

E. COURT OF TAX APPEALS

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	(Cash-Based)			
	2022	2023	2024	
			CTA	Recommendation
New General Appropriations	760,900	982,916	(1,026,553)	737,483
General Fund	760,900	982,916	(1,026,553)	737,483
Automatic Appropriations	19,940	20,437	(22,450)	22,776
Retirement and Life Insurance Premiums	19,940	20,437	(22,450)	22,776
Continuing Appropriations	86,971	21,272		
Unobligated Releases for COE				
R.A. No. 11260	55			
R.A. No. 9970	4,591			
R.A. No. 10155	18,451			
R.A. No. 10352	1,188			
R.A. No. 10633	8,576			
R.A. No. 10651	19,014			
R.A. No. 10717	8,701			
R.A. No. 10924	53			
R.A. No. 10964	4,501			
Unobligated Releases for Capital Outlays				
R.A. No. 11518	21,232	21,234		
Unobligated Releases for MOOE				
R.A. No. 11518	609			
R.A. No. 11639		38		
Total Available Appropriations	867,811	1,024,625	(1,049,003)	760,259
Unused Appropriations	(21,272)	(21,272)		
Unobligated Allotment	(21,272)	(21,272)		
TOTAL OBLIGATIONS	846,539	1,003,353	(1,049,003)	760,259

EXPENDITURE PROGRAM
(in pesos)

GAS / STO / OPERATIONS / PROJECTS	Cash-Based		
	2022 Actual	2023 Current	2024 Proposed
General Administration and Support	579,010,000	795,361,000	480,307,000
Regular	579,010,000	795,361,000	480,307,000
PS	480,648,000	500,323,000	282,988,000
MOOE	71,479,000	89,894,000	132,125,000
CO	26,883,000	205,144,000	65,194,000
Operations	267,529,000	207,992,000	279,952,000
Regular	267,529,000	207,992,000	279,952,000
PS	120,530,000	123,842,000	149,793,000
MOOE	81,871,000	84,150,000	92,529,000
CO	65,128,000		37,630,000
TOTAL AGENCY BUDGET	846,539,000	1,003,353,000	760,259,000
Regular	846,539,000	1,003,353,000	760,259,000
PS	601,178,000	624,165,000	432,781,000
MOOE	153,350,000	174,044,000	224,654,000
CO	92,011,000	205,144,000	102,824,000

STAFFING SUMMARY

	2022	2023	2024
TOTAL STAFFING			
Total Number of Authorized Positions	355	355	355
Total Number of Filled Positions	290	291	291

Proposed New Appropriations Language
 For general administration and support, and operations, as indicated hereunder.....P (1,026,553,000) P 737,483,000
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PROPOSED 2024 (Cash-Based)

OPERATIONS BY PROGRAM	PS	MOOE	CO	TOTAL
TAX APPELLATE ADJUDICATION PROGRAM	139,611,000	92,529,000	37,630,000	269,770,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2024 (Cash-Based)
(in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	410,005,000	224,654,000	102,824,000	737,483,000
National Capital Region (NCR)	410,005,000	224,654,000	102,824,000	737,483,000
TOTAL AGENCY BUDGET	410,005,000	224,654,000	102,824,000	737,483,000

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 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
A. REGULAR PROGRAMS									
1000000000000000	General Administration and Support	(296,159,000)	270,394,000	(132,125,000)	132,125,000	(65,194,000)	65,194,000	(493,478,000)	467,713,000
100000100001000	General Management and Supervision	(207,734,000)	197,765,000	(132,125,000)	132,125,000	(65,194,000)	65,194,000	(405,053,000)	395,084,000
100000100002000	Administration of Personnel Benefits	(88,425,000)	72,629,000					(88,425,000)	72,629,000
Sub-total, General Administration and Support		(296,159,000)	270,394,000	(132,125,000)	132,125,000	(65,194,000)	65,194,000	(493,478,000)	467,713,000

704 EXPENDITURE PROGRAM FY 2024 VOLUME III

30000000000000000000	Operations	(402,916,000)	139,611,000	(92,529,000)	92,529,000	(37,630,000)	37,630,000	(533,075,000)	269,770,000
31010000000000000000	TAX APPELLATE ADJUDICATION PROGRAM	(402,916,000)	139,611,000	(92,529,000)	92,529,000	(37,630,000)	37,630,000	(533,075,000)	269,770,000
3101001000010000	Adjudication of Tax, Customs and Assessment Cases	(402,916,000)	139,611,000	(92,529,000)	92,529,000	(37,630,000)	37,630,000	(533,075,000)	269,770,000
Sub-total, Operations		(402,916,000)	139,611,000	(92,529,000)	92,529,000	(37,630,000)	37,630,000	(533,075,000)	269,770,000
TOTAL NEW APPROPRIATIONS		P(699,075,000)	P 410,005,000	P(224,654,000)	P 224,654,000	P(102,824,000)	P 102,824,000	P(1,026,553,000)	P 737,483,000

Obligations, by Object of Expenditures

CYs 2022-2024
(In Thousand Pesos)

