

**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 58,544,943,000

**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>
<b>A. REGULAR PROGRAMS</b>				
General Administration and Support	P 10,847,301,000	P 4,362,952,000	P 944,691,000	P 16,154,944,000
Support to Operations	860,037,000	586,809,000	24,973,000	1,471,819,000
Operations	<u>27,270,113,000</u>	<u>4,151,377,000</u>	<u>21,043,000</u>	<u>31,442,533,000</u>
ADJUDICATION PROGRAM	<u>27,270,113,000</u>	<u>4,151,377,000</u>	<u>21,043,000</u>	<u>31,442,533,000</u>
Total, Regular Programs	<u>38,977,451,000</u>	<u>9,101,138,000</u>	<u>990,707,000</u>	<u>49,069,296,000</u>
<b>B. PROJECT(S)</b>				
Locally-Funded Project(s)		<u>4,280,269,000</u>	<u>5,195,378,000</u>	<u>9,475,647,000</u>
Total, Project(s)		<u>4,280,269,000</u>	<u>5,195,378,000</u>	<u>9,475,647,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u>P 38,977,451,000</u>	<u>P 13,381,407,000</u>	<u>P 6,186,085,000</u>	<u>P 58,544,943,000</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 Two Million Nine Hundred Five Thousand One Hundred Twenty Pesos (P682,905,120) 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, s. 1987, 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:

- formulate and implement the organizational structure of the Judiciary and the Presidential Electoral Tribunal;
- 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 Four Hundred Seven Million Seven Hundred Seven Thousand Pesos (P3,407,707,000) appropriated herein shall be used for the MOOE of the lower courts; *Provided*, That the Supreme Court shall continuously ensure the equitable allocation and prompt release of the MOOE allocations to the lower courts for the efficient administration of justice.

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 Chief Justice of the Supreme Court and 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's website.

**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 until such time that all agencies have fully migrated to the Budget and Treasury Management System (BTMS); 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 Programs/Activities/Projects

Current Operating Expenditures							
		Maintenance and Other Operating Expenses		Capital Outlays		Total	
Personnel Services							

**REGULAR PROGRAMS**

General Administration and Support

General Management and Supervision	P	607,078,000	P	3,674,594,000	P	738,725,000	P	5,020,397,000
Administration of Personnel Benefits		9,541,335,000						9,541,335,000

## GENERAL APPROPRIATIONS ACT, FY 2026

Supervision of Lower Courts	<u>698,888,000</u>	<u>688,358,000</u>	<u>205,966,000</u>	<u>1,593,212,000</u>
Sub-total, General Administration and Support	<u>10,847,301,000</u>	<u>4,362,952,000</u>	<u>944,691,000</u>	<u>16,154,944,000</u>
<b>Support to Operations</b>				
Judicial Bar Council	70,260,000	32,743,000		103,003,000
Operations of Philippine Judicial Academy (PHILJA)	120,138,000	108,954,000	24,973,000	254,065,000
Operations of Mandatory Continuing Legal Education (MCLE)	14,400,000	7,463,000		21,863,000
Philippine Judicial Marshal Service	460,000,000	250,000,000		710,000,000
Unified Legal Aid Service	39,098,000	100,000,000		139,098,000
Judicial Integrity Office	<u>156,141,000</u>	<u>87,649,000</u>		<u>243,790,000</u>
Sub-total, Support to Operations	<u>860,037,000</u>	<u>586,809,000</u>	<u>24,973,000</u>	<u>1,471,819,000</u>
<b>Operations</b>				
<b>ADJUDICATION PROGRAM</b>	<u>27,270,113,000</u>	<u>4,151,377,000</u>	<u>21,043,000</u>	<u>31,442,533,000</u>
Adjudication of Regional Trial Court Cases	14,600,936,000	1,620,161,000		16,221,097,000
Adjudication of Metropolitan Court Cases	1,306,033,000	171,606,000		1,477,639,000
Adjudication of Municipal Trial Court Cases in Cities	2,529,739,000	355,922,000		2,885,661,000
Adjudication of Municipal Circuit Court Cases	3,134,199,000	503,500,000		3,637,699,000
Adjudication of Municipal Court Cases	2,696,948,000	432,455,000		3,129,403,000
Adjudication of Shari'ah District Court Cases	61,162,000	32,932,000	2,340,000	96,434,000
Adjudication of Shari'ah Circuit Court Cases	254,941,000	96,497,000	7,020,000	358,458,000
Adjudication of Child and Family Court Cases	1,273,108,000	194,634,000		1,467,742,000
Adjudication of Supreme Court Cases	1,313,047,000	443,670,000	11,683,000	1,768,400,000
Adjudication of Supreme Court Cases - Offices of the Chief Justice and Associate Justices	<u>100,000,000</u>	<u>300,000,000</u>		<u>400,000,000</u>
Sub-total, Operations	<u>27,270,113,000</u>	<u>4,151,377,000</u>	<u>21,043,000</u>	<u>31,442,533,000</u>
Total, Regular Programs	<u>38,977,451,000</u>	<u>9,101,138,000</u>	<u>990,707,000</u>	<u>49,069,296,000</u>
<b>PROJECT(S)</b>				
<b>Locally-Funded Project(s)</b>				
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)			2,688,606,000	2,688,606,000

