

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 Strategic Plan for Judicial Innovations and locally-funded project(s), as indicated hereunder P 53,534,113,000

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 11,554,542,000	P 4,314,680,000	P 1,221,143,000	P 17,090,365,000
Support to Operations	178,602,000	395,701,000	49,020,000	623,323,000
Operations	<u>24,065,826,000</u>	<u>4,052,507,000</u>	<u>21,754,000</u>	<u>28,140,087,000</u>
ADJUDICATION PROGRAM	<u>24,065,826,000</u>	<u>4,052,507,000</u>	<u>21,754,000</u>	<u>28,140,087,000</u>
Total, Regular Programs	<u>35,798,970,000</u>	<u>8,762,888,000</u>	<u>1,291,917,000</u>	<u>45,853,775,000</u>
B. PROJECT(S)				
Locally-Funded Project(s)		<u>2,400,265,000</u>	<u>5,280,073,000</u>	<u>7,680,338,000</u>
Total, Project(s)		<u>2,400,265,000</u>	<u>5,280,073,000</u>	<u>7,680,338,000</u>
TOTAL NEW APPROPRIATIONS	<u>P 35,798,970,000</u>	<u>P 11,163,153,000</u>	<u>P 6,571,990,000</u>	<u>P 53,534,113,000</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 Million Seven Hundred Thirty Seven Thousand Three Hundred Fifty Six Pesos (P680,737,356) 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 the 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 the Lower Courts.** The amount of Three Billion Two Hundred Forty Four Million One Hundred Eighty Eight Thousand Pesos (P3,244,188,000) 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, 2024, Volume I-B, page 757, R.A. No. 12116)

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. **Public-Private Partnership for Major Infrastructure Projects and/or Procurements.** The Supreme Court may consider entering into Public-Private Partnership arrangements with respect to its major infrastructure projects and/or procurements, as may be appropriate or allowed by law, in order to facilitate the attainment of its objectives for a more efficient, innovative and accessible judicial system.

11. **Reporting and Posting Requirements.** The Supreme Court shall submit quarterly reports on its financial and physical accomplishments, within thirty (30) days after the end of every quarter, through the following:

- (a) Unified Reporting System (URS) or other electronic means for reports not covered by the URS; and
- (b) Supreme Court's website.

The Supreme Court 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.

12. **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

	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
REGULAR PROGRAMS				
General Administration and Support				
General Management and Supervision	P 511,337,000	P 3,629,995,000	P 998,828,000	P 5,140,160,000
Administration of Personnel Benefits	10,578,596,000			10,578,596,000
Supervision of Lower Courts	464,609,000	684,685,000	222,315,000	1,371,609,000
Sub-total, General Administration and Support	11,554,542,000	4,314,680,000	1,221,143,000	17,090,365,000

Support to Operations

Judicial Bar Council	56,104,000	32,009,000	3,900,000	92,013,000
Operations of Philippine Judicial Academy (PHLJA)	109,716,000	106,328,000	28,230,000	244,274,000
Operations of Mandatory Continuing Legal Education (MCLE)	12,782,000	7,364,000	16,890,000	37,036,000
Philippine Judicial Marshal Service		<u>250,000,000</u>		<u>250,000,000</u>
Sub-total, Support to Operations	<u>178,602,000</u>	<u>395,701,000</u>	<u>49,020,000</u>	<u>623,323,000</u>

