

D. COURT OF TAX APPEALS

For general administration and support, and operations, as indicated hereunderP 234,472,000

New Appropriations, by Program/Project

Current Operating Expenditures

	<u>Personal Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
A. PROGRAMS				
I. General Administration and Support				
a. General Administration and Support Services	P 122,395,000	P 21,476,000		P 143,871,000
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Sub-Total, General Administration and Support	122,395,000	21,476,000	143,871,000
II. Operations			
a. Adjudication of Tax, Customs, and Assessment Cases	50,713,000	39,888,000	90,601,000
Sub-Total, Operations	50,713,000	39,888,000	90,601,000
Total, Programs	173,108,000	61,364,000	234,472,000
TOTAL NEW APPROPRIATIONS	P 173,108,000 P	61,364,000	P 234,472,000

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 74,012,000 P	21,050,000		P 95,062,000
2. Attendance in conferences and seminars		426,000		426,000
3. Funding requirements for the filling of unfilled positions	48,383,000			48,383,000
Sub-Total, General Administration and Support	122,395,000	21,476,000		143,871,000
II. Operations				
a. Adjudication of Tax, Customs, and Assessment Cases				
1. Adjudication of tax, customs and assessment cases	50,713,000	39,888,000		90,601,000
Sub-Total, Operations	50,713,000	39,888,000		90,601,000
TOTAL, PROGRAMS AND ACTIVITIES	P 173,108,000 P	61,364,000		P 234,472,000

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

A. Programs/Locally-Funded Projects**Current Operating Expenditures****Personal Services**

Basic Pay, Civilian

87,367

Total Salaries/Wages

87,367

Other Compensation

Lump-sum for Creation of New Positions

8,613

Lump-sum for the filling-up of authorized positions

48,383

Representation Allowance

6,058

Year-End Bonus

8,389

GENERAL APPROPRIATIONS ACT, FY 2013

Step Increments for Length of Service	213
Longevity Pay	1,234
Personnel Economic Relief Allowance	5,316
Clothing/Uniform Allowance	1,110
Productivity Incentive Benefits	444
Magna Carta of Public Health Workers per R.A. 7305	13
Total Other Compensation	79,773
Gross Compensation	167,140
Other Benefits	
Pensions, Civilian Personnel	4,746
Total Other Benefits	4,746
Fixed Personnel Expenditures	
Pag-I.B.I.G. Contributions	268
Health Insurance Premiums	687
Employees Compensation Insurance Premiums (ECIP)	267
Total Fixed Personnel Expenditures	1,222
Total Personal Services	173,108
Maintenance and Other Operating Expenses	
Travelling Expenses	4,663
Communication Expenses	5,520
Repair and Maintenance	2,280
Transportation and Delivery Expenses	1,406
Supplies and Materials	9,962
Rents	2,681
Utility Expenses	11,570
Training and Scholarship Expenses	696
Extraordinary and Miscellaneous Expenses	3,114
Taxes Insurance Premiums and Other Fees	2,721
Professional Services	13,160
Printing and Binding Expenses	101
Advertising Expenses	1,045
Representation Expenses	2,016
Subscription Expenses	297
Membership Dues and Contributions to Organizations	132
Total Maintenance and Other Operating Expenses	61,364
Total Current Operating Expenditures	234,472
Total Programs/Locally-Funded Projects	234,472
TOTAL NEW APPROPRIATIONS	234,472

Special Provision(s) Applicable to the Judiciary.

1. Administration of Appropriations. The appropriations provided herein for the Sandiganbayan, Court of Appeals and Court of Tax Appeals shall be administered by their respective Presiding Justices, subject to the provisions of P.D. No. 985, as amended, E.O. No. 292, and to other pertinent budgeting, accounting and auditing rules and regulations.

2. Use of Savings. 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 generated from any item of their respective appropriations to cover actual deficiencies incurred for the current year and for the

following purposes: (i) maintenance, repair, and improvement of their compounds and other facilities; (ii) payment of adjusted pension rates to retired Justices entitled thereto pursuant to Section 3-A of R.A. No. 910, as amended by R.A. No. 1797, and Supreme Court (SC) Administrative Matter (A.M.) No. 91-8-225-C.A.; (iii) payment of extraordinary expenses, 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. 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 hereby authorized: (i) to formulate and implement the organizational structure of the Judiciary; (ii) to fix and determine the salaries, allowances and other benefits of their personnel in accordance with the rates and levels authorized under R.A. No. 6758, as amended and R.A. No. 6686, as amended; and (iii) to make adjustments in the Personal Services itemization including, but not limited to, the transfer of item or creation of new positions in the Judiciary whenever public interest so requires: PROVIDED, That any modification of existing organizational structure and staffing pattern shall comply with existing organization, staffing, position classification and compensation standards, and shall in no case increase the total funding requirements for Personal Services of the agency: PROVIDED, FURTHER, That the retirement and separation benefits of employees whose positions are affected by such organizational modification shall be paid in accordance with applicable laws and shall be sourced from any unexpended balance of, or savings in the appropriations of their respective offices: PROVIDED, FINALLY, That a request on the foregoing changes and modifications shall be submitted to the DBM for proper documentation and to ensure compliance with applicable laws, rules and regulations.

4. Payment of Adjusted Pension Rates to Retired Justices. The amounts appropriated herein 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 Section 3-A of R.A. No. 910, as amended by R.A. No. 1797, and SC A.M. No. 91-8-225-C.A.

5. Non-Recurring Expenses. All non-recurring appropriations under the Judiciary such as foreign-assisted projects and locally-funded projects, among others, shall not form part of the Judiciary's appropriations that may not be reduced by Congress under Section 3, Article VIII of the Constitution.