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**ASSESSMENT OF REGION VI  
RPTA IMPLEMENTATION PROJECT  
FOR THE  
U. S. AGENCY FOR INTERNATIONAL DEVELOPMENT**

**BY**

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**23 APRIL 1989**

# EVSA CORPORATION

A DEVELOPMENT MANAGEMENT ORGANIZATION

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April 25, 1989

Mr. Charles R. Rheingans  
Chief, Rural Development Division  
Office of Rural and Agricultural  
Development  
U.S. Agency for International  
Development

Subject: Final Report  
PIO/T No. 492-0358-3-20134

Dear Mr. Rheingans:

I am pleased to submit the enclosed final report on the Assessment of Region VI-RPTA Implementation.

My work was conducted along the workplan and assessment instruments approved by the RPTA Management Office of the Department of Finance and USAID-ORAD. The actual implementation of the assessment was done in coordination from the Central through the LGU Project Management Offices. While at the proposal stage, we envisioned to cover only 12 to 15 LGUs, the Assessment Team eventually covered 31 LGUs in all six provinces and sub-province of Guimaras. This can be attributed to the streamlined instruments used in the assessment, the quality of local assistance extended to the Team and the enthusiasm of both the RPTA management and members of the Assessment Team.

The final report also incorporates further analysis and responses to comments made during the DOF and USAID staff briefing conducted by the undersigned. The guidance, comments and assistance from both DOF and USAID-ORAD officials are appreciated.

I hope that the final report meets your requirements. I am prepared to respond to any questions that may be raised in this regard.

Very truly yours,

*Cesar Saldana*

CESAR G. SALDANA  
Managing Associate

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# ASSESSMENT OF REGION VI RPTA IMPLEMENTATION PROJECT

## A. EXECUTIVE SUMMARY

The objectives of the assessment of the Region VI RPTA Implementation Project are: (a) to determine the overall project performance in terms of LGU commitment, implementation and progress versus targets; and (b) to evaluate the degree of readiness and strategies in expanding field implementation of RPTA to other project areas. The assessment was conducted along a comprehensive coverage and physical visits of some 31 out of 56 participating cities and municipalities. The assessment instruments involve reviewing the inputs, processes and accomplishments at the LGU level through interviews and review of milestones.

The overall project accomplishments were found to be quite satisfactory and according to targets. Excellent progress achieved in many LGUs can be attributed to the quality of project management's decisions and actions regarding: (a) deployment of staff; (b) enforcement of coordination between the province and LGU levels; (c) monitoring at the regional level; (d) setting of priorities and problem-solving support at the central and regional levels; and (e) general leadership and commitment to the project at all levels.

The project encountered a number of problems up to the time of assessment, primarily: (a) delayed fund releases through PNB in Negros Province; (b) lack of full briefing and mobilization of local official support to the Project; (c) lack of adequate preparation of LGUs; (d) political pressures from local officials on some Project activities, e.g. hiring of staff and use of facilities/equipment; (e) inadequate time available for staff training; and (f) environmental impediments like terrain and insurgency activities in some areas.

In many of the LGUs encountering these problems, appropriate and timely management action have been observed by the Assessment Team as making a difference in the progress of LGUs versus targets. The key ingredient appears to be in the perception by LGUs that the central project management is supportive of their needs and that effective technical project management is properly left at the level of the regional project management in Iloilo. Another key decision by the Regional Project Manager is his assignment of capable provincial coordinators in each of the provinces to direct LGU project operations. Along with active regional monitoring and technical assistance, municipal assessors are assured that they could get all the technical assistance needed to ensure project completion. Commitment and morale are sustained at high levels.

The benefits of the Region VI RPTA Project appear to be evident, in the view of the Assessment Team, through: (a) increased assessments; (b) improved quality of records; (c) trained staff; and (d) increased awareness of RPTA processes for local officials. It seems clear even to non-participating LGUs in Region VI that the RPTA has a beneficial impact on future total revenues.

The Assessment Team observes that the remaining work in Region VI involves taking steps to sustain the gains made so far in the project. Future funds releases should be streamlined further. Reallocation of funds should be made for staff training and equipment support to install and implement the improved RPTA systems developed. Management should take the necessary steps to phase in the tax collection stage participants and local government officials. Local development projects should support improved RPTA revenues.

The question of replication of the project to other regions is more difficult to answer. Much of the success of the Region VI project owes to the previous AID-funded RPTA projects in the region and the capacities so developed. To achieve a similar measure of success, similar capacities should be tapped in other regions, or transferred from Region VI if possible. In general, management processes used in Region VI should be followed and adapted to other regions but this would depend on the commitment and abilities of the people who will be tasked with management of those projects.