Operations

ADJUDICATION PROGRAM	<u>24,065,826,000</u>	<u>4,052,507,000</u>	<u>21,754,000</u>	<u>28,140,087,000</u>
Adjudication of Regional Trial Court Cases	12,995,334,000	1,583,181,000		14,578,515,000
Adjudication of Metropolitan Court Cases	1,154,329,000	167,632,000		1,321,961,000
Adjudication of Municipal Trial Court Cases in Cities	2,215,229,000	347,215,000		2,562,444,000
Adjudication of Municipal Circuit Court Cases	2,763,822,000	490,419,000		3,254,241,000
Adjudication of Municipal Court Cases	2,401,630,000	421,983,000		2,823,613,000
Adjudication of Shari'a District Court Cases	26,241,000	12,299,000		38,540,000
Adjudication of Shari'a Circuit Court Cases	160,300,000	29,738,000		190,038,000
Adjudication of Child and Family Court Cases	1,193,992,000	191,721,000		1,385,713,000
Adjudication of Supreme Court Cases	1,154,949,000	508,319,000	21,754,000	1,685,022,000
Adjudication of Supreme Court Cases - Offices of the Chief Justice and Associate Justices		<u>300,000,000</u>		<u>300,000,000</u>
Sub-total, Operations	<u>24,065,826,000</u>	<u>4,052,507,000</u>	<u>21,754,000</u>	<u>28,140,087,000</u>
Total, Regular Programs	<u>35,798,970,000</u>	<u>8,762,888,000</u>	<u>1,291,917,000</u>	<u>45,853,775,000</u>

PROJECT(S)

Locally-Funded Project(s)

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)			720,288,000	720,288,000
Justice Sector Convergence Program		115,355,000	218,310,000	333,665,000
Strategic Plan for Judicial Innovations		1,097,400,000	4,341,475,000	5,438,875,000
2025 Bar Examinations		843,610,000		843,610,000

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2025 Shari'a Bar Examinations	113,000,000		113,000,000
Developmental and Social Lawyering	<u>100,000,000</u>		<u>100,000,000</u>
Sub-total, Locally-Funded Project(s)	<u>2,400,265,000</u>	<u>5,280,073,000</u>	<u>7,680,338,000</u>
Total, Project(s)	<u>2,400,265,000</u>	<u>5,280,073,000</u>	<u>7,680,338,000</u>
TOTAL NEW APPROPRIATIONS	P <u>35,798,970,000</u>	P <u>11,163,153,000</u>	P <u>6,571,990,000</u>
			P <u>53,534,113,000</u>

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

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary	12,933,264
Creation of New Positions	<u>1,059,471</u>

Total Permanent Positions	<u>13,992,735</u>
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Other Compensation Common to All

Personnel Economic Relief Allowance	651,108
Representation Allowance	358,398
Transportation Allowance	358,212
Clothing and Uniform Allowance	189,910
Mid-Year Bonus - Civilian	1,077,773
Year End Bonus	1,077,773
Cash Gift	135,650
Productivity Enhancement Incentive	135,650
Step Increment	<u>32,334</u>

Total Other Compensation Common to All	<u>4,016,808</u>
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Other Compensation for Specific Groups

Magna Carta for Public Health Workers	14,350
Magna Carta for Public Social Workers	16,181
Longevity Pay	327,702
Lump-sum for Filling of Positions - Civilian	7,010,657
Other Personnel Benefits	<u>432,309</u>

Total Other Compensation for Specific Groups	<u>7,801,199</u>
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Other Benefits

PAG-IBIG Contributions	65,113
PhilHealth Contributions	280,006
Employees Compensation Insurance Premiums	32,555
Retirement Gratuity	<u>1,706,025</u>

Loyalty Award - Civilian	23,145
Terminal Leave	1,861,914
Total Other Benefits	3,968,758
Other Personnel Benefits	
Pension, Civilian Personnel	5,486,032
Total Other Personnel Benefits	5,486,032
Non-Permanent Positions	533,438
Total Personnel Services	35,798,970
Maintenance and Other Operating Expenses	
Travelling Expenses	315,183
Training and Scholarship Expenses	352,679
Supplies and Materials Expenses	2,117,211
Utility Expenses	641,245
Communication Expenses	422,604
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	442,031
Professional Services	1,153,055
General Services	425,000
Repairs and Maintenance	716,683
Financial Assistance/Subsidy	161,801
Taxes, Insurance Premiums and Other Fees	85,829
Other Maintenance and Operating Expenses	
Advertising Expenses	14,171
Printing and Publication Expenses	1,363
Representation Expenses	60,892
Transportation and Delivery Expenses	112,033
Rent/Lease Expenses	830,386
Subscription Expenses	1,147,343
Other Maintenance and Operating Expenses	2,163,644
Total Maintenance and Other Operating Expenses	11,163,153
Total Current Operating Expenditures	46,962,123
Capital Outlays	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	720,288
Machinery and Equipment Outlay	465,699
Transportation Equipment Outlay	110,523
Furniture, Fixtures and Books Outlay	26,638
Intangible Assets Outlay	5,248,842
Total Capital Outlays	6,571,990
TOTAL NEW APPROPRIATIONS	53,534,113

