

E. COURT OF TAX APPEALS

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	2016	2017	2018	
			CTA	Recommendation
New General Appropriations	285,818	309,433	( 754,516)	582,959
General Fund	285,818	309,433	( 754,516)	582,959
Automatic Appropriations	12,914	15,086	( 16,888)	16,892
Retirement and Life Insurance Premiums	12,914	15,086	( 16,888)	16,892
Continuing Appropriations	103,582	88,728		
Unobligated Releases for COE				
R.A. No. 10633	3,842	3,842		
R.A. No. 10651	14,266	14,266		
R.A. No. 10717		8,648		
R.A. No. 9498	85,474	61,972		
Budgetary Adjustment(s)	22,409			
Transfer(s) from:				
Miscellaneous Personnel Benefits Fund	22,409			
Total Available Appropriations	424,723	413,247	( 771,404)	599,851
Unused Appropriations	( 88,781)	( 88,728)		
Unreleased Appropriation	( 53)			
Unobligated Allotment	( 88,728)	( 88,728)		
TOTAL OBLIGATIONS	335,942	324,519	( 771,404)	599,851

EXPENDITURE PROGRAM  
(in pesos)

GAS / STO / OPERATIONS / PROJECTS	2016 Actual	2017 Current	2018 Proposed
General Administration and Support	212,220,000	178,119,000	242,822,000
Regular	212,220,000	178,119,000	242,822,000
PS	175,673,000	147,597,000	211,734,000
MOOE	24,563,000	30,522,000	31,088,000
CO	11,984,000		
Operations	123,722,000	146,400,000	357,029,000
Regular	123,722,000	146,400,000	357,029,000
PS	79,389,000	100,315,000	116,746,000
MOOE	35,019,000	46,085,000	47,118,000
CO	9,314,000		193,165,000
TOTAL AGENCY BUDGET	335,942,000	324,519,000	599,851,000
Regular	335,942,000	324,519,000	599,851,000
PS	255,062,000	247,912,000	328,480,000
MOOE	59,582,000	76,607,000	78,206,000
CO	21,298,000		193,165,000

STAFFING SUMMARY

	2016	2017	2018
TOTAL STAFFING			
Total Number of Authorized Positions	337	337	337
Total Number of Filled Positions	265	265	265

Proposed New Appropriations Language  
 For general administration and support, and operations, as indicated hereunder.....P (754,516,000) P 582,959,000  
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OPERATIONS BY PROGRAM	PROPOSED 2018			
	PS	MOOE	CO	TOTAL
TAX APPELLATE ADJUDICATION PROGRAM	108,733,000	47,118,000	193,165,000	349,016,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2018  
 (In pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	311,588,000	78,206,000	193,165,000	582,959,000
National Capital Region (NCR)	311,588,000	78,206,000	193,165,000	582,959,000
TOTAL AGENCY BUDGET	311,588,000	78,206,000	193,165,000	582,959,000

SPECIAL PROVISION(S)

- 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.
- 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.
- Funding Requirements for the Filling of Unfilled Positions. The amount of Thirty Eight Million Seven Hundred Twenty Seven Thousand Pesos (P38,727,000) appropriated herein for Personnel Services shall be used for the filling of unfilled positions as of December 31, 2016. Said amount shall be automatically and regularly released and be available for obligation until the end of FY 2018. 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 Presiding Justice of the Court of Tax Appeals and the Court's web administrator or his/her equivalent shall be responsible for ensuring that quarterly reports on utilization of this amount are posted on the Court of Tax Appeals website.
- 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.
- 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									
10000000000000	General Administration and Support	( 230,362,000)	202,855,000	( 45,411,000)	31,088,000			( 275,773,000)	233,943,000
100000100001000	General management and supervision	( 140,962,000)	117,200,000	( 45,411,000)	31,088,000			( 186,373,000)	148,288,000
100000100002000	Administration of Personnel Benefits	( 89,400,000)	85,655,000					( 89,400,000)	85,655,000
Sub-total, General Administration and Support		( 230,362,000)	202,855,000	( 45,411,000)	31,088,000			( 275,773,000)	233,943,000
300000000000000	Operations	( 159,577,000)	108,733,000	( 57,063,000)	47,118,000	( 262,103,000)	193,165,000	( 478,743,000)	349,016,000
310000000000000	OD : Judgment of tax cases independently, effectively and efficiently administered	( 159,577,000)	108,733,000	( 57,063,000)	47,118,000	( 262,103,000)	193,165,000	( 478,743,000)	349,016,000
310100000000000	TAX APPELLATE ADJUDICATION PROGRAM	( 159,577,000)	108,733,000	( 57,063,000)	47,118,000	( 262,103,000)	193,165,000	( 478,743,000)	349,016,000
310100100001000	Adjudication of Tax, Customs and Assessment Cases	( 159,577,000)	108,733,000	( 57,063,000)	47,118,000	( 262,103,000)	193,165,000	( 478,743,000)	349,016,000
Sub-total, Operations		( 159,577,000)	108,733,000	( 57,063,000)	47,118,000	( 262,103,000)	193,165,000	( 478,743,000)	349,016,000
TOTAL NEW APPROPRIATIONS		P( 389,939,000)	P 311,588,000	P( 102,474,000)	P 78,206,000	P( 262,103,000)	P 193,165,000	P( 754,516,000)	P 582,959,000

## Obligations, by Object of Expenditures

CYs 2016-2018  
(In Thousand Pesos)

