

**XXX. THE JUDICIARY**

**A. SUPREME COURT OF THE PHILIPPINES AND THE LOWER COURTS**

For general administration and support, support to operations, and operations, including the requirements of the Judicial Reform Program and locally-funded project(s), as indicated hereunder . . . . . P 39,720,211,000

New Appropriations, by Program

	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
<b>PROGRAMS</b>				
General Administration and Support	P 10,749,760,000	P 3,379,052,000	P 115,478,000	P 14,244,290,000
Support to Operations	156,997,000	281,457,000	1,369,273,000	1,807,727,000
Operations	<u>20,570,987,000</u>	<u>3,082,652,000</u>	<u>14,555,000</u>	<u>23,668,194,000</u>
ADJUDICATION PROGRAM	<u>20,570,987,000</u>	<u>3,082,652,000</u>	<u>14,555,000</u>	<u>23,668,194,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u>P 31,477,744,000</u>	<u>P 6,743,161,000</u>	<u>P 1,499,306,000</u>	<u>P 39,720,211,000</u>

**Special Provision(s)**

1. **Judiciary Development Fund.** In addition to the amounts appropriated herein, all income derived from increase in the legal fees prescribed in the amendments to Rule 141 of the Rules of Court promulgated by the Supreme Court of the Philippines after July 18, 1984, constituted into the Judiciary Development Fund (JDF), shall be used to augment the allowances of the members and personnel of the Judiciary and finance the acquisition, maintenance and repair of office equipment and facilities in accordance with Sections 1 and 3 of P.D. No. 1949. At least eighty percent (80%) of said amount shall be used for the payment of cost of living allowances and not more than twenty percent (20%) for the purchase of office equipment and facilities of the courts.

The COA shall audit the receipts, revenues, uses, disbursements and expenditures of the JDF every quarter and submit the appropriate report in writing to the Chief Justice of the Supreme Court, the Presiding Justice of the Court of Appeals and all Executive Judges.

2. **Special Allowance of Justices and Judges.** Considering that the special allowance of Justices, Judges and all other positions in the Judiciary with equivalent rank of Justices of the Court of Appeals and Judges of the Regional Trial Court under R.A. No. 9227, has already been fully integrated into their salaries as of June 1, 2012, the amount of Six Hundred Eighty Two Million Six Hundred Fifty Five Thousand Three Hundred Eighty Eight Pesos (P682,655,388) corresponding to the Special Allowance for the Judiciary component of their salaries shall be deposited with the National Treasury as income of the General Fund pursuant to Section 44, Chapter 5, Book VI of E.O. No. 292, s. 1987. Once deposited, the salary being received by the members of the Judiciary shall be sourced and funded from the General Fund.

3. **Administration of Appropriations.** The appropriations provided herein for the Supreme Court of the Philippines and the Lower Courts shall be administered by the Chief Justice of the Supreme Court, subject to the provisions of P.D. No. 985, as amended, E.O. No. 292 and other budgeting, accounting and auditing rules and regulations.

4. **Organizational Structure.** Notwithstanding any provision of law to the contrary and within the limits of appropriations in this Act, the Chief Justice of the Supreme Court as Head of the Judiciary and as Chairperson of the Presidential Electoral Tribunal is hereby authorized to:

- (a) formulate and implement the organizational structure of the Judiciary and the Presidential Electoral Tribunal;
- (b) fix and determine the salaries, allowances and other benefits of personnel of the Judiciary and the Presidential Electoral Tribunal in accordance with the rates and levels authorized under R.A. No. 6758, as amended, and R.A. No. 6686, as amended; and
- (c) create new positions, transfer an item or make other adjustments in the Personnel Services itemization, whenever public interest so requires.

Implementation of the foregoing shall be subject to: (i) compliance with organization, staffing and position classification and compensation standards of the DBM; (ii) scrap and build policy; and (iii) submission to DBM of a resolution stating the changes in the organization and staffing in accordance with the foregoing standards and policy for proper documentation.

The officials and employees whose positions are affected by a reorganization shall be granted retirement benefits or separation pay in accordance with existing laws, which shall be payable from any unexpended balance of, or savings in the appropriations of the Judiciary and the Presidential Electoral Tribunal.

5. **Use of Savings.** The Chief Justice of the Supreme Court is authorized to use savings to augment actual deficiencies in accordance with Section 25(5), Article VI of the Constitution and the General Provisions of this Act.