B. PRESIDENTIAL ELECTORAL TRIBUNAL

For general administration and support, and operations, as indicated hereunder P 160,263,000

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 84,720,000	P 8,502,000	P 8,000,000	P 101,222,000
Operations	<u>53,563,000</u>	<u>5,478,000</u>		<u>59,041,000</u>
ADJUDICATION OF PRESIDENTIAL AND VICE- PRESIDENTIAL ELECTORAL PROTEST PROGRAM	<u>53,563,000</u>	<u>5,478,000</u>		<u>59,041,000</u>
TOTAL NEW APPROPRIATIONS	<u>P 138,283,000</u>	<u>P 13,980,000</u>	<u>P 8,000,000</u>	<u>P 160,263,000</u>

Special Provision(s)

1. **Reporting and Posting Requirements.** The Presidential Electoral Tribunal (PET) 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) PET's website.

The PET 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.

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>
REGULAR PROGRAMS				
General Administration and Support				
General Management and Supervision	P 8,714,000	P 8,502,000	P 8,000,000	P 25,216,000
Administration of Personnel Benefits	<u>76,006,000</u>			<u>76,006,000</u>
Sub-total, General Administration and Support	<u>84,720,000</u>	<u>8,502,000</u>	<u>8,000,000</u>	<u>101,222,000</u>
Operations				
ADJUDICATION OF PRESIDENTIAL AND VICE- PRESIDENTIAL ELECTORAL PROTEST PROGRAM	<u>53,563,000</u>	<u>5,478,000</u>		<u>59,041,000</u>
Adjudication of Electoral Cases/Contests Involving the President and Vice President of the Republic	<u>53,563,000</u>	<u>5,478,000</u>		<u>59,041,000</u>

Sub-total, Operations	<u>53,563,000</u>	<u>5,478,000</u>	<u>59,041,000</u>
TOTAL NEW APPROPRIATIONS	P <u>138,283,000</u> P	<u>13,980,000</u> P	<u>160,263,000</u>

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

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary 47,630

Total Permanent Positions 47,630

Other Compensation Common to All

Personnel Economic Relief Allowance 1,728

Representation Allowance 1,080

Transportation Allowance 1,080

Clothing and Uniform Allowance 504

Mid-Year Bonus - Civilian 3,969

Year End Bonus 3,969

Cash Gift 360

Productivity Enhancement Incentive 360

Step Increment 120

Total Other Compensation Common to All 13,170

Other Compensation for Specific Groups

Lump-sum for Filling of Positions - Civilian 71,949

Other Personnel Benefits 4,057

Total Other Compensation for Specific Groups 76,006

Other Benefits

PAG-IBIG Contributions 173

PhilHealth Contributions 1,177

Employees Compensation Insurance Premiums 87

Loyalty Award - Civilian 40

Total Other Benefits 1,477

Total Personnel Services 138,283

Maintenance and Other Operating Expenses

Supplies and Materials Expenses 253

Utility Expenses 355

Communication Expenses 784

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Repairs and Maintenance	91
Taxes, Insurance Premiums and Other Fees	39
Other Maintenance and Operating Expenses	
Transportation and Delivery Expenses	41
Rent/Lease Expenses	716
Other Maintenance and Operating Expenses	11,701
Total Maintenance and Other Operating Expenses	13,980
Total Current Operating Expenditures	152,263
Capital Outlays	
Property, Plant and Equipment Outlay	
Machinery and Equipment Outlay	7,000
Furniture, Fixtures and Books Outlay	1,000
Total Capital Outlays	8,000
TOTAL NEW APPROPRIATIONS	160,263

