

E. COURT OF TAX APPEALS

For general administration and support, and operations, as indicated hereunder P 1,025,355,000

New Appropriations, by Programs/Projects

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

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

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	<u>7,100</u>

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
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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
Anniversary Bonus - Civilian	1,065
Other Personnel Benefits	234,512
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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
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Total Other Benefits	45,277
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Other Personnel Benefits	
Pension, Civilian Personnel	44,284
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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

GENERAL APPROPRIATIONS ACT, FY 2024

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
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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
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Total Capital Outlays	102,824
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TOTAL NEW APPROPRIATIONS	1,025,355
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