

F. CENTRAL BOARD OF ASSESSMENT APPEALS

STRATEGIC OBJECTIVES

MANDATE : To warrant the observance of the due process of law clause mandated by the Constitution in the assessment and collection of real property taxes by the government and ensure that the taxpayers are given the opportunity to be heard.

VISION : Local fiscal autonomy through fair and equitable real property assessment and collections.

MISSION : To warrant the observance of the due process of law clause guaranteed by the Constitution in the assessment and collection of real property taxes.

KEY RESULT AREAS : Anti-corruption/transparent, accountable and participatory governance

SECTOR OUTCOME : Fiscal strength

ORGANIZATIONAL OUTCOME : 1. Due process for fair and equitable real property taxation improved

SECTION 1 : EXPENDITURE PROGRAM
(in pesos)

No./ Code	GASS / STO / OPERATIONS / PROJECTS	2014 Actual	2015 Current	2016 Proposed
00000300000000	Operations	8,998,000	7,162,000	7,765,000
	PS	7,756,000	5,897,000	5,960,000
	MOOE	1,242,000	1,265,000	1,286,000
	CO			519,000
TOTAL AGENCY BUDGET		8,998,000	7,162,000	7,765,000
	PS	7,756,000	5,897,000	5,960,000
	MOOE	1,242,000	1,265,000	1,286,000
	CO			519,000

STAFFING SUMMARY

	2014	2015	2016
TOTAL STAFFING			
Total Number of Authorized Positions	26	26	26
Total Number of Filled Positions	17	17	17

PROPOSED 2016

OPERATIONS BY MFO	PS	MOOE	CO	TOTAL
MFO 1: ADJUDICATION SERVICES	5,463,000	1,286,000	519,000	7,268,000

SECTION 2 : EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2016
(in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation (net of Central Office):	5,463,000	1,286,000	519,000	7,268,000
National Capital Region (NCR)	5,463,000	1,286,000	519,000	7,268,000
TOTAL AGENCY BUDGET	5,463,000	1,286,000	519,000	7,268,000

SECTION 3 : SPECIAL PROVISION(S)

1. Appropriations for Programs and Specific Activities. The amounts appropriated herein for the programs of the agency shall be used specifically for the following activities in the indicated amounts and conditions:

SECTION 4 : PERFORMANCE INFORMATION

KEY STRATEGIES :

1. Faster and simpler filing, processing and monitoring of appealed cases
2. Online payment system for docket fees
3. Online case monitoring system
4. FAQ on CBAA and LBAA rules and procedures
5. E-bayad internet-based portals to effect a more convenient system of filing of appealed cases before the CBAA

ORGANIZATIONAL OUTCOMES (Oos) / PERFORMANCE INDICATORS (PIs)	Baseline	2016 Targets
Due process for fair and equitable real property taxation improved		
Percentage of cases reviewed during the year that were elevated to the higher court and overturned reduced	25	10%(3)

MFO / PIs	2016 Targets
MFO 1: ADJUDICATION SERVICES	
Number of cases reviewed	32
Percentage of cases reviewed over the last five years whose decisions are overturned by a higher court	0
Percentage of cases received for adjudication that are resolved within 30 days of receipt of complete documentation	90%

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
New General Appropriations	9,755	6,664	7,268
General Fund		6,664	7,268
R.A. No. 10633	9,755		
Automatic Appropriations	773	498	497
Retirement and Life Insurance Premiums	773	498	497
Budgetary Adjustment(s)	415		
Transfer(s) from:			
Miscellaneous Personnel Benefits Fund	235		
Pension and Gratuity Fund	180		
Total Available Appropriations	10,943	7,162	7,765
Unused Appropriations	(1,945)		
Unobligated Allotment	(1,945)		
TOTAL OBLIGATIONS	8,998	7,162	7,765

Proposed New Appropriations Language
 For operations, as indicated hereunder.....P 7,268,000
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New Appropriations, by Programs/Activities/Projects

	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
PROGRAMS				
0000030000000000 Operations	<u>5,463,000</u>	<u>1,286,000</u>	<u>519,000</u>	<u>7,268,000</u>
0000030100000000 MFO 1: ADJUDICATION SERVICES	<u>5,463,000</u>	<u>1,286,000</u>	<u>519,000</u>	<u>7,268,000</u>
1010030101000000 Adjudication of Appealed Cases on Real Property Assessment	P <u>5,463,000</u>	P <u>1,286,000</u>	P <u>519,000</u>	P <u>7,268,000</u>
Sub-total, Operations	5,463,000	1,286,000	519,000	7,268,000
TOTAL NEW APPROPRIATIONS	P <u>5,463,000</u>	P <u>1,286,000</u>	P <u>519,000</u>	P <u>7,268,000</u>
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Obligations, by Object of Expenditures

CYs 2014-2016
 (In Thousand Pesos)

	<u>2014</u>	<u>2015</u>	<u>2016</u>
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary	4,648	4,142	4,142
Total Permanent Positions	<u>4,648</u>	<u>4,142</u>	<u>4,142</u>
Other Compensation Common to All			
Personnel Economic Relief Allowance	425	408	408
Representation Allowance	130	102	102
Transportation Allowance	130	102	102
Clothing and Uniform Allowance	95	85	85
Productivity Incentive Allowance	42	34	
Honoraria	20		
Year End Bonus	350	345	345
Cash Gift	80	85	85
Step Increment	9	11	25
Productivity Enhancement Incentive	85		85
Performance Based Bonus	150		
Total Other Compensation Common to All	<u>1,516</u>	<u>1,172</u>	<u>1,237</u>
Other Compensation for Specific Groups			
Other Personnel Benefits	113		
Total Other Compensation for Specific Groups	<u>113</u>		

Other Benefits			
Retirement and Life Insurance Premiums	500	498	497
PAG-IBIG Contributions	21	20	20
PhilHealth Contributions	49	45	44
Employees Compensation Insurance Premiums	21	20	20
Terminal Leave	888		
Total Other Benefits	<u>1,479</u>	<u>583</u>	<u>581</u>
TOTAL PERSONNEL SERVICES	<u>7,756</u>	<u>5,897</u>	<u>5,960</u>
Maintenance and Other Operating Expenses			
Travelling Expenses	31	75	75
Training and Scholarship Expenses	177	150	150
Supplies and Materials Expenses	215	300	295
Utility Expenses	16	60	50
Communication Expenses	90	117	117
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	162	110	110
Professional Services	2		
General Services	170	160	160
Repairs and Maintenance			50
Taxes, Insurance Premiums and Other Fees	13	70	50
Other Maintenance and Operating Expenses			
Printing and Publication Expenses	4		
Rent/Lease Expenses	351	193	214
Subscription Expenses	11	30	15
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>1,242</u>	<u>1,265</u>	<u>1,286</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>8,998</u>	<u>7,162</u>	<u>7,246</u>
Capital Outlays			
Property, Plant and Equipment Outlay			
Machinery and Equipment Outlay			519
TOTAL CAPITAL OUTLAYS	<u></u>	<u></u>	<u>519</u>
GRAND TOTAL	<u>8,998</u>	<u>7,162</u>	<u>7,765</u>