professional Services	7,400	7,406	7,406	7,406
General Services	33,198	25,015	34,461	25,015
Repairs and Maintenance	45,236	70,211	63,511	72,950
Taxes, Insurance Premiums and Other Fees	6,298	5,918	6,055	5,918
Other Maintenance and Operating Expenses				
Advertising Expenses	252	252	260	263
Printing and Publication Expenses	213	213	220	221
Representation Expenses	2,976	2,976	3,065	3,092
Transportation and Delivery Expenses	135	135	139	140
Rent/Lease Expenses	5,840	171,379	183,856	171,379
Subscription Expenses	1,357	5,461	6,689	5,461
Donations	5	5	5	5
Other Maintenance and Operating Expenses	115,651	118,208	118,208	118,208
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	414,291	593,748	648,524	603,705
TOTAL CURRENT OPERATING EXPENDITURES	1,195,359	1,536,125	1,879,475	1,402,628
Capital Outlays				
Property, Plant and Equipment Outlay				
Buildings and Other Structures	7,249		651,000	651,000
Machinery and Equipment Outlay	84,087	85,601	47,437	47,437
Transportation Equipment Outlay	8,554		158	158
Furniture, Fixtures and Books Outlay	9,328		3,730	3,730
TOTAL CAPITAL OUTLAYS	109,218	85,601	702,325	702,325
GRAND TOTAL	1,304,577	1,621,726	2,581,800	2,104,953

## STRATEGIC OBJECTIVES

SECTOR OUTCOME : People-centered, innovative, clean, efficient, effective and inclusive delivery of public goods and services  
Swift and fair administration of justice ensured

ORGANIZATIONAL  
OUTCOME : Judgment of graft and corrupt practices committed by public officials and employees independently, effectively and efficiently rendered

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	2021 GAA Targets	Actual
Judgment of graft and corrupt practices committed by public officials and employees independently, effectively and efficiently rendered		P 450,127,000
SANDIGANBAYAN ADJUDICATION PROGRAM		P 450,127,000
CASE MANAGEMENT SUB-PROGRAM		P 79,932,000
Output Indicators		
1. Number of total cases processed (filed, docketed, raffled, assigned and calendared)	5,640	3,473
2. Percentage reduction in aging of court cases from filing to disposition	6.26%	14.89%
CASE DISPOSITION MANAGEMENT SUB-PROGRAM		P 312,858,000
Output Indicator		
1. Percentage of cases disposed	353 (6.26%)	517 (14.89%)

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	Baseline	2022 Targets	2023 NEP Targets
Judgment of graft and corrupt practices committed by public officials and employees independently, effectively and efficiently rendered		P 476,863,000	P 517,639,000
SANDIGANBAYAN ADJUDICATION PROGRAM		P 476,863,000	P 517,639,000
CASE MANAGEMENT SUB - PROGRAM		P 84,098,000	P 107,391,000
Output Indicators			
1. Number of total cases processed (filed, docketed, raffled, assigned and calendared)	5,640	5,640	5,640
2. Percentage reduction in aging of court cases from filing to disposition	6.26%	6.26%	6.26%
CASE DISPOSITION MANAGEMENT SUB - PROGRAM		P 337,149,000	P 343,119,000
Output Indicator			
1. Percentage of cases disposed	353 (6.26%)	353 (6.26%)	353 (6.26%)

## D. COURT OF APPEALS

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	( Cash-Based )			
	2021	2022	2023	
			CAP	Recommendation
New General Appropriations	3,443,321	3,503,927	( 7,723,441)	6,492,046
General Fund	3,443,321	3,503,927	( 7,723,441)	6,492,046
Automatic Appropriations	123,797	92,569	( 118,528)	113,758
Military Camps Sales Proceeds Fund	35,000			
Retirement and Life Insurance Premiums	88,797	92,569	( 118,528)	113,758
Continuing Appropriations	28,133	70,474		
Unobligated Releases for Capital Outlays				
R.A. No. 11260	8,091	5,417		
R.A. No. 11465	9,908	9,908		
R.A. No. 11518		34,990		
Unobligated Releases for MOOE				
R.A. No. 11465	5,311			
R.A. No. 11518		10,150		
Unobligated Releases for PS				
R.A. No. 11465	4,823			
R.A. No. 11518		10,009		
Total Available Appropriations	3,595,251	3,666,970	( 7,841,969)	6,605,804
Unused Appropriations	( 70,474)	( 70,474)		
Unobligated Allotment	( 70,474)	( 70,474)		
TOTAL OBLIGATIONS	3,524,777	3,596,496	( 7,841,969)	6,605,804
	=====	=====	=====	=====

