

F. CENTRAL BOARD OF ASSESSMENT APPEALS

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	<u>(Cash-Based)</u>		
	<u>2022</u>	<u>2023</u>	<u>2024</u>
New General Appropriations	16,243	14,740	16,368
General Fund	16,243	14,740	16,368
Automatic Appropriations	1,234	1,122	1,245
Retirement and Life Insurance Premiums	1,234	1,122	1,245
Continuing Appropriations	451	67	
Unobligated Releases for MOOE			
R.A. No. 11518	451		
R.A. No. 11639		67	
Budgetary Adjustment(s)	1,844		
Transfer(s) from:			
Miscellaneous Personnel Benefits Fund	450		
Pension and Gratuity Fund	1,394		
Total Available Appropriations	19,772	15,929	17,613
Unused Appropriations	(1,343)	(67)	
Unobligated Allotment	(1,343)	(67)	
TOTAL OBLIGATIONS	18,429	15,862	17,613

**EXPENDITURE PROGRAM
(in pesos)**

<u>GAS / STO / OPERATIONS / PROJECTS</u>	<u>(Cash-Based)</u>		
	<u>2022 Actual</u>	<u>2023 Current</u>	<u>2024 Proposed</u>
Operations	18,429,000	15,862,000	17,613,000
Regular	18,429,000	15,862,000	17,613,000
PS	15,945,000	13,562,000	15,079,000
MOOE	2,484,000	2,300,000	2,534,000
TOTAL AGENCY BUDGET	18,429,000	15,862,000	17,613,000
Regular	18,429,000	15,862,000	17,613,000
PS	15,945,000	13,562,000	15,079,000
MOOE	2,484,000	2,300,000	2,534,000

STAFFING SUMMARY

	2022	2023	2024
TOTAL STAFFING			
Total Number of Authorized Positions	26	26	26
Total Number of Filled Positions	16	16	16

Proposed New Appropriations Language
 For operations, as indicated hereunder.....P 16,368,000
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PROPOSED 2024 (Cash-Based)

OPERATIONS BY PROGRAM	PROPOSED 2024 (Cash-Based)			
	PS	MOOE	CO	TOTAL
REAL PROPERTY TAX ADJUDICATION PROGRAM	13,834,000	2,534,000		16,368,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2024 (Cash-Based)
 (in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	13,834,000	2,534,000		16,368,000
National Capital Region (NCR)	13,834,000	2,534,000		16,368,000
TOTAL AGENCY BUDGET	13,834,000	2,534,000		16,368,000
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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)

	Current Operating Expenditures			Total
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	
A.REGULAR PROGRAMS				
30000000000000000000 Operations	13,834,000	2,534,000		16,368,000
31010000000000000000 REAL PROPERTY TAX ADJUDICATION PROGRAM	13,834,000	2,534,000		16,368,000
3101001000010000 Adjudication of appealed cases on real property tax assessment	13,834,000	2,534,000		16,368,000
Sub-total, Operations	13,834,000	2,534,000		16,368,000
TOTAL NEW APPROPRIATIONS	P 13,834,000	P 2,534,000		P 16,368,000

Obligations, by Object of Expenditures

CYs 2022-2024
(In Thousand Pesos)

	(Cash-Based)		
	2022	2023	2024
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary	9,191	9,348	10,379
Total Permanent Positions	9,191	9,348	10,379
Other Compensation Common to All			
Personnel Economic Relief Allowance	373	384	384
Representation Allowance	341	324	384
Transportation Allowance	341	324	384
Clothing and Uniform Allowance	96	96	96
Overtime Pay	129		
Mid-Year Bonus - Civilian	737	779	865
Year End Bonus	741	779	865
Cash Gift	75	80	80
Productivity Enhancement Incentive	80	80	80
Step Increment		23	26
Collective Negotiation Agreement	375		
Total Other Compensation Common to All	3,288	2,869	3,164
Other Compensation for Specific Groups			
Other Personnel Benefits	1,155		
Anniversary Bonus - Civilian			48
Total Other Compensation for Specific Groups	1,155		48
Other Benefits			
Retirement and Life Insurance Premiums	749	1,122	1,245
PAG-IBIG Contributions	16	19	19
PhilHealth Contributions	115	185	205

Employees Compensation Insurance Premiums	16	19	19
Loyalty Award - Civilian	15		
Terminal Leave	1,400		
Total Other Benefits	<u>2,311</u>	<u>1,345</u>	<u>1,488</u>
TOTAL PERSONNEL SERVICES	<u>15,945</u>	<u>13,562</u>	<u>15,079</u>
Maintenance and Other Operating Expenses			
Travelling Expenses	418	351	366
Training and Scholarship Expenses	87	169	169
Supplies and Materials Expenses	314	314	333
Utility Expenses	55	35	35
Communication Expenses	140	208	208
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	104	175	175
Professional Services	15		15
General Services	301	225	225
Repairs and Maintenance	127	67	67
Taxes, Insurance Premiums and Other Fees	159	133	133
Other Maintenance and Operating Expenses			
Advertising Expenses	8		
Printing and Publication Expenses	10		10
Transportation and Delivery Expenses	6		6
Rent/Lease Expenses	680	454	668
Subscription Expenses	25	9	22
Other Maintenance and Operating Expenses	35	160	102
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>2,484</u>	<u>2,300</u>	<u>2,534</u>
GRAND TOTAL	<u>18,429</u>	<u>15,862</u>	<u>17,613</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

<u>ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)</u>	<u>2022 GAA Targets</u>	<u>Actual</u>
Due process for fair and equitable real property tax assessment improved		P 18,429,000
REAL PROPERTY TAX ADJUDICATION PROGRAM		P 18,429,000
Outcome Indicator(s)		
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%

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2. Number of case events/hearings conducted	45	95
3. Percentage of cases submitted for decision that are resolved/decided within 90 days from submission	90%	90%

PERFORMANCE INFORMATION

<u>ORGANIZATIONAL OUTCOMES (00s) / PERFORMANCE INDICATORS (PIs)</u>	<u>Baseline</u>	<u>2023 Targets</u>	<u>2024 NEP Targets</u>
Due process for fair and equitable real property tax assessment improved		P 15,862,000	P 17,613,000
REAL PROPERTY TAX ADJUDICATION PROGRAM		P 15,862,000	P 17,613,000
Outcome Indicator(s)			
1. Percentage of cases reviewed over the last five (5) years whose decisions are overturned by a higher court	9%	0	10%
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%
2. Number of case events/hearings conducted	50	40	60
3. Percentage of cases submitted for decision that are resolved/decided within 90 days from submission	90%	90%	90%