

## E. COURT OF TAX APPEALS

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	<u>( Cash-Based )</u>			
	<u>2019</u>	<u>2020</u>	<u>2021</u>	
			<u>CTA</u>	<u>Recommendation</u>
New General Appropriations	<u>405,876</u>	<u>577,897</u>	<u>( 745,980)</u>	<u>425,407</u>
General Fund	405,876	577,897	( 745,980)	425,407
Automatic Appropriations	<u>19,570</u>	<u>17,829</u>	<u>( 21,352)</u>	<u>21,242</u>
Retirement and Life Insurance Premiums	19,570	17,829	( 21,352)	21,242
Continuing Appropriations	<u>84,277</u>	<u>72,679</u>		
Unobligated Releases for COE				
R.A. No. 9524	7,212			
R.A. No. 9970	10,034	5,521		
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	4,501	4,501		
Unobligated Releases for PS				
R.A. No. 11260		127		
Budgetary Adjustment(s)	<u>12,109</u>			
Transfer(s) from:				
Pension and Gratuity Fund	<u>12,109</u>			
Total Available Appropriations	<u>521,832</u>	<u>668,405</u>	<u>( 767,332)</u>	<u>446,649</u>
Unused Appropriations	<u>( 72,679)</u>	<u>( 72,679)</u>		
Unobligated Allotment	<u>( 72,679)</u>	<u>( 72,679)</u>		
TOTAL OBLIGATIONS	<u>449,153</u>	<u>595,726</u>	<u>( 767,332)</u>	<u>446,649</u>

EXPENDITURE PROGRAM  
(in pesos)

GAS / STO / OPERATIONS / PROJECTS	<u>( Cash-Based )</u>		
	<u>2019</u>	<u>2020</u>	<u>2021</u>
	<u>Actual</u>	<u>Current</u>	<u>Proposed</u>
General Administration and Support	<u>239,703,000</u>	<u>401,031,000</u>	<u>254,064,000</u>
Regular	<u>239,703,000</u>	<u>401,031,000</u>	<u>254,064,000</u>
PS	199,233,000	343,291,000	211,268,000
MOOE	33,248,000	42,796,000	42,796,000
CO	7,222,000	14,944,000	

Operations	<u>209,450,000</u>	<u>194,695,000</u>	<u>192,585,000</u>
Regular	<u>209,450,000</u>	<u>194,695,000</u>	<u>192,585,000</u>
PS	161,299,000	117,307,000	142,989,000
MOOE	48,151,000	49,596,000	49,596,000
CO		27,792,000	
TOTAL AGENCY BUDGET	<u>449,153,000</u>	<u>595,726,000</u>	<u>446,649,000</u>
Regular	<u>449,153,000</u>	<u>595,726,000</u>	<u>446,649,000</u>
PS	360,532,000	460,598,000	354,257,000
MOOE	81,399,000	92,392,000	92,392,000
CO	7,222,000	42,736,000	

STAFFING SUMMARY

	<u>2019</u>	<u>2020</u>	<u>2021</u>
TOTAL STAFFING			
Total Number of Authorized Positions	347	347	347
Total Number of Filled Positions	281	287	287

Proposed New Appropriations Language

For general administration and support, and operations, as indicated hereunder.....P (745,980,000) P 425,407,000  
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OPERATIONS BY PROGRAM	PROPOSED 2021 ( Cash-Based )			
	<u>PS</u>	<u>MOOE</u>	<u>CO</u>	<u>TOTAL</u>
TAX APPELLATE ADJUDICATION PROGRAM	133,637,000	49,596,000		183,233,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2021 ( Cash-Based )  
 (in pesos)

REGION	<u>PS</u>	<u>MOOE</u>	<u>CO</u>	<u>TOTAL</u>
Regional Allocation	<u>333,015,000</u>	<u>92,392,000</u>		<u>425,407,000</u>
National Capital Region (NCR)	333,015,000	92,392,000		425,407,000
TOTAL AGENCY BUDGET	<u>333,015,000</u>	<u>92,392,000</u>		<u>425,407,000</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 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) 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 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
<b>PROGRAMS</b>								
10000000000000000000	General Administration and Support	( 392,531,000)	199,378,000	( 63,663,000)	42,796,000	( 12,091,000)	( 468,285,000)	242,174,000
100000100001000	General Management and Supervision	( 356,282,000)	164,269,000	( 63,663,000)	42,796,000	( 12,091,000)	( 432,036,000)	207,065,000
100000100002000	Administration of Personnel Benefits	( 36,249,000)	35,109,000				( 36,249,000)	35,109,000
Sub-total, General Administration and Support		( 392,531,000)	199,378,000	( 63,663,000)	42,796,000	( 12,091,000)	( 468,285,000)	242,174,000
3000000000000000000	Operations	( 140,120,000)	133,637,000	( 103,086,000)	49,596,000	( 34,489,000)	( 277,695,000)	183,233,000
3100000000000000000	00 : Judgment of Tax Cases Independently, Effectively and Efficiently Administered	( 140,120,000)	133,637,000	( 103,086,000)	49,596,000	( 34,489,000)	( 277,695,000)	183,233,000
3101000000000000000	TAX APPELLATE ADJUDICATION PROGRAM	( 140,120,000)	133,637,000	( 103,086,000)	49,596,000	( 34,489,000)	( 277,695,000)	183,233,000
310100100001000	Adjudication of Tax, Customs and Assessment Cases	( 140,120,000)	133,637,000	( 103,086,000)	49,596,000	( 34,489,000)	( 277,695,000)	183,233,000
Sub-total, Operations		( 140,120,000)	133,637,000	( 103,086,000)	49,596,000	( 34,489,000)	( 277,695,000)	183,233,000
<b>TOTAL NEW APPROPRIATIONS</b>		P( 532,651,000)	P 333,015,000	P( 166,749,000)	P 92,392,000	P( 46,580,000)	P( 745,980,000)	P 425,407,000

