

E. COURT OF TAX APPEALS

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	<u>(Obligation-Based)</u>		<u>(Cash-Based)</u>	
	2017	2018	2019	
			CTA	Recommendation
New General Appropriations	309,433	584,959	(510,302)	405,876
General Fund	309,433	584,959	(510,302)	405,876
Automatic Appropriations	15,086	16,892	(19,018)	19,570
Retirement and Life Insurance Premiums	15,086	16,892	(19,018)	19,570
Continuing Appropriations	88,780	80,376		
Unobligated Releases for COE				
R.A. No. 9524	16,269	7,812		
R.A. No. 9970	10,034	10,034		
R.A. No. 10155	24,998	24,998		
R.A. No. 10352	1,188	1,188		
R.A. No. 10633	8,576	8,576		
R.A. No. 10651	19,014	19,014		
R.A. No. 10717	8,701	8,701		
R.A. No. 10924		53		
Total Available Appropriations	413,299	682,227	(529,320)	425,446
Unused Appropriations	(80,376)	(80,376)		
Unobligated Allotment	(80,376)	(80,376)		
TOTAL OBLIGATIONS	332,923	601,851	(529,320)	425,446

EXPENDITURE PROGRAM
(in pesos)

GAS / STO / OPERATIONS / PROJECTS	<u>(Obligation-Based)</u>		<u>(Cash-Based)</u>
	2017 Actual	2018 Current	2019 Proposed
General Administration and Support	185,764,000	244,822,000	235,802,000
Regular	185,764,000	244,822,000	235,802,000
PS	153,452,000	211,734,000	204,118,000
MOOE	32,312,000	31,088,000	31,684,000
CO		2,000,000	
Operations	147,159,000	357,029,000	189,644,000
Regular	147,159,000	357,029,000	189,644,000
PS	100,315,000	116,746,000	141,493,000
MOOE	46,160,000	47,118,000	48,151,000
CO	684,000	193,165,000	

TOTAL AGENCY BUDGET	<u>332,923,000</u>	<u>601,851,000</u>	<u>425,446,000</u>
Regular	<u>332,923,000</u>	<u>601,851,000</u>	<u>425,446,000</u>
PS	253,767,000	328,480,000	345,611,000
MOOE	78,472,000	78,206,000	79,835,000
CO	684,000	195,165,000	

STAFFING SUMMARY

	<u>2017</u>	<u>2018</u>	<u>2019</u>
TOTAL STAFFING			
Total Number of Authorized Positions	341	341	341
Total Number of Filled Positions	267	274	274

Proposed New Appropriations Language
 For general administration and support, and operations, as indicated hereunder.....P (510,302,000) P 405,876,000
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PROPOSED 2019 (Cash-Based)

OPERATIONS BY PROGRAM	<u>PS</u>	<u>MOOE</u>	<u>CO</u>	<u>TOTAL</u>
TAX APPELLATE ADJUDICATION PROGRAM	131,693,000	48,151,000		179,844,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2019 (Cash-Based)
 (in pesos)

REGION	<u>PS</u>	<u>MOOE</u>	<u>CO</u>	<u>TOTAL</u>
Regional Allocation	<u>326,041,000</u>	<u>79,835,000</u>		<u>405,876,000</u>
National Capital Region (NCR)	326,041,000	79,835,000		405,876,000
TOTAL AGENCY BUDGET	<u>326,041,000</u>	<u>79,835,000</u>		<u>405,876,000</u>
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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 Cour of Tax Appeals (CTA) 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) CTA's website.

The CTA 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 (Cash-Based)

	Current Operating Expenditures								
	Personnel Services		Maintenance and Other Operating Expenses		Capital Outlays		Total		
	CTA	Recommendation	CTA	Recommendation	CTA	Recommendation	CTA	Recommendation	
PROGRAMS									
1000000000000000	General Administration and Support	(256,505,000)	194,348,000	(40,518,000)	31,684,000			(297,023,000)	226,032,000
100000100001000	General management and supervision	(217,128,000)	154,602,000	(40,518,000)	31,684,000			(257,646,000)	186,286,000
100000100002000	Administration of Personnel Benefits	(39,377,000)	39,746,000					(39,377,000)	39,746,000
Sub-total, General Administration and Support		(256,505,000)	194,348,000	(40,518,000)	31,684,000			(297,023,000)	226,032,000
3000000000000000	Operations	(135,928,000)	131,693,000	(48,151,000)	48,151,000	(29,200,000)		(213,279,000)	179,844,000
3100000000000000	00 : Judgment of tax cases independently, effectively and efficiently administered	(135,928,000)	131,693,000	(48,151,000)	48,151,000	(29,200,000)		(213,279,000)	179,844,000
3101000000000000	TAX APPELLATE ADJUDICATION PROGRAM	(135,928,000)	131,693,000	(48,151,000)	48,151,000	(29,200,000)		(213,279,000)	179,844,000
310100100001000	Adjudication of Tax, Customs and Assessment Cases	(135,928,000)	131,693,000	(48,151,000)	48,151,000	(29,200,000)		(213,279,000)	179,844,000
Sub-total, Operations		(135,928,000)	131,693,000	(48,151,000)	48,151,000	(29,200,000)		(213,279,000)	179,844,000
TOTAL NEW APPROPRIATIONS		P(392,433,000)	P 326,041,000	P(88,669,000)	P 79,835,000	P(29,200,000)		P(510,302,000)	P 405,876,000

Obligations, by Object of ExpendituresCYs 2017-2019
(In Thousand Pesos)