The Assessment Team would like to express its appreciation of the enthusiastic support provided by the central, regional, provincial and LGU RPTA staff in the conduct of its work. The RPTA Project management staff who assisted the Assessment Team are acknowledged in Annex 8 of this report. The interaction and technical discussions by the Team with the RPTA project staff have been especially stimulating and reflects the advancement that the RPTA Project has achieved in Region VI under USAID Assistance.

## B. BACKGROUND AND METHODOLOGY

### 1. Objectives of the Assessment

a. To determine the overall RPTA performance in meeting the consideration for possible ACD extension namely:

- \* commitment of the national and local governments to support implementation;
- \* participating local government unit performance in the implementation of field technical elements;
- \* progress towards meeting the project targets.

b. To evaluate the degree of readiness and strategies in expanding field implementation to two other regions. The assessment of the management capacity especially of the Central Project Management Office will provide some indicators for project expansion. Likewise, lessons learned in Region VI will be helpful in improving the on-going and future field implementation activities.

### 2. Assessment Procedures

The assessment was conducted at the Central, Regional, Provincial and Municipal/City levels. The assessment proceeded according to the methodology discussed below and shown in detail in Annex 1.

At all levels, the project experience was first appraised where project milestones were traced beginning from the



identification stage to the present, followed by a general assessment of the Project Implementation Plans (PIP) in terms of their completeness, content, structure and requirement.

This was followed by an assessment of the existing organizational structure vis-a-vis the original structure contained in the PIP, where the bottlenecks in the flow of funds were identified and traced to minimize their disruptive consequences to the project. The accomplishments of each project management level were then compared with schedule and targets; special attention was given to the support given by the national, regional and provincial levels on one hand and the provincial and local governments on the other.

The project monitoring reports at all levels were then reviewed. Meetings with the project management heads were held to discuss the actions taken, compliance with standards and the validity of the monitoring data. The new forms used were considered, focusing on their use, applicability and benefits. Finally, the problems and opportunities encountered were evaluated and analyzed to arrive at recommended solutions.

### C. SUMMARY OF ASSESSMENT RESULTS

The assessment was conducted along four result areas, namely

- 1) Project accomplishments relative to plans.
- 2) Problems encountered and measures taken by management.
- 3) Management and implementation strategies adopted for this project.
- 4) Benefits of the Project relative to goals.

An outline of results in each area follows.

1. Project Accomplishments

- a. A comparative accomplishment summary by LGU and province from December 1988 to February 1989 is shown in Annex 3. The report shows that the monitoring and evaluation (M&E) system developed under the previous AID-assisted RPTA Project (Phase II) is being used. A highlight of this M&E system is the evaluation of tax mapping operation by stages and the output oriented nature of monitoring.

The latest Project accomplishment report, as of February 17 is also shown in this annex. The report indicates a 25 percent overall completion rate for the Project. The end of March accomplishments are likely to be much higher, but under 40 percent, due to accelerated activities in that month. This progress is well within target. Although the PIP's did not specify detailed targets, LGU's visited indicated their capacity to complete within the Project timetable.

- b. Progress became evident after the "learning effect" in Region-Provincial-LGU coordination problems encountered at the outset, mainly on how to divide the work. Different ways of dividing the work were developed in provinces depending on their relative capabilities.

From the results of the Assessment Team's analysis, the provinces of Negros and Capiz divided the work into

supervision for the provincial RPTA staff and actual work with the LGU. This was as envisioned in the project plan. The provinces of Iloilo and Aklan divided the work into preliminary stages for the LGU and finalization for the province. The province of Antique physically segregated each LGU into those barangays to be done entirely by the LGU and those by the province. The sub-province of Guimaras had different batches of temporary staff doing each major step in the RPTA process. While the approaches are so diverse, the provinces appeared to have attempted to exploit the relative strengths of the staff available to the LGU or province and to work within the political pressures regarding hiring being brought to bear on the Assessors' Offices. Differences in division of work was effectively handled by a responsive Regional Director.

- c. The Assessors Office phase of the Project should be completed by end of May per internal Project target. The participants are confident that this target can be achieved.
- d. Progress in the Project was evidently accelerated after the release of the Cost Share Assistance funds.
- e. Technical problems were encountered but have been solved primarily by monitoring, technical assistance and timely redeployment of staff at the Regional and Provincial level.

f. New and improved RPTA forms have been adopted and used in the entire project at Region VI. Copies of the new forms are shown in Annex 5. More than just adoption of forms, this finding indicates that:

i. Improved procedures developed from previous AID-assisted RPTA projects are being used; and

ii. These forms can be adopted nationwide. Central management expressed readiness to issue the necessary orders to adopt the new forms immediately.

No detailed