

E. COURT OF TAX APPEALS

For general administration and support, and operations, as indicated hereunder.....P 523,896,000  
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New Appropriations, by Program  
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		Current Operating Expenditures			
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		Personnel	Maintenance	Capital	
		Services	and Other	Outlays	Total
		-----	Operating	-----	-----
			Expenses		
PROGRAMS					
1000000000000000	General Administration and Support	P 221,340,000	P 84,474,000	P 26,958,000	P 332,772,000
3000000000000000	Operations	133,637,000	57,487,000		191,124,000
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TAX APPELLATE ADJUDICATION PROGRAM		133,637,000	57,487,000		191,124,000
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TOTAL NEW APPROPRIATIONS		P 354,977,000	P 141,961,000	P 26,958,000	P 523,896,000
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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 Appeals' 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 shall submit quarterly reports on its financial and physical accomplishments, within thirty (30) days after the end of every quarter, through the following:

(a) URS or other electronic means for reports not covered by the URS until such time that all agencies have fully migrated to the BTMS; and

(b) Court of Tax Appeals' website.

The Court of Tax Appeals 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 (Cash-Based)

		Current Operating Expenditures			
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
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PROGRAMS					
10000000000000	General Administration and Support				
100000100001000	General Management and Supervision	P 186,231,000	P 84,474,000	P 26,958,000	P 297,663,000
100000100002000	Administration of Personnel Benefits	35,109,000			35,109,000
Sub-total, General Administration and Support		221,340,000	84,474,000	26,958,000	332,772,000
300000000000000	Operations				
310000000000000	00 : Judgment of Tax Cases Independently, Effectively and Efficiently Administered	133,637,000	57,487,000		191,124,000
310100000000000	TAX APPELLATE ADJUDICATION PROGRAM	133,637,000	57,487,000		191,124,000
310100100001000	Adjudication of Tax, Customs and Assessment Cases	133,637,000	57,487,000		191,124,000
Sub-total, Operations		133,637,000	57,487,000		191,124,000
TOTAL NEW APPROPRIATIONS		P 354,977,000	P 141,961,000	P 26,958,000	P 523,896,000
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## New Appropriations, by Object of Expenditures

(In Thousand Pesos)

## Current Operating Expenditures

## Personnel Services

## Civilian Personnel

## Permanent Positions

Basic Salary

199,641

Total Permanent Positions

199,641

## Other Compensation Common to All

Personnel Economic Relief Allowance

6,876

Representation Allowance

6,060

Transportation Allowance

6,060

Clothing and Uniform Allowance

1,722

Overtime Pay

2,311

Mid-Year Bonus - Civilian

16,637

Year End Bonus

16,637

Cash Gift

1,435

Productivity Enhancement Incentive

1,435

Step Increment

5,826

Total Other Compensation Common to All

64,999

## Other Compensation for Specific Groups

Magna Carta for Public Health Workers

572

Longevity Pay

4,745

Lump-sum for filling of Positions - Civilian

34,819

Other Personnel Benefits

9,523

Total Other Compensation for Specific Groups

49,659

## Other Benefits

PAG-IBIG Contributions

345

PhilHealth Contributions

5,207

Employees Compensation Insurance Premiums

345

Loyalty Award - Civilian

310

Terminal Leave

290

Total Other Benefits

6,497

## Other Personnel Benefits

Pension, Civilian Personnel

31,751

Total Other Personnel Benefits

31,751

## Non-Permanent Positions

2,430

## Total Personnel Services

354,977

## Maintenance and Other Operating Expenses

Travelling Expenses

12,551

Training and Scholarship Expenses

17,753

Supplies and Materials Expenses

22,193

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	23,977
Repairs and Maintenance	9,980
Taxes, Insurance Premiums and Other Fees	4,002
Other Maintenance and Operating Expenses	
Advertising Expenses	1,259
Printing and Publication Expenses	180
Representation Expenses	16,797
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	141,961
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TOTAL CURRENT OPERATING EXPENDITURES	496,938
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Capital Outlays	
Property, Plant and Equipment Outlay	
Machinery and Equipment Outlay	9,067
Transportation Equipment Outlay	16,600
Furniture, Fixtures and Books Outlay	1,291
Total Capital Outlays	26,958
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TOTAL NEW APPROPRIATIONS	523,896
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