

**PROGRAMMED APPROPRIATION AND OBLIGATION  
BY OBJECT OF EXPENDITURE**

OFFICE/SPECIAL PURPOSE APPROPRIATIONS: **OFFICE OF THE CITY ASSESSOR**

Object of Expenditure	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Proposed)
<b>1.0 Current Operating Expenditures</b>				
<b>1.1 Personal Services</b>				
Salaries and Wages – Regular	1101- 701	3,109,516.58	4,063,824.00	4,063,608.00
Overtime/Night Pay	1101- 723	-	30,000.00	30,000.00
PERA	1101- 711	394,000.00	456,000.00	456,000.00
Representation Allowance	1101- 713	85,500.00	142,500.00	142,500.00
Transportation Allowance	1101- 714	85,500.00	142,500.00	142,500.00
Clothing and Uniform Allowance	1101- 715	85,000.00	95,000.00	95,000.00
Productivity Enhancement Incentive	1101- 717	434,000.00	38,000.00	38,000.00
Cash Gift	1101- 724	82,500.00	95,000.00	95,000.00
Year-End Bonus	1101- 725	280,876.00	338,652.00	338,634.00
Life & Retirement Insurance Premiums	1101- 731	373,125.90	487,660.00	487,634.00
PAG-IBIG Contribution	1101- 732	19,400.00	22,800.00	22,800.00
PHILHEALTH Contribution	1101- 733	35,300.00	121,916.00	121,909.00
ECC Contribution	1101- 734	19,212.82	22,800.00	22,800.00
Other Personnel Benefits	1101- 749	140,932.00	32,382.00	32,380.00
<b>TOTAL PERSONAL SERVICES:</b>		<b>5,144,863.30</b>	<b>6,089,034.00</b>	<b>6,088,765.00</b>
<b>1.2 Maintenance and Other Operating Expenses</b>				
Travelling Expenses - Local	1101- 751	37,002.00	97,152.00	110,400.00
Office Supplies Expenses	1101- 755	88,311.75	145,728.00	165,600.00
Telephone Expenses - Landline	1101- 772	16,048.86	20,000.00	20,000.00
Telephone Expenses - Mobile	1101- 773	12,000.00	12,000.00	12,000.00
Repair and Maintenance - Office Equipment	1101- 821	9,800.00	44,000.00	50,000.00
Repair and Maintenance - IT Equipment and Software	1101- 823	2,265.00	44,000.00	50,000.00
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES:</b>		<b>165,427.61</b>	<b>362,880.00</b>	<b>408,000.00</b>
<b>2.0 Capital Outlay</b>				
NONE				
<b>TOTAL CAPITAL OUTLAY:</b>		-	-	-
<b>3.0 Financial Expenses</b>				
NONE				
<b>TOTAL FINANCIAL EXPENSES</b>				
<b>TOTAL APPROPRIATION:</b>		<b>5,310,290.91</b>	<b>6,451,914.00</b>	<b>6,496,765.00</b>

Prepared:

Reviewed:

Approved:

**RANIER MARTIN G. VILLANUEVA, CE**  
City Assessor

**ERNESTO E. VARRERA**  
City Budget Officer

**RAMON D. TORRES**  
City Mayor

## PERSONNEL SCHEDULE

Budget Year : 2015  
Province/City/Municipality : Bago City

OFFICE: **OFFICE OF THE CITY ASSESSOR**

Item Number	Position Title	Name of Incumbent	Current Year 2014 Authorized Rate/Annum		Budget Year 2015 Proposed Rate/Annum		Increase/Decrease
			SG/Step	Amount	SG/Step	Amount	
1	CITY ASSESSOR	<b>Ranier Martin G. Villanueva</b>	25/3	626,064.00	25/3	626,064.00	-
2	ASSISTANT CITY ASSESSOR	<b>-Vacant-</b>	23/1	525,132.00	23/1	525,132.00	-
3	LOCAL ASSESSMENT OPRTN. OFFICER IV	<b>-Vacant-</b>	22/1	486,228.00	22/1	486,228.00	-
4	LOCAL ASSESSMENT OPRTN. OFFICER III	<b>Estela M. Mellizo</b>	18/3	365,304.00	18/3	365,304.00	-
5	LOCAL ASSESSMENT OPRTN. OFFICER II	<b>-Vacant-</b>	15/1	-	15/1	-	-
6	CLERK IV	<b>Anita V. Ambong</b>	8/7	180,696.00	8/8	182,508.00	1,812.00
7	COMPUTER OPERATOR I	<b>Julian B. Dayot</b>	7/4	163,140.00	7/4	163,140.00	-
8	DRAFTSMAN I	<b>Roberto D. Alipato</b>	6/8	157,920.00	6/8	157,920.00	-
9	DRAFTSMAN I	<b>Eduardo M. Mellizar</b>	6/8	157,920.00	6/8	157,920.00	-
10	ASSESSMENT CLERK II	<b>Milagros C. Mallari</b>	6/7	156,360.00	6/8	157,920.00	1,560.00
11	TAX MAPPING AIDE	<b>Jose A. Catahay, Jr.</b>	4/8	136,656.00	4/8	136,656.00	-
12	TAX MAPPING AIDE	<b>Henry U. Montales</b>	4/8	136,656.00	4/8	136,656.00	-
13	TAX MAPPING AIDE	<b>Emmanuel A. Ureta</b>	4/8	136,656.00	4/8	136,656.00	-
14	CLERK II	<b>Ryan G. Alvarez</b>	4/4	131,316.00	4/4	131,316.00	-
15	CLERK II	<b>Edjielyn B. Lucot</b>	4/5	132,636.00	4/5	132,636.00	-
16	TAX MAPPING AIDE	<b>-Vacant-</b>	4/1	127,464.00	4/1	127,464.00	-

