

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

	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
<b>PROGRAMS</b>				
General Administration and Support	P 221,340,000	P 84,474,000	P 26,958,000	P 332,772,000
Operations	133,637,000	57,487,000		191,124,000
TAX APPELLATE ADJUDICATION PROGRAM	133,637,000	57,487,000		191,124,000
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P 354,977,000</b>	<b>P 141,961,000</b>	<b>P 26,958,000</b>	<b>P 523,896,000</b>

**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 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 (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) 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) CTA's 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  
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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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## PROGRAMS

General Administration and Support				
General Management and Supervision	P	186,231,000	P	84,474,000
			P	26,958,000
			P	297,663,000
Administration of Personnel Benefits		35,109,000		35,109,000
Sub-Total, General Administration and Support		221,340,000		332,772,000
Operations				
Judgment of Tax Cases Independently, Effectively and Efficiently Administered		133,637,000		57,487,000
TAX APPELLATE ADJUDICATION PROGRAM		133,637,000		57,487,000
Adjudication of Tax, Customs and Assessment Cases		133,637,000		57,487,000
Sub-total, Operations		133,637,000		57,487,000
TOTAL NEW APPROPRIATIONS	P	354,977,000	P	141,961,000
			P	26,958,000
			P	523,896,000

## New Appropriations, by Object of Expenditures

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(In Thousand Pesos)

## Current Operating Expenditures

## Personnel Services

## Civilian Personnel

## Permanent Positions

## Basic Salary

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

<b>Other Compensation for Specific Groups</b>	
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
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<b>Total Other Compensation for Specific Groups</b>	<b>49,659</b>
<b>Other Benefits</b>	
PAG-IBIG Contributions	345
PhilHealth Contributions	5,207
Employees Compensation Insurance Premiums	345
Loyalty Award - Civilian	310
Terminal Leave	290
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<b>Total Other Benefits</b>	<b>6,497</b>
<b>Other Personnel Benefits</b>	
Pension, Civilian Personnel	31,751
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<b>Total Other Personnel Benefits</b>	<b>31,751</b>
<b>Non-Permanent Positions</b>	
	2,430
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<b>Total Personnel Services</b>	<b>354,977</b>
<b>Maintenance and Other Operating Expenses</b>	
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
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<b>Total Maintenance and Other Operating Expenses</b>	<b>141,961</b>
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<b>Total Current Operating Expenditures</b>	<b>496,938</b>
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<b>Capital Outlays</b>	
<b>Property, Plant and Equipment Outlay</b>	
Machinery and Equipment Outlay	9,067
Transportation Equipment Outlay	16,600
Furnitures, Fixtures and Books Outlay	1,291
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<b>Total Capital Outlays</b>	<b>26,958</b>
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<b>TOTAL NEW APPROPRIATIONS</b>	<b>523,896</b>
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