6. **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 Judiciary'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.

7. **Maintenance and Other Operating Expenses of Lower Courts.** The amount of Two Billion Seven Hundred Four Million One Hundred Eighty Four Thousand Pesos (P2,704,184,000) appropriated herein for the MOOE of the lower courts shall be equitably allocated by the Supreme Court based on the standards prescribed for the lower courts by the Supreme Court.

To facilitate the utilization of said MOOE allocation and ensure that the requirements of lower courts are readily available and provided, the Procurement Service (PS), through its Regional Depots shall provide an easy access facility for lower courts to source all their MOOE requirements from the PS.

The Court's web administrator or his/her equivalent shall be responsible for ensuring that the utilization of funds allocated for each lower court is posted on the Supreme Court website. (CONDITIONAL IMPLEMENTATION - President's Veto Message, December 30, 2021, Volume I-B, page 813, R.A. No. 11639)

8. **Expenses for Official Travel.** The Chief Justice of the Supreme Court may authorize the reimbursement of actual and reasonable expenses incurred during official travel in carrying out the supervisory functions of the Supreme Court over the lower courts, subject to the limits prescribed under E.O. No. 77, s. 2019 and duly supported by receipts pursuant to accounting and auditing rules and regulations.

9. **Payment of Adjusted Pension.** The amounts appropriated herein for payment of pensions to retired Justices and Judges 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.

10. **Reporting and Posting Requirements.** The submission of the quarterly reports on its financial and physical accomplishments shall be in accordance with Section 99 of the General Provisions of this Act.

11. **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 Program/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>
<b>PROGRAMS</b>				
<b>General Administration and Support</b>				
General Management and Supervision	P 808,793,000	P 2,950,631,000	P 47,113,000	P 3,806,537,000
Administration of Personnel Benefits	9,569,460,000			9,569,460,000
Supervision of Lower Courts	<u>371,507,000</u>	<u>428,421,000</u>	<u>68,365,000</u>	<u>868,293,000</u>
Sub-total, General Administration and Support	P <u>10,749,760,000</u>	P <u>3,379,052,000</u>	P <u>115,478,000</u>	P <u>14,244,290,000</u>
<b>Support to Operations</b>				
Judicial Bar Council	40,099,000	29,006,000	2,300,000	71,405,000
Operations of Philippine Judicial Academy (PHILJA)	106,470,000	95,594,000	58,661,000	260,725,000
Operations of Mandatory Continuing Legal Education (MCLE)	10,428,000	6,957,000	500,000	17,885,000
<b>Project(s)</b>				
Locally-Funded Project(s)		<u>149,900,000</u>	<u>1,307,812,000</u>	<u>1,457,712,000</u>
Subsidy to Integrated Bar of the Philippines (IBP)		130,900,000		130,900,000
Construction/Completion/ and /or Repair/Rehabilitation of the Halls of Justice nationwide (JUSIP)			1,307,812,000	1,307,812,000

Justice Sector Convergence Program		19,000,000		19,000,000
Sub-total, Support to Operations	156,997,000	281,457,000	1,369,273,000	1,807,727,000
<b>Operations</b>				
Independent, Effective and Efficient Administration of Justice	20,570,987,000	3,082,652,000	14,555,000	23,668,194,000
<b>ADJUDICATION PROGRAM</b>	20,570,987,000	3,082,652,000	14,555,000	23,668,194,000
Adjudication of Regional Trial Court Cases	11,107,598,000	1,367,350,000		12,474,948,000
Adjudication of Metropolitan Court Cases	999,946,000	148,525,000		1,148,471,000
Adjudication of Municipal Trial Court Cases in Cities	2,005,143,000	307,334,000		2,312,477,000
Adjudication of Municipal Circuit Court Cases	2,662,666,000	436,963,000		3,099,629,000
Adjudication of Municipal Court Cases	2,421,476,000	340,737,000		2,762,213,000
Adjudication of Shari'a District Court Cases	27,111,000	11,305,000		38,416,000
Adjudication of Shari'a Circuit Court Cases	146,337,000	26,901,000		173,238,000
Adjudication of Child and Family Court Cases	299,406,000	79,493,000		378,899,000
Adjudication of Supreme Court Cases	901,304,000	364,044,000	14,555,000	1,279,903,000
Sub-total, Operations	20,570,987,000	3,082,652,000	14,555,000	23,668,194,000
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P 31,477,744,000</b>	<b>P 6,743,161,000</b>	<b>P 1,499,306,000</b>	<b>P 39,720,211,000</b>