EXPENDITURE PROGRAM  
(in pesos)

GAS / STO / OPERATIONS / PROJECTS	( Cash-Based )		
	2021 Actual	2022 Current	2023 Proposed
General Administration and Support	2,065,812,000	2,462,389,000	3,255,589,000
Regular	2,065,812,000	2,462,389,000	3,255,589,000
PS	1,438,582,000	1,765,937,000	1,781,348,000
MOOE	554,586,000	696,452,000	713,767,000
CO	72,644,000		760,474,000
Operations	1,458,965,000	1,134,107,000	3,350,215,000
Regular	1,458,965,000	1,134,107,000	3,350,215,000
PS	718,612,000	401,207,000	466,502,000
MOOE	185,532,000	200,610,000	205,592,000
CO	554,821,000	532,290,000	2,678,121,000

TOTAL AGENCY BUDGET	<u>3,524,777,000</u>	<u>3,596,496,000</u>	<u>6,605,804,000</u>
Regular	<u>3,524,777,000</u>	<u>3,596,496,000</u>	<u>6,605,804,000</u>
PS	2,157,194,000	2,167,144,000	2,247,850,000
MOOE	740,118,000	897,062,000	919,359,000
CO	627,465,000	532,290,000	3,438,595,000

## STAFFING SUMMARY

	<u>2021</u>	<u>2022</u>	<u>2023</u>
TOTAL STAFFING			
Total Number of Authorized Positions	1,807	1,807	1,807
Total Number of Filled Positions	1,348	1,455	1,455

## Proposed New Appropriations Language

For general administration and support, and operations, as indicated hereunder.....P (7,723,441,000) P 6,492,046,000  
=====

OPERATIONS BY PROGRAM	PROPOSED 2023 ( Cash-Based )			
	<u>PS</u>	<u>MOOE</u>	<u>CO</u>	<u>TOTAL</u>
APPELLATE ADJUDICATION PROGRAM	435,210,000	205,592,000	2,678,121,000	3,318,923,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2023 ( Cash-Based )  
(in pesos)

REGION	<u>PS</u>	<u>MOOE</u>	<u>CO</u>	<u>TOTAL</u>
Regional Allocation	<u>2,134,092,000</u>	<u>919,359,000</u>	<u>3,438,595,000</u>	<u>6,492,046,000</u>
National Capital Region (NCR)	2,134,092,000	919,359,000	3,438,595,000	6,492,046,000
TOTAL AGENCY BUDGET	<u>2,134,092,000</u>	<u>919,359,000</u>	<u>3,438,595,000</u>	<u>6,492,046,000</u>
	=====	=====	=====	=====

## SPECIAL PROVISION(S)

- Administration of Appropriations. The appropriations provided herein for the Court of Appeals shall be administered by the Presiding Justice of the Court of 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 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 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 Appeals' website.

The Court of 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 ( Cash-Based )