C. SANDIGANBAYAN

For general administration and support, support to operations, and operations, as indicated hereunder P 2,339,733,000

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 668,306,000	P 593,427,000	P 448,967,000	P 1,710,700,000
Support to Operations	12,459,000	13,900,000	24,379,000	50,738,000
Operations	<u>361,293,000</u>	<u>164,773,000</u>	<u>52,229,000</u>	<u>578,295,000</u>
SANDIGANBAYAN ADJUDICATION PROGRAM	<u>361,293,000</u>	<u>164,773,000</u>	<u>52,229,000</u>	<u>578,295,000</u>
TOTAL NEW APPROPRIATIONS	<u>P 1,042,058,000</u>	<u>P 772,100,000</u>	<u>P 525,575,000</u>	<u>P 2,339,733,000</u>

Special Provision(s)

1. **Administration of Appropriations.** The appropriations provided herein for the Sandiganbayan shall be administered by the Presiding Justice of the 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 Sandiganbayan 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) Sandiganbayan's website.

The Sandiganbayan 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
REGULAR PROGRAMS				
General Administration and Support				
General Management and Supervision	P 248,771,000	P 593,427,000	P 448,967,000	P 1,291,165,000
Administration of Personnel Benefits	419,535,000			419,535,000
Sub-total, General Administration and Support	668,306,000	593,427,000	448,967,000	1,710,700,000
Support to Operations				
Legal and Compliance Services	12,459,000	13,900,000	24,379,000	50,738,000
Sub-total, Support to Operations	12,459,000	13,900,000	24,379,000	50,738,000
Operations				
SANDIGANBAYAN ADJUDICATION PROGRAM	361,293,000	164,773,000	52,229,000	578,295,000
CASE MANAGEMENT SUB-PROGRAM	58,079,000	37,014,000	19,901,000	114,994,000
Docketing, Processing, Reporting and Calendaring of Cases for Hearing and Conduct of Proceedings	58,079,000	37,014,000	19,901,000	114,994,000
TRIAL MANAGEMENT SUB-PROGRAM	43,996,000	15,068,000	7,041,000	66,105,000
Trial of Cases, Preparation and Promulgation of Decisions and Issuance Processes	43,996,000	15,068,000	7,041,000	66,105,000
CASE DISPOSITION MANAGEMENT SUB-PROGRAM	259,218,000	112,691,000	25,287,000	397,196,000
Review of Case Records, Drafting and Promulgation of Decisions or Resolutions Disposing Cases	259,218,000	112,691,000	25,287,000	397,196,000
Sub-total, Operations	361,293,000	164,773,000	52,229,000	578,295,000
TOTAL NEW APPROPRIATIONS	P 1,042,058,000	P 772,100,000	P 525,575,000	P 2,339,733,000

GENERAL APPROPRIATIONS ACT, FY 2025

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary	313,831
Creation of New Positions	5,584
Reclassification of Positions	34,587

Total Permanent Positions	<u>354,002</u>
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Other Compensation Common to All

Personnel Economic Relief Allowance	11,856
Representation Allowance	12,192
Transportation Allowance	12,192
Clothing and Uniform Allowance	3,458
Honoraria	5,880
Overtime Pay	22,124
Mid-Year Bonus - Civilian	26,153
Year End Bonus	26,153
Cash Gift	2,470
Productivity Enhancement Incentive	2,470
Step Increment	785

Total Other Compensation Common to All	<u>125,733</u>
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Other Compensation for Specific Groups

Magna Carta for Public Health Workers	855
Longevity Pay	10,955
Night Shift Differential Pay	2,375
Lump-sum for Filling of Positions - Civilian	66,326
Other Personnel Benefits	37,631

Total Other Compensation for Specific Groups	<u>118,142</u>
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Other Benefits

PAG-IBIG Contributions	1,186
PhilHealth Contributions	6,759
Employees Compensation Insurance Premiums	593
Retirement Gratuity	187,364
Loyalty Award - Civilian	435
Terminal Leave	125,674