New Appropriations, by Object of Expenditures  
(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

12,073,129

Total Permanent Positions

12,073,129

Other Compensation Common to All

Personnel Economic Relief Allowance

624,972

Representation Allowance

299,886

Transportation Allowance

299,724

Clothing and Uniform Allowance

156,246

Mid-Year Bonus - Civilian

1,006,096

Year End Bonus

1,006,096

Cash Gift	130,205
Productivity Enhancement Incentive	130,205
Step Increment	30,183
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Total Other Compensation Common to All	3,683,613
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Other Compensation for Specific Groups	
Magna Carta for Public Health Workers	4,153
Magna Carta for Public Social Workers	14,998
Longevity Pay	183,782
Hazard Pay	217,068
Lump-sum for filling of Positions - Civilian	8,351,879
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Total Other Compensation for Specific Groups	8,771,880
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Other Benefits	
PAG-IBIG Contributions	31,251
PhilHealth Contributions	163,341
Employees Compensation Insurance Premiums	31,251
Retirement Gratuity	866,575
Loyalty Award - Civilian	14,580
Terminal Leave	990,681
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Total Other Benefits	2,097,679
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Other Personnel Benefits	
Pension, Civilian Personnel	4,824,360
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Total Other Personnel Benefits	4,824,360
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Non-Permanent Positions	27,083
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Total Personal Services	31,477,744
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Maintenance and Other Operating Expenses	
Travelling Expenses	276,540
Training and Scholarship Expenses	225,398
Supplies and Materials Expenses	1,852,168
Utility Expenses	421,019
Communication Expenses	370,795
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	402,279
Professional Services	665,055
General Services	425,000
Repairs and Maintenance	628,816
Financial Assistance/Subsidy	161,801
Taxes, Insurance Premiums and Other Fees	85,829
Other Maintenance and Operating Expenses	
Advertising Expenses	12,432
Printing and Publication Expenses	1,195
Representation Expenses	53,427
Transportation and Delivery Expenses	98,300
Rent/Lease Expenses	253,880
Subscription Expenses	2,193
Other Maintenance and Operating Expenses	807,034
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Total Maintenance and Other Operating Expenses	<u>6,743,161</u>
Total Current Operating Expenditures	<u>38,220,905</u>
Capital Outlays	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	1,344,312
Machinery and Equipment Outlay	145,714
Transportation Equipment Outlay	6,280
Furniture, Fixtures and Book Outlay	2,000
Intangible Assets Outlay	<u>1,000</u>
TOTAL CAPITAL OUTLAYS	<u>1,499,306</u>
TOTAL NEW APPROPRIATIONS	<u><u>39,720,211</u></u>

**B. PRESIDENTIAL ELECTORAL TRIBUNAL**

For general administration and support, and operations, as indicated hereunder . . . . . P 157,320,000

New Appropriations, by Program

	<u>Current Operating Expenditures</u>			
	<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 85,242,000	P 8,454,000	P 7,300,000	P 100,996,000
Operations	<u>50,939,000</u>	<u>5,385,000</u>		<u>56,324,000</u>
ADJUDICATION OF PRESIDENTIAL AND VICE- PRESIDENTIAL ELECTORAL PROTEST PROGRAM	<u>50,939,000</u>	<u>5,385,000</u>		<u>56,324,000</u>
TOTAL NEW APPROPRIATIONS	<u><u>P 136,181,000</u></u>	<u><u>P 13,839,000</u></u>	<u><u>P 7,300,000</u></u>	<u><u>P 157,320,000</u></u>

**Special Provision(s)**

1. **Reporting and Posting Requirements.** The submission of the quarterly reports on its financial and physical accomplishments shall be in accordance with Section 99 of the General Provisions of this Act.

