

E. COURT OF TAX APPEALS

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	<u>(Obligation-Based)</u>		<u>(Cash-Based)</u>	
	<u>2018</u>	<u>2019</u>	<u>2020</u>	
			<u>CTA</u>	<u>Recommendation</u>
New General Appropriations	<u>584,959</u>	<u>405,876</u>	<u>(672,379)</u>	<u>463,430</u>
General Fund	584,959	405,876	(672,379)	463,430

Automatic Appropriations	<u>16,892</u>	<u>19,570</u>	(<u>17,820</u>)	<u>17,829</u>
Retirement and Life Insurance Premiums	16,892	19,570	(17,820)	17,829
Continuing Appropriations	<u>80,376</u>	<u>82,650</u>		
Unobligated Releases for COE				
R.A. No. 9524	7,812	7,212		
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	53		
R.A. No. 10964		<u>2,874</u>		
Total Available Appropriations	682,227	508,096	(690,199)	481,259
Unused Appropriations	(<u>84,120</u>)	(<u>82,650</u>)		
Unreleased Appropriation	(1,470)			
Unobligated Allotment	(<u>82,650</u>)	(<u>82,650</u>)		
TOTAL OBLIGATIONS	<u>598,107</u>	<u>425,446</u>	(<u>690,199</u>)	<u>481,259</u>

EXPENDITURE PROGRAM
(in pesos)

GAS / STO / OPERATIONS / PROJECTS	(Obligation-Based)	(Cash-Based)	
	2018 Actual	2019 Current	2020 Proposed
General Administration and Support	<u>241,078,000</u>	<u>235,802,000</u>	<u>314,356,000</u>
Regular	<u>241,078,000</u>	<u>235,802,000</u>	<u>314,356,000</u>
PS	211,065,000	204,118,000	281,722,000
MOOE	27,465,000	31,684,000	32,634,000
CO	2,548,000		
Operations	<u>357,029,000</u>	<u>189,644,000</u>	<u>166,903,000</u>
Regular	<u>357,029,000</u>	<u>189,644,000</u>	<u>166,903,000</u>
PS	117,283,000	141,493,000	117,307,000
MOOE	46,581,000	48,151,000	49,596,000
CO	193,165,000		
TOTAL AGENCY BUDGET	<u>598,107,000</u>	<u>425,446,000</u>	<u>481,259,000</u>
Regular	<u>598,107,000</u>	<u>425,446,000</u>	<u>481,259,000</u>
PS	328,348,000	345,611,000	399,029,000
MOOE	74,046,000	79,835,000	82,230,000
CO	195,713,000		

STAFFING SUMMARY

	2018	2019	2020
TOTAL STAFFING			
Total Number of Authorized Positions	347	347	347
Total Number of Filled Positions	262	262	262

Proposed New Appropriations Language

For general administration and support, and operations, as indicated hereunder.....P (672,379,000) P 463,430,000
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PROPOSED 2020 (Cash-Based)

OPERATIONS BY PROGRAM	PROPOSED 2020 (Cash-Based)			
	PS	MOOE	CO	TOTAL
TAX APPELLATE ADJUDICATION PROGRAM	109,798,000	49,596,000		159,394,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2020 (Cash-Based)
(in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	381,200,000	82,230,000		463,430,000
National Capital Region (NCR)	381,200,000	82,230,000		463,430,000
TOTAL AGENCY BUDGET	381,200,000	82,230,000		463,430,000

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, 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:
 - (a) Unified Reporting System (URS) or other electronic means for reports not covered by the URS; and
 - (b) 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 (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	(313,064,000)	271,402,000	(59,079,000)	32,634,000	(14,944,000)		(387,087,000)	304,036,000
100000100001000 General Management and Supervision	(279,535,000)	159,751,000	(59,079,000)	32,634,000	(14,944,000)		(353,558,000)	192,385,000
100000100002000 Administration of Personnel Benefits	(33,529,000)	111,651,000					(33,529,000)	111,651,000
Sub-total, General Administration and Support	(313,064,000)	271,402,000	(59,079,000)	32,634,000	(14,944,000)		(387,087,000)	304,036,000
3000000000000000 Operations	(178,735,000)	109,798,000	(75,368,000)	49,596,000	(31,189,000)		(285,292,000)	159,394,000
3100000000000000 00 : Judgment of Tax Cases Independently, Effectively and Efficiently Administered	(178,735,000)	109,798,000	(75,368,000)	49,596,000	(31,189,000)		(285,292,000)	159,394,000
3101000000000000 TAX APPELLATE ADJUDICATION PROGRAM	(178,735,000)	109,798,000	(75,368,000)	49,596,000	(31,189,000)		(285,292,000)	159,394,000
310100100001000 Adjudication of Tax, Customs and Assessment Cases	(178,735,000)	109,798,000	(75,368,000)	49,596,000	(31,189,000)		(285,292,000)	159,394,000
Sub-total, Operations	(178,735,000)	109,798,000	(75,368,000)	49,596,000	(31,189,000)		(285,292,000)	159,394,000
TOTAL NEW APPROPRIATIONS	P(491,799,000)	P 381,200,000	P(134,447,000)	P 82,230,000	P(46,133,000)		P(672,379,000)	P 463,430,000

