

E. COURT OF TAX APPEALS

Appropriations/Obligations

(In Thousand Pesos)

	(Cash-Based)			
<u>Description</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	
			<u>CTA</u>	<u>Recommendation</u>
New General Appropriations	<u>1,025,355</u>	<u>993,274</u>	(<u>1,384,193</u>)	<u>1,014,995</u>
General Fund	<u>1,025,355</u>	<u>993,274</u>	(<u>1,384,193</u>)	<u>1,014,995</u>
Automatic Appropriations	<u>23,898</u>	<u>26,140</u>	(<u>32,269</u>)	<u>31,941</u>
Retirement and Life Insurance Premiums	<u>23,898</u>	<u>26,140</u>	(<u>32,269</u>)	<u>31,941</u>

Continuing Appropriations	<u>26,965</u>	<u>21,233</u>		
Unobligated Releases for Capital Outlays				
R.A. Nos. 7227 and 7917 - Military Camps Sales Proceeds	21,233	21,233		
Unobligated Releases for MOOE				
R.A. No. 11639	38			
R.A. No. 11936	5,694			
Budgetary Adjustment(s)	<u>12,399</u>			
Release(s) from:				
Miscellaneous Personnel Benefits Fund	<u>12,399</u>			
Total Available Appropriations	1,088,617	1,040,647	(1,416,462)	1,046,936
Unused Appropriations	<u>(21,233)</u>	<u>(21,233)</u>		
Unobligated Allotment	<u>(21,233)</u>	<u>(21,233)</u>		
TOTAL OBLIGATIONS	<u>1,067,384</u>	<u>1,019,414</u>	<u>(1,416,462)</u>	<u>1,046,936</u>

EXPENDITURE PROGRAM
(in pesos)

	(Cash-Based)
	2024 Actual	2025 Current	2026 Proposed
GAS / STO / OPERATIONS / PROJECTS			
General Administration and Support	<u>522,616,000</u>	<u>762,948,000</u>	<u>741,277,000</u>
Regular	<u>522,616,000</u>	<u>762,948,000</u>	<u>741,277,000</u>
PS	322,274,000	440,797,000	522,129,000
MOOE	135,148,000	150,161,000	168,466,000
CO	65,194,000	171,990,000	50,682,000
Operations	<u>544,768,000</u>	<u>256,466,000</u>	<u>305,659,000</u>
Regular	<u>544,768,000</u>	<u>256,466,000</u>	<u>305,659,000</u>
PS	411,900,000	148,084,000	176,112,000
MOOE	95,238,000	108,382,000	129,547,000
CO	37,630,000		
TOTAL AGENCY BUDGET	<u>1,067,384,000</u>	<u>1,019,414,000</u>	<u>1,046,936,000</u>
Regular	<u>1,067,384,000</u>	<u>1,019,414,000</u>	<u>1,046,936,000</u>
PS	734,174,000	588,881,000	698,241,000
MOOE	230,386,000	258,543,000	298,013,000
CO	102,824,000	171,990,000	50,682,000

STAFFING SUMMARY

	<u>2024</u>	<u>2025</u>	<u>2026</u>
TOTAL STAFFING			
Total Number of Authorized Positions	370	379	379
Total Number of Filled Positions	301	309	309

Proposed New Appropriations Language
For general administration and support, and operations, as indicated hereunder.....P (1,384,193,000) P 1,014,995,000
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OPERATIONS BY PROGRAM	PROPOSED 2026 (Cash-Based)			
	PS	MOOE	CO	TOTAL
TAX APPELLATE ADJUDICATION PROGRAM	163,930,000	129,547,000		293,477,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2026 (Cash-Based) (in pesos)				
REGION	PS	MOOE	CO	TOTAL
Regional Allocation	666,300,000	298,013,000	50,682,000	1,014,995,000
National Capital Region (NCR)	666,300,000	298,013,000	50,682,000	1,014,995,000
TOTAL AGENCY BUDGET	666,300,000	298,013,000	50,682,000	1,014,995,000
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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, s. 1987, 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 until such time that all agencies have fully migrated to the BTMS; 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
A.REGULAR PROGRAMS									
1000000000000000	General Administration and Support	(820,346,000)	502,370,000	(192,783,000)	168,466,000	(50,682,000)	50,682,000	(1,063,811,000)	721,518,000
1000001000010000	General Management and Supervision	(587,363,000)	284,781,000	(192,783,000)	168,466,000	(50,682,000)	50,682,000	(830,828,000)	503,929,000
1000001000020000	Administration of Personnel Benefits	(232,983,000)	217,589,000					(232,983,000)	217,589,000
Sub-total, General Administration and Support		(820,346,000)	502,370,000	(192,783,000)	168,466,000	(50,682,000)	50,682,000	(1,063,811,000)	721,518,000
3000000000000000	Operations	(188,513,000)	163,930,000	(131,869,000)	129,547,000			(320,382,000)	293,477,000
3101000000000000	TAX APPELLATE ADJUDICATION PROGRAM	(188,513,000)	163,930,000	(131,869,000)	129,547,000			(320,382,000)	293,477,000
3101001000010000	Adjudication of Tax, Customs and Assessment Cases	(188,513,000)	163,930,000	(131,869,000)	129,547,000			(320,382,000)	293,477,000
Sub-total, Operations		(188,513,000)	163,930,000	(131,869,000)	129,547,000			(320,382,000)	293,477,000
TOTAL NEW APPROPRIATIONS		P(1,008,859,000)	P 666,300,000	P(324,652,000)	P 298,013,000	P(50,682,000)	P 50,682,000	P(1,384,193,000)	P 1,014,995,000

Obligations, by Object of Expenditures

CYs 2024-2026
(In Thousand Pesos)