2. **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>



Total Other Compensation for Specific Groups	78,115
Other Benefits	
PAG-IBIG Contributions	81
PhilHealth Contributions	668
Employees Compensation Insurance Premiums	81
Loyalty Award - Civilian	60
Total Other Benefits	890
Total Personnel Services	136,181
Maintenance and Other Operating Expenses	
Supplies and Materials Expenses	229
Utility Expenses	321
Communication Expenses	711
Repairs and Maintenance	84
Taxes, Insurance Premiums and Other Fees	39
Other Maintenance and Operating Expenses	
Transportation and Delivery Expenses	38
Rent/Lease Expenses	716
Other Maintenance and Operating Expenses	11,701
Total Maintenance and Other Operating Expenses	13,839
Total Current Operating Expenditures	150,020
Capital Outlays	
Property, Plant and Equipment Outlay	
Machinery and Equipment Outlay	3,000
Transportation Equipment Outlay	3,300
Furniture, Fixtures and Book Outlay	1,000
TOTAL CAPITAL OUTLAYS	7,300
TOTAL NEW APPROPRIATIONS	157,320

**C. SANDICANBAYAN**

For general administration and support, support to operations, and operations, as indicated hereunder . . . . . P 1,592,660,000

New Appropriations, by Program

<u>Current Operating Expenditures</u>			
	Maintenance and Other Operating		
<u>Personnel Services</u>	<u>Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>

**PROGRAMS**

General Administration and Support	P	563,925,000	P	477,702,000	P		P	1,041,627,000
Support to Operations		19,118,000		9,100,000		70,456,000		98,674,000
Operations		<u>330,268,000</u>		<u>106,946,000</u>		<u>15,145,000</u>		<u>452,359,000</u>
<b>SANDIGANBAYAN ADJUDICATION PROGRAM</b>		<u>330,268,000</u>		<u>106,946,000</u>		<u>15,145,000</u>		<u>452,359,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P</b>	<b><u>913,311,000</u></b>	<b>P</b>	<b><u>593,748,000</u></b>	<b>P</b>	<b><u>85,601,000</u></b>	<b>P</b>	<b><u>1,592,660,000</u></b>

**Special Provision(s)**

1. **Administration of Appropriations.** The appropriations provided herein for the Sandiganbayan shall be administered by the Presiding Justice of Sandiganbayan, 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 Sandiganbayan'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 submission of the quarterly reports on its financial and physical accomplishments shall be in accordance with Section 99 of the General Provisions of this Act.

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>			
<b>PROGRAMS</b>							
<b>General Administration and Support</b>							
General Management and Supervision	P	483,292,000	P	477,702,000	P	P	960,994,000
Administration of Personnel Benefits		<u>80,633,000</u>					<u>80,633,000</u>
Sub-total, General Administration and Support		<u>563,925,000</u>		<u>477,702,000</u>			<u>1,041,627,000</u>
<b>Support to Operations</b>							
Legal and Compliance Services		<u>19,118,000</u>		<u>9,100,000</u>		<u>70,456,000</u>	<u>98,674,000</u>
Sub-total, Support to Operations		<u>19,118,000</u>		<u>9,100,000</u>		<u>70,456,000</u>	<u>98,674,000</u>
<b>Operations</b>							
Judgment of Graft and Corrupt Practices Committed by Public Officials and Employees Independently, Effectively and Efficiently Rendered		<u>330,268,000</u>		<u>106,946,000</u>		<u>15,145,000</u>	<u>452,359,000</u>



GENERAL APPROPRIATIONS ACT, FY 2022

<b>SANDIGANBAYAN ADJUDICATION PROGRAM</b>	<u>330,268,000</u>	<u>106,946,000</u>	<u>15,145,000</u>	<u>452,359,000</u>
<b>CASE MANAGEMENT SUB-PROGRAM</b>	<u>49,232,000</u>	<u>30,080,000</u>	<u>510,000</u>	<u>79,822,000</u>
Docketing, Processing, Reporting and Calendaring of Cases for Hearing and Conduct of Proceedings	<u>49,232,000</u>	<u>30,080,000</u>	<u>510,000</u>	<u>79,822,000</u>
<b>TRIAL MANAGEMENT SUB-PROGRAM</b>	<u>39,621,000</u>	<u>13,560,000</u>		<u>53,181,000</u>
Trial of Cases, Preparation and Promulgation of Decisions and Issuance Processes	39,621,000	13,560,000		53,181,000
<b>CASE DISPOSITION MANAGEMENT SUB-PROGRAM</b>	<u>241,415,000</u>	<u>63,306,000</u>	<u>14,635,000</u>	<u>319,356,000</u>
Review of Case Records, Drafting and Promulgation of Decisions or Resolutions Disposing Cases	<u>241,415,000</u>	<u>63,306,000</u>	<u>14,635,000</u>	<u>319,356,000</u>
Sub-total, Operations	<u>330,268,000</u>	<u>106,946,000</u>	<u>15,145,000</u>	<u>452,359,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u><u>P 913,311,000</u></u>	<u><u>P 593,748,000</u></u>	<u><u>P 85,601,000</u></u>	<u><u>P 1,592,660,000</u></u>

