

E. COURT OF TAX APPEALS

For general administration and support, and operations, as indicated hereunder.....P 309,433,000
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New Appropriations, by Program/Projects
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	<u>Current Operating Expenditures</u>			
	<u>Personnel</u>	<u>Maintenance</u>	<u>Capital</u>	<u>Total</u>
	<u>Services</u>	<u>and Other</u>	<u>Outlays</u>	
		<u>Operating</u>		
		<u>Expenses</u>		
PROGRAMS				
General Administration and Support	P 139,510,000	P 30,522,000		P 170,032,000
Operations	93,316,000	46,085,000		139,401,000
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MFO 1: RESOLUTIONS/DECISIONS OF CASES UNDER ITS JURISDICTION	93,316,000	46,085,000		139,401,000
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Total, Programs	232,826,000	76,607,000		309,433,000
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TOTAL NEW APPROPRIATIONS	P 232,826,000	P 76,607,000		P 309,433,000
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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 Appeal'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 pension 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. Appropriations for Programs and Specific Activities. The amounts appropriated herein for the programs of the agency shall be used specifically for the following activities in the indicated amounts and conditions:

New Appropriations, by Programs/Activities/Projects

	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
PROGRAMS				
General Administration and Support				
General Administration and Support Services	P 139,510,000	P 30,522,000		P 170,032,000
General Management and Supervision	103,138,000	30,522,000		133,660,000
Administration of Personnel Benefits	36,372,000			36,372,000
Sub-total, General Administration and Support	139,510,000	30,522,000		170,032,000
Operations				
MFO 1: RESOLUTIONS/DECISIONS OF CASES UNDER ITS JURISDICTION	93,316,000	46,085,000		139,401,000
Adjudication of Tax, Customs and Assessment Cases	93,316,000	46,085,000		139,401,000
Sub-total, Operations	93,316,000	46,085,000		139,401,000
Total Programs and Activities	232,826,000	76,607,000		309,433,000
TOTAL NEW APPROPRIATIONS	P 232,826,000	P 76,607,000		P 309,433,000

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

A. Programs/Locally-Funded Project(s)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

135,632

Total Permanent Positions

135,632

Other Compensation Common to All	
Personnel Economic Relief Allowance	6,372
Representation Allowance	5,550
Transportation Allowance	5,550
Clothing and Uniform Allowance	1,330
Mid-Year Bonus-Civilian	11,303
Year End Bonus	11,303
Cash Gift	1,330
Step Increment	731
Productivity Enhancement Incentive	1,330
Total Other Compensation Common to All	44,799
Other Compensation for Specific Groups	
Magna Carta for Public Health Workers	191
Longevity Pay	1,799
Lump-sum for filling of Positions - Civilian	40,980
Total Other Compensation for Specific Groups	42,970
Other Benefits	
PAG-IBIG Contributions	319
PhilHealth Contributions	843
Employees Compensation Insurance Premiums	319
Total Other Benefits	1,481
Other Personnel Benefits	
Pension, Civilian Personnel	7,944
Total Other Personnel Benefits	7,944
Total Personnel Services	232,826
Maintenance and Other Operating Expenses	
Travelling Expenses	3,091
Training and Scholarship Expenses	4,509
Supplies and Materials Expenses	11,238
Utility Expenses	15,388
Communication Expenses	5,128
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	3,114
Professional Services	2,568
General Services	9,021
Repairs and Maintenance	3,475
Taxes, Insurance Premiums and Other Fees	3,885
Other Maintenance and Operating Expenses	
Advertising Expenses	1,187
Printing and Publication Expenses	170
Representation Expenses	8,395
Transportation and Delivery Expenses	1,710
Rent/Lease Expenses	3,066
Membership Dues and Contributions to Organizations	277
Subscription Expenses	385

Total Maintenance and Other Operating Expenses	76,607
Total Current Operating Expenditures	309,433
Total Programs/Locally-Funded Project(s)	309,433
TOTAL NEW APPROPRIATIONS	309,433