Justice Sector Convergence Program	175,819,000	150,000,000	325,819,000
Strategic Plan for Judicial Innovations	2,802,503,000	2,356,772,000	5,159,275,000
Developmental and Social Lawyering	100,000,000		100,000,000
PCB on the Sustainable Development Goals	29,500,000		29,500,000
Bar Examinations	882,448,000		882,448,000
Shari'ah Bar Examinations	159,099,000		159,099,000
Sub-total, Locally-Funded Project(s)	4,280,269,000	5,195,378,000	9,475,647,000
Total, Project(s)	4,280,269,000	5,195,378,000	9,475,647,000
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P 38,977,451,000</b>	<b>P 13,381,407,000</b>	<b>P 6,186,085,000</b>
			<b>P 58,544,943,000</b>

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

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary	14,685,817
Creation of New Positions	2,178,960

Total Permanent Positions 16,864,777

Other Compensation Common to All

Personnel Economic Relief Allowance	651,108
Representation Allowance	358,554
Transportation Allowance	358,368
Clothing and Uniform Allowance	189,910
Mid-Year Bonus - Civilian	1,223,817
Year End Bonus	1,223,817
Cash Gift	135,650
Productivity Enhancement Incentive	135,650
Step Increment	36,714

Total Other Compensation Common to All 4,313,588

Other Compensation for Specific Groups

Magna Carta for Public Health Workers	15,704
Magna Carta for Public Social Workers	18,774
Longevity Pay	371,998
Lump-sum for Filling of Positions - Civilian	7,981,003
Other Personnel Benefits	432,309
Anniversary Bonus - Civilian	118,929

