

E. COURT OF TAX APPEALS

For general administration and support, and operations, as indicated hereunder P 993,274,000

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	424,765,000	P	150,161,000	P	171,990,000	P	746,916,000
------------------------------------	---	-------------	---	-------------	---	-------------	---	-------------

Operations	137,976,000	108,382,000	246,358,000
TAX APPELLATE ADJUDICATION PROGRAM	<u>137,976,000</u>	<u>108,382,000</u>	<u>246,358,000</u>
TOTAL NEW APPROPRIATIONS	<u>P 562,741,000</u>	<u>P 258,543,000</u>	<u>P 993,274,000</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 236,506,000	P 150,161,000	P 171,990,000	P 558,657,000
Administration of Personnel Benefits	<u>188,259,000</u>			<u>188,259,000</u>
Sub-total, General Administration and Support	<u>424,765,000</u>	<u>150,161,000</u>	<u>171,990,000</u>	<u>746,916,000</u>
Operations				
TAX APPELLATE ADJUDICATION PROGRAM	<u>137,976,000</u>	<u>108,382,000</u>		<u>246,358,000</u>
Adjudication of Tax, Customs and Assessment Cases	<u>137,976,000</u>	<u>108,382,000</u>		<u>246,358,000</u>
Sub-total, Operations	<u>137,976,000</u>	<u>108,382,000</u>		<u>246,358,000</u>
TOTAL NEW APPROPRIATIONS	<u>P 562,741,000</u>	<u>P 258,543,000</u>	<u>P 171,990,000</u>	<u>P 993,274,000</u>

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

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary	215,427
Creation of New Positions	11,005
Reclassification of Positions	5,009

Total Permanent Positions	<u>231,441</u>
---------------------------	----------------

Other Compensation Common to All

Personnel Economic Relief Allowance	7,092
Representation Allowance	7,140
Transportation Allowance	7,140
Clothing and Uniform Allowance	2,072
Overtime Pay	9,511
Mid-Year Bonus - Civilian	17,952
Year End Bonus	17,952
Cash Gift	1,480
Productivity Enhancement Incentive	1,480
Step Increment	538

Total Other Compensation Common to All	<u>72,357</u>
--	---------------

Other Compensation for Specific Groups

Magna Carta for Public Health Workers	1,187
Longevity Pay	4,737
Lump-sum for Filling of Positions - Civilian	34,450
Other Personnel Benefits	26,842

Total Other Compensation for Specific Groups	<u>67,216</u>
--	---------------

Other Benefits

PAG-IBIG Contributions	711
PhilHealth Contributions	4,819
Employees Compensation Insurance Premiums	355
Retirement Gratuity	67,077
Loyalty Award - Civilian	267
Terminal Leave	70,718

Total Other Benefits	<u>143,947</u>
----------------------	----------------

Other Personnel Benefits

Pension, Civilian Personnel	<u>43,950</u>
-----------------------------	---------------

Total Other Personnel Benefits	<u>43,950</u>
--------------------------------	---------------

Non-Permanent Positions

Non-Permanent Positions	<u>3,830</u>
-------------------------	--------------

Total Personnel Services	<u>562,741</u>
--------------------------	----------------

Maintenance and Other Operating Expenses	
Travelling Expenses	49,739
Training and Scholarship Expenses	24,130
Supplies and Materials Expenses	42,896
Utility Expenses	22,101
Communication Expenses	12,087
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	3,206
Professional Services	2,909
General Services	29,246
Repairs and Maintenance	18,131
Taxes, Insurance Premiums and Other Fees	5,632
Other Maintenance and Operating Expenses	
Advertising Expenses	1,435
Printing and Publication Expenses	205
Representation Expenses	24,379
Transportation and Delivery Expenses	3,543
Rent/Lease Expenses	13,658
Membership Dues and Contributions to Organizations	314
Subscription Expenses	3,406
Other Maintenance and Operating Expenses	1,526
	<hr/>
Total Maintenance and Other Operating Expenses	258,543
	<hr/>
Total Current Operating Expenditures	821,284
	<hr/>
Capital Outlays	
Property, Plant and Equipment Outlay	
Land Improvements Outlay	54,000
Machinery and Equipment Outlay	17,740
Furniture, Fixtures and Books Outlay	79,200
Intangible Assets Outlay	21,050
	<hr/>
Total Capital Outlays	171,990
	<hr/>
TOTAL NEW APPROPRIATIONS	993,274
	<hr/> <hr/>