

E. COURT OF TAX APPEALS

For general administration and support, and operations, as indicated hereunder.....P 584,959,000
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New Appropriations, by Program/Projects
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	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
PROGRAMS				
General Administration and Support	P 202,855,000	P 31,088,000	P 2,000,000	P 235,943,000
Operations	108,733,000	47,118,000	193,165,000	349,016,000
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TAX APPELLATE ADJUDICATION PROGRAM	108,733,000	47,118,000	193,165,000	349,016,000
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TOTAL NEW APPROPRIATIONS	P 311,588,000	P 78,206,000	P 195,165,000	P 584,959,000
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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 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. 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. 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
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	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
PROGRAMS				
General Administration and Support				
General Management and Supervision	P 117,200,000	P 31,088,000	P 2,000,000	P 150,288,000
Administration of Personnel Benefits	85,655,000			85,655,000
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Sub-Total, General Administration and Support	202,855,000	31,088,000	2,000,000	235,943,000
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Operations				
Judgment of Tax Cases Independently, Effectively and Efficiently Administered	108,733,000	47,118,000	193,165,000	349,016,000
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TAX APPELLATE ADJUDICATION PROGRAM	108,733,000	47,118,000	193,165,000	349,016,000
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Adjudication of Tax, Customs and Assessment Cases	108,733,000	47,118,000	193,165,000	349,016,000
Sub-total, Operations	108,733,000	47,118,000	193,165,000	349,016,000
TOTAL NEW APPROPRIATIONS	P 311,588,000	P 78,206,000	P 195,165,000	P 584,959,000
New Appropriations, by Object of Expenditures				
(In Thousand Pesos)				
Current Operating Expenditures				
Personnel Services				
Civilian Personnel				
Permanent Positions				
Basic Salary				154,043
Total Permanent Positions				154,043
Other Compensation Common to All				
Personnel Economic Relief Allowance				6,348
Representation Allowance				5,550
Transportation Allowance				5,550
Clothing and Uniform Allowance				1,325
Mid-Year Bonus - Civilian				12,837
Year End Bonus				12,837
Cash Gift				1,325
Step Increment				385
Productivity Enhancement Incentive				1,325
Total Other Compensation Common to All				47,482
Other Compensation for Specific Groups				
Magna Carta for Public Health Workers				237
Longevity Pay				3,355
Lump-sum for filling of Positions - Civilian				38,727
Total Other Compensation for Specific Groups				42,319
Other Benefits				
PAG-IBIG Contributions				318
PhilHealth Contributions				964
Employees Compensation Insurance Premiums				318
Retirement Gratuity				24,359
Terminal Leave				22,569
Total Other Benefits				48,528
Other Personnel Benefits				
Pension, Civilian Personnel				19,216
Total Other Personnel Benefits				19,216

GENERAL APPROPRIATIONS ACT, FY 2018

Total Personnel Services	311,588

Maintenance and Other Operating Expenses	
Travelling Expenses	3,091
Training and Scholarship Expenses	4,509
Supplies and Materials Expenses	11,238
Utility Expenses	15,388
Communication Expenses	5,128
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	3,114
Professional Services	2,568
General Services	10,620
Repairs and Maintenance	3,475
Taxes, Insurance Premiums and Other Fees	3,885
Other Maintenance and Operating Expenses	
Advertising Expenses	1,187
Printing and Publication Expenses	170
Representation Expenses	8,395
Transportation and Delivery Expenses	1,710
Rent/Lease Expenses	3,066
Membership Dues and Contributions to Organizations	277
Subscription Expenses	385

Total Maintenance and Other Operating Expenses	78,206

Total Current Operating Expenditures	389,794

Capital Outlays	
Property, Plant and Equipment Outlay	
Buildings and Other Structures	189,535
Machinery and Equipment Outlay	1,000
Furniture, Fixtures and Books Outlay	1,000
Transportation Equipment Outlay	3,630

TOTAL CAPITAL OUTLAYS	195,165

TOTAL NEW APPROPRIATIONS	584,959
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