(Cash-Based)				
		2024	2025	2026
				CTA Recommendation
Current Operating Expenditures				
Personnel Services				
Civilian Personnel				
Permanent Positions				
Basic Salary	267,830	215,427	251,585	257,651
Creation of New Positions		11,005	24,678	11,005
Reclassification of Positions		5,009	5,330	5,330
Total Permanent Positions	267,830	231,441	281,593	273,986
Other Compensation Common to All				
Personnel Economic Relief Allowance	6,972	7,092	7,320	7,404
Representation Allowance	8,040	7,140	8,562	7,350
Transportation Allowance	8,040	7,140	8,562	7,350
Clothing and Uniform Allowance	2,653	2,072	2,135	2,163
Overtime Pay	4,248	9,511	12,962	12,962
Mid-Year Bonus - Civilian	19,225	17,952	22,113	21,471
Year End Bonus	19,929	17,952	22,113	21,471

Cash Gift	1,455	1,480	1,525	1,545
Productivity Enhancement Incentive	1,543	1,480	1,525	1,545
Step Increment		538	13,767	644
Total Other Compensation Common to All	<u>72,105</u>	<u>72,357</u>	<u>100,584</u>	<u>83,905</u>
Other Compensation for Specific Groups				
Magna Carta for Public Health Workers	1,180	1,187	1,346	1,346
Longevity Pay	4,885	4,737	6,451	6,451
Lump-sum for filling of Positions - Civilian		34,450	52,947	45,277
Other Personnel Benefits	269,192	26,842	322,155	26,842
Anniversary Bonus - Civilian	1,065			
Total Other Compensation for Specific Groups	<u>276,322</u>	<u>67,216</u>	<u>382,899</u>	<u>79,916</u>
Other Benefits				
Retirement and Life Insurance Premiums	23,898	26,140	32,269	31,941
PAG-IBIG Contributions	887	711	732	742
PhilHealth Contributions	9,378	4,819	10,811	5,442
Employees Compensation Insurance Premiums	349	355	366	371
Retirement Gratuity	17,077	67,077	96,256	94,567
Loyalty Award - Civilian	250	267	275	275
Terminal Leave	18,035	70,718	69,657	61,410
Total Other Benefits	<u>69,874</u>	<u>170,087</u>	<u>210,366</u>	<u>194,748</u>
Other Personnel Benefits				
Pension, Civilian Personnel	44,284	43,950	57,542	57,542
Total Other Personnel Benefits	<u>44,284</u>	<u>43,950</u>	<u>57,542</u>	<u>57,542</u>
Non-Permanent Positions	<u>3,759</u>	<u>3,830</u>	<u>8,144</u>	<u>8,144</u>
TOTAL PERSONNEL SERVICES	<u>734,174</u>	<u>588,881</u>	<u>1,041,128</u>	<u>698,241</u>
Maintenance and Other Operating Expenses				
Travelling Expenses	48,345	49,739	57,058	56,519
Training and Scholarship Expenses	24,430	24,130	25,404	24,854
Supplies and Materials Expenses	35,496	42,896	49,685	49,685
Utility Expenses	21,457	22,101	23,921	22,764
Communication Expenses	10,701	12,087	12,684	12,450
Confidential, Intelligence and Extraordinary Expenses				
Extraordinary and Miscellaneous Expenses	3,206	3,206	3,206	3,206
Professional Services	2,909	2,909	15,055	2,909
General Services	28,728	29,246	39,710	38,859
Repairs and Maintenance	11,406	18,131	31,783	31,783
Taxes, Insurance Premiums and Other Fees	4,403	5,632	5,915	5,632
Other Maintenance and Operating Expenses				
Advertising Expenses	1,393	1,435	1,507	1,478
Printing and Publication Expenses	199	205	211	211
Representation Expenses	18,637	24,379	31,987	25,110
Transportation and Delivery Expenses	2,008	3,543	3,779	3,649
Rent/Lease Expenses	13,658	13,658	13,658	13,658
Membership Dues and Contributions to Organizations	314	314	314	314
Subscription Expenses	3,096	3,406	4,995	3,406
Other Maintenance and Operating Expenses		1,526	3,780	1,526
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>230,386</u>	<u>258,543</u>	<u>324,652</u>	<u>298,013</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>964,560</u>	<u>847,424</u>	<u>1,365,780</u>	<u>996,254</u>
Capital Outlays				
Property, Plant and Equipment Outlay				
Land Improvements Outlay		54,000		
Buildings and Other Structures	4,000			

Machinery and Equipment Outlay	21,449	17,740	40,112	40,112
Transportation Equipment Outlay	16,600		8,900	8,900
Furniture, Fixtures and Books Outlay	39,725	79,200	1,110	1,110
Intangible Assets Outlay	21,050	21,050	560	560
TOTAL CAPITAL OUTLAYS	102,824	171,990	50,682	50,682
GRAND TOTAL	1,067,384	1,019,414	1,416,462	1,046,936

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)	2024 GAA Targets	Actual
Judgment of tax cases independently, effectively and efficiently administered		P 544,768,000
TAX APPELLATE ADJUDICATION PROGRAM		P 544,768,000
Outcome Indicator(s)		
1. Percentage of cases disposed of over cases filed	79.82%	90.91%
Output Indicator(s)		
1. Number of cases received/handled	1,794	2,321
2. Number of cases disposed	352	690

PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (Oos) / PERFORMANCE INDICATORS (PIs)	Baseline	2025 Targets	2026 NEP Targets
Judgment of tax cases independently, effectively and efficiently administered		P 256,466,000	P 305,659,000
TAX APPELLATE ADJUDICATION PROGRAM		P 256,466,000	P 305,659,000
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