Obligations, by Object of ExpendituresCYs 2019-2021  
(In Thousand Pesos)

	( Cash-Based )			
	2019	2020	2021	
			CTA	Recommendation
Current Operating Expenditures				
Personnel Services				
Civilian Personnel				
Permanent Positions				
Basic Salary	201,018	167,321	195,381	199,641
Creation of New Positions		57,891	57,891	
Reclassification of Positions			43	
Total Permanent Positions	<u>201,018</u>	<u>225,212</u>	<u>253,315</u>	<u>199,641</u>
Other Compensation Common to All				
Personnel Economic Relief Allowance	6,564	6,276	6,792	6,876
Representation Allowance	6,158	5,292	6,540	6,060
Transportation Allowance	6,158	5,292	6,540	6,060
Clothing and Uniform Allowance	1,644	1,572	1,698	1,722
Honoraria			6,125	
Overtime Pay			2,311	
Mid-Year Bonus - Civilian	15,005	13,944	16,768	16,637
Year End Bonus	16,707	13,944	16,768	16,637
Cash Gift	1,555	1,310	1,415	1,435
Productivity Enhancement Incentive	1,555	1,310	1,415	1,435
Step Increment		4,096	5,826	499
Total Other Compensation Common to All	<u>55,346</u>	<u>53,036</u>	<u>72,198</u>	<u>57,361</u>
Other Compensation for Specific Groups				
Magna Carta for Public Health Workers	395	543	572	572
Longevity Pay	3,937	4,205	4,745	3,675
Lump-sum for filling of Positions - Civilian		61,740	61,734	34,819
Other Personnel Benefits	13,285		85,233	
Anniversary Bonus - Civilian	1,023			
Total Other Compensation for Specific Groups	<u>18,640</u>	<u>66,488</u>	<u>152,284</u>	<u>39,066</u>
Other Benefits				
Retirement and Life Insurance Premiums	21,977	17,829	21,352	21,242
PAG-IBIG Contributions	378	314	340	345
PhilHealth Contributions	1,589	1,287	5,207	1,476
Employees Compensation Insurance Premiums	373	314	340	345
Retirement Gratuity	12,109	29,362		
Loyalty Award - Civilian	225	270	310	310
Terminal Leave	1,627	20,549	290	290
Total Other Benefits	<u>38,278</u>	<u>69,925</u>	<u>27,839</u>	<u>24,008</u>
Other Personnel Benefits				
Pension, Civilian Personnel	47,250	45,937	45,937	31,751
Total Other Personnel Benefits	<u>47,250</u>	<u>45,937</u>	<u>45,937</u>	<u>31,751</u>
Non-Permanent Positions			<u>2,430</u>	<u>2,430</u>
TOTAL PERSONNEL SERVICES	<u>360,532</u>	<u>460,598</u>	<u>554,003</u>	<u>354,257</u>

Maintenance and Other Operating Expenses				
Travelling Expenses	3,185	3,280	27,551	3,280
Training and Scholarship Expenses	4,684	13,175	17,933	13,175
Supplies and Materials Expenses	11,576	11,924	22,192	11,924
Utility Expenses	15,850	16,324	19,297	16,324
Communication Expenses	5,281	5,440	9,013	5,440
Confidential, Intelligence and Extraordinary Expenses				
Extraordinary and Miscellaneous Expenses	3,114	3,206	3,527	3,206
Professional Services	3,818	2,645	3,039	2,645
General Services	10,893	10,940	24,695	10,940
Repairs and Maintenance	3,580	5,457	10,232	5,457
Taxes, Insurance Premiums and Other Fees	3,885	4,002	4,633	4,002
Other Maintenance and Operating Expenses				
Advertising Expenses	1,223	1,259	1,428	1,259
Printing and Publication Expenses	175	180	198	180
Representation Expenses	8,647	8,906	16,797	8,906
Transportation and Delivery Expenses	1,761	1,814	2,189	1,814
Rent/Lease Expenses	3,066	3,158	3,274	3,158
Membership Dues and Contributions to Organizations	277	285	314	285
Subscription Expenses	384	397	437	397
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>	<b>81,399</b>	<b>92,392</b>	<b>166,749</b>	<b>92,392</b>
<b>TOTAL CURRENT OPERATING EXPENDITURES</b>	<b>441,931</b>	<b>552,990</b>	<b>720,752</b>	<b>446,649</b>
Capital Outlays				
Property, Plant and Equipment Outlay				
Buildings and Other Structures	3,351			
Machinery and Equipment Outlay	2,271	39,126	28,689	
Transportation Equipment Outlay	1,500		16,600	
Furniture, Fixtures and Books Outlay	100	1,458	1,291	
Intangible Assets Outlay		2,152		
<b>TOTAL CAPITAL OUTLAYS</b>	<b>7,222</b>	<b>42,736</b>	<b>46,580</b>	
<b>GRAND TOTAL</b>	<b>449,153</b>	<b>595,726</b>	<b>767,332</b>	<b>446,649</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

ORGANIZATIONAL OUTCOMES (00s) / PERFORMANCE INDICATORS (PIs)	2019 GAA Targets	Actual
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%	106.29%
Output Indicators		
1. Number of cases received/handled	1,449	1,984
2. Number of cases disposed	352	676

## PERFORMANCE INFORMATION

<u>ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)</u>	<u>Baseline</u>	<u>2020 Targets</u>	<u>2021 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%	79.82%	79.82%
Output Indicators			
1. Number of cases received/handled	1,794	1,794	1,794
2. Number of cases disposed	352	352	352