

F. CENTRAL BOARD OF ASSESSMENT APPEALS

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	<u>(Cash-Based)</u>		
	<u>2023</u>	<u>2024</u>	<u>2025</u>
New General Appropriations	<u>14,740</u>	<u>16,368</u>	<u>16,826</u>
General Fund	14,740	16,368	16,826
Automatic Appropriations	<u>1,122</u>	<u>1,245</u>	<u>1,225</u>
Retirement and Life Insurance Premiums	1,122	1,245	1,225
Continuing Appropriations	<u>67</u>	<u>19</u>	
Unobligated Releases for MOOE			
R.A. No. 11639	67		
R.A. No. 11936		19	
Budgetary Adjustment(s)	<u>1,999</u>		
Release(s) from:			
Pension and Gratuity Fund	700		
Unprogrammed Appropriation			
Miscellaneous Personnel Benefits Fund-Staffing			
Modifications/ Upgrading of Salaries (Civilian)	1,299		
Total Available Appropriations	<u>17,928</u>	<u>17,632</u>	<u>18,051</u>
Unused Appropriations	<u>(255)</u>	<u>(19)</u>	
Unobligated Allotment	<u>(255)</u>	<u>(19)</u>	
TOTAL OBLIGATIONS	<u>17,673</u>	<u>17,613</u>	<u>18,051</u>
	=====	=====	=====

EXPENDITURE PROGRAM
(in pesos)

GAS / STO / OPERATIONS / PROJECTS	(Cash-Based)		
	2023 Actual	2024 Current	2025 Proposed
General Administration and Support			226,000
Regular			226,000
PS			226,000
Operations	17,673,000	17,613,000	17,825,000
Regular	17,673,000	17,613,000	17,825,000
PS	15,817,000	15,079,000	14,958,000
MOOE	1,856,000	2,534,000	2,867,000
TOTAL AGENCY BUDGET	17,673,000	17,613,000	18,051,000
Regular	17,673,000	17,613,000	18,051,000
PS	15,817,000	15,079,000	15,184,000
MOOE	1,856,000	2,534,000	2,867,000

STAFFING SUMMARY

	2023	2024	2025
TOTAL STAFFING			
Total Number of Authorized Positions	26	26	26
Total Number of Filled Positions	16	15	15

Proposed New Appropriations Language
For general administration and support and operations, as indicated hereunder.....P 16,826,000
=====

OPERATIONS BY PROGRAM	PROPOSED 2025 (Cash-Based)			
	PS	MOOE	CO	TOTAL
REAL PROPERTY TAX ADJUDICATION PROGRAM	13,733,000	2,867,000		16,600,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2025 (Cash-Based)
(in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	13,959,000	2,867,000		16,826,000
National Capital Region (NCR)	13,959,000	2,867,000		16,826,000
TOTAL AGENCY BUDGET	13,959,000	2,867,000		16,826,000

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					
1000000000000000	General Administration and Support	226,000			226,000
100000100002000	Administration of Personnel Benefits	226,000			226,000
Sub-total, General Administration and Support		226,000			226,000
3000000000000000	Operations	13,733,000	2,867,000		16,600,000
3101000000000000	REAL PROPERTY TAX ADJUDICATION PROGRAM	13,733,000	2,867,000		16,600,000
310100100001000	Adjudication of appealed cases on real property tax assessment	13,733,000	2,867,000		16,600,000
Sub-total, Operations		13,733,000	2,867,000		16,600,000
TOTAL NEW APPROPRIATIONS		P 13,959,000	P 2,867,000		P 16,826,000
		=====	=====		=====

Obligations, by Object of Expenditures

CYs 2023-2025
(In Thousand Pesos)

		(<u>Cash-Based</u>)		
		<u>2023</u>	<u>2024</u>	<u>2025</u>
Current Operating Expenditures				
Personnel Services				
Civilian Personnel				
Permanent Positions				
Basic Salary		10,348	10,379	10,209
Total Permanent Positions		10,348	10,379	10,209

Other Compensation Common to All			
Personnel Economic Relief Allowance	380	384	360
Representation Allowance	390	384	444
Transportation Allowance	390	384	444
Clothing and Uniform Allowance	90	96	105
Overtime Pay	80		
Mid-Year Bonus - Civilian	865	865	851
Year End Bonus	859	865	851
Cash Gift	78	80	75
Productivity Enhancement Incentive	75	80	75
Step Increment		26	26
Collective Negotiation Agreement	450		
Total Other Compensation Common to All	<u>3,657</u>	<u>3,164</u>	<u>3,231</u>
Other Compensation for Specific Groups			
Other Personnel Benefits	51		
Anniversary Bonus - Civilian		48	
Total Other Compensation for Specific Groups	<u>51</u>	<u>48</u>	
Other Benefits			
Retirement and Life Insurance Premiums	886	1,245	1,225
PAG-IBIG Contributions	17	19	36
PhilHealth Contributions	131	205	239
Employees Compensation Insurance Premiums	17	19	18
Loyalty Award - Civilian	10		
Terminal Leave	700		226
Total Other Benefits	<u>1,761</u>	<u>1,488</u>	<u>1,744</u>
TOTAL PERSONNEL SERVICES	<u>15,817</u>	<u>15,079</u>	<u>15,184</u>
Maintenance and Other Operating Expenses			
Travelling Expenses	148	366	366
Training and Scholarship Expenses	40	169	169
Supplies and Materials Expenses	149	333	433
Utility Expenses	60	35	71
Communication Expenses	156	208	208
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	108	175	175
Professional Services		15	15
General Services	291	225	276
Repairs and Maintenance	71	67	132
Taxes, Insurance Premiums and Other Fees	97	133	172
Other Maintenance and Operating Expenses			
Printing and Publication Expenses		10	
Transportation and Delivery Expenses	7	6	6
Rent/Lease Expenses	699	668	714
Subscription Expenses	8	22	22
Other Maintenance and Operating Expenses	22	102	108
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>1,856</u>	<u>2,534</u>	<u>2,867</u>
GRAND TOTAL	<u>17,673</u>	<u>17,613</u>	<u>18,051</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)	2023 GAA Targets	Actual
Due process for fair and equitable real property tax assessment improved		P 17,673,000
REAL PROPERTY TAX ADJUDICATION PROGRAM		P 17,673,000
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%
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	2024 Targets	2025 NEP Targets
Due process for fair and equitable real property tax assessment improved		P 17,613,000	P 17,825,000
REAL PROPERTY TAX ADJUDICATION PROGRAM		P 17,613,000	P 17,825,000
Outcome Indicator(s)			
1. Percentage of cases reviewed over the last five (5) years whose decisions are overturned by a higher court	9%	10%	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	60	60
3. Percentage of cases submitted for decision that are resolved/decided within 90 days from submission	90%	90%	90%