Total Other Compensation for Specific Groups 8,938,717

<b>Other Benefits</b>	
PAG-IBIG Contributions	65,114
PhilHealth Contributions	307,700
Employees Compensation Insurance Premiums	32,556
Retirement Gratuity	618,575
Loyalty Award - Civilian	20,840
Terminal Leave	941,757
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<b>Total Other Benefits</b>	<b>1,986,542</b>
<b>Other Personnel Benefits</b>	
Pension, Civilian Personnel	6,289,873
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<b>Total Other Personnel Benefits</b>	<b>6,289,873</b>
<b>Non-Permanent Positions</b>	<b>583,954</b>
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<b>Total Personnel Services</b>	<b>38,977,451</b>
<b>Maintenance and Other Operating Expenses</b>	
Travelling Expenses	329,930
Training and Scholarship Expenses	501,963
Supplies and Materials Expenses	2,223,795
Utility Expenses	691,579
Communication Expenses	450,328
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	445,908
Professional Services	1,153,055
General Services	425,000
Repairs and Maintenance	738,185
Financial Assistance/Subsidy	161,801
Taxes, Insurance Premiums and Other Fees	86,175
Other Maintenance and Operating Expenses	
Advertising Expenses	14,597
Printing and Publication Expenses	1,404
Representation Expenses	65,982
Transportation and Delivery Expenses	116,479
Rent/Lease Expenses	872,186
Subscription Expenses	2,852,646
Other Maintenance and Operating Expenses	2,250,394
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<b>Total Maintenance and Other Operating Expenses</b>	<b>13,381,407</b>
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<b>Total Current Operating Expenditures</b>	<b>52,358,858</b>
<b>Capital Outlays</b>	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	2,688,606
Machinery and Equipment Outlay	964,729
Furniture, Fixtures and Books Outlay	25,978
Intangible Assets Outlay	2,506,772
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Total Capital Outlays	<u>6,186,085</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u><u>58,544,943</u></u>

**B. PRESIDENTIAL ELECTORAL TRIBUNAL**

For general administration and support, and operations, as indicated hereunder . . . . . P 166,802,000

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>
<b>A. REGULAR PROGRAMS</b>				
General Administration and Support	P 86,306,000	P 8,518,000	P 6,000,000	P 100,824,000
Operations	<u>60,470,000</u>	<u>5,508,000</u>		<u>65,978,000</u>
ADJUDICATION OF PRESIDENTIAL AND VICE- PRESIDENTIAL ELECTORAL PROTEST PROGRAM	<u>60,470,000</u>	<u>5,508,000</u>		<u>65,978,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u><u>P 146,776,000</u></u>	<u><u>P 14,026,000</u></u>	<u><u>P 6,000,000</u></u>	<u><u>P 166,802,000</u></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 until such time that all agencies have fully migrated to the BTMS; 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>
<b>REGULAR PROGRAMS</b>				
General Administration and Support				
General Management and Supervision	P 11,740,000	P 8,518,000	P 6,000,000	P 26,258,000
Administration of Personnel Benefits	<u>74,566,000</u>			<u>74,566,000</u>
Sub-total, General Administration and Support	<u>86,306,000</u>	<u>8,518,000</u>	<u>6,000,000</u>	<u>100,824,000</u>

GENERAL APPROPRIATIONS ACT, FY 2026

## Operations

ADJUDICATION OF PRESIDENTIAL AND VICE-PRESIDENTIAL ELECTORAL PROTEST PROGRAM	60,470,000	5,508,000	65,978,000
Adjudication of Electoral Cases/Contests Involving the President and Vice President of the Republic	60,470,000	5,508,000	65,978,000
Sub-total, Operations	60,470,000	5,508,000	65,978,000
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P 146,776,000</b>	<b>P 14,026,000</b>	<b>P 6,000,000 P 166,802,000</b>

