

F. CENTRAL BOARD OF ASSESSMENT APPEALS

Appropriations/Obligations

(In Thousand Pesos)

	(Cash-Based)		
<u>Description</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
New General Appropriations	<u>16,368</u>	<u>16,826</u>	<u>17,119</u>
General Fund	16,368	16,826	17,119
Automatic Appropriations	<u>1,302</u>	<u>1,225</u>	<u>1,216</u>
Retirement and Life Insurance Premiums	1,302	1,225	1,216
Continuing Appropriations	<u>19</u>	<u>2</u>	
Unobligated Releases for MOOE			
R.A. No. 11936	19		
R.A. No. 11975		2	
Budgetary Adjustment(s)	<u>946</u>		
Release(s) from:			
Miscellaneous Personnel Benefits Fund	313		
Unprogrammed Appropriation			
For Payment of Personnel Benefits	<u>633</u>		
Total Available Appropriations	<u>18,635</u>	<u>18,053</u>	<u>18,335</u>
Unused Appropriations	(<u>409</u>)	(<u>2</u>)	
Unobligated Allotment	(<u>409</u>)	(<u>2</u>)	
TOTAL OBLIGATIONS	<u>18,226</u>	<u>18,051</u>	<u>18,335</u>
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EXPENDITURE PROGRAM
(in pesos)

GAS / STO / OPERATIONS / PROJECTS	(Cash-Based)		
	2024 Actual	2025 Current	2026 Proposed
General Administration and Support		226,000	214,000
Regular		226,000	214,000
PS		226,000	214,000
Operations	18,226,000	17,825,000	18,121,000
Regular	18,226,000	17,825,000	18,121,000
PS	16,270,000	14,958,000	14,581,000
MOOE	1,956,000	2,867,000	3,540,000
TOTAL AGENCY BUDGET	18,226,000	18,051,000	18,335,000
Regular	18,226,000	18,051,000	18,335,000
PS	16,270,000	15,184,000	14,795,000
MOOE	1,956,000	2,867,000	3,540,000

STAFFING SUMMARY

	2024	2025	2026
TOTAL STAFFING			
Total Number of Authorized Positions	26	26	26
Total Number of Filled Positions	15	14	14

Proposed New Appropriations Language

For general administration and support and operations, as indicated hereunder.....P 17,119,000
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OPERATIONS BY PROGRAM	PROPOSED 2026 (Cash-Based)			
	PS	MOOE	CO	TOTAL
REAL PROPERTY TAX ADJUDICATION PROGRAM	13,365,000	3,540,000		16,905,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2026 (Cash-Based)
(in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	13,579,000	3,540,000		17,119,000
National Capital Region (NCR)	13,579,000	3,540,000		17,119,000
TOTAL AGENCY BUDGET	13,579,000	3,540,000		17,119,000
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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:
 - 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
 - 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)

		Current Operating Expenditures			
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
A.REGULAR PROGRAMS					
1000000000000000	General Administration and Support	214,000			214,000
100000100002000	Administration of Personnel Benefits	214,000			214,000
Sub-total, General Administration and Support		214,000			214,000
3000000000000000	Operations	13,365,000	3,540,000		16,905,000
3101000000000000	REAL PROPERTY TAX ADJUDICATION PROGRAM	13,365,000	3,540,000		16,905,000
310100100001000	Adjudication of appealed cases on real property tax assessment	13,365,000	3,540,000		16,905,000
Sub-total, Operations		13,365,000	3,540,000		16,905,000
TOTAL NEW APPROPRIATIONS		P 13,579,000	P 3,540,000		P 17,119,000
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Obligations, by Object of Expenditures

CYs 2024-2026
(In Thousand Pesos)

	(Cash-Based)		
	2024	2025	2026
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary	10,713	10,209	10,134
Total Permanent Positions	10,713	10,209	10,134
Other Compensation Common to All			
Personnel Economic Relief Allowance	360	360	336
Representation Allowance	450	444	330
Transportation Allowance	450	444	330
Clothing and Uniform Allowance	105	105	98
Overtime Pay	42		
Mid-Year Bonus - Civilian	891	851	844
Year End Bonus	894	851	844
Cash Gift	75	75	70
Productivity Enhancement Incentive	75	75	70
Performance Based Bonus	313		
Step Increment		26	25
Collective Negotiation Agreement	450		
Total Other Compensation Common to All	4,105	3,231	2,947
Other Compensation for Specific Groups			
Other Personnel Benefits	159		
Anniversary Bonus - Civilian	150		
Total Other Compensation for Specific Groups	309		
Other Benefits			
Retirement and Life Insurance Premiums	914	1,225	1,216
PAG-IBIG Contributions	30	36	34
PhilHealth Contributions	183	239	223
Employees Compensation Insurance Premiums	16	18	17
Loyalty Award - Civilian			10
Terminal Leave		226	214
Total Other Benefits	1,143	1,744	1,714
TOTAL PERSONNEL SERVICES	16,270	15,184	14,795
Maintenance and Other Operating Expenses			
Travelling Expenses	322	366	776
Training and Scholarship Expenses	171	169	176
Supplies and Materials Expenses	92	433	572
Utility Expenses	52	71	72
Communication Expenses	130	208	208
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	122	175	175
Professional Services		15	15
General Services	177	276	384
Repairs and Maintenance	40	132	132
Taxes, Insurance Premiums and Other Fees	104	172	172

Other Maintenance and Operating Expenses			
Transportation and Delivery Expenses	6	6	6
Rent/Lease Expenses	695	714	714
Subscription Expenses	6	22	22
Other Maintenance and Operating Expenses	39	108	116
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	1,956	2,867	3,540
GRAND TOTAL	18,226	18,051	18,335

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)	2024 GAA Targets	Actual
Due process for fair and equitable real property tax assessment improved		P 18,226,000
REAL PROPERTY TAX ADJUDICATION PROGRAM		P 18,226,000
Outcome Indicator(s)		
1. Percentage of cases reviewed over the last five (5) years whose decisions are overturned by a higher court	10%	12%
2. Percentage of cases reviewed over the last ten (10) years were sustained/affirmed by higher courts	95%	94%
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	60	161
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	2025 Targets	2026 NEP Targets
Due process for fair and equitable real property tax assessment improved		P 17,825,000	P 18,121,000
REAL PROPERTY TAX ADJUDICATION PROGRAM		P 17,825,000	P 18,121,000
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%

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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%