

F. CENTRAL BOARD OF ASSESSMENT APPEALS

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	(Obligation-Based)	(Cash-Based)	
	2018	2019	2020
New General Appropriations	18,633	20,660	18,161
General Fund	18,633	20,660	18,161
Automatic Appropriations	1,264	1,423	1,330
Retirement and Life Insurance Premiums	1,264	1,423	1,330
Budgetary Adjustment(s)	545		
Transfer(s) from:			
Miscellaneous Personnel Benefits Fund	380		
Pension and Gratuity Fund	165		
Total Available Appropriations	20,442	22,083	19,491
Unused Appropriations	(2,983)		
Unobligated Allotment	(2,983)		
TOTAL OBLIGATIONS	17,459	22,083	19,491
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EXPENDITURE PROGRAM
(in pesos)

GAS / STO / OPERATIONS / PROJECTS	(Obligation-Based)	(Cash-Based)	
	2018 Actual	2019 Current	2020 Proposed
General Administration and Support			38,000
Regular			38,000
PS			38,000

Operations	<u>17,459,000</u>	<u>22,083,000</u>	<u>19,453,000</u>
Regular	<u>17,459,000</u>	<u>22,083,000</u>	<u>19,453,000</u>
PS	14,776,000	17,360,000	16,158,000
MOOE	2,329,000	2,978,000	2,710,000
CO	354,000	1,745,000	585,000
TOTAL AGENCY BUDGET	<u>17,459,000</u>	<u>22,083,000</u>	<u>19,491,000</u>
Regular	<u>17,459,000</u>	<u>22,083,000</u>	<u>19,491,000</u>
PS	14,776,000	17,360,000	16,196,000
MOOE	2,329,000	2,978,000	2,710,000
CO	354,000	1,745,000	585,000

STAFFING SUMMARY

	<u>2018</u>	<u>2019</u>	<u>2020</u>
TOTAL STAFFING			
Total Number of Authorized Positions	26	26	26
Total Number of Filled Positions	21	19	19

Proposed New Appropriations Language
 For general administration and support, and operations, as indicated hereunder.....P 18,161,000
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OPERATIONS BY PROGRAM	<u>PROPOSED 2020 (Cash-Based)</u>			
	<u>PS</u>	<u>MOOE</u>	<u>CO</u>	<u>TOTAL</u>
REAL PROPERTY TAX ADJUDICATION PROGRAM	14,828,000	2,710,000	585,000	18,123,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2020 (Cash-Based)
 (in pesos)

REGION	<u>PS</u>	<u>MOOE</u>	<u>CO</u>	<u>TOTAL</u>
Regional Allocation	<u>14,866,000</u>	<u>2,710,000</u>	<u>585,000</u>	<u>18,161,000</u>
National Capital Region (NCR)	14,866,000	2,710,000	585,000	18,161,000
TOTAL AGENCY BUDGET	<u>14,866,000</u>	<u>2,710,000</u>	<u>585,000</u>	<u>18,161,000</u>
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SPECIAL PROVISION(S)

1. Reporting and Posting Requirements. The Central Board of Assessment Appeals (CBAA) 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) CBAA's website.

The CBAA 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.

2. 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)

		<u>Current Operating Expenditures</u>			
		<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
PROGRAMS					
1000000000000000	General Administration and Support	38,000			38,000
100000100002000	Administration of Personnel Benefits	38,000			38,000
Sub-total, General Administration and Support		38,000			38,000
3000000000000000	Operations	14,828,000	2,710,000	585,000	18,123,000
3100000000000000	00 : Due process for fair and equitable real property tax assessment improved	14,828,000	2,710,000	585,000	18,123,000
3101000000000000	REAL PROPERTY TAX ADJUDICATION PROGRAM	14,828,000	2,710,000	585,000	18,123,000
310100100001000	Adjudication of appealed cases on real property tax assessment	14,828,000	2,710,000	585,000	18,123,000
Sub-total, Operations		14,828,000	2,710,000	585,000	18,123,000
TOTAL NEW APPROPRIATIONS		P 14,866,000	P 2,710,000	P 585,000	P 18,161,000
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Obligations, by Object of ExpendituresCYs 2018-2020
(In Thousand Pesos)