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

## Current Operating Expenditures

## Personnel Services

## Civilian Personnel

## Permanent Positions

## Basic Salary

54,318

## Total Permanent Positions

54,318

## 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

4,526

## Year End Bonus

4,526

## Cash Gift

360

## Productivity Enhancement Incentive

360

## Step Increment

136

## Total Other Compensation Common to All

14,300

## Other Compensation for Specific Groups

## Lump-sum for Filling of Positions - Civilian

70,509

## Other Personnel Benefits

6,057

## Total Other Compensation for Specific Groups

76,566

## Other Benefits

## PAG-IBIG Contributions

173

## PhilHealth Contributions

1,282

## Employees Compensation Insurance Premiums

87

## Loyalty Award - Civilian

50

## Total Other Benefits

1,592

## Total Personnel Services

146,776

<b>Maintenance and Other Operating Expenses</b>	
Supplies and Materials Expenses	262
Utility Expenses	365
Communication Expenses	807
Repairs and Maintenance	740
Taxes, Insurance Premiums and Other Fees	39
Other Maintenance and Operating Expenses	
Transportation and Delivery Expenses	42
Rent/Lease Expenses	70
Other Maintenance and Operating Expenses	<u>11,701</u>
<b>Total Maintenance and Other Operating Expenses</b>	<u>14,026</u>
<b>Total Current Operating Expenditures</b>	<u>160,802</u>
<b>Capital Outlays</b>	
Property, Plant and Equipment Outlay	
Machinery and Equipment Outlay	<u>6,000</u>
<b>Total Capital Outlays</b>	<u>6,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u><u>166,802</u></u>

**C. SANDIGANBAYAN**

For general administration and support, support to operations, and operations, as indicated hereunder . . . . . P 2,677,969,000

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>
<b>A. REGULAR PROGRAMS</b>				
General Administration and Support	P 1,014,942,000	P 695,229,000	P 252,059,000	P 1,962,230,000
Support to Operations	17,517,000	14,209,000	6,027,000	37,753,000
Operations	<u>406,883,000</u>	<u>213,190,000</u>	<u>57,913,000</u>	<u>677,986,000</u>
<b>SANDIGANBAYAN ADJUDICATION PROGRAM</b>	<u>406,883,000</u>	<u>213,190,000</u>	<u>57,913,000</u>	<u>677,986,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u><u>P 1,439,342,000</u></u>	<u><u>P 922,628,000</u></u>	<u><u>P 315,999,000</u></u>	<u><u>P 2,677,969,000</u></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, 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 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 until such time that all agencies have fully migrated to the BTMS; 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

	<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 549,320,000	P 695,229,000	P 252,059,000	P 1,496,608,000
Administration of Personnel Benefits	465,622,000			465,622,000
Sub-total, General Administration and Support	1,014,942,000	695,229,000	252,059,000	1,962,230,000
Support to Operations				
Legal and Compliance Services	17,517,000	14,209,000	6,027,000	37,753,000
Sub-total, Support to Operations	17,517,000	14,209,000	6,027,000	37,753,000
Operations				
SANDIGANBAYAN ADJUDICATION PROGRAM	406,883,000	213,190,000	57,913,000	677,986,000
CASE MANAGEMENT SUB-PROGRAM	65,113,000	37,999,000	16,368,000	119,480,000
Docketing, Processing, Reporting and Calendarizing of Cases for Hearing and Conduct of Proceedings	65,113,000	37,999,000	16,368,000	119,480,000
TRIAL MANAGEMENT SUB-PROGRAM	51,711,000	15,437,000	5,460,000	72,608,000
Trial of Cases, Preparation and Promulgation of Decisions and Issuance Processes	51,711,000	15,437,000	5,460,000	72,608,000
CASE DISPOSITION MANAGEMENT SUB-PROGRAM	290,059,000	159,754,000	36,085,000	485,898,000
Review of Case Records, Drafting and Promulgation of Decisions or Resolutions Disposing Cases	290,059,000	159,754,000	36,085,000	485,898,000
Sub-total, Operations	406,883,000	213,190,000	57,913,000	677,986,000
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P 1,439,342,000</b>	<b>P 922,628,000</b>	<b>P 315,999,000</b>	<b>P 2,677,969,000</b>

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

## Current Operating Expenditures

## Personnel Services

## Civilian Personnel

## Permanent Positions

Basic Salary	361,605
Creation of New Positions	76,769
Reclassification of Positions	56,027

Total Permanent Positions	494,401
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## Other Compensation Common to All

Personnel Economic Relief Allowance	12,024
Representation Allowance	12,402
Transportation Allowance	12,402
Clothing and Uniform Allowance	3,507
Honoraria	5,880
Overtime Pay	26,669
Mid-Year Bonus - Civilian	30,135
Year End Bonus	30,135
Cash Gift	2,505
Productivity Enhancement Incentive	2,505
Step Increment	904