		Current Operating Expenditures							
		Personnel Services		Maintenance and Other Operating Expenses		Capital Outlays		Total	
		CAP	Recommendation	CAP	Recommendation	CAP	Recommendation	CAP	Recommendation
A.REGULAR PROGRAMS									
1000000000000000	General Administration and Support	(2,411,652,000)	1,698,882,000	( 864,064,000)	713,767,000	( 760,474,000)	760,474,000	(4,036,190,000)	3,173,123,000
100000100001000	General Management and Supervision	(1,816,981,000)	1,249,727,000	( 864,064,000)	713,767,000	( 760,474,000)	760,474,000	(3,441,519,000)	2,723,968,000
100000100002000	Administration of Personnel Benefits	( 594,671,000)	449,155,000					( 594,671,000)	449,155,000
Sub-total, General Administration and Support		(2,411,652,000)	1,698,882,000	( 864,064,000)	713,767,000	( 760,474,000)	760,474,000	(4,036,190,000)	3,173,123,000
3000000000000000	Operations	( 751,617,000)	435,210,000	( 257,513,000)	205,592,000	(2,678,121,000)	2,678,121,000	(3,687,251,000)	3,318,923,000
3101000000000000	APPELLATE ADJUDICATION PROGRAM	( 751,617,000)	435,210,000	( 257,513,000)	205,592,000	(2,678,121,000)	2,678,121,000	(3,687,251,000)	3,318,923,000
310100100001000	Adjudication of Appealed and Other Court Cases	( 751,617,000)	435,210,000	( 257,513,000)	205,592,000	(2,678,121,000)	2,678,121,000	(3,687,251,000)	3,318,923,000
Sub-total, Operations		( 751,617,000)	435,210,000	( 257,513,000)	205,592,000	(2,678,121,000)	2,678,121,000	(3,687,251,000)	3,318,923,000
TOTAL NEW APPROPRIATIONS		P(3,163,269,000)	P 2,134,092,000	P(1,121,577,000)	P 919,359,000	P(3,438,595,000)	P 3,438,595,000	P(7,723,441,000)	P 6,492,046,000

Obligations, by Object of Expenditures

CYs 2021-2023  
(In Thousand Pesos)

		( Cash-Based )			
		2021	2022	2023	
				CAP	Recommendation
Current Operating Expenditures					
Personnel Services					
Civilian Personnel					
Permanent Positions					
Basic Salary		1,034,741	905,784	1,173,042	998,585
Total Permanent Positions		1,034,741	905,784	1,173,042	998,585
Other Compensation Common to All					
Personnel Economic Relief Allowance		38,653	33,744	43,368	34,920
Representation Allowance		28,914	24,084	40,848	27,132
Transportation Allowance		28,925	24,084	40,848	27,132

## 682 EXPENDITURE PROGRAM FY 2023 VOLUME III

Clothing and Uniform Allowance	9,019	8,436	10,842	8,730
Honoraria	288		360	
Overtime Pay			1,500	
Mid-Year Bonus - Civilian	74,342	75,482	97,754	83,215
Year End Bonus	75,421	75,482	97,754	83,215
Cash Gift	7,152	7,030	9,035	7,275
Productivity Enhancement Incentive	6,992	7,030	9,035	7,275
Step Increment		2,265	2,933	2,496
Total Other Compensation Common to All	269,706	257,637	354,277	281,390
Other Compensation for Specific Groups				
Magna Carta for Public Health Workers	610	610	2,813	610
Hazard Pay	1,191			
Longevity Pay	31,473	31,138	31,654	31,654
Allowance of Attorney's de Officio	13			
Special Allowance for Judges and Justices			7,590	
Lump-sum for filling of Positions - Civilian		353,820	403,962	276,220
Other Personnel Benefits	203,583	30,450	632,515	
Total Other Compensation for Specific Groups	236,870	416,018	1,078,534	308,484
Other Benefits				
Retirement and Life Insurance Premiums	90,281	92,569	118,528	113,758
PAG-IBIG Contributions	2,279	1,687	2,169	1,746
PhilHealth Contributions	11,398	11,728	11,828	18,665
Employees Compensation Insurance Premiums	1,815	1,687	2,169	1,746
Retirement Gratuity	97,568	85,735	130,793	112,701
Loyalty Award - Civilian	1,722	1,490	1,490	1,490
Terminal Leave	75,736	46,528	59,916	60,234
Total Other Benefits	280,799	241,424	326,893	310,340
Other Personnel Benefits				
Pension, Civilian Personnel	323,068	334,271	336,778	336,778
Total Other Personnel Benefits	323,068	334,271	336,778	336,778
Non-Permanent Positions	12,010	12,010	12,273	12,273
TOTAL PERSONNEL SERVICES	2,157,194	2,167,144	3,281,797	2,247,850
Maintenance and Other Operating Expenses				
Travelling Expenses	43,531	56,629	70,786	58,837
Training and Scholarship Expenses	20,018	26,025	32,531	27,040
Supplies and Materials Expenses	150,859	195,379	244,224	203,000
Utility Expenses	117,454	149,027	186,284	154,839
Communication Expenses	41,839	54,061	67,576	56,168
Confidential, Intelligence and Extraordinary Expenses				
Extraordinary and Miscellaneous Expenses	18,547	15,277	19,096	15,277
Professional Services	77,197	83,414	104,268	83,414
General Services	49,826	56,737	70,921	56,737
Repairs and Maintenance	66,230	86,052	107,565	89,409
Taxes, Insurance Premiums and Other Fees	8,126	7,920	9,900	7,920
Other Maintenance and Operating Expenses				
Advertising Expenses	2,392	2,392	2,990	2,485
Printing and Publication Expenses	1,101	1,109	1,636	1,152
Transportation and Delivery Expenses	1,054	1,056	1,320	1,097
Rent/Lease Expenses	38,668	50,830	63,538	50,830
Membership Dues and Contributions to Organizations	77	77	96	77
Subscription Expenses	20,341	20,298	25,372	20,298
Other Maintenance and Operating Expenses	82,858	90,779	113,474	90,779
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	740,118	897,062	1,121,577	919,359
TOTAL CURRENT OPERATING EXPENDITURES	2,897,312	3,064,206	4,403,374	3,167,209

