

F. CENTRAL BOARD OF ASSESSMENT APPEALS

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	<u>( Obligation-Based )</u>		<u>( Cash-Based )</u>
	<u>2017</u>	<u>2018</u>	<u>2019</u>
New General Appropriations	<u>19,115</u>	<u>18,633</u>	<u>20,660</u>
General Fund	19,115	18,633	20,660
Automatic Appropriations	<u>1,161</u>	<u>1,264</u>	<u>1,423</u>
Retirement and Life Insurance Premiums	1,161	1,264	1,423

Continuing Appropriations	11		
Unobligated Releases for Capital Outlays R.A. No. 10717	11		
Budgetary Adjustment(s)	504		
Transfer(s) from:			
Miscellaneous Personnel Benefits Fund	390		
Pension and Gratuity Fund	114		
Total Available Appropriations	20,791	19,897	22,083
Unused Appropriations	( 921)		
Unobligated Allotment	( 921)		
TOTAL OBLIGATIONS	19,870	19,897	22,083
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GAS / STO / OPERATIONS / PROJECTS	EXPENDITURE PROGRAM (in pesos)		
	( Obligation-Based )		( Cash-Based )
	2017 Actual	2018 Current	2019 Proposed
Operations	19,870,000	19,897,000	22,083,000
Regular	19,870,000	19,897,000	22,083,000
PS	14,624,000	16,923,000	17,360,000
MOOE	3,620,000	2,619,000	2,978,000
CO	1,626,000	355,000	1,745,000
TOTAL AGENCY BUDGET	19,870,000	19,897,000	22,083,000
Regular	19,870,000	19,897,000	22,083,000
PS	14,624,000	16,923,000	17,360,000
MOOE	3,620,000	2,619,000	2,978,000
CO	1,626,000	355,000	1,745,000

	STAFFING SUMMARY		
	2017	2018	2019
TOTAL STAFFING			
Total Number of Authorized Positions	26	26	26
Total Number of Filled Positions	22	22	22

Proposed New Appropriations Language  
For operations, as indicated hereunder.....P 20,660,000  
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OPERATIONS BY PROGRAM	PROPOSED 2019 ( Cash-Based )			
	PS	MOOE	CO	TOTAL
REAL PROPERTY TAX ADJUDICATION PROGRAM	15,937,000	2,978,000	1,745,000	20,660,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2019 ( Cash-Based )  
(in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	15,937,000	2,978,000	1,745,000	20,660,000
National Capital Region (NCR)	15,937,000	2,978,000	1,745,000	20,660,000
TOTAL AGENCY BUDGET	15,937,000	2,978,000	1,745,000	20,660,000

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 )

	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
PROGRAMS				
30000000000000000000 Operations	15,937,000	2,978,000	1,745,000	20,660,000
31000000000000000000 00 : Due process for fair and equitable real property tax assessment improved	15,937,000	2,978,000	1,745,000	20,660,000
31010000000000000000 REAL PROPERTY TAX ADJUDICATION PROGRAM	15,937,000	2,978,000	1,745,000	20,660,000
3101001000010000 Adjudication of appealed cases on real property tax assessment	15,937,000	2,978,000	1,745,000	20,660,000
Sub-total, Operations	15,937,000	2,978,000	1,745,000	20,660,000
TOTAL NEW APPROPRIATIONS	P 15,937,000	P 2,978,000	P 1,745,000	P 20,660,000

Obligations, by Object of ExpendituresCYs 2017-2019  
(In Thousand Pesos)

	( Obligation-Based )		( Cash-Based )
	2017	2018	2019
<b>Current Operating Expenditures</b>			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary	9,324	10,534	11,859
Total Permanent Positions	9,324	10,534	11,859
Other Compensation Common to All			
Personnel Economic Relief Allowance	524	528	528
Representation Allowance	475	486	486
Transportation Allowance	426	486	486
Clothing and Uniform Allowance	115	110	132
Overtime Pay	33		
Mid-Year Bonus - Civilian	789	878	988
Year End Bonus	804	878	988
Cash Gift	114	110	110
Productivity Enhancement Incentive	105	110	110
Performance Based Bonus	390		
Step Increment		26	30
Collective Negotiation Agreement	252		
Total Other Compensation Common to All	4,027	3,612	3,858
Other Compensation for Specific Groups			
Anniversary Bonus - Civilian			69
Total Other Compensation for Specific Groups			69
Other Benefits			
Retirement and Life Insurance Premiums	880	1,264	1,423
PAG-IBIG Contributions	24	26	26
PhilHealth Contributions	63	75	99
Employees Compensation Insurance Premiums	24	26	26
Loyalty Award - Civilian	20		
Terminal Leave	262		
Total Other Benefits	1,273	1,391	1,574
Non-Permanent Positions		1,386	
<b>TOTAL PERSONNEL SERVICES</b>	<b>14,624</b>	<b>16,923</b>	<b>17,360</b>
Maintenance and Other Operating Expenses			
Travelling Expenses	561	75	869
Training and Scholarship Expenses	413	1,174	314
Supplies and Materials Expenses	604	282	327
Utility Expenses	33	50	50
Communication Expenses	148	125	189
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	546	110	175
Professional Services	387		
General Services	179	280	270
Repairs and Maintenance	46	50	50
Taxes, Insurance Premiums and Other Fees	62	62	100
Other Maintenance and Operating Expenses			
Advertising Expenses	149		
Printing and Publication Expenses	40	14	35
Transportation and Delivery Expenses	1		

Rent/Lease Expenses	418	385	510
Subscription Expenses	11	12	52
Other Maintenance and Operating Expenses	22		37
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>3,620</u>	<u>2,619</u>	<u>2,978</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>18,244</u>	<u>19,542</u>	<u>20,338</u>
Capital Outlays			
Property, Plant and Equipment Outlay			
Machinery and Equipment Outlay	711	355	1,745
Transportation Equipment Outlay	915		
TOTAL CAPITAL OUTLAYS	<u>1,626</u>	<u>355</u>	<u>1,745</u>
GRAND TOTAL	<u>19,870</u>	<u>19,897</u>	<u>22,083</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>2017 GAA Targets</u>	<u>2017 Actual</u>
Due process for fair and equitable real property tax assessment improved		
Percentage of cases reviewed during the year that were elevated to the higher court and overturned reduced	0%	0%

<u>MFO / Performance Indicators</u>	<u>2017 GAA Targets</u>	<u>2017 Actual</u>
MFO 1: ADJUDICATION SERVICES		
Number of cases reviewed	35	44
Percentage of cases reviewed over the last five years whose decisions are overturned by a higher court	0%	3%
Percentage of cases received for adjudication that are resolved within 30 days of receipt of complete documentation	90%	100%

<u>ORGANIZATIONAL OUTCOMES (00s) / PERFORMANCE INDICATORS (PIs)</u>	<u>2018 GAA Targets</u>	<u>Baseline</u>	<u>2019 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	0	60%	0

## 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	40
3. Percentage of cases submitted for decision that are resolved/decided within 90 days from submission	90%	N/A	90%