Total Other Compensation Common to All	139,068
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## Other Compensation for Specific Groups

Magna Carta for Public Health Workers	971
Hazard Pay	10,305
Longevity Pay	12,644
Night Shift Differential Pay	2,697
Lump-sum for Filling of Positions - Civilian	65,975
Other Personnel Benefits	299,443

Total Other Compensation for Specific Groups	392,035
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## Other Benefits

PAG-IBIG Contributions	1,202
PhilHealth Contributions	8,836
Employees Compensation Insurance Premiums	701
Retirement Gratuity	157,693
Loyalty Award - Civilian	390
Terminal Leave	109,158

Total Other Benefits	277,980
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## Other Personnel Benefits

Pension, Civilian Personnel	77,989
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GENERAL APPROPRIATIONS ACT, FY 2026

Total Other Personnel Benefits	77,989
Non-Permanent Positions	57,869
<b>Total Personnel Services</b>	<b>1,439,342</b>
<b>Maintenance and Other Operating Expenses</b>	
Travelling Expenses	74,906
Training and Scholarship Expenses	38,894
Supplies and Materials Expenses	135,949
Utility Expenses	30,248
Communication Expenses	23,703
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	5,038
Professional Services	18,770
General Services	25,015
Repairs and Maintenance	127,081
Taxes, Insurance Premiums and Other Fees	7,304
Other Maintenance and Operating Expenses	
Advertising Expenses	298
Printing and Publication Expenses	363
Representation Expenses	7,738
Transportation and Delivery Expenses	158
Rent/Lease Expenses	173,837
Subscription Expenses	7,646
Donations	5
Other Maintenance and Operating Expenses	245,675
<b>Total Maintenance and Other Operating Expenses</b>	<b>922,628</b>
<b>Total Current Operating Expenditures</b>	<b>2,361,970</b>
<b>Capital Outlays</b>	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	84,150
Machinery and Equipment Outlay	193,780
Transportation Equipment Outlay	25,500
Furniture, Fixtures and Books Outlay	12,569
<b>Total Capital Outlays</b>	<b>315,999</b>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>2,677,969</b>

**D. COURT OF APPEALS**

For general administration and support, and operations, as indicated hereunder . . . . . P 5,949,754,000

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	2,413,317,000	P	1,765,362,000	P	149,942,000	P	4,328,621,000
Operations		<u>538,095,000</u>		<u>660,825,000</u>		<u>422,213,000</u>		<u>1,621,133,000</u>
<b>APPELLATE ADJUDICATION PROGRAM</b>		<u>538,095,000</u>		<u>660,825,000</u>		<u>422,213,000</u>		<u>1,621,133,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	P	<u>2,951,412,000</u>	P	<u>2,426,187,000</u>	P	<u>572,155,000</u>	P	<u>5,949,754,000</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, 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 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:

- (a) 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
- (b) 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>
<b>REGULAR PROGRAMS</b>				
General Administration and Support				
General Management and Supervision	P	1,735,479,000	P	1,765,362,000
Administration of Personnel Benefits		<u>677,838,000</u>		<u>677,838,000</u>
Sub-total, General Administration and Support		<u>2,413,317,000</u>		<u>1,765,362,000</u>
Operations				
<b>APPELLATE ADJUDICATION PROGRAM</b>		<u>538,095,000</u>		<u>660,825,000</u>
Adjudication of Appealed and Other Court Cases		<u>538,095,000</u>		<u>422,213,000</u>
Sub-total, Operations		<u>538,095,000</u>		<u>660,825,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	P	<u>2,951,412,000</u>	P	<u>2,426,187,000</u>
			P	<u>572,155,000</u>
			P	<u>5,949,754,000</u>