Total Other Benefits	<u>322,011</u>
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Other Personnel Benefits

Pension, Civilian Personnel	<u>71,433</u>
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Total Other Personnel Benefits	71,433
Non-Permanent Positions	50,737
Total Personnel Services	1,042,058
Maintenance and Other Operating Expenses	
Travelling Expenses	72,725
Training and Scholarship Expenses	37,061
Supplies and Materials Expenses	126,409
Utility Expenses	29,368
Communication Expenses	23,012
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	5,038
Professional Services	18,770
General Services	25,015
Repairs and Maintenance	121,103
Taxes, Insurance Premiums and Other Fees	7,055
Other Maintenance and Operating Expenses	
Advertising Expenses	289
Printing and Publication Expenses	352
Representation Expenses	7,512
Transportation and Delivery Expenses	153
Rent/Lease Expenses	171,379
Subscription Expenses	7,646
Donations	5
Other Maintenance and Operating Expenses	119,208
Total Maintenance and Other Operating Expenses	772,100
Total Current Operating Expenditures	1,814,158
Capital Outlays	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	415,000
Machinery and Equipment Outlay	77,650
Transportation Equipment Outlay	27,195
Furniture, Fixtures and Books Outlay	5,730
Total Capital Outlays	525,575
TOTAL NEW APPROPRIATIONS	2,339,733

D. COURT OF APPEALS

For general administration and support, and operations, as indicated hereunder P 5,089,249,000

New Appropriations, by Programs/Projects

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

A. REGULAR PROGRAMS

General Administration and Support	P	1,959,247,000	P	1,720,809,000	P	472,418,000	P	4,152,474,000
Operations		<u>469,549,000</u>		<u>412,734,000</u>		<u>54,492,000</u>		<u>936,775,000</u>
APPELLATE ADJUDICATION PROGRAM		<u>469,549,000</u>		<u>412,734,000</u>		<u>54,492,000</u>		<u>936,775,000</u>
TOTAL NEW APPROPRIATIONS	P	<u>2,428,796,000</u>	P	<u>2,133,543,000</u>	P	<u>526,910,000</u>	P	<u>5,089,249,000</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 Court of Appeals shall submit quarterly reports on its financial and physical accomplishments, within thirty (30) days after the end of every quarter, through the following:

- URS or other electronic means for reports not covered by the URS; and
- Court of Appeals' website.

The Court of 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 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	1,450,856,000	P	1,720,809,000	P	472,418,000	P	3,644,083,000
Administration of Personnel Benefits		<u>508,391,000</u>						<u>508,391,000</u>
Sub-total, General Administration and Support		<u>1,959,247,000</u>		<u>1,720,809,000</u>		<u>472,418,000</u>		<u>4,152,474,000</u>
Operations								
APPELLATE ADJUDICATION PROGRAM		<u>469,549,000</u>		<u>412,734,000</u>		<u>54,492,000</u>		<u>936,775,000</u>
Adjudication of Appealed and Other Court Cases		<u>469,549,000</u>		<u>412,734,000</u>		<u>54,492,000</u>		<u>936,775,000</u>
Sub-total, Operations		<u>469,549,000</u>		<u>412,734,000</u>		<u>54,492,000</u>		<u>936,775,000</u>
TOTAL NEW APPROPRIATIONS	P	<u>2,428,796,000</u>	P	<u>2,133,543,000</u>	P	<u>526,910,000</u>	P	<u>5,089,249,000</u>

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

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary	<u>1,066,282</u>
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Total Permanent Positions	<u>1,066,282</u>
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Other Compensation Common to All

Personnel Economic Relief Allowance	36,624
Representation Allowance	32,778
Transportation Allowance	32,778
Clothing and Uniform Allowance	10,682
Honoraria	3,001
Overtime Pay	4,000
Mid-Year Bonus - Civilian	88,857
Year End Bonus	88,857
Cash Gift	7,630
Productivity Enhancement Incentive	7,630
Step Increment	<u>2,666</u>

