

# E. COURT OF TAX APPEALS

For general administration and support, and operations, as indicated hereunder.....P 1,025,355,000  
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## New Appropriations, by Programs/Projects

		Current Operating Expenditures			
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
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A. REGULAR PROGRAMS					
1000000000000000	General Administration and Support	P 296,159,000	P 132,125,000	P 65,194,000	P 493,478,000
3000000000000000	Operations	401,718,000	92,529,000	37,630,000	531,877,000
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	TAX APPELLATE ADJUDICATION PROGRAM	401,718,000	92,529,000	37,630,000	531,877,000
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	TOTAL NEW APPROPRIATIONS	P 697,877,000	P 224,654,000	P 102,824,000	P 1,025,355,000
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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; 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

		Current Operating Expenditures			
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
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REGULAR PROGRAMS					
1000000000000000	General Administration and Support				
100000100001000	General Management and Supervision	P 207,734,000	P 132,125,000	P 65,194,000	P 405,053,000
100000100002000	Administration of Personnel Benefits	88,425,000			88,425,000
Sub-total, General Administration and Support		296,159,000	132,125,000	65,194,000	493,478,000
3000000000000000	Operations				
3101000000000000	TAX APPELLATE ADJUDICATION PROGRAM	401,718,000	92,529,000	37,630,000	531,877,000
310100100001000	Adjudication of Tax, Customs and Assessment Cases	401,718,000	92,529,000	37,630,000	531,877,000
Sub-total, Operations		401,718,000	92,529,000	37,630,000	531,877,000
TOTAL NEW APPROPRIATIONS		P 697,877,000	P 224,654,000	P 102,824,000	P 1,025,355,000
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New Appropriations, by Object of Expenditures

(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

213,707

Creation of New Positions

15,827

Reclassification of Positions

7,100

Total Permanent Positions

236,634

Other Compensation Common to All	
Personnel Economic Relief Allowance	6,972
Representation Allowance	6,282
Transportation Allowance	6,282
Clothing and Uniform Allowance	1,746
Overtime Pay	4,248
Mid-Year Bonus - Civilian	17,809
Year End Bonus	17,809
Cash Gift	1,455
Productivity Enhancement Incentive	1,455
Step Increment	10,833
Total Other Compensation Common to All	74,891
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Other Compensation for Specific Groups	
Magna Carta for Public Health Workers	1,180
Longevity Pay	4,885
Lump-sum for filling of Positions - Civilian	51,390
Other Personnel Benefits	234,512
Anniversary Bonus - Civilian	1,065
Total Other Compensation for Specific Groups	293,032
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Other Benefits	
PAG-IBIG Contributions	349
PhilHealth Contributions	9,217
Employees Compensation Insurance Premiums	349
Retirement Gratuity	17,077
Loyalty Award - Civilian	250
Terminal Leave	18,035
Total Other Benefits	45,277
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Other Personnel Benefits	
Pension, Civilian Personnel	44,284
Total Other Personnel Benefits	44,284
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Non-Permanent Positions	3,759
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Total Personnel Services	697,877
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Maintenance and Other Operating Expenses	
Travelling Expenses	48,290
Training and Scholarship Expenses	21,409
Supplies and Materials Expenses	32,884
Utility Expenses	21,457
Communication Expenses	10,701
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	3,206
Professional Services	2,909
General Services	28,728
Repairs and Maintenance	11,406
Taxes, Insurance Premiums and Other Fees	4,403

Other Maintenance and Operating Expenses	
Advertising Expenses	1,393
Printing and Publication Expenses	199
Representation Expenses	18,593
Transportation and Delivery Expenses	2,008
Rent/Lease Expenses	13,658
Membership Dues and Contributions to Organizations	314
Subscription Expenses	3,096
Total Maintenance and Other Operating Expenses	224,654
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TOTAL CURRENT OPERATING EXPENDITURES	922,531
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Capital Outlays	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	4,000
Machinery and Equipment Outlay	21,449
Transportation Equipment Outlay	16,600
Furniture, Fixtures and Books Outlay	39,725
Intangible Assets Outlay	21,050
Total Capital Outlays	102,824
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TOTAL NEW APPROPRIATIONS	1,025,355
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