

E. COURT OF TAX APPEALS

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	
			<u>CTA</u>	<u>Recommendation</u>
New General Appropriations	244,671	285,818	(553,911)	304,433
General Fund	244,671	285,818	(553,911)	304,433
Automatic Appropriations	11,129	11,517	(11,517)	15,086
Retirement and Life Insurance Premiums	11,129	11,517	(11,517)	15,086
Continuing Appropriations	98,798	103,582		
Unobligated Releases for COE				
R.A. No. 10633	13,324	3,842		
R.A. No. 10651		14,266		
R.A. No. 9498	85,474	85,474		
Budgetary Adjustment(s)	8,419			
Transfer(s) from:				
Miscellaneous Personnel Benefits Fund	8,419			
Total Available Appropriations	363,017	400,917	(565,428)	319,519
Unused Appropriations	(103,582)	(103,582)		
Unobligated Allotment	(103,582)	(103,582)		
TOTAL OBLIGATIONS	259,435	297,335	(565,428)	319,519

No. / Code	GASS / STO / OPERATIONS / PROJECTS	EXPENDITURE PROGRAM (in pesos)		
		2015 Actual	2016 Current	2017 Proposed
000001000000000	General Administration and Support	144,379,000	174,604,000	173,119,000
	PS	126,219,000	128,904,000	142,597,000
	MOOE	18,160,000	29,973,000	30,522,000
	CO		15,727,000	
000003000000000	Operations	115,056,000	122,731,000	146,400,000
	PS	87,271,000	69,649,000	100,315,000
	MOOE	19,173,000	45,082,000	46,085,000
	CO	8,612,000	8,000,000	
TOTAL AGENCY BUDGET		259,435,000	297,335,000	319,519,000
	PS	213,490,000	198,553,000	242,912,000
	MOOE	37,333,000	75,055,000	76,607,000
	CO	8,612,000	23,727,000	

STAFFING SUMMARY

	2015	2016	2017
TOTAL STAFFING			
Total Number of Authorized Positions	337	337	337
Total Number of Filled Positions	258	266	266

Proposed New Appropriations Language
 For general administration and support, and operations, as indicated hereunder.....P (553,911,000) P 304,433,000
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OPERATIONS BY MFO	PROPOSED 2017			
	PS	MOOE	CO	TOTAL
MFO 1: RESOLUTIONS/DECISIONS OF CASES UNDER ITS JURISDICTION	93,316,000	46,085,000		139,401,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2017 (in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation (net of Central Office):	227,826,000	76,607,000		304,433,000
National Capital Region (NCR)	227,826,000	76,607,000		304,433,000
TOTAL AGENCY BUDGET	227,826,000	76,607,000		304,433,000

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 Appeal'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. Funding Requirements for the Filling of Unfilled Positions. The amount of Thirty Five Million Nine Hundred Eighty Thousand Pesos (P35,980,000) appropriated herein for Personnel Services shall be used for the filling of unfilled positions as of December 31, 2015. Said amount shall be automatically and regularly released and be available for obligation until the end of FY 2017. Any unexpended balance therefrom shall revert to the unappropriated surplus of the General Fund in accordance with Section 28, Chapter 4, Book VI of E.O. No. 292.

The Court of Tax Appeals shall submit to the Office of the President, either in printed form or by way of electronic document, quarterly reports on the utilization of said amount.

4. Payment of Adjusted Pension. The amounts appropriated herein for payment of pension to retired Justices shall be adjusted at the rates authorized under Section 3-A of R.A. No. 910, as amended by R.A. No. 1797 and implemented by SC A.M. No. 91-8-225-C.A.
5. Appropriations for Programs and Specific Activities. The amounts appropriated herein for the programs of the agency shall be used specifically for the following activities 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	
	CTA	Recommendation	CTA	Recommendation	CTA	Recommendation	CTA	Recommendation
PROGRAMS								
000001000000000 General Administration and Support	(124,193,000)	134,510,000	(30,854,000)	30,522,000			(155,047,000)	165,032,000
000001000100000 General Administration and Support Services	(124,193,000)	134,510,000	(30,854,000)	30,522,000			(155,047,000)	165,032,000
103001000100001 General management and supervision	P(90,384,000) P	98,138,000	P(30,854,000) P	30,522,000			P(121,238,000) P	128,660,000
103001000100004 Administration of Personnel Benefits	(33,809,000)	36,372,000					(33,809,000)	36,372,000
Sub-total, General Administration and Support	(124,193,000)	134,510,000	(30,854,000)	30,522,000			(155,047,000)	165,032,000
000003000000000 Operations	(112,545,000)	93,316,000	(46,359,000)	46,085,000	(239,960,000)		(398,864,000)	139,401,000
000003010000000 MFO 1: RESOLUTIONS/DECISIONS OF CASES UNDER ITS JURISDICTION	(112,545,000)	93,316,000	(46,359,000)	46,085,000	(239,960,000)		(398,864,000)	139,401,000
143003010100000 Adjudication of Tax, Customs and Assessment Cases	(112,545,000)	93,316,000	(46,359,000)	46,085,000	(239,960,000)		(398,864,000)	139,401,000
Sub-total, Operations	(112,545,000)	93,316,000	(46,359,000)	46,085,000	(239,960,000)		(398,864,000)	139,401,000
TOTAL NEW APPROPRIATIONS	P(236,738,000) P	227,826,000	P(77,213,000) P	76,607,000	P(239,960,000)		P(553,911,000) P	304,433,000