## Capital Outlays

Property, Plant and Equipment Outlay				
Land Outlay	214,290	214,290	216,790	216,790
Buildings and Other Structures	300,000	300,000	2,920,721	2,920,721
Machinery and Equipment Outlay	72,712		233,569	233,569
Transportation Equipment Outlay	39,410	18,000	54,900	54,900
Furniture, Fixtures and Books Outlay	1,053		11,074	11,074
Other Property Plant and Equipment Outlay			1,541	1,541
<b>TOTAL CAPITAL OUTLAYS</b>	<b>627,465</b>	<b>532,290</b>	<b>3,438,595</b>	<b>3,438,595</b>
<b>GRAND TOTAL</b>	<b>3,524,777</b>	<b>3,596,496</b>	<b>7,841,969</b>	<b>6,605,804</b>

## STRATEGIC OBJECTIVES

SECTOR OUTCOME : Swift and fair administration of justice ensured

ORGANIZATIONAL  
OUTCOME : Judgment of cases independently, effectively and efficiently rendered

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	2021 GAA Targets	Actual
Judgment of cases independently, effectively and efficiently rendered		P 1,458,965,000
APPELLATE ADJUDICATION PROGRAM		P 1,458,965,000
Outcome Indicators		
1. Resolution rate of cases	46%	33%
2. Rate of reduction of aging of cases from filing to disposition	5%	21%
3. Percentage of court users who believe court is accessible, accurate, timely, knowledgeable and courteous service	95%	98%
Output Indicators		
1. Number of cases disposed	14,520	10,730
2. Percentage of cases filed this year that were disposed	17%	10.27%

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	Baseline	2022 Targets	2023 NEP Targets
Judgment of cases independently, effectively and efficiently rendered		P 1,134,107,000	P 3,350,215,000
APPELLATE ADJUDICATION PROGRAM		P 1,134,107,000	P 3,350,215,000
Outcome Indicators			
1. Resolution rate of cases	46%	46%	46%
2. Rate of reduction of aging of cases from filing to disposition	5%	5%	5%

3. Percentage of court users who believe court is accessible, accurate, timely, knowledgeable and courteous service	95%	95%	95%
Output Indicators			
1. Number of cases disposed	14,520	14,520	14,520
2. Percentage of cases filed this year that were disposed	17%	17%	17%

## E. COURT OF TAX APPEALS

Appropriations/Obligations

(In Thousand Pesos)

