

**E. COURT OF TAX APPEALS**

For general administration and support, and operations, as indicated hereunder . . . . . P 760,900,000

New Appropriations, by Program

|                                    | <u>Current Operating Expenditures</u> |   |                        |                      |
|------------------------------------|---------------------------------------|---|------------------------|----------------------|
|                                    | <u>Personnel Services</u>             | <u>Maintenance and<br/>Other Operating<br/>Expenses</u> | <u>Capital Outlays</u> | <u>Total</u>         |
| <b>PROGRAMS</b>                    |                                       |   |                        |                      |
| General Administration and Support | P 468,716,000                         | P 70,872,000  | P 26,883,000           | P 566,471,000        |
| Operations                         | <u>112,522,000</u>                    | <u>81,907,000</u>                                       |                        | <u>194,429,000</u>   |
| TAX APPELLATE ADJUDICATION PROGRAM | <u>112,522,000</u>                    | <u>81,907,000</u>                                       |                        | <u>194,429,000</u>   |
| <b>TOTAL NEW APPROPRIATIONS</b>    | <u>P 581,238,000</u>                  | <u>P 152,779,000</u>                                    | <u>P 26,883,000</u>    | <u>P 760,900,000</u> |

**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 submission of the quarterly reports on its financial and physical accomplishments shall be in accordance with Section 99 of the General Provisions of this Act.

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

|                 | <u>Current Operating Expenditures</u> |   |                        |              |
|-----------------|---------------------------------------|---|------------------------|--------------|
|                 | <u>Personnel Services</u>             | <u>Maintenance and<br/>Other Operating<br/>Expenses</u> | <u>Capital Outlays</u> | <u>Total</u> |
| <b>PROGRAMS</b> |                                       |   |                        |              |

General Administration and Support

GENERAL APPROPRIATIONS ACT, FY 2022

|  |   |                           |   |                           |   |                          |   |                           |
|--|---|---------------------------|---|---------------------------|---|--------------------------|---|---------------------------|
| General Management and Supervision   | P | 370,108,000               | P | 70,872,000                | P | 26,883,000               | P | 467,863,000               |
| Administration of Personnel Benefits   |   | <u>98,608,000</u>         |   |                           |   |                          |   | <u>98,608,000</u>         |
| Sub-total, General Administration and Support                                    |   | <u>468,716,000</u>        |   | <u>70,872,000</u>         |   | <u>26,883,000</u>        |   | <u>566,471,000</u>        |
| <b>Operations</b>  |   |                           |   |                           |   |                          |   |                           |
| Judgment of Tax Cases Independently,<br>Effectively and Efficiently Administered |   | <u>112,522,000</u>        |   | <u>81,907,000</u>         |   |                          |   | <u>194,429,000</u>        |
| <b>TAX APPELLATE ADJUDICATION PROGRAM</b>  |   | <u>112,522,000</u>        |   | <u>81,907,000</u>         |   |                          |   | <u>194,429,000</u>        |
| Adjudication of Tax, Customs and Assessment Cases                                |   | <u>112,522,000</u>        |   | <u>81,907,000</u>         |   |                          |   | <u>194,429,000</u>        |
| Sub-total, Operations  |   | <u>112,522,000</u>        |   | <u>81,907,000</u>         |   |                          |   | <u>194,429,000</u>        |
| <b>TOTAL NEW APPROPRIATIONS</b>  | P | <u><u>581,238,000</u></u> | P | <u><u>152,779,000</u></u> | P | <u><u>26,883,000</u></u> | P | <u><u>760,900,000</u></u> |

New Appropriations, by Object of Expenditures  
(In Thousand Pesos)

**Current Operating Expenditures**

**Personnel Services**

**Civilian Personnel**

**Permanent Positions**

|                               |              |
|-------------------------------|--------------|
| Basic Salary                  | 186,256      |
| Reclassification of Positions | <u>6,046</u> |

Total Permanent Positions 192,302

**Other Compensation Common to All**

|                                     |              |
|-------------------------------------|--------------|
| Personnel Economic Relief Allowance | 6,516        |
| Representation Allowance            | 5,412        |
| Transportation Allowance            | 5,412        |
| Clothing and Uniform Allowance      | 1,632        |
| Overtime Pay                        | 2,773        |
| Mid-Year Bonus - Civilian           | 15,521       |
| Year End Bonus                      | 15,521       |
| Cash Gift                           | 1,360        |
| Productivity Enhancement Incentive  | 1,360        |
| Step Increment                      | <u>9,750</u> |

Total Other Compensation Common to All 65,257

**Other Compensation for Specific Groups**

|  |                |
|--|----------------|
| Magna Carta for Public Health Workers        | 995            |
| Longevity Pay                                | 4,560          |
| Lump-sum for filling of Positions - Civilian | 83,312         |
| Other Personnel Benefits                     | <u>149,695</u> |

|   |                       |
|---|-----------------------|
| Total Other Compensation for Specific Groups          | <u>238,562</u>        |
| Other Benefits  |                       |
| PAG-IBIG Contributions                                | 326                   |
| PhilHealth Contributions                              | 6,261                 |
| Employees Compensation Insurance Premiums             | 326                   |
| Retirement Gratuity                                   | 16,174                |
| Loyalty Award - Civilian                              | 300                   |
| Terminal Leave  | <u>20,992</u>         |
| Total Other Benefits                                  | <u>44,379</u>         |
| Other Personnel Benefits                              |                       |
| Pension, Civilian Personnel                           | <u>38,234</u>         |
| Total Other Personnel Benefits                        | <u>38,234</u>         |
| Non-Permanent Positions                               | <u>2,504</u>          |
| Total Personnel Services                              | <u>581,238</u>        |
| Maintenance and Other Operating Expenses              |                       |
| Travelling Expenses                                   | 12,551                |
| Training and Scholarship Expenses                     | 17,753                |
| Supplies and Materials Expenses                       | 26,023                |
| Utility Expenses                                      | 19,390                |
| Communication Expenses                                | 9,362                 |
| Confidential, Intelligence and Extraordinary Expenses |                       |
| Extraordinary and Miscellaneous Expenses              | 3,206                 |
| Professional Services                                 | 2,645                 |
| General Services                                      | 23,977                |
| Repairs and Maintenance                               | 9,980                 |
| Taxes, Insurance Premiums and Other Fees              | 4,002                 |
| Other Maintenance and Operating Expenses              |                       |
| Advertising Expenses                                  | 1,259                 |
| Printing and Publication Expenses                     | 180                   |
| Representation Expenses                               | 16,797                |
| Transportation and Delivery Expenses                  | 1,814                 |
| Rent/Lease Expenses                                   | 3,158                 |
| Membership Dues and Contributions to Organizations    | 285                   |
| Subscription Expenses                                 | <u>397</u>            |
| Total Maintenance and Other Operating Expenses        | <u>152,779</u>        |
| Total Current Operating Expenditures                  | <u>734,017</u>        |
| Capital Outlays                                       |                       |
| Property, Plant and Equipment Outlay                  |                       |
| Machinery and Equipment Outlay                        |                       |
| Transportation Equipment Outlay                       | 24,683                |
|   | <u>2,200</u>          |
| Total Capital Outlays                                 | <u>26,883</u>         |
| <b>TOTAL NEW APPROPRIATIONS</b>                       | <u><u>760,900</u></u> |