	<u>(Obligation-Based)</u>		<u>(Cash-Based)</u>	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	
			<u>CTA</u>	<u>Recommendation</u>
Current Operating Expenditures				
Personnel Services				
Civilian Personnel				
Permanent Positions				
Basic Salary	143,160	154,043	174,870	180,056
Creation of New Positions			2,166	
Reclassification of Positions			3,445	
Total Permanent Positions	<u>143,160</u>	<u>154,043</u>	<u>180,481</u>	<u>180,056</u>
Other Compensation Common to All				
Personnel Economic Relief Allowance	6,814	6,348	6,396	6,564
Representation Allowance	5,852	5,550	5,610	5,790
Transportation Allowance	5,853	5,550	5,610	5,790
Clothing and Uniform Allowance	1,355	1,325	1,602	1,644
Mid-Year Bonus - Civilian	11,303	12,837	14,562	15,005
Year End Bonus	12,417	12,837	14,562	15,005
Cash Gift	1,340	1,325	1,335	1,370
Productivity Enhancement Incentive	1,340	1,325	1,335	1,370
Step Increment	584	385	440	451
Total Other Compensation Common to All	<u>46,858</u>	<u>47,482</u>	<u>51,452</u>	<u>52,989</u>
Other Compensation for Specific Groups				
Magna Carta for Public Health Workers	191	237	346	395
Longevity Pay	1,799	3,355	3,675	3,675
Lump-sum for filling of Positions - Civilian		38,727	46,393	39,746
Other Personnel Benefits	32,514		58,768	
Anniversary Bonus - Civilian			1,023	1,023
Total Other Compensation for Specific Groups	<u>34,504</u>	<u>42,319</u>	<u>110,205</u>	<u>44,839</u>
Other Benefits				
Retirement and Life Insurance Premiums	17,152	16,892	19,018	19,570
PAG-IBIG Contributions	371	318	267	329
PhilHealth Contributions	1,041	964	1,362	1,357
Employees Compensation Insurance Premiums	396	318	267	329
Retirement Gratuity		24,359		
Loyalty Award - Civilian			205	205
Terminal Leave		22,569		
Total Other Benefits	<u>18,960</u>	<u>65,420</u>	<u>21,119</u>	<u>21,790</u>
Other Personnel Benefits				
Pension, Civilian Personnel	10,285	19,216	45,937	45,937
Total Other Personnel Benefits	<u>10,285</u>	<u>19,216</u>	<u>45,937</u>	<u>45,937</u>
Non-Permanent Positions			2,257	
TOTAL PERSONNEL SERVICES	<u>253,767</u>	<u>328,480</u>	<u>411,451</u>	<u>345,611</u>
Maintenance and Other Operating Expenses				
Travelling Expenses	3,091	3,091	3,185	3,185
Training and Scholarship Expenses	4,509	4,509	4,644	4,644
Supplies and Materials Expenses	11,185	11,238	11,575	11,575
Utility Expenses	15,388	15,388	15,849	15,849

Communication Expenses	5,128	5,128	5,282	5,282
Confidential, Intelligence and Extraordinary Expenses				
Extraordinary and Miscellaneous Expenses	3,114	3,114	3,114	3,114
Professional Services	2,938	2,568	2,568	2,568
General Services	12,275	10,620	10,620	10,620
Repairs and Maintenance	3,475	3,475	3,580	3,580
Taxes, Insurance Premiums and Other Fees	3,885	3,885	3,885	3,885
Other Maintenance and Operating Expenses				
Advertising Expenses	1,002	1,187	1,223	1,223
Printing and Publication Expenses	170	170	175	175
Representation Expenses	8,395	8,395	8,647	8,647
Transportation and Delivery Expenses	1,525	1,710	1,761	1,761
Rent/Lease Expenses	1,730	3,066	11,900	3,066
Membership Dues and Contributions to Organizations	277	277	277	277
Subscription Expenses	385	385	384	384
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	78,472	78,206	88,669	79,835
TOTAL CURRENT OPERATING EXPENDITURES	332,239	406,686	500,120	425,446
Capital Outlays				
Property, Plant and Equipment Outlay				
Buildings and Other Structures		189,535		
Machinery and Equipment Outlay	684	1,000	21,093	
Transportation Equipment Outlay		3,630	5,280	
Furniture, Fixtures and Books Outlay		1,000	2,827	
TOTAL CAPITAL OUTLAYS	684	195,165	29,200	
GRAND TOTAL	332,923	601,851	529,320	425,446

STRATEGIC OBJECTIVES

SECTOR OUTCOME : Swift and fair administration of justice ensured

ORGANIZATIONAL OUTCOME : Judgment of tax cases independently, effectively and efficiently administered

PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (00s) / PERFORMANCE INDICATORS (PIs)	2017 GAA Targets	2017 Actual
Judgment of tax cases independently, effectively and efficiently administered		
MFO / Performance Indicators	2017 GAA Targets	2017 Actual
MFO 1: RESOLUTIONS/DECISIONS OF CASES UNDER ITS JURISDICTION		
No. of cases received/handled	2,085	1,788
No. of cases disposed	352	478
Disposition rate	17%	28%

<u>ORGANIZATIONAL OUTCOMES (Oos) / PERFORMANCE INDICATORS (PIs)</u>	<u>2018 GAA Targets</u>	<u>Baseline</u>	<u>2019 Targets</u>
Judgment of tax cases independently, effectively and efficiently administered			
TAX APPELLATE ADJUDICATION PROGRAM			
Outcome Indicator			
1. Percentage of cases disposed of over cases filed	76.80%	73.09%	76.80%
Output Indicators			
1. Number of cases received/handled	1,371	1,733	1,449
2. Number of cases disposed	352	440	352