17	CLERK I	<b>-Vacant- (Peregrino V. Javelona, Deceased 05/01/14)</b>	3/4	122,160.00	3/1	118,572.00	(3,588.00)
18	UTILITY WORKER I	<b>Ronie G. Sun</b>	1/8	110,004.00	1/8	110,004.00	-
19	UTILITY WORKER I	<b>Norma C. Martir</b>	1/7	108,912.00	1/7	108,912.00	-
20	UTILITY WORKER I	<b>-Vacant-</b>	1/1	102,600.00	1/1	102,600.00	-

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<b>TOTAL OFFICE OF THE CITY ASSESSOR</b>				<b>4,063,824.00</b>		<b>4,063,608.00</b>	<b>(216.00)</b>
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Prepared:

**TRICIA Y. MATTI, MGS**  
Human Resource Management Officer IV

Reviewed:

**ERNESTO E. VARRERA**  
City Budget Officer

Approved:

**RAMON D. TORRES**  
City Mayor

# FUNCTIONAL STATEMENTS, OBJECTIVES and EXPECTED RESULTS

Department/Office: OFFICE OF THE CITY ASSESSOR

Budget Year: 2015

## I. FUNCTIONAL STATEMENT

- a) Initiates, reviews and recommends changes in policies and objectives, plans and programs, techniques, procedures and practices in the valuation and assessment of real properties located within the territorial jurisdiction of the City of Bago and presents the same to the City Mayor for purposes of taxation;
- b) Prepares, installs and maintain a system of tax mapping, showing graphically all properties subject to assessment and gather all data concerning the same;
- c) Prepares the schedule of the Fair Market Value for the different classes of real properties, in accordance with Title II, Book II of Republic Act 7160;
- d) Exercise the functions of appraisal and assessment primarily for taxation purposes of all real properties in the territorial jurisdiction of the city of Bago;
- e) Conducts frequent physical surveys to verify and determine whether all properties within the City of Bago listed in the assessment rolls.

## II. OBJECTIVES

- a) To ensure the effective delivery of basic services through an appraisal and assessment system for taxation purposes;
- b) To provide, initiate and revision and recommend changes in policies and objectives, plans and programs, techniques, procedures and practices in the valuation and assessment of real properties within the territorial jurisdiction of Bago City.

## III. PROGRAMS/PROJECTS/ACTIVITIES

Appraisal and assessment of newly discovered Real Properties and the maintenance and updating of records.

Reference Code	Program/Activity/Project Description	Cost	Performance/ Output Indicator	Target	Implementation Schedule	
					From	To
1	2	3	4	5	6	
1	Appraisal & Assessment of Newly discovered Real Properties	172,800	100% of all real property whether taxable or exempted shall be recorded & assessed for taxation purposes.	Frequent ocular inspections are conducted each month & at least 10 RPU's are listed discovered each day.	January 2015	December 2015
2	Information/Educational Campaign	86,400	The conduct of tax information & educational campaign in the 24 barangays has been initiated.	All RPU's in the territorial jurisdiction of the City of Bago shall have been properly classified.	January 2015	December 2015
3	Reclassification/Equalization of Assessment of Real Properties	21,600	All classes of Real properties are properly indicated as per ocular inspection of the Tax Mapping Team	All RPU's in the territorial jurisdiction of the City of Bago shall have been properly classified	January 2015	December 2015
4	Re-assessment of renovated, reconstructed and extended buildings	12,960	The list of renovated, reconstructed & extended buildings provided by the Office of the City Engineer's & during ocular inspection by the City Assessor's Office is re-assessed on a monthly basis	An abstract of renovated, reconstructed & extended building are inspected by the Tax Mapping Division Team for taxation purposes.	January 2015	December 2015

Reference Code	Program/Activity/Project Description	Cost	Performance/Output Indicator	Target	Implementation Schedule	
					From	To
5	Re-examination of exemption	8,640	To verify whether or not said land/building/improvement complies with documents submitted by their owners to law rules and regulations.	To properly classify all real properties as to taxable or exempt.	January 2015	December 2015
6	Delivery of Wealth Generating Assessment Services	129,600	An increased revenue for the City of Bago for CY-2015	Effective implementation of the activity	January 2015	December 2015

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