	(Obligation-Based)	(Cash-Based)	
	2018	2019	2020
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary	9,320	11,859	11,086
Total Permanent Positions	9,320	11,859	11,086
Other Compensation Common to All			
Personnel Economic Relief Allowance	478	528	456
Representation Allowance	352	486	486
Transportation Allowance	280	486	486
Clothing and Uniform Allowance	120	132	114
Overtime Pay	59		
Mid-Year Bonus - Civilian	654	988	924
Year End Bonus	655	988	924
Cash Gift	93	110	95
Productivity Enhancement Incentive	94	110	95
Performance Based Bonus	380		
Step Increment		30	28
Collective Negotiation Agreement	290		
Total Other Compensation Common to All	3,455	3,858	3,608
Other Compensation for Specific Groups			
Anniversary Bonus - Civilian		69	
Total Other Compensation for Specific Groups		69	
Other Benefits			
Retirement and Life Insurance Premiums	856	1,423	1,330
PAG-IBIG Contributions	23	26	23
PhilHealth Contributions	74	99	88
Employees Compensation Insurance Premiums	22	26	23
Loyalty Award - Civilian	20		
Terminal Leave	166		38
Total Other Benefits	1,161	1,574	1,502
Non-Permanent Positions	840		
TOTAL PERSONNEL SERVICES	14,776	17,360	16,196
Maintenance and Other Operating Expenses			
Travelling Expenses	365	869	366
Training and Scholarship Expenses	293	314	356
Supplies and Materials Expenses	327	327	347
Utility Expenses	39	50	39
Communication Expenses	160	189	209
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	251	175	251
General Services	225	270	225
Repairs and Maintenance	17	50	17
Taxes, Insurance Premiums and Other Fees	126	100	126
Other Maintenance and Operating Expenses			
Printing and Publication Expenses	11	35	11
Rent/Lease Expenses	439	510	476

Subscription Expenses	9	52	9
Other Maintenance and Operating Expenses	67	37	278
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>2,329</u>	<u>2,978</u>	<u>2,710</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>17,105</u>	<u>20,338</u>	<u>18,906</u>
Capital Outlays			
Property, Plant and Equipment Outlay			
Machinery and Equipment Outlay	354	1,745	585
TOTAL CAPITAL OUTLAYS	<u>354</u>	<u>1,745</u>	<u>585</u>
GRAND TOTAL	<u>17,459</u>	<u>22,083</u>	<u>19,491</u>

STRATEGIC OBJECTIVES

SECTOR OUTCOME : Sound, stable and supportive macroeconomic environment sustained

ORGANIZATIONAL

OUTCOME : Due process for fair and equitable real property tax assessment improved

PERFORMANCE INFORMATION

<u>ORGANIZATIONAL OUTCOMES (00s) / PERFORMANCE INDICATORS (PIs)</u>	<u>2018 GAA Targets</u>	<u>Actual</u>
Due process for fair and equitable real property tax assessment improved		
REAL PROPERTY TAX ADJUDICATION PROGRAM		
Outcome Indicator(s)		
1. Percentage of cases reviewed over the last five years (5) whose decisions are overturned by a higher court	0	1%
Output Indicator(s)		
1. Percentage of new cases received on appeal from the LBAA that are given due course/acted upon within 30 days after receipt of complete documentation	100%	100%
2. Number of case events/hearings conducted	40	263
3. Percentage of cases submitted for decision that are resolved/decided within 90 days from submission	90%	90%

PERFORMANCE INFORMATION

<u>ORGANIZATIONAL OUTCOMES (00s) / PERFORMANCE INDICATORS (PIs)</u>	<u>Baseline</u>	<u>2019 Targets</u>	<u>2020 NEP Targets</u>
Due process for fair and equitable real property tax assessment improved			
REAL PROPERTY TAX ADJUDICATION PROGRAM			
Outcome Indicator(s)			
1. Percentage of cases reviewed over the last five years (5) whose decisions are overturned by a higher court	6%	0	0

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Output Indicator(s)

1. Percentage of new cases received on appeal from the LBAA that are given due course/acted upon within 30 days after receipt of complete documentation	100%	100%	100%
2. Number of case events/hearings conducted	40	40	45
3. Percentage of cases submitted for decision that are resolved/decided within 90 days from submission	90%	90%	90%