New Appropriations, by Object of Expenditures  
(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary	288,316
Reclassification of Positions	<u>23,137</u>

Total Permanent Positions 311,453

Other Compensation Common to All

Personnel Economic Relief Allowance	10,896
Representation Allowance	10,212
Transportation Allowance	10,212
Clothing and Uniform Allowance	2,724
Honoraria	5,880
Overtime Pay	16,231
Mid-Year Bonus - Civilian	24,026
Year End Bonus	24,026
Cash Gift	2,270
Productivity Enhancement Incentive	2,270
Step Increment	<u>721</u>

Total Other Compensation Common to All 109,468

<b>Other Compensation for Specific Groups</b>	
Magna Carta for Public Health Workers	300
Longevity Pay	10,403
Hazard Pay	4,752
Lump-sum for filling of Positions - Civilian	91,369
Other Personnel Benefits	<u>252,461</u>
<b>Total Other Compensation for Specific Groups</b>	<u>359,285</u>
<b>Other Benefits</b>	
PAG-IBIG Contributions	546
PhilHealth Contributions	3,692
Employees Compensation Insurance Premiums	546
Loyalty Award - Civilian	325
Terminal Leave	<u>2,810</u>
<b>Total Other Benefits</b>	<u>7,919</u>
<b>Other Personnel Benefits</b>	
Pension, Civilian Personnel	<u>78,608</u>
<b>Total Other Personnel Benefits</b>	<u>78,608</u>
<b>Non-Permanent Positions</b>	<u>46,578</u>
<b>Total Personnel Services</b>	<u>913,311</u>
<b>Maintenance and Other Operating Expenses</b>	
Travelling Expenses	20,554
Training and Scholarship Expenses	17,098
Supplies and Materials Expenses	99,385
Utility Expenses	25,767
Communication Expenses	18,727
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	5,038
Professional Services	7,406
General Services	25,015
Repairs and Maintenance	70,211
Taxes, Insurance Premiums and Other Fees	5,918
<b>Other Maintenance and Operating Expenses</b>	
Advertising Expenses	252
Printing and Publication Expenses	213
Representation Expenses	2,976
Transportation and Delivery Expenses	135
Rent/Lease Expenses	171,379
Subscription Expenses	5,461
Donations	5
Other Maintenance and Operating Expenses	<u>118,208</u>
<b>Total Maintenance and Other Operating Expenses</b>	<u>593,748</u>
<b>Total Current Operating Expenditures</b>	<u>1,507,059</u>

Capital Outlays	
Property, Plant and Equipment Outlay	
Machinery and Equipment Outlay	85,601
<b>TOTAL CAPITAL OUTLAYS</b>	<b>85,601</b>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>1,592,660</b>

**D. COURT OF APPEALS**

For general administration and support, and operations, as indicated hereunder . . . . . P 3,503,927,000

New Appropriations, by Program

	<u>Current Operating Expenditures</u>			
	<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 1,690,011,000	P 696,452,000	P	P 2,386,463,000
Operations	<u>384,564,000</u>	<u>200,610,000</u>	<u>532,290,000</u>	<u>1,117,464,000</u>
<b>APPELLATE ADJUDICATION PROGRAM</b>	<u>384,564,000</u>	<u>200,610,000</u>	<u>532,290,000</u>	<u>1,117,464,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u>P 2,074,575,000</u>	<u>P 897,062,000</u>	<u>P 532,290,000</u>	<u>P 3,503,927,000</u>

**Special Provision(s)**

1. **Administration of Appropriations.** The appropriations provided herein for the Court of Appeals shall be administered by the Presiding Justice of the Court of 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 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 submission of the quarterly reports on its financial and physical accomplishments shall be in accordance with Section 99 of the General Provisions of this Act.
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	1,203,928,000	P	696,452,000	P	P	1,900,380,000
Administration of Personnel Benefits		<u>486,083,000</u>					<u>486,083,000</u>
Sub-total, General Administration and Support		<u>1,690,011,000</u>		<u>696,452,000</u>			<u>2,386,463,000</u>