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

**Current Operating Expenditures**

**Personnel Services**

**Civilian Personnel**

**Permanent Positions**

Basic Salary	1,182,673
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<b>Total Permanent Positions</b>	<b>1,182,673</b>
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**Other Compensation Common to All**

Personnel Economic Relief Allowance	36,024
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Representation Allowance	32,640
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Transportation Allowance	32,640
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Clothing and Uniform Allowance	10,507
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Honoraria	3,602
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Overtime Pay	9,150
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Mid-Year Bonus - Civilian	98,556
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Year End Bonus	98,556
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Cash Gift	7,505
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Productivity Enhancement Incentive	7,505
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Step Increment	2,957
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<b>Total Other Compensation Common to All</b>	<b>339,642</b>
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**Other Compensation for Specific Groups**

Magna Carta for Public Health Workers	3,178
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Longevity Pay	39,626
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Night Shift Differential Pay	1,500
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Lump-sum for Filling of Positions - Civilian	299,815
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Other Personnel Benefits	177,767
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Anniversary Bonus - Civilian	5,562
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<b>Total Other Compensation for Specific Groups</b>	<b>527,448</b>
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**Other Benefits**

PAG-IBIG Contributions	3,603
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PhilHealth Contributions	24,297
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Employees Compensation Insurance Premiums	1,801
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Retirement Gratuity	193,847
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Loyalty Award - Civilian	1,490
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Terminal Leave	249,136
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<b>Total Other Benefits</b>	<b>474,174</b>
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**Other Personnel Benefits**

Pension, Civilian Personnel	407,023
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<b>Total Other Personnel Benefits</b>	<b>407,023</b>
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Non-Permanent Positions	20,452
<b>Total Personnel Services</b>	<b>2,951,412</b>
<b>Maintenance and Other Operating Expenditures</b>	
Travelling Expenses	170,481
Training and Scholarship Expenses	71,083
Supplies and Materials Expenses	560,496
Utility Expenses	274,762
Communication Expenses	99,670
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	19,860
Professional Services	108,438
General Services	176,993
Repairs and Maintenance	194,779
Taxes, Insurance Premiums and Other Fees	13,385
Other Maintenance and Operating Expenses	
Advertising Expenses	4,410
Printing and Publication Expenses	2,044
Representation Expenses	20,049
Transportation and Delivery Expenses	1,947
Rent/Lease Expenses	85,903
Membership Dues and Contributions to Organizations	130
Subscription Expenses	421,757
Other Maintenance and Operating Expenses	200,000
<b>Total Maintenance and Other Operating Expenses</b>	<b>2,426,187</b>
<b>Total Current Operating Expenditures</b>	<b>5,377,599</b>
<b>Capital Outlays</b>	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	384,653
Machinery and Equipment Outlay	146,563
Transportation Equipment Outlay	37,560
Furniture, Fixtures and Books Outlay	561
Other Property Plant and Equipment Outlay	2,818
<b>Total Capital Outlays</b>	<b>572,155</b>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>5,949,754</b>

**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>		
		Maintenance and Other Operating Expenses	
<u>Personnel Services</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>

**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 38,977,451,000	P 13,381,407,000	P 6,186,085,000	P 58,544,943,000
B. PRESIDENTIAL ELECTORAL TRIBUNAL	146,776,000	14,026,000	6,000,000	166,802,000
C. SANDIGANBAYAN	1,439,342,000	922,628,000	315,999,000	2,677,969,000
D. COURT OF APPEALS	2,951,412,000	2,426,187,000	572,155,000	5,949,754,000
E. COURT OF TAX APPEALS	<u>746,300,000</u>	<u>298,013,000</u>	<u>50,682,000</u>	<u>1,094,995,000</u>
<b>TOTAL NEW APPROPRIATIONS, THE JUDICIARY</b>	<b>P <u>44,261,281,000</u></b>	<b>P <u>17,042,261,000</u></b>	<b>P <u>7,130,921,000</u></b>	<b>P <u>68,434,463,000</u></b>