

E. COURT OF TAX APPEALS

For general administration and support, and operations, as indicated hereunder.....P 405,876,000
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New Appropriations, by Program/Projects
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Current Operating Expenditures

<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
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GENERAL APPROPRIATIONS ACT, FY 2019

PROGRAMS

General Administration and Support	P	194,348,000	P	31,684,000		P	226,032,000
Operations		131,693,000		48,151,000			179,844,000
TAX APPELLATE ADJUDICATION PROGRAM		131,693,000		48,151,000			179,844,000
TOTAL NEW APPROPRIATIONS	P	326,041,000	P	79,835,000		P	405,876,000

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, s. 1987, 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 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 (CTA) shall submit quarterly reports on its financial and physical accomplishments, within thirty (30) days after the end of every quarter, through the following:

- (a) Unified Reporting System (URS) or other electronic means for reports not covered by the URS; and
- (b) CTA's website

The CTA 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

	<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 Management and Supervision	P	154,602,000	P	31,684,000	P	186,286,000
Administration of Personnel Benefits		39,746,000				39,746,000
Sub-Total, General Administration and Support		194,348,000		31,684,000		226,032,000
Operations						
Judgment of Tax Cases Independently, Effectively and Efficiently Administered		131,693,000		48,151,000		179,844,000
TAX APPELLATE ADJUDICATION PROGRAM		131,693,000		48,151,000		179,844,000

Adjudication of Tax, Customs and Assessment Cases	131,693,000	48,151,000	179,844,000
Sub-total, Operations	131,693,000	48,151,000	179,844,000
TOTAL NEW APPROPRIATIONS	P 326,041,000	P 79,835,000	P 405,876,000
New Appropriations, by Object of Expenditures			
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(In Thousand Pesos)			
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary			180,056
Total Permanent Positions			180,056
Other Compensation Common to All			
Personnel Economic Relief Allowance			6,564
Representation Allowance			5,790
Transportation Allowance			5,790
Clothing and Uniform Allowance			1,644
Mid-Year Bonus - Civilian			15,005
Year End Bonus			15,005
Cash Gift			1,370
Step Increment			451
Productivity Enhancement Incentive			1,370
Total Other Compensation Common to All			52,989
Other Compensation for Specific Groups			
Magna Carta for Public Health Workers			395
Longevity Pay			3,675
Lump-sum for filling of Positions - Civilian			39,746
Anniversary Bonus - Civilian			1,023
Total Other Compensation for Specific Groups			44,839
Other Benefits			
PAG-IBIG Contributions			329
PhilHealth Contributions			1,357
Employees Compensation Insurance Premiums			329
Loyalty Award - Civilian			205
Total Other Benefits			2,220
Other Personnel Benefits			
Pension, Civilian Personnel			45,937
Total Other Personnel Benefits			45,937

GENERAL APPROPRIATIONS ACT, FY 2019

Total Personnel Services	326,041
Maintenance and Other Operating Expenses	
Travelling Expenses	3,185
Training and Scholarship Expenses	4,644
Supplies and Materials Expenses	11,575
Utility Expenses	15,849
Communication Expenses	5,282
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	3,114
Professional Services	2,568
General Services	10,620
Repairs and Maintenance	3,580
Taxes, Insurance Premiums and Other Fees	3,885
Other Maintenance and Operating Expenses	
Advertising Expenses	1,223
Printing and Publication Expenses	175
Representation Expenses	8,647
Transportation and Delivery Expenses	1,761
Rent/Lease Expenses	3,066
Membership Dues and Contributions to Organizations	277
Subscription Expenses	384
Total Maintenance and Other Operating Expenses	79,835
Total Current Operating Expenditures	405,876
TOTAL NEW APPROPRIATIONS	405,876