Operations

Judgment of Cases Independently, Effectively and Efficiently Rendered		<u>384,564,000</u>		<u>200,610,000</u>		<u>532,290,000</u>	<u>1,117,464,000</u>
APPELLATE ADJUDICATION PROGRAM		<u>384,564,000</u>		<u>200,610,000</u>		<u>532,290,000</u>	<u>1,117,464,000</u>
Adjudication of Appealed and Other Court Cases		<u>384,564,000</u>		<u>200,610,000</u>		<u>532,290,000</u>	<u>1,117,464,000</u>
Sub-total, Operations		<u>384,564,000</u>		<u>200,610,000</u>		<u>532,290,000</u>	<u>1,117,464,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	P	<u>2,074,575,000</u>	P	<u>897,062,000</u>	P	<u>532,290,000</u>	P <u>3,503,927,000</u>

New Appropriations, by Object of Expenditures  
(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary							<u>905,784</u>
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Total Permanent Positions							<u>905,784</u>
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Other Compensation Common to All

Personnel Economic Relief Allowance							33,744
Representation Allowance							24,084
Transportation Allowance							24,084
Clothing and Uniform Allowance							8,436
Mid-Year Bonus - Civilian							75,482
Year End Bonus							75,482
Cash Gift							7,030
Productivity Enhancement Incentive							7,030
Step Increment							<u>2,265</u>

Total Other Compensation Common to All							<u>257,637</u>
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Other Compensation for Specific Groups

Magna Carta for Public Health Workers							610
Longevity Pay							31,138

GENERAL APPROPRIATIONS ACT, FY 2022

Lump-sum for filling of Positions - Civilian	353,820
Other Personnel Benefits	<u>30,450</u>
<b>Total Other Compensation for Specific Groups</b>	<b><u>416,018</u></b>
<b>Other Benefits</b>	
PAG-IBIG Contributions	1,687
PhilHealth Contributions	11,728
Employees Compensation Insurance Premiums	1,687
Retirement Gratuity	85,735
Loyalty Award - Civilian	1,490
Terminal Leave	<u>46,528</u>
<b>Total Other Benefits</b>	<b><u>148,855</u></b>
<b>Other Personnel Benefits</b>	
Pension, Civilian Personnel	<u>334,271</u>
<b>Total Other Personnel Benefits</b>	<b><u>334,271</u></b>
<b>Non-Permanent Positions</b>	<b><u>12,010</u></b>
<b>Total Personnel Services</b>	<b><u>2,074,575</u></b>
<b>Maintenance and Other Operating Expenditures</b>	
Travelling Expenses	56,629
Training and Scholarship Expenses	26,025
Supplies and Materials Expenses	195,379
Utility Expenses	149,027
Communication Expenses	54,061
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	15,277
Professional Services	83,414
General Services	56,737
Repairs and Maintenance	86,052
Taxes, Insurance Premiums and Other Fees	7,920
Other Maintenance and Operating Expenses	
Advertising Expenses	2,392
Printing and Publication Expenses	1,109
Transportation and Delivery Expenses	1,056
Rent/Lease Expenses	50,830
Membership Dues and Contributions to Organizations	77
Subscription Expenses	20,298
Other Maintenance and Operating Expenses	<u>90,779</u>
<b>Total Maintenance and Other Operating Expenses</b>	<b><u>897,062</u></b>
<b>Total Current Operating Expenditures</b>	<b><u>2,971,637</u></b>
<b>Capital Outlays</b>	
<b>Property, Plant and Equipment Outlay</b>	
Land Outlay	214,290

Buildings and Other Structures	300,000
Transportation Equipment Outlay	<u>18,000</u>
Total Capital Outlays	<u>532,290</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u><u>3,503,927</u></u>

**E. COURT OF TAX APPEALS**

For general administration and support, and operations, as indicated hereunder . . . . . P 760,900,000

New Appropriations, by Program

	<u>Current Operating Expenditures</u>			
	<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 468,716,000	P 70,872,000	P 26,883,000	P 566,471,000
Operations	<u>112,522,000</u>	<u>81,907,000</u>		<u>194,429,000</u>
TAX APPELLATE ADJUDICATION PROGRAM	<u>112,522,000</u>	<u>81,907,000</u>		<u>194,429,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u><u>P 581,238,000</u></u>	<u><u>P 152,779,000</u></u>	<u><u>P 26,883,000</u></u>	<u><u>P 760,900,000</u></u>

**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 submission of the quarterly reports on its financial and physical accomplishments shall be in accordance with Section 99 of the General Provisions of this Act.