Obligations, by Object of Expenditures

CYs 2015-2017
(In Thousand Pesos)

	2015	2016	2017	
			CTA	Recommendation
Current Operating Expenditures				
Personnel Services				
Civilian Personnel				
Permanent Positions				
Basic Salary	94,422	101,026	101,026	135,632
Creation of New Positions			3,941	
Total Permanent Positions	94,422	101,026	104,967	135,632
Other Compensation Common to All				
Personnel Economic Relief Allowance	5,491	6,192	6,384	6,372
Representation Allowance	5,495	5,358	6,048	5,550
Transportation Allowance	4,845	5,358	6,048	5,550
Clothing and Uniform Allowance	1,160	1,290	1,330	1,330
Productivity Incentive Allowance	436			
Mid-Year Bonus - Civilian				11,303
Year End Bonus	8,034	8,419	8,419	11,303
Cash Gift	1,144	1,290	1,330	1,330
Step Increment	244	444	1,049	731
Productivity Enhancement Incentive	7,992	1,290	1,330	1,330
Total Other Compensation Common to All	34,841	29,641	31,938	44,799
Other Compensation for Specific Groups				
Magna Carta for Public Health Workers	157	191	191	191
Longevity Pay	1,439	1,439	1,799	1,799
Special Allowance for Judges and Justices			1,469	
Lump-sum for filling of Positions - Civilian	19,203	33,809	33,809	35,980
Other Personnel Benefits	46,536		53,354	
Total Other Compensation for Specific Groups	67,335	35,439	90,622	37,970
Other Benefits				
Retirement and Life Insurance Premiums	10,006	11,517	11,517	15,086
PAG-IBIG Contributions	272	310	319	319
PhilHealth Contributions	696	797	797	843
Employees Compensation Insurance Premiums	272	310	319	319
Retirement Gratuity		8,498		
Terminal Leave		5,011		
Total Other Benefits	11,246	26,443	12,952	16,567
Other Personnel Benefits				
Pension, Civilian Personnel	5,646	6,004	7,776	7,944
Total Other Personnel Benefits	5,646	6,004	7,776	7,944
TOTAL PERSONNEL SERVICES	213,490	198,553	248,255	242,912
Maintenance and Other Operating Expenses				
Travelling Expenses	1,806	3,001	3,091	3,091
Training and Scholarship Expenses	4,095	4,407	4,539	4,509
Supplies and Materials Expenses	4,558	10,910	11,238	11,238
Utility Expenses	6,280	14,942	15,390	15,388
Communication Expenses	2,982	4,979	5,128	5,128
Confidential, Intelligence and Extraordinary Expenses				
Extraordinary and Miscellaneous Expenses	2,607	3,114	3,114	3,114
Professional Services	818	2,568	1,276	2,568
General Services	7,302	9,021	10,662	9,021

Repairs and Maintenance	1,534	3,373	3,473	3,475
Taxes, Insurance Premiums and Other Fees	1,391	3,885	4,002	3,885
Other Maintenance and Operating Expenses				
Advertising Expenses	82	1,152	1,186	1,187
Printing and Publication Expenses	20	165	170	170
Representation Expenses	3,039	8,150	8,395	8,395
Transportation and Delivery Expenses	54	1,660	1,710	1,710
Rent/Lease Expenses	522	3,066	3,158	3,066
Membership Dues and Contributions to Organizations	41	277	285	277
Subscription Expenses	202	385	396	385
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>37,333</u>	<u>75,055</u>	<u>77,213</u>	<u>76,607</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>250,823</u>	<u>273,608</u>	<u>325,468</u>	<u>319,519</u>
Capital Outlays				
Property, Plant and Equipment Outlay				
Buildings and Other Structures	4,877		217,056	
Machinery and Equipment Outlay	3,677	7,074	12,120	
Transportation Equipment Outlay		14,000	9,000	
Furniture, Fixtures and Books Outlay	58	2,653	1,784	
TOTAL CAPITAL OUTLAYS	<u>8,612</u>	<u>23,727</u>	<u>239,960</u>	
GRAND TOTAL	<u>259,435</u>	<u>297,335</u>	<u>565,428</u>	<u>319,519</u>

STRATEGIC OBJECTIVES

SECTOR OUTCOME : Resolutions/decisions of cases under its jurisdiction

ORGANIZATIONAL

OUTCOME : Judgment of tax cases, independently, effectively and efficiently rendered

PERFORMANCE INFORMATION

KEY STRATEGIES :

To remain worthy of public trust and confidence, the CTA has maintained its impartiality, competent, transparency and faithful compliance with tax laws.

ORGANIZATIONAL OUTCOMES (00s) / PERFORMANCE INDICATORS (PIs)

Baseline

2017 Targets

Judgment of tax cases, independently, effectively and efficiently rendered

MFO / PIs

2017 Targets

MFO 1: RESOLUTIONS/DECISIONS OF CASES UNDER ITS JURISDICTION

No. of cases received/handled	2,085
No. of cases disposed	352
Disposition rate	17%