

E. COURT OF TAX APPEALS

For general administration and support, and operations, as indicated hereunder.....P 577,897,000

New Appropriations, by Program

Current Operating Expenditures

	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
PROGRAMS				
General Administration and Support	P 332,971,000 P	42,796,000 P	14,944,000 P	390,711,000
Operations	109,798,000	49,596,000	27,792,000	187,186,000
TAX APPELLATE ADJUDICATION PROGRAM	109,798,000	49,596,000	27,792,000	187,186,000
TOTAL NEW APPROPRIATIONS	P 442,769,000 P	92,392,000 P	42,736,000 P	577,897,000

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 221,320,000	P 42,796,000	P 14,944,000
Administration of Personnel Benefits	111,651,000		111,651,000
Sub-Total, General Administration and Support	332,971,000	42,796,000	14,944,000
Operations			
Judgment of Tax Cases Independently, Effectively and Efficiently Administered	109,798,000	49,596,000	27,792,000
TAX APPELLATE ADJUDICATION PROGRAM	109,798,000	49,596,000	27,792,000
Adjudication of Tax, Customs and Assessment Cases	109,798,000	49,596,000	27,792,000
Sub-total, Operations	109,798,000	49,596,000	27,792,000
TOTAL NEW APPROPRIATIONS	P 442,769,000	P 92,392,000	P 42,736,000

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

Creation of New Positions

167,321

57,891

Total Permanent Positions

225,212

Other Compensation Common to All	
Personnel Economic Relief Allowance	6,276
Representation Allowance	5,292
Transportation Allowance	5,292
Clothing and Uniform Allowance	1,572
Mid-Year Bonus - Civilian	13,944
Year End Bonus	13,944
Cash Gift	1,310
Step Increment	4,096
Productivity Enhancement Incentive	1,310
Total Other Compensation Common to All	53,036
Other Compensation for Specific Groups	
Magna Carta for Public Health Workers	543
Longevity Pay	4,205
Lump-sum for filling of Positions - Civilian	61,740
Total Other Compensation for Specific Groups	66,488
Other Benefits	
PAG-IBIG Contributions	314
PhilHealth Contributions	1,287
Employees Compensation Insurance Premiums	314
Retirement Gratuity	29,362
Loyalty Award - Civilian	270
Terminal Leave	20,549
Total Other Benefits	52,096
Other Personnel Benefits	
Pension, Civilian Personnel	45,937
Total Other Personnel Benefits	45,937
Total Personnel Services	442,769
Maintenance and Other Operating Expenses	
Travelling Expenses	3,280
Training and Scholarship Expenses	13,175
Supplies and Materials Expenses	11,924
Utility Expenses	16,324
Communication Expenses	5,440
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	3,206
Professional Services	2,645
General Services	10,940
Repairs and Maintenance	5,457
Taxes, Insurance Premiums and Other Fees	4,002
Other Maintenance and Operating Expenses	
Advertising Expenses	1,259
Printing and Publication Expenses	180
Representation Expenses	8,906

GENERAL APPROPRIATIONS ACT, FY 2020

Transportation and Delivery Expenses	1,814
Rent/Lease Expenses	3,158
Membership Dues and Contributions to Organizations	285
Subscription Expenses	397
Total Maintenance and Other Operating Expenses	92,392
Total Current Operating Expenditures	535,161
Capital Outlays	
Property, Plant and Equipment Outlay	
Machinery and Equipment Outlay	39,126
Furniture, Fixtures and Books Outlay	1,458
Intangible Assets Outlay	2,152
Total Capital Outlays	42,736
TOTAL NEW APPROPRIATIONS	577,897