



REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC RESOLUTION NO. 10 - 2021

WHEREAS, Section 45(2), Chapter 7, Title I-B, Book V of Executive Order No 292, otherwise known as the Administrative Code of 1987, amending Section 84(2) of Presidential Decree No. 1445 or the Government Auditing Code of the Philippines, provides that “Trust funds shall not be paid out of any public treasury or depository except in fulfillment of the purpose for which the trust was created or funds received, and upon authorization of the legislative body, or head of any other agency of the government having control thereof, and **subject to pertinent budget laws, rules and regulations**”;

WHEREAS, the Commission on Audit, having the exclusive authority *inter alia* to promulgate accounting and auditing rules and regulations pertaining to the use of government funds¹, promulgated COA Circular No. 2004-006 or the Guidelines and Principles on the Acceptability of the Evidence of Receipt of Payment for Disbursement which prescribes the submission of pre-printed Official Receipt (OR) on disbursement of public funds and equivalent proof of payment for electronic transactions;

WHEREAS, the Court of Tax Appeals maintains a Health and Welfare Fund for the reimbursement of medical expenses incurred by its employees;

WHEREAS, during this period of pandemic, the pre-printed OR for a particular medical transaction is either photocopied, scanned, or photographed then sent to the concerned official and employee of the Court of Tax Appeals via email, hence, the pre-printed OR is kept by the issuing entity and the employee concerned cannot secure such for fear of the COVID-19 virus and the restriction imposed by the National Government;

WHEREAS, Section 4(a) and (b), Rule 130 of the Rules of Court, as amended, provides that “An “original” of a document

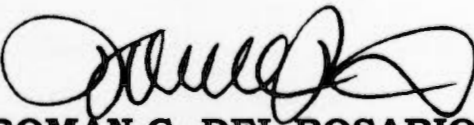
¹ Section 2(2), Article IX-D, 1987 Philippine Constitution.

is the document itself or any counterpart intended to have the same effect by a person executing or issuing it. An "original" of a photograph includes the negative or any print therefrom. If data is stored in a computer or similar device, any printout or other output readable by sight or other means, shown to reflect the data accurately, is an "original", and that "A "duplicate" is a counterpart produced by the same impression as the original, or from the same matrix, or by means of photography, including enlargements and miniatures, or by mechanical or electronic re-recording, or by chemical reproduction, or by other equivalent techniques which accurately reproduce the original.";

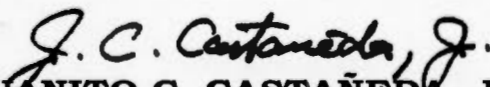
NOW THEREFORE, for and in consideration of the foregoing premises, the Court *En Banc* hereby RESOLVES as it is hereby RESOLVED to allow the submission of photocopied, scanned, computer generated, or photographed OR, together with the printout of the laboratory or health provider's email, in lieu of the required pre-printed OR in the reimbursement of medical expenses incurred by the officials and employees of the Court of Tax Appeals to be charged against the Health and Welfare Fund, until and when the National Government declared that the pandemic is over.

Let a copy of this Resolution be posted on the Court of Tax Appeal's website and on all bulletin boards outside the court rooms.


November 4, 2021.



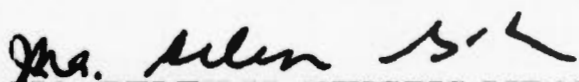
ROMAN G. DEL ROSARIO
Presiding Justice



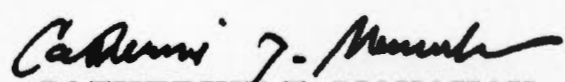
JUANITO C. CASTAÑEDA, JR.
Associate Justice




ERLINDA P. UY
Associate Justice



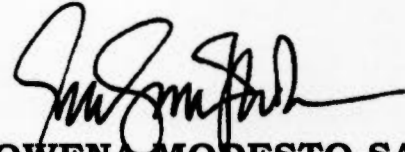
MA. BELEN M. RINGPIS-LIBAN
Associate Justice



CATHERINE T. MANAHAN
Associate Justice



JEAN MARIE A. BACORRO-VILLENA
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes - Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice