

**E. COURT OF TAX APPEALS**

For general administration and support, and operations, as indicated hereunder . . . . . P 1,094,995,000

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>

GENERAL APPROPRIATIONS ACT, FY 2026

**A. REGULAR PROGRAMS**

General Administration and Support	P	582,370,000	P	168,466,000	P	50,682,000	P	801,518,000
Operations		<u>163,930,000</u>		<u>129,547,000</u>				<u>293,477,000</u>
<b>TAX APPELLATE ADJUDICATION PROGRAM</b>		<u>163,930,000</u>		<u>129,547,000</u>				<u>293,477,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	P	<u>746,300,000</u>	P	<u>298,013,000</u>	P	<u>50,682,000</u>	P	<u>1,094,995,000</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, s. 1987, 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:

- URS or other electronic means for reports not covered by the URS until such time that all agencies have fully migrated to the BTMS; and
- 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>				
<b>REGULAR PROGRAMS</b>								
General Administration and Support								
General Management and Supervision	P	364,781,000	P	168,466,000	P	50,682,000	P	583,929,000
Administration of Personnel Benefits		<u>217,589,000</u>						<u>217,589,000</u>
Sub-total, General Administration and Support		<u>582,370,000</u>		<u>168,466,000</u>		<u>50,682,000</u>		<u>801,518,000</u>
Operations								
<b>TAX APPELLATE ADJUDICATION PROGRAM</b>		<u>163,930,000</u>		<u>129,547,000</u>				<u>293,477,000</u>
Adjudication of Tax, Customs and Assessment Cases		<u>163,930,000</u>		<u>129,547,000</u>				<u>293,477,000</u>
Sub-total, Operations		<u>163,930,000</u>		<u>129,547,000</u>				<u>293,477,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	P	<u>746,300,000</u>	P	<u>298,013,000</u>	P	<u>50,682,000</u>	P	<u>1,094,995,000</u>

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

## Current Operating Expenditures

## Personnel Services

## Civilian Personnel

## Permanent Positions

Basic Salary	257,651
Creation of New Positions	11,005
Reclassification of Positions	5,330

Total Permanent Positions	<u>273,986</u>
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## Other Compensation Common to All

Personnel Economic Relief Allowance	7,404
Representation Allowance	7,350
Transportation Allowance	7,350
Clothing and Uniform Allowance	2,163
Overtime Pay	12,962
Mid-Year Bonus - Civilian	21,471
Year End Bonus	21,471
Cash Gift	1,545
Productivity Enhancement Incentive	1,545
Step Increment	644

Total Other Compensation Common to All	<u>83,905</u>
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## Other Compensation for Specific Groups

Magna Carta for Public Health Workers	1,346
Longevity Pay	6,451
Lump-sum for Filling of Positions - Civilian	45,277
Other Personnel Benefits	106,842

Total Other Compensation for Specific Groups	<u>159,916</u>
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## Other Benefits

PAG-IBIG Contributions	742
PhilHealth Contributions	5,442
Employees Compensation Insurance Premiums	371
Retirement Gratuity	94,567
Loyalty Award - Civilian	275
Terminal Leave	61,410

Total Other Benefits	<u>162,807</u>
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## Other Personnel Benefits

Pension, Civilian Personnel	<u>57,542</u>
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Total Other Personnel Benefits	<u>57,542</u>
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GENERAL APPROPRIATIONS ACT, FY 2026

Non-Permanent Positions	8,144
<b>Total Personnel Services</b>	<b>746,300</b>
<b>Maintenance and Other Operating Expenses</b>	
Travelling Expenses	56,519
Training and Scholarship Expenses	24,854
Supplies and Materials Expenses	49,685
Utility Expenses	22,764
Communication Expenses	12,450
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	3,206
Professional Services	2,909
General Services	38,859
Repairs and Maintenance	31,783
Taxes, Insurance Premiums and Other Fees	5,632
Other Maintenance and Operating Expenses	
Advertising Expenses	1,478
Printing and Publication Expenses	211
Representation Expenses	25,110
Transportation and Delivery Expenses	3,649
Rent/Lease Expenses	13,658
Membership Dues and Contributions to Organizations	314
Subscription Expenses	3,406
Other Maintenance and Operating Expenses	1,526
<b>Total Maintenance and Other Operating Expenses</b>	<b>298,013</b>
<b>Total Current Operating Expenditures</b>	<b>1,044,313</b>
<b>Capital Outlays</b>	
Property, Plant and Equipment Outlay	
Machinery and Equipment Outlay	40,112
Transportation Equipment Outlay	8,900
Furniture, Fixtures and Books Outlay	1,110
Intangible Assets Outlay	560
<b>Total Capital Outlays</b>	<b>50,682</b>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>1,094,995</b>