	2016	2017	2018	
			CTA	Recommendation
Current Operating Expenditures				
Personnel Services				
Civilian Personnel				
Permanent Positions				
Basic Salary	98,076	135,632	154,007	154,043
Total Permanent Positions	98,076	135,632	154,007	154,043
Other Compensation Common to All				
Personnel Economic Relief Allowance	5,728	6,372	6,348	6,348
Representation Allowance	5,543	5,550	6,228	5,550
Transportation Allowance	5,881	5,550	6,228	5,550
Clothing and Uniform Allowance	1,295	1,330	1,325	1,325
Productivity Incentive Allowance	3			
Honoraria			8,660	
Mid-Year Bonus - Civilian	9,754	11,303	12,834	12,837
Year End Bonus	8,836	11,303	12,834	12,837
Cash Gift	1,499	1,330	1,325	1,325
Step Increment		731	3,195	385
Productivity Enhancement Incentive	1,524	1,330	1,325	1,325
Total Other Compensation Common to All	40,063	44,799	60,302	47,482
Other Compensation for Specific Groups				
Magna Carta for Public Health Workers	221	191	237	237
Longevity Pay	1,507	1,799	3,355	3,355

## 798 EXPENDITURE PROGRAM FY 2018 VOLUME III

Lump-sum for Compensation Adjustment	12,655			
Lump-sum for filling of Positions - Civilian	25,317	40,980	42,472	38,727
Other Personnel Benefits	45,276		61,674	
<b>Total Other Compensation for Specific Groups</b>	<b>84,976</b>	<b>42,970</b>	<b>107,738</b>	<b>42,319</b>
<b>Other Benefits</b>				
Retirement and Life Insurance Premiums	13,476	15,086	16,888	16,892
PAG-IBIG Contributions	283	319	318	318
PhilHealth Contributions	733	843	964	964
Employees Compensation Insurance Premiums	283	319	318	318
Retirement Gratuity	8,550		24,359	24,359
Loyalty Award - Civilian			148	
Terminal Leave	4,959		22,569	22,569
<b>Total Other Benefits</b>	<b>28,284</b>	<b>16,567</b>	<b>65,564</b>	<b>65,420</b>
<b>Other Personnel Benefits</b>				
Pension, Civilian Personnel	3,663	7,944	19,216	19,216
<b>Total Other Personnel Benefits</b>	<b>3,663</b>	<b>7,944</b>	<b>19,216</b>	<b>19,216</b>
<b>TOTAL PERSONNEL SERVICES</b>	<b>255,062</b>	<b>247,912</b>	<b>406,827</b>	<b>328,480</b>
<b>Maintenance and Other Operating Expenses</b>				
Travelling Expenses	1,633	3,091	13,868	3,091
Training and Scholarship Expenses	3,584	4,509	12,059	4,509
Supplies and Materials Expenses	5,331	11,238	11,238	11,238
Utility Expenses	17,248	15,388	15,388	15,388
Communication Expenses	4,900	5,128	5,128	5,128
Confidential, Intelligence and Extraordinary Expenses				
Extraordinary and Miscellaneous Expenses	2,615	3,114	3,114	3,114
Professional Services	1,432	2,568	2,645	2,568
General Services	10,681	9,021	14,892	10,620
Repairs and Maintenance	2,053	3,475	3,475	3,475
Taxes, Insurance Premiums and Other Fees	1,500	3,885	3,885	3,885
Other Maintenance and Operating Expenses				
Advertising Expenses	119	1,187	1,187	1,187
Printing and Publication Expenses	17	170	170	170
Representation Expenses	4,248	8,395	8,395	8,395
Transportation and Delivery Expenses	140	1,710	1,710	1,710
Rent/Lease Expenses	3,843	3,066	4,658	3,066
Membership Dues and Contributions to Organizations	59	277	277	277
Subscription Expenses	179	385	385	385
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b>59,582</b>	<b>76,607</b>	<b>102,474</b>	<b>78,206</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>314,644</b>	<b>324,519</b>	<b>509,301</b>	<b>406,686</b>
<b>Capital Outlays</b>				
Property, Plant and Equipment Outlay				
Buildings and Other Structures	230		229,872	189,535
Machinery and Equipment Outlay	7,068		19,845	
Transportation Equipment Outlay	14,000		9,482	3,630
Furniture, Fixtures and Books Outlay			2,904	
<b>TOTAL CAPITAL OUTLAYS</b>	<b>21,298</b>		<b>262,103</b>	<b>193,165</b>
<b>GRAND TOTAL</b>	<b>335,942</b>	<b>324,519</b>	<b>771,404</b>	<b>599,851</b>

## STRATEGIC OBJECTIVES

SECTOR OUTCOME : Swift and fair administration of justice ensured

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

## PERFORMANCE INFORMATION

<u>ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)</u>	<u>2016 Actual</u>	<u>2017 Targets</u>
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Judgment of tax cases independently, effectively and efficiently administered

<u>MFO / Performance Indicators</u>	<u>2016 Targets</u>	<u>2016 Actual</u>	<u>2017 GAA Targets</u>
MFO 1: RESOLUTIONS/DECISIONS OF CASES UNDER ITS JURISDICTION			
No. of cases received/handled	1,383	1,733	2,085
No. of cases disposed	352	440	352
Disposition rate	25.45%	25%	17%

<u>ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)</u>	<u>Baseline</u>	<u>2018 Targets</u>
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Judgment of tax cases independently, effectively and efficiently administered

## TAX APPELLATE ADJUDICATION PROGRAM

Outcome Indicator		
1. Percentage of cases disposed of over cases filed	73.09%	76.80%
Output Indicators		
1. Number of cases received/handled	1,733	1,371
2. Number of cases disposed	440	352