Description	( Cash-Based )			
	2021	2022	2023	
			CTA	Recommendation
New General Appropriations	523,896	760,900	( 1,020,827)	774,784
General Fund	523,896	760,900	( 1,020,827)	774,784
Automatic Appropriations	42,474	19,940	( 22,360)	20,437
Military Camps Sales Proceeds Fund	21,232			
Retirement and Life Insurance Premiums	21,242	19,940	( 22,360)	20,437
Continuing Appropriations	66,173	86,971		
Unobligated Releases for COE				
R.A. No. 11260	55	55		
R.A. No. 9970	5,521	4,591		
R.A. No. 10155	18,451	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 Capital Outlays				
R.A. No. 11518		21,232		
Unobligated Releases for MOOE				
R.A. No. 11465	4			
R.A. No. 11518		609		
Unobligated Releases for PS				
R.A. No. 11465	109			
Total Available Appropriations	632,543	867,811	( 1,043,187)	795,221
Unused Appropriations	( 86,971)	( 86,971)		
Unobligated Allotment	( 86,971)	( 86,971)		
TOTAL OBLIGATIONS	545,572	780,840	( 1,043,187)	795,221
	=====	=====	=====	=====



EXPENDITURE PROGRAM  
(in pesos)

GAS / STO / OPERATIONS / PROJECTS	( Cash-Based )		
	2021 Actual	2022 Current	2023 Proposed
General Administration and Support	344,079,000	578,403,000	587,229,000
Regular	344,079,000	578,403,000	587,229,000
PS	233,255,000	480,648,000	308,969,000
MOOE	83,866,000	70,872,000	73,116,000
CO	26,958,000	26,883,000	205,144,000
Operations	201,493,000	202,437,000	207,992,000
Regular	201,493,000	202,437,000	207,992,000
PS	143,073,000	120,530,000	123,842,000
MOOE	57,490,000	81,907,000	84,150,000
CO	930,000		
TOTAL AGENCY BUDGET	545,572,000	780,840,000	795,221,000
Regular	545,572,000	780,840,000	795,221,000
PS	376,328,000	601,178,000	432,811,000
MOOE	141,356,000	152,779,000	157,266,000
CO	27,888,000	26,883,000	205,144,000

## STAFFING SUMMARY

	2021	2022	2023
TOTAL STAFFING			
Total Number of Authorized Positions	355	355	355
Total Number of Filled Positions	272	272	272

## Proposed New Appropriations Language

For general administration and support, and operations, as indicated hereunder.....P (1,020,827,000) P 774,784,000  
=====

OPERATIONS BY PROGRAM	PROPOSED 2023 ( Cash-Based )			
	PS	MOOE	CO	TOTAL
TAX APPELLATE ADJUDICATION PROGRAM	115,472,000	84,150,000		199,622,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2023 ( Cash-Based )  
(in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	412,374,000	157,266,000	205,144,000	774,784,000
National Capital Region (NCR)	412,374,000	157,266,000	205,144,000	774,784,000
TOTAL AGENCY BUDGET	412,374,000	157,266,000	205,144,000	774,784,000
	=====	=====	=====	=====

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 ( Cash-Based )

		Current Operating Expenditures							
		Personnel Services		Maintenance and Other Operating Expenses		Capital Outlays		Total	
		CTA	Recommendation	CTA	Recommendation	CTA	Recommendation	CTA	Recommendation
<b>A.REGULAR PROGRAMS</b>									
1000000000000000	General Administration and Support	( 493,976,000)	296,902,000	( 113,708,000)	73,116,000	( 205,144,000)	205,144,000	( 812,828,000)	575,162,000
100000100001000	General Management and Supervision	( 375,414,000)	181,209,000	( 113,708,000)	73,116,000	( 205,144,000)	205,144,000	( 694,266,000)	459,469,000
100000100002000	Administration of Personnel Benefits	( 118,562,000)	115,693,000					( 118,562,000)	115,693,000
Sub-total, General Administration and Support		( 493,976,000)	296,902,000	( 113,708,000)	73,116,000	( 205,144,000)	205,144,000	( 812,828,000)	575,162,000
3000000000000000	Operations	( 132,215,000)	115,472,000	( 75,784,000)	84,150,000			( 207,999,000)	199,622,000
3101000000000000	TAX APPELLATE ADJUDICATION PROGRAM	( 132,215,000)	115,472,000	( 75,784,000)	84,150,000			( 207,999,000)	199,622,000
310100100001000	Adjudication of Tax, Customs and Assessment Cases	( 132,215,000)	115,472,000	( 75,784,000)	84,150,000			( 207,999,000)	199,622,000
Sub-total, Operations		( 132,215,000)	115,472,000	( 75,784,000)	84,150,000			( 207,999,000)	199,622,000
<b>TOTAL NEW APPROPRIATIONS</b>		<b>P( 626,191,000)</b>	<b>P 412,374,000</b>	<b>P( 189,492,000)</b>	<b>P 157,266,000</b>	<b>P( 205,144,000)</b>	<b>P 205,144,000</b>	<b>P(1,020,827,000)</b>	<b>P 774,784,000</b>

