

F. CENTRAL BOARD OF ASSESSMENT APPEALS

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	(Cash-Based)		
	2019	2020	2021
New General Appropriations	20,660	18,161	16,277
General Fund	20,660	18,161	16,277
Automatic Appropriations	1,423	1,330	1,199
Retirement and Life Insurance Premiums	1,423	1,330	1,199
Continuing Appropriations		265	
Unobligated Releases for MOOE R.A. No. 11260		35	
Unobligated Releases for PS R.A. No. 11260		230	
Budgetary Adjustment(s)	140		
Transfer(s) from: Miscellaneous Personnel Benefits Fund	140		
Total Available Appropriations	22,223	19,756	17,476
Unused Appropriations	(650)	(265)	
Unobligated Allotment	(650)	(265)	
TOTAL OBLIGATIONS	21,573	19,491	17,476
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**EXPENDITURE PROGRAM
(in pesos)**

GAS / STO / OPERATIONS / PROJECTS	(Cash-Based)		
	2019 Actual	2020 Current	2021 Proposed
General Administration and Support		38,000	460,000
Regular		38,000	460,000
PS		38,000	460,000
Operations	21,573,000	19,453,000	17,016,000
Regular	21,573,000	19,453,000	17,016,000
PS	17,359,000	16,158,000	14,465,000
MOOE	3,879,000	2,710,000	2,551,000
CO	335,000	585,000	
TOTAL AGENCY BUDGET	21,573,000	19,491,000	17,476,000
Regular	21,573,000	19,491,000	17,476,000
PS	17,359,000	16,196,000	14,925,000
MOOE	3,879,000	2,710,000	2,551,000
CO	335,000	585,000	

STAFFING SUMMARY

	2019	2020	2021
TOTAL STAFFING			
Total Number of Authorized Positions	26	26	26
Total Number of Filled Positions	20	17	17

Proposed New Appropriations Language

For general administration and support, and operations, as indicated hereunder.....P 16,277,000
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OPERATIONS BY PROGRAM	PROPOSED 2021 (Cash-Based)			
	PS	MOOE	CO	TOTAL
REAL PROPERTY TAX ADJUDICATION PROGRAM	13,266,000	2,551,000		15,817,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2021 (Cash-Based)
(in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	13,726,000	2,551,000		16,277,000
National Capital Region (NCR)	13,726,000	2,551,000		16,277,000
TOTAL AGENCY BUDGET	13,726,000	2,551,000		16,277,000

SPECIAL PROVISION(S)

- 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) URS or other electronic means for reports not covered by the URS until such time that all agencies have fully migrated to the BTMS; 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.

- 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)

PROGRAMS	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
1000000000000000 General Administration and Support	460,000			460,000
100000100002000 Administration of Personnel Benefits	460,000			460,000
Sub-total, General Administration and Support	460,000			460,000

3000000000000000	Operations	13,266,000	2,551,000	15,817,000
3100000000000000	00 : Due process for fair and equitable real property tax assessment improved	13,266,000	2,551,000	15,817,000
3101000000000000	REAL PROPERTY TAX ADJUDICATION PROGRAM	13,266,000	2,551,000	15,817,000
310100100001000	Adjudication of appealed cases on real property tax assessment	13,266,000	2,551,000	15,817,000
Sub-total, Operations		13,266,000	2,551,000	15,817,000
TOTAL NEW APPROPRIATIONS		P 13,726,000	P 2,551,000	P 16,277,000
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Obligations, by Object of Expenditures

CYs 2019-2021
(In Thousand Pesos)

	(Cash-Based)		
	2019	2020	2021
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary	11,417	11,086	9,994
Total Permanent Positions	11,417	11,086	9,994
Other Compensation Common to All			
Personnel Economic Relief Allowance	486	456	408
Representation Allowance	474	486	384
Transportation Allowance	402	486	384
Clothing and Uniform Allowance	114	114	102
Overtime Pay	138		
Mid-Year Bonus - Civilian	924	924	833
Year End Bonus	940	924	833
Cash Gift	100	95	85
Productivity Enhancement Incentive	96	95	85
Step Increment		28	25
Collective Negotiation Agreement	450		
Total Other Compensation Common to All	4,124	3,608	3,139
Other Compensation for Specific Groups			
Other Personnel Benefits	583		
Anniversary Bonus - Civilian	51		
Total Other Compensation for Specific Groups	634		
Other Benefits			
Retirement and Life Insurance Premiums	1,038	1,330	1,199

PAG-IBIG Contributions	22	23	20
PhilHealth Contributions	73	88	83
Employees Compensation Insurance Premiums	22	23	20
Loyalty Award - Civilian			10
Terminal Leave	29	38	460
Total Other Benefits	<u>1,184</u>	<u>1,502</u>	<u>1,792</u>
TOTAL PERSONNEL SERVICES	<u>17,359</u>	<u>16,196</u>	<u>14,925</u>
Maintenance and Other Operating Expenses			
Travelling Expenses	1,369	366	366
Training and Scholarship Expenses	320	356	293
Supplies and Materials Expenses	347	347	329
Utility Expenses	41	39	39
Communication Expenses	185	209	209
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	175	251	175
Professional Services	202		
General Services	215	225	225
Repairs and Maintenance	85	17	17
Taxes, Insurance Premiums and Other Fees	193	126	126
Other Maintenance and Operating Expenses			
Advertising Expenses	11		
Printing and Publication Expenses	33	11	
Transportation and Delivery Expenses	8		
Rent/Lease Expenses	585	476	485
Subscription Expenses	10	9	9
Other Maintenance and Operating Expenses	100	278	278
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>3,879</u>	<u>2,710</u>	<u>2,551</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>21,238</u>	<u>18,906</u>	<u>17,476</u>
Capital Outlays			
Property, Plant and Equipment Outlay			
Machinery and Equipment Outlay	335	585	
TOTAL CAPITAL OUTLAYS	<u>335</u>	<u>585</u>	
GRAND TOTAL	<u>21,573</u>	<u>19,491</u>	<u>17,476</u>

STRATEGIC OBJECTIVES

SECTOR OUTCOME : Fair and equitable real property assessment

ORGANIZATIONAL

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

PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (00s) / PERFORMANCE INDICATORS (PIs)	2019 GAA Targets	Actual
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 (5) years whose decisions are overturned by a higher court	0	2%
2. Percentage of cases reviewed and decided over the last ten (10) years were sustained/affirmed by higher courts	N/A	N/A
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	130
3. Percentage of cases submitted for decision that are resolved/decided within 90 days from submission	90%	90%