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 APPROPRIATIONS ACT, FY 2022

General Management and Supervision	P	370,108,000	P	70,872,000	P	26,883,000	P	467,863,000
Administration of Personnel Benefits		<u>98,608,000</u>						<u>98,608,000</u>
Sub-total, General Administration and Support		<u>468,716,000</u>		<u>70,872,000</u>		<u>26,883,000</u>		<u>566,471,000</u>
<b>Operations</b>								
Judgment of Tax Cases Independently, Effectively and Efficiently Administered		<u>112,522,000</u>		<u>81,907,000</u>				<u>194,429,000</u>
<b>TAX APPELLATE ADJUDICATION PROGRAM</b>		<u>112,522,000</u>		<u>81,907,000</u>				<u>194,429,000</u>
Adjudication of Tax, Customs and Assessment Cases		<u>112,522,000</u>		<u>81,907,000</u>				<u>194,429,000</u>
Sub-total, Operations		<u>112,522,000</u>		<u>81,907,000</u>				<u>194,429,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	P	<u><u>581,238,000</u></u>	P	<u><u>152,779,000</u></u>	P	<u><u>26,883,000</u></u>	P	<u><u>760,900,000</u></u>

New Appropriations, by Object of Expenditures  
(In Thousand Pesos)

**Current Operating Expenditures**

**Personnel Services**

**Civilian Personnel**

**Permanent Positions**

Basic Salary	186,256
Reclassification of Positions	<u>6,046</u>

Total Permanent Positions 192,302

**Other Compensation Common to All**

Personnel Economic Relief Allowance	6,516
Representation Allowance	5,412
Transportation Allowance	5,412
Clothing and Uniform Allowance	1,632
Overtime Pay	2,773
Mid-Year Bonus - Civilian	15,521
Year End Bonus	15,521
Cash Gift	1,360
Productivity Enhancement Incentive	1,360
Step Increment	<u>9,750</u>

Total Other Compensation Common to All 65,257

**Other Compensation for Specific Groups**

Magna Carta for Public Health Workers	995
Longevity Pay	4,560
Lump-sum for filling of Positions - Civilian	83,312
Other Personnel Benefits	<u>149,695</u>

Total Other Compensation for Specific Groups	<u>238,562</u>
Other Benefits	
PAG-IBIG Contributions	326
PhilHealth Contributions	6,261
Employees Compensation Insurance Premiums	326
Retirement Gratuity	16,174
Loyalty Award - Civilian	300
Terminal Leave	<u>20,992</u>
Total Other Benefits	<u>44,379</u>
Other Personnel Benefits	
Pension, Civilian Personnel	<u>38,234</u>
Total Other Personnel Benefits	<u>38,234</u>
Non-Permanent Positions	<u>2,504</u>
Total Personnel Services	<u>581,238</u>
Maintenance and Other Operating Expenses	
Travelling Expenses	12,551
Training and Scholarship Expenses	17,753
Supplies and Materials Expenses	26,023
Utility Expenses	19,390
Communication Expenses	9,362
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	<u>397</u>
Total Maintenance and Other Operating Expenses	<u>152,779</u>
Total Current Operating Expenditures	<u>734,017</u>
Capital Outlays	
Property, Plant and Equipment Outlay	
Machinery and Equipment Outlay	
Transportation Equipment Outlay	24,683
	<u>2,200</u>
Total Capital Outlays	<u>26,883</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u><u>760,900</u></u>



**GENERAL SUMMARY  
THE JUDICIARY**

	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
A. SUPREME COURT OF THE PHILIPPINES AND THE LOWER COURTS	P 31,477,744,000	P 6,743,161,000	P 1,499,306,000	P 39,720,211,000
B. PRESIDENTIAL ELECTORAL TRIBUNAL	136,181,000	13,839,000	7,300,000	157,320,000
C. SANDIGANBAYAN	913,311,000	593,748,000	85,601,000	1,592,660,000
D. COURT OF APPEALS	2,074,575,000	897,062,000	532,290,000	3,503,927,000
E. COURT OF TAX APPEALS	<u>581,238,000</u>	<u>152,779,000</u>	<u>26,883,000</u>	<u>760,900,000</u>
<b>TOTAL NEW APPROPRIATIONS, THE JUDICIARY</b>	<b>P <u>35,183,049,000</u></b>	<b>P <u>8,400,589,000</u></b>	<b>P <u>2,151,380,000</u></b>	<b>P <u>45,735,018,000</u></b>