	(Cash-Based)			
	2022	2023	2024	
			CTA	Recommendation
Current Operating Expenditures				
Personnel Services				
Civilian Personnel				
Permanent Positions				
Basic Salary	203,622	190,785	211,004	213,707
Creation of New Positions		8,852	15,827	
Reclassification of Positions		5,132	7,566	
Total Permanent Positions	203,622	204,769	234,397	213,707
Other Compensation Common to All				
Personnel Economic Relief Allowance	6,516	6,516	6,948	6,972
Representation Allowance	5,782	5,454	6,930	6,282
Transportation Allowance	5,781	5,454	6,930	6,282
Clothing and Uniform Allowance	1,656	1,632	1,740	1,746
Overtime Pay	2,773	3,567	4,248	4,248
Mid-Year Bonus - Civilian	17,266	15,899	17,583	17,809
Year End Bonus	17,266	15,899	17,583	17,809
Cash Gift	1,626	1,360	1,450	1,455
Productivity Enhancement Incentive	1,441	1,360	1,450	1,455
Step Increment		11,360	10,833	534
Total Other Compensation Common to All	60,107	68,501	75,695	64,592
Other Compensation for Specific Groups				
Magna Carta for Public Health Workers	995	995	1,180	1,180
Longevity Pay	4,560	4,793	4,885	4,885
Lump-sum for filling of Positions - Civilian		80,581	53,313	37,517
Other Personnel Benefits	225,755	158,027	234,512	
Anniversary Bonus - Civilian			1,775	1,065
Total Other Compensation for Specific Groups	231,310	244,396	295,665	44,647
Other Benefits				
Retirement and Life Insurance Premiums	19,940	20,437	22,450	22,776
PAG-IBIG Contributions	352	327	348	349
PhilHealth Contributions	6,309	8,561	9,217	4,083
Employees Compensation Insurance Premiums	326	327	348	349
Retirement Gratuity	16,174	17,077	17,077	17,077
Loyalty Award - Civilian	300	300	250	250
Terminal Leave	22,000	18,035	18,035	18,035
Total Other Benefits	65,401	65,064	67,725	62,919

Other Personnel Benefits				
Pension, Civilian Personnel	38,234	38,812	44,284	44,284
Total Other Personnel Benefits	<u>38,234</u>	<u>38,812</u>	<u>44,284</u>	<u>44,284</u>
Non-Permanent Positions	<u>2,504</u>	<u>2,623</u>	<u>3,759</u>	<u>2,632</u>
TOTAL PERSONNEL SERVICES	<u>601,178</u>	<u>624,165</u>	<u>721,525</u>	<u>432,781</u>
Maintenance and Other Operating Expenses				
Travelling Expenses	12,550	28,801	48,290	48,290
Training and Scholarship Expenses	17,753	19,463	21,409	21,409
Supplies and Materials Expenses	26,632	23,534	32,884	32,884
Utility Expenses	19,390	17,605	21,457	21,457
Communication Expenses	9,362	9,728	10,701	10,701
Confidential, Intelligence and Extraordinary Expenses				
Extraordinary and Miscellaneous Expenses	3,206	3,206	3,206	3,206
Professional Services	2,115	2,645	2,909	2,909
General Services	24,507	26,116	28,728	28,728
Repairs and Maintenance	9,980	10,369	11,406	11,406
Taxes, Insurance Premiums and Other Fees	4,002	4,002	4,403	4,403
Other Maintenance and Operating Expenses				
Advertising Expenses	1,259	1,308	1,393	1,393
Printing and Publication Expenses	180	187	199	199
Representation Expenses	16,761	17,452	18,593	18,593
Transportation and Delivery Expenses	1,813	1,885	2,008	2,008
Rent/Lease Expenses	3,158	6,658	13,658	13,658
Membership Dues and Contributions to Organizations	285	285	314	314
Subscription Expenses	397	800	3,096	3,096
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>153,350</u>	<u>174,044</u>	<u>224,654</u>	<u>224,654</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>754,528</u>	<u>798,209</u>	<u>946,179</u>	<u>657,435</u>
Capital Outlays				
Property, Plant and Equipment Outlay				
Buildings and Other Structures	62,129	139,950	4,000	4,000
Machinery and Equipment Outlay	24,913	8,869	21,449	21,449
Transportation Equipment Outlay	2,719	16,600	16,600	16,600
Furniture, Fixtures and Books Outlay	2,250	39,725	39,725	39,725
Intangible Assets Outlay			21,050	21,050
TOTAL CAPITAL OUTLAYS	<u>92,011</u>	<u>205,144</u>	<u>102,824</u>	<u>102,824</u>
GRAND TOTAL	<u>846,539</u>	<u>1,003,353</u>	<u>1,049,003</u>	<u>760,259</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

<u>ORGANIZATIONAL OUTCOMES (00s) / PERFORMANCE INDICATORS (PIs)</u>	<u>2022 GAA Targets</u>	<u>Actual</u>
Judgment of tax cases independently, effectively and efficiently administered		P 267,529,000
TAX APPELLATE ADJUDICATION PROGRAM		P 267,529,000
Outcome Indicator(s)		
1. Percentage of cases disposed of over cases filed	79.82%	82.22%
Output Indicator(s)		
1. Number of cases received/handled	1,794	1,954
2. Number of cases disposed	352	541

PERFORMANCE INFORMATION

<u>ORGANIZATIONAL OUTCOMES (00s) / PERFORMANCE INDICATORS (PIs)</u>	<u>Baseline</u>	<u>2023 Targets</u>	<u>2024 NEP Targets</u>
Judgment of tax cases independently, effectively and efficiently administered		P 207,992,000	P 279,952,000
TAX APPELLATE ADJUDICATION PROGRAM		P 207,992,000	P 279,952,000
Outcome Indicator(s)			
1. Percentage of cases disposed of over cases filed	79.82%	79.82%	79.82%
Output Indicator(s)			
1. Number of cases received/handled	1,794	1,794	1,794
2. Number of cases disposed	352	352	352