

F. CENTRAL BOARD OF ASSESSMENT APPEALS

Appropriations/Obligations

(In Thousand Pesos)

	(Cash-Based)		
<u>Description</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
New General Appropriations	16,277	16,243	14,740
General Fund	16,277	16,243	14,740
Automatic Appropriations	1,199	1,234	1,122
Retirement and Life Insurance Premiums	1,199	1,234	1,122
Continuing Appropriations	1,012	451	
Unobligated Releases for Capital Outlays			
R.A. No. 11465	82		
Unobligated Releases for MOOE			
R.A. No. 11465	254		
R.A. No. 11518		451	
Unobligated Releases for PS			
R.A. No. 11465	676		
Budgetary Adjustment(s)	2,846		
Transfer(s) from:			
Miscellaneous Personnel Benefits Fund	2,619		
Pension and Gratuity Fund	250		
Transfer(s) to:			
Overall Savings			
R.A. No. 11465	(23)		
Total Available Appropriations	21,334	17,928	15,862
Unused Appropriations	(726)	(451)	
Unobligated Allotment	(726)	(451)	
TOTAL OBLIGATIONS	20,608	17,477	15,862
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**EXPENDITURE PROGRAM
(in pesos)**

GAS / STO / OPERATIONS / PROJECTS	(Cash-Based)		
	2021 Actual	2022 Current	2023 Proposed
Operations	20,608,000	17,477,000	15,862,000
Regular	20,608,000	17,477,000	15,862,000
PS	18,683,000	14,926,000	13,562,000
MOOE	1,843,000	2,551,000	2,300,000
CO	82,000		
TOTAL AGENCY BUDGET	20,608,000	17,477,000	15,862,000
Regular	20,608,000	17,477,000	15,862,000
PS	18,683,000	14,926,000	13,562,000
MOOE	1,843,000	2,551,000	2,300,000
CO	82,000		

STAFFING SUMMARY

	2021	2022	2023
TOTAL STAFFING			
Total Number of Authorized Positions	26	26	26
Total Number of Filled Positions	15	16	16

Proposed New Appropriations Language

For general administration and support, and operations, as indicated hereunder.....P 14,740,000
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OPERATIONS BY PROGRAM	PROPOSED 2023 (Cash-Based)			
	PS	MOOE	CO	TOTAL
REAL PROPERTY TAX ADJUDICATION PROGRAM	12,440,000	2,300,000		14,740,000

**EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2023 (Cash-Based)
(in pesos)**

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	12,440,000	2,300,000		14,740,000
National Capital Region (NCR)	12,440,000	2,300,000		14,740,000
TOTAL AGENCY BUDGET	12,440,000	2,300,000		14,740,000
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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) 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>
A.REGULAR PROGRAMS				
3000000000000000	Operations	12,440,000	2,300,000	14,740,000
3101000000000000	REAL PROPERTY TAX ADJUDICATION PROGRAM	12,440,000	2,300,000	14,740,000
310100100001000	Adjudication of appealed cases on real property tax assessment	12,440,000	2,300,000	14,740,000
Sub-total, Operations		12,440,000	2,300,000	14,740,000
TOTAL NEW APPROPRIATIONS		P 12,440,000 =====	P 2,300,000 =====	P 14,740,000 =====

Obligations, by Object of Expenditures

CYs 2021-2023
(In Thousand Pesos)

		<u>(Cash-Based)</u>		
		<u>2021</u>	<u>2022</u>	<u>2023</u>
Current Operating Expenditures				
Personnel Services				
Civilian Personnel				
Permanent Positions				
Basic Salary		11,822	10,286	9,348
Total Permanent Positions		11,822	10,286	9,348

Other Compensation Common to All			
Personnel Economic Relief Allowance	459	384	384
Representation Allowance	479	426	324
Transportation Allowance	482	426	324
Clothing and Uniform Allowance	114	96	96
Mid-Year Bonus - Civilian	894	857	779
Year End Bonus	933	857	779
Cash Gift	100	80	80
Productivity Enhancement Incentive	100	80	80
Performance Based Bonus	547		
Step Increment		26	23
Collective Negotiation Agreement	388		
Total Other Compensation Common to All	4,496	3,232	2,869
Other Compensation for Specific Groups			
Other Personnel Benefits	88		
Total Other Compensation for Specific Groups	88		
Other Benefits			
Retirement and Life Insurance Premiums	937	1,234	1,122
PAG-IBIG Contributions	20	19	19
PhilHealth Contributions	83	136	185
Employees Compensation Insurance Premiums	20	19	19
Loyalty Award - Civilian	10		
Terminal Leave	1,207		
Total Other Benefits	2,277	1,408	1,345
TOTAL PERSONNEL SERVICES	18,683	14,926	13,562
Maintenance and Other Operating Expenses			
Travelling Expenses	2	366	351
Training and Scholarship Expenses		293	169
Supplies and Materials Expenses	174	329	314
Utility Expenses	55	39	35
Communication Expenses	240	209	208
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	28	175	175
Professional Services	94		
General Services	327	225	225
Repairs and Maintenance	84	17	67
Taxes, Insurance Premiums and Other Fees	164	126	133
Other Maintenance and Operating Expenses			
Transportation and Delivery Expenses	6		
Rent/Lease Expenses	597	485	454
Subscription Expenses	19	9	9
Other Maintenance and Operating Expenses	53	278	160
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	1,843	2,551	2,300
TOTAL CURRENT OPERATING EXPENDITURES	20,526	17,477	15,862
Capital Outlays			
Property, Plant and Equipment Outlay			
Machinery and Equipment Outlay	82		
TOTAL CAPITAL OUTLAYS	82		
GRAND TOTAL	20,608	17,477	15,862

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)	2021 GAA Targets	Actual
Due process for fair and equitable real property tax assessment improved		P 20,608,000
REAL PROPERTY TAX ADJUDICATION PROGRAM Outcome Indicator(s)		P 20,608,000
1. Percentage of cases reviewed over the last five (5) years whose decisions are overturned by a higher court	0	11
2. Percentage of cases reviewed over the last ten (10) years were sustained/affirmed by higher courts	95%	95%
Output Indicator(s)		
1. Percentage of new cases received on appeal from the LBAA and Motions for Reconsideration received by the CBAA 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	95
3. Percentage of cases submitted for decision that are resolved/decided within 90 days from submission	90%	90%

PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (00s) / PERFORMANCE INDICATORS (PIs)	Baseline	2022 Targets	2023 NEP Targets
Due process for fair and equitable real property tax assessment improved		P 17,477,000	P 15,862,000
REAL PROPERTY TAX ADJUDICATION PROGRAM Outcome Indicator(s)		P 17,477,000	P 15,862,000
1. Percentage of cases reviewed over the last five (5) years whose decisions are overturned by a higher court	0	0	0
2. Percentage of cases reviewed over the last ten (10) years were sustained/affirmed by higher courts	95%	95%	95%
Output Indicator(s)			
1. Percentage of new cases received on appeal from the LBAA and Motions for Reconsideration received by the CBAA that are given due course/ acted upon within 30 days after receipt of complete documentation	100%	100%	100%

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2. Number of case events/hearings conducted	45	45	40
3. Percentage of cases submitted for decision that are resolved/decided within 90 days from submission	90%	90%	90%