Obligations, by Object of Expenditures

CYs 2018-2020
(In Thousand Pesos)

	(Obligation-Based)		(Cash-Based)	
	2018	2019	2020	
			CTA	Recommendation
Current Operating Expenditures				
Personnel Services				
Civilian Personnel				
Permanent Positions				
Basic Salary	169,214	180,056	167,335	167,321
Creation of New Positions			1,210	
Total Permanent Positions	169,214	180,056	168,545	167,321
Other Compensation Common to All				
Personnel Economic Relief Allowance	6,348	6,564	6,276	6,276
Representation Allowance	6,759	5,790	5,292	5,292

Transportation Allowance	5,910	5,790	5,292	5,292
Clothing and Uniform Allowance	1,777	1,644	1,572	1,572
Overtime Pay	390		2,437	
Mid-Year Bonus - Civilian	13,727	15,005	13,933	13,944
Year End Bonus	13,727	15,005	13,933	13,944
Cash Gift	1,325	1,370	1,310	1,310
Productivity Enhancement Incentive	1,325	1,370	1,310	1,310
Step Increment		451	4,096	418
Total Other Compensation Common to All	<u>51,288</u>	<u>52,989</u>	<u>55,451</u>	<u>49,358</u>
Other Compensation for Specific Groups				
Magna Carta for Public Health Workers	237	395	346	543
Longevity Pay	3,355	3,675	3,675	4,205
Special Allowance for Judges and Justices	1,469			
Lump-sum for filling of Positions - Civilian		39,746	61,734	61,740
Other Lump-sums			2,257	
Other Personnel Benefits	19,620		92,560	
Anniversary Bonus - Civilian		1,023		
Total Other Compensation for Specific Groups	<u>24,681</u>	<u>44,839</u>	<u>160,572</u>	<u>66,488</u>
Other Benefits				
Retirement and Life Insurance Premiums	18,002	19,570	17,820	17,829
PAG-IBIG Contributions	318	329	262	314
PhilHealth Contributions	964	1,357	1,333	1,287
Employees Compensation Insurance Premiums	318	329	262	314
Retirement Gratuity	24,517		28,810	29,362
Loyalty Award - Civilian		205	205	270
Terminal Leave	21,143		30,422	20,549
Total Other Benefits	<u>65,262</u>	<u>21,790</u>	<u>79,114</u>	<u>69,925</u>
Other Personnel Benefits				
Pension, Civilian Personnel	17,903	45,937	45,937	45,937
Total Other Personnel Benefits	<u>17,903</u>	<u>45,937</u>	<u>45,937</u>	<u>45,937</u>
TOTAL PERSONNEL SERVICES	<u>328,348</u>	<u>345,611</u>	<u>509,619</u>	<u>399,029</u>
Maintenance and Other Operating Expenses				
Travelling Expenses	2,862	3,185	15,640	3,280
Training and Scholarship Expenses	3,942	4,644	13,175	4,784
Supplies and Materials Expenses	11,216	11,575	18,026	11,924
Utility Expenses	15,388	15,849	16,324	16,324
Communication Expenses	5,048	5,282	5,440	5,440
Confidential, Intelligence and Extraordinary Expenses				
Extraordinary and Miscellaneous Expenses	2,985	3,114	3,206	3,206
Professional Services	326	2,568	3,338	2,645
General Services	11,690	10,620	19,085	10,940
Repairs and Maintenance	3,122	3,580	5,457	3,686
Taxes, Insurance Premiums and Other Fees	3,227	3,885	5,434	4,002
Other Maintenance and Operating Expenses				
Advertising Expenses	853	1,223	1,259	1,259
Printing and Publication Expenses	150	175	180	180
Representation Expenses	8,395	8,647	16,797	8,906
Transportation and Delivery Expenses	1,567	1,761	1,814	1,814
Rent/Lease Expenses	2,666	3,066	8,590	3,158
Membership Dues and Contributions to Organizations	224	277	285	285
Subscription Expenses	385	384	397	397
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>74,046</u>	<u>79,835</u>	<u>134,447</u>	<u>82,230</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>402,394</u>	<u>425,446</u>	<u>644,066</u>	<u>481,259</u>
Capital Outlays				
Property, Plant and Equipment Outlay				
Buildings and Other Structures	189,535			

Machinery and Equipment Outlay	1,165		39,126	
Transportation Equipment Outlay	3,630		3,400	
Furniture, Fixtures and Books Outlay	1,383		1,455	
Intangible Assets Outlay			2,152	
TOTAL CAPITAL OUTLAYS	195,713		46,133	
GRAND TOTAL	598,107	425,446	690,199	481,259

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>2018 GAA Targets</u>	<u>Actual</u>
Judgement 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%	87.02%
Output Indicators		
1. Number of cases received/handled	1,371	1,854
2. Number of cases disposed	352	496

PERFORMANCE INFORMATION

<u>ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)</u>	<u>Baseline</u>	<u>2019 Targets</u>	<u>2020 NEP 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	79.82%	76.80%	79.82%
Output Indicators			
1. Number of cases received/handled	1,794	1,449	1,794
2. Number of cases disposed	352	352	352