Total Other Compensation Common to All	<u>315,503</u>
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Other Compensation for Specific Groups

Magna Carta for Public Health Workers	3,044
Longevity Pay	32,616
Night Shift Differential Pay	1,500
Lump-sum for Filling of Positions - Civilian	180,510
Other Personnel Benefits	<u>97,767</u>

Total Other Compensation for Specific Groups	<u>315,437</u>
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Other Benefits

PAG-IBIG Contributions	3,663
PhilHealth Contributions	23,331
Employees Compensation Insurance Premiums	1,831
Retirement Gratuity	114,888
Loyalty Award - Civilian	1,490
Terminal Leave	<u>212,993</u>

Total Other Benefits	<u>358,196</u>
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Other Personnel Benefits

Pension, Civilian Personnel	<u>356,952</u>
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Total Other Personnel Benefits	<u>356,952</u>
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Non-Permanent Positions	<u>16,426</u>
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Total Personnel Services	<u>2,428,796</u>
Maintenance and Other Operating Expenditures	
Travelling Expenses	99,434
Training and Scholarship Expenses	67,698
Supplies and Materials Expenses	443,654
Utility Expenses	261,678
Communication Expenses	94,923
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	19,860
Professional Services	108,438
General Services	176,993
Repairs and Maintenance	185,502
Taxes, Insurance Premiums and Other Fees	13,385
Other Maintenance and Operating Expenses	
Advertising Expenses	4,200
Printing and Publication Expenses	1,947
Representation Expenses	19,094
Transportation and Delivery Expenses	1,854
Rent/Lease Expenses	85,903
Membership Dues and Contributions to Organizations	130
Subscription Expenses	348,850
Other Maintenance and Operating Expenses	<u>200,000</u>
Total Maintenance and Other Operating Expenses	<u>2,133,543</u>
Total Current Operating Expenditures	<u>4,562,339</u>
Capital Outlays	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	111,120
Machinery and Equipment Outlay	354,109
Transportation Equipment Outlay	60,492
Furniture, Fixtures and Books Outlay	<u>1,189</u>
Total Capital Outlays	<u>526,910</u>
TOTAL NEW APPROPRIATIONS	<u><u>5,089,249</u></u>

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>			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total

A. REGULAR PROGRAMS

General Administration and Support	P	424,765,000	P	150,161,000	P	171,990,000	P	746,916,000
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Operations	137,976,000	108,382,000	246,358,000
TAX APPELLATE ADJUDICATION PROGRAM	137,976,000	108,382,000	246,358,000
TOTAL NEW APPROPRIATIONS	P 562,741,000	P 258,543,000	P 993,274,000

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

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	231,441
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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	72,357
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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	67,216
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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	143,947
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Other Personnel Benefits

Pension, Civilian Personnel	43,950
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Total Other Personnel Benefits	43,950
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Non-Permanent Positions

Non-Permanent Positions	3,830
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Total Personnel Services	562,741
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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
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Total Maintenance and Other Operating Expenses	258,543
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Total Current Operating Expenditures	821,284
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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
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Total Capital Outlays	171,990
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TOTAL NEW APPROPRIATIONS	993,274
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**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 35,798,970,000	P 11,163,153,000	P 6,571,990,000	P 53,534,113,000
B. PRESIDENTIAL ELECTORAL TRIBUNAL	138,283,000	13,980,000	8,000,000	160,263,000
C. SANDIGANBAYAN	1,042,058,000	772,100,000	525,575,000	2,339,733,000
D. COURT OF APPEALS	2,428,796,000	2,133,543,000	526,910,000	5,089,249,000
E. COURT OF TAX APPEALS	<u>562,741,000</u>	<u>258,543,000</u>	<u>171,990,000</u>	<u>993,274,000</u>
TOTAL NEW APPROPRIATIONS, THE JUDICIARY	P <u>39,970,848,000</u>	P <u>14,341,319,000</u>	P <u>7,804,465,000</u>	P <u>62,116,632,000</u>