

D. COURT OF TAX APPEALS

For general administration and support, and operations as indicated hereunder P 198,275,000

New Appropriations, by Program/Project

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Current Operating Expenditure

	Personal ____Services____	Maintenance and Other Operating ____Expenses____	Capital ____Outlays____	____Total____
-bA. PROGRAMS~				
I. General Administration and Support				
a. General Administration and Support Services	P 53,076,000	P 12,650,000	P	P 65,726,000
Sub-Total, General Administration and Support	53,076,000	12,650,000		65,726,000
II. Operations				
a. Adjudication of Tax, Customs, and Assessment Cases	19,686,000	4,863,000	108,000,000	132,549,000
Sub-Total, Operations	19,686,000	4,863,000	108,000,000	132,549,000
Total, Programs	72,762,000	17,513,000	108,000,000	198,275,000
TOTAL NEW APPROPRIATIONS	P 72,762,000	P 17,513,000	P 108,000,000	P 198,275,000
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Special Provisions

1. Appropriations for Programs and Specific Activities. The amounts herein appropriated for the programs of the agency shall be used specifically for the following activities in the indicated amounts and conditions:

PROGRAMS AND ACTIVITIES

	Personal Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
I. General Administration and Support				
a. General Administration and Support Services				
1. General management and supervision	P 53,076,000	P 12,446,000	P	P 65,522,000
2. Attendance in conference and seminars		204,000		204,000
Sub-Total, General Administration and Support	53,076,000	12,650,000		65,726,000
II. Operations				
a. Adjudication of Tax, Customs, and Assessment Cases				
1. Adjudication of tax, customs and assessment cases	19,686,000	4,863,000	108,000,000	132,549,000
Sub-Total, Operations	19,686,000	4,863,000	108,000,000	132,549,000
TOTAL, PROGRAMS AND ACTIVITIES	P 72,762,000	P 17,513,000	P 108,000,000	P 198,275,000

Special Provision(s) Applicable to the Judiciary.

1. Organizational Structure. Notwithstanding any provision of law to the contrary, and within the limits of the appropriations authorized in this Act, the Chief Justice of the Supreme Court is authorized to formulate and implement the organizational structure of the Judiciary, to fix and determine the salaries, allowances and other benefits of their personnel, and whenever public interest so requires, make adjustments in the personal services itemization including, but not limited to, the transfer of item or creation of new positions in the Judiciary: PROVIDED, That creation of new positions and grant of retirement gratuities and separation pay in accordance with existing laws to officers and employees whose positions are affected by such reorganization or adjustments shall be payable from any unexpended balance of or savings in the appropriations of their respective offices: PROVIDED, FURTHER, That the implementation hereof shall be in accordance with salary rates, allowances and other benefits authorized under compensation standardization laws.

2. Augmentation of any Item in the Court's Appropriations. Subject to the approval of the Chief Justice of the Supreme Court in accordance with Section 25 (5), Article VI of the Constitution, the Presiding Justices of the Sandiganbayan, Court of Appeals, and Court of Tax Appeals are authorized to use savings from any item of their respective appropriations for: (i) maintenance, repair, and improvement of their compounds and other facilities; (ii) payment of adjusted pension rates to retired Justices entitled thereto pursuant to Administrative Matter No. 91-8-225-C.A.; (iii) extraordinary expenses, commutable transportation and representation allowances and fringe benefits for Justices, Clerks of Court, and other court officials and personnel; (iv) necessary expenses for the employment of temporary employees for judicial administration; and (v) compensation for attorneys-de-officio.

3. Payment of Adjusted Pension Rates to Retired Justices. The amount herein appropriated for payment of pensions to retired Judges and Justices shall include the payment of pensions at the adjusted rates to retired Justices entitled thereto pursuant to the ruling of the Supreme Court in Administrative Matter No. 91-8-225-C.A.

4. Capital Outlays and Foreign-Assisted Projects. Capital Outlays and Foreign-Assisted Projects appropriated herein are deemed non-recurring expenses and shall not form part of the Judiciary's appropriations that may not be reduced by the Legislature under Section 3, Article VIII of the Constitution.

GENERAL SUMMARY
THE JUDICIARY

Current Operating Expenditure				
	Personal Services____	Maintenance and Other Operating Expenses____	Capital Outlays____	Total
A. Supreme Court of the Philippines and the Lower Courts	P 6,863,074,000	P 1,799,773,000	P 339,647,000	P 9,002,494,000
A.1. Presidential Electoral Tribunal	37,314,000	12,306,000	132,000	49,752,000
B. Sandiganbayan	100,993,000	37,117,000	163,293,000	301,403,000
C. Court of Appeals	466,840,000	194,357,000	61,677,000	722,874,000
D. Court of Tax Appeals	72,762,000	17,513,000	108,000,000	198,275,000
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Total New Appropriations, The Judiciary	P 7,540,983,000	P 2,061,066,000	P 672,749,000	P 10,274,798,000
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