## Obligations, by Object of Expenditures

CYs 2021-2023  
(In Thousand Pesos)

	( Cash-Based )			
	2021	2022	2023	
			CTA	Recommendation
Current Operating Expenditures				
Personnel Services				
Civilian Personnel				
Permanent Positions				
Basic Salary	216,735	186,256	204,167	190,785
Creation of New Positions			8,852	
Reclassification of Positions		6,046	5,132	
Total Permanent Positions	216,735	192,302	218,151	190,785
Other Compensation Common to All				
Personnel Economic Relief Allowance	6,880	6,516	6,888	6,516
Representation Allowance	6,250	5,412	6,930	5,454
Transportation Allowance	6,250	5,412	6,930	5,454
Clothing and Uniform Allowance	1,722	1,632	1,722	1,632
Overtime Pay	2,311	2,773	3,567	
Mid-Year Bonus - Civilian	16,637	15,521	17,552	15,899
Year End Bonus	17,516	15,521	17,552	15,899
Cash Gift	1,435	1,360	1,435	1,360
Productivity Enhancement Incentive	1,435	1,360	1,435	1,360
Step Increment		9,750	11,360	477
Total Other Compensation Common to All	60,436	65,257	75,371	54,051
Other Compensation for Specific Groups				
Magna Carta for Public Health Workers	572	995	1,011	995
Longevity Pay	4,745	4,560	4,792	4,793
Lump-sum for filling of Positions - Civilian		83,312	83,312	80,581
Other Lump-sums			466	
Other Personnel Benefits	30,096	149,695	158,027	
Total Other Compensation for Specific Groups	35,413	238,562	247,608	86,369
Other Benefits				
Retirement and Life Insurance Premiums	22,923	19,940	22,360	20,437
PAG-IBIG Contributions	366	326	344	327
PhilHealth Contributions	5,329	6,261	7,966	3,668
Employees Compensation Insurance Premiums	345	326	344	327
Retirement Gratuity		16,174	17,077	17,077
Loyalty Award - Civilian	310	300	300	300
Terminal Leave	290	20,992	18,173	18,035
Total Other Benefits	29,563	64,319	66,564	60,171
Other Personnel Benefits				
Pension, Civilian Personnel	31,751	38,234	38,234	38,812
Total Other Personnel Benefits	31,751	38,234	38,234	38,812
Non-Permanent Positions	2,430	2,504	2,623	2,623
TOTAL PERSONNEL SERVICES	376,328	601,178	648,551	432,811
Maintenance and Other Operating Expenses				
Travelling Expenses	12,551	12,551	29,272	13,041
Training and Scholarship Expenses	17,754	17,753	19,528	18,445
Supplies and Materials Expenses	21,586	26,023	30,274	23,534

