

E. COURT OF TAX APPEALS

For general administration and support, and operations, as indicated hereunderP 577,897,000

New Appropriations, by Program

		Current Operating Expenditures			
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
PROGRAMS					
1000000000000000	General Administration and Support	P 332,971,000	P 42,796,000	P 14,944,000	P 390,711,000
3000000000000000	Operations	109,798,000	49,596,000	27,792,000	187,186,000
	TAX APPELLATE ADJUDICATION PROGRAM	109,798,000	49,596,000	27,792,000	187,186,000
	TOTAL NEW APPROPRIATIONS	P 442,769,000	P 92,392,000	P 42,736,000	P 577,897,000

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

		Current Operating Expenditures			
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
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PROGRAMS					
10000000000000	General Administration and Support				
10000100001000	General Management and Supervision	P 221,320,000	P 42,796,000	P 14,944,000	P 279,060,000
10000100002000	Administration of Personnel Benefits	111,651,000			111,651,000
	Sub-total, General Administration and Support	332,971,000	42,796,000	14,944,000	390,711,000
30000000000000	Operations				
31000000000000	00 : Judgment of Tax Cases Independently, Effectively and Efficiently Administered	109,798,000	49,596,000	27,792,000	187,186,000
31010000000000	TAX APPELLATE ADJUDICATION PROGRAM	109,798,000	49,596,000	27,792,000	187,186,000
310100100001000	Adjudication of Tax, Customs and Assessment Cases	109,798,000	49,596,000	27,792,000	187,186,000
	Sub-total, Operations	109,798,000	49,596,000	27,792,000	187,186,000
	TOTAL NEW APPROPRIATIONS	P 442,769,000	P 92,392,000	P 42,736,000	P 577,897,000
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New Appropriations, by Object of Expenditures

(In Thousand Pesos)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

167,321

Creation of New Positions

57,891

Total Permanent Positions

225,212

Other Compensation Common to All

Personnel Economic Relief Allowance

6,276

Representation Allowance

5,292

Transportation Allowance

5,292

Clothing and Uniform Allowance

1,572

Mid-Year Bonus - Civilian

13,944

Year End Bonus

13,944

Cash Gift

1,310

Productivity Enhancement Incentive

1,310

Step Increment

4,096

Total Other Compensation Common to All

53,036

Other Compensation for Specific Groups

Magna Carta for Public Health Workers

543

Longevity Pay

4,205

Lump-sum for filling of Positions - Civilian

61,740

Total Other Compensation for Specific Groups

66,488

Other Benefits

PAG-IBIG Contributions

314

PhilHealth Contributions

1,287

Employees Compensation Insurance Premiums

314

Retirement Gratuity

29,362

Loyalty Award - Civilian

270

Terminal Leave

20,549

Total Other Benefits

52,096

Other Personnel Benefits

Pension, Civilian Personnel

45,937

Total Other Personnel Benefits

45,937

Total Personnel Services

442,769

Maintenance and Other Operating Expenses

Travelling Expenses

3,280

Training and Scholarship Expenses

13,175

Supplies and Materials Expenses

11,924

Utility Expenses	16,324
Communication Expenses	5,440
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	3,206
Professional Services	2,645
General Services	10,940
Repairs and Maintenance	5,457
Taxes, Insurance Premiums and Other Fees	4,002
Other Maintenance and Operating Expenses	
Advertising Expenses	1,259
Printing and Publication Expenses	180
Representation Expenses	8,906
Transportation and Delivery Expenses	1,814
Rent/Lease Expenses	3,158
Membership Dues and Contributions to Organizations	285
Subscription Expenses	397
Total Maintenance and Other Operating Expenses	92,392

TOTAL CURRENT OPERATING EXPENDITURES	535,161

Capital Outlays	
Property, Plant and Equipment Outlay	
Machinery and Equipment Outlay	39,126
Furniture, Fixtures and Books Outlay	1,458
Intangible Assets Outlay	2,152
Total Capital Outlays	42,736

TOTAL NEW APPROPRIATIONS	577,897
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