

F. CENTRAL BOARD OF ASSESSMENT APPEALS

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
New General Appropriations	7,268	19,115	18,633
General Fund	7,268	19,115	18,633
Automatic Appropriations	895	1,161	1,264
Retirement and Life Insurance Premiums	895	1,161	1,264
Continuing Appropriations	27	11	
Unobligated Releases for Capital Outlays R.A. No. 10717		11	
Unobligated Releases for MOOE R.A. No. 10651	27		
Budgetary Adjustment(s)	7,627		
Transfer(s) from:			
Miscellaneous Personnel Benefits Fund	6,946		
Pension and Gratuity Fund	681		
Total Available Appropriations	15,817	20,287	19,897
Unused Appropriations	(67)	(11)	
Unobligated Allotment	(67)	(11)	
TOTAL OBLIGATIONS	15,750	20,276	19,897
	=====	=====	=====

**EXPENDITURE PROGRAM
(in pesos)**

<u>GAS / STO / OPERATIONS / PROJECTS</u>	<u>2016 Actual</u>	<u>2017 Current</u>	<u>2018 Proposed</u>
Operations	15,750,000	20,276,000	19,897,000
Regular	15,750,000	20,276,000	19,897,000
PS	13,929,000	14,503,000	16,923,000
MOOE	1,313,000	3,872,000	2,619,000
CO	508,000	1,901,000	355,000
TOTAL AGENCY BUDGET	15,750,000	20,276,000	19,897,000
Regular	15,750,000	20,276,000	19,897,000
PS	13,929,000	14,503,000	16,923,000
MOOE	1,313,000	3,872,000	2,619,000
CO	508,000	1,901,000	355,000

STAFFING SUMMARY

	2016	2017	2018
TOTAL STAFFING			
Total Number of Authorized Positions	26	26	26
Total Number of Filled Positions	23	22	22

Proposed New Appropriations Language
 For operations, as indicated hereunder.....P 18,633,000
 =====

PROPOSED 2018

OPERATIONS BY PROGRAM	PS	MOOE	CO	TOTAL
REAL PROPERTY TAX ADJUDICATION PROGRAM	15,659,000	2,619,000	355,000	18,633,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2018
 (in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	15,659,000	2,619,000	355,000	18,633,000
National Capital Region (NCR)	15,659,000	2,619,000	355,000	18,633,000
TOTAL AGENCY BUDGET	15,659,000	2,619,000	355,000	18,633,000

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:

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				
3000000000000000 Operations	15,659,000	2,619,000	355,000	18,633,000
3100000000000000 00 : Due process for fair and equitable real property tax assessment improved	15,659,000	2,619,000	355,000	18,633,000
3101000000000000 REAL PROPERTY TAX ADJUDICATION PROGRAM	15,659,000	2,619,000	355,000	18,633,000
3101001000001000 Adjudication of appealed cases on real property tax assessment	15,659,000	2,619,000	355,000	18,633,000
Sub-total, Operations	15,659,000	2,619,000	355,000	18,633,000
TOTAL NEW APPROPRIATIONS	P 15,659,000	P 2,619,000	P 355,000	P 18,633,000
	=====	=====	=====	=====

Obligations, by Object of ExpendituresCYs 2016-2018
(In Thousand Pesos)

	<u>2016</u>	<u>2017</u>	<u>2018</u>
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary	8,779	9,678	10,534
Total Permanent Positions	8,779	9,678	10,534
Other Compensation Common to All			
Personnel Economic Relief Allowance	552	552	528
Representation Allowance	492	486	486
Transportation Allowance	491	486	486
Clothing and Uniform Allowance	115	115	110
Mid-Year Bonus - Civilian	728	806	878
Year End Bonus	728	806	878
Cash Gift	115	115	110
Step Increment	15	58	26
Productivity Enhancement Incentive	115	115	110
Performance Based Bonus	155		
Total Other Compensation Common to All	3,506	3,539	3,612
Other Benefits			
Retirement and Life Insurance Premiums	840	1,161	1,264
PAG-IBIG Contributions	27	28	26
PhilHealth Contributions	71	69	75
Employees Compensation Insurance Premiums	25	28	26
Terminal Leave	681		
Total Other Benefits	1,644	1,286	1,391
Non-Permanent Positions			1,386
TOTAL PERSONNEL SERVICES	13,929	14,503	16,923

Maintenance and Other Operating Expenses

Travelling Expenses	204	237	75
Training and Scholarship Expenses	57	1,538	1,174
Supplies and Materials Expenses	256	379	282
Utility Expenses	29	50	50
Communication Expenses	120	175	125
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	154	175	110
General Services	139	805	280
Repairs and Maintenance	10	70	50
Taxes, Insurance Premiums and Other Fees	23	50	62
Other Maintenance and Operating Expenses			
Advertising Expenses		6	
Printing and Publication Expenses		16	14
Transportation and Delivery Expenses	2		
Rent/Lease Expenses	306	356	385
Subscription Expenses	9	15	12
Other Maintenance and Operating Expenses	4		
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>1,313</u>	<u>3,872</u>	<u>2,619</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>15,242</u>	<u>18,375</u>	<u>19,542</u>
Capital Outlays			
Property, Plant and Equipment Outlay			
Machinery and Equipment Outlay	472	701	355
Transportation Equipment Outlay		1,200	
Furniture, Fixtures and Books Outlay	36		
TOTAL CAPITAL OUTLAYS	<u>508</u>	<u>1,901</u>	<u>355</u>
GRAND TOTAL	<u>15,750</u>	<u>20,276</u>	<u>19,897</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>2016 Actual</u>	<u>2017 Targets</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>2016 Targets</u>	<u>2016 Actual</u>	<u>2017 GAA Targets</u>
MFO 1: ADJUDICATION SERVICES			
Number of cases reviewed	32	40	35
Percentage of cases reviewed over the last five years whose decisions are overturned by a higher court	0%	6%	0%
Percentage of cases received for adjudication that are resolved within 30 days of receipt of complete documentation	90%	100%	90%

<u>ORGANIZATIONAL OUTCOMES (Oos) / PERFORMANCE INDICATORS (PIs)</u>	<u>Baseline</u>	<u>2018 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%
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	40
3. Percentage of cases submitted for decision that are resolved / decided within 90 days from submission	N/A	90%