## 688 EXPENDITURE PROGRAM FY 2023 VOLUME III

Utility Expenses	15,834	19,390	21,329	17,605
Communication Expenses	5,930	9,362	10,331	9,728
Confidential, Intelligence and Extraordinary Expenses				
Extraordinary and Miscellaneous Expenses	3,206	3,206	3,206	3,206
Professional Services	2,645	2,645	2,909	2,645
General Services	23,977	23,977	28,586	26,116
Repairs and Maintenance	9,980	9,980	11,453	10,369
Taxes, Insurance Premiums and Other Fees	4,002	4,002	4,579	4,002
Other Maintenance and Operating Expenses				
Advertising Expenses	1,259	1,259	1,385	1,308
Printing and Publication Expenses	180	180	198	187
Representation Expenses	16,798	16,797	17,392	17,452
Transportation and Delivery Expenses	1,814	1,814	2,189	1,885
Rent/Lease Expenses	3,158	3,158	6,109	6,658
Membership Dues and Contributions to Organizations	285	285	314	285
Subscription Expenses	397	397	438	800
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>141,356</u>	<u>152,779</u>	<u>189,492</u>	<u>157,266</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>517,684</u>	<u>753,957</u>	<u>838,043</u>	<u>590,077</u>
Capital Outlays				
Property, Plant and Equipment Outlay				
Buildings and Other Structures	930		139,950	139,950
Machinery and Equipment Outlay	9,067	24,683	8,869	8,869
Transportation Equipment Outlay	16,600	2,200	16,600	16,600
Furniture, Fixtures and Books Outlay	1,291		39,725	39,725
TOTAL CAPITAL OUTLAYS	<u>27,888</u>	<u>26,883</u>	<u>205,144</u>	<u>205,144</u>
GRAND TOTAL	<u>545,572</u>	<u>780,840</u>	<u>1,043,187</u>	<u>795,221</u>

## STRATEGIC OBJECTIVES

SECTOR OUTCOME : Swift and fair administration of justice ensured

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

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	2021 GAA Targets	Actual
Judgment of tax cases independently, effectively and efficiently administered		P 201,493,000
TAX APPELLATE ADJUDICATION PROGRAM		P 201,493,000
Outcome Indicator		
1. Percentage of cases disposed of over cases filed	79.82%	85.40%
Output Indicators		
1. Number of cases received/handled	1,794	1,702
2. Number of cases disposed	352	433

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	Baseline	2022 Targets	2023 NEP Targets
Judgment of tax cases independently, effectively and efficiently administered		P 202,437,000	P 207,992,000
TAX APPELLATE ADJUDICATION PROGRAM		P 202,437,000	P 207,992,000
Outcome Indicator			
1. Percentage of cases disposed of over cases filed	79.82%	79.82%	80%
Output Indicators			
1. Number of cases received/handled	1,794	1,794	1,809
2. Number of cases disposed	352	352	440

	Current Operating Expenditures							
	Personnel Services		Maintenance and Other Operating Expenses		Capital Outlays		Total	
	JUD	Recommendation	JUD	Recommendation	JUD	Recommendation	JUD	Recommendation
A. SUPREME COURT OF THE PHILIPPINES AND THE LOWER COURTS	P(47,831,711,000)	P 32,768,048,000	P(11,919,525,000)	P 7,524,585,000	P(1,630,465,000)	P 1,630,465,000	P(61,381,701,000)	P 41,923,098,000
B. PRESIDENTIAL ELECTORAL TRIBUNAL	( 173,561,000)	140,879,000	( 13,476,000)	13,893,000	( 7,300,000)	7,300,000	( 194,337,000)	162,072,000
C. SANDIGANBAYAN	(1,202,877,000)	768,253,000	( 648,524,000)	603,705,000	( 702,325,000)	702,325,000	(2,553,726,000)	2,074,283,000
D. COURT OF APPEALS	(3,163,269,000)	2,134,092,000	(1,121,577,000)	919,359,000	(3,438,595,000)	3,438,595,000	(7,723,441,000)	6,492,046,000
E. COURT OF TAX APPEALS	( 626,191,000)	412,374,000	( 189,492,000)	157,266,000	( 205,144,000)	205,144,000	(1,020,827,000)	774,784,000
TOTAL NEW APPROPRIATIONS, THE JUDICIARY	P(52,997,609,000)	P36,223,646,000	P(13,892,594,000)	P 9,218,808,000	P(5,983,829,000)	P 5,983,829,000	P(72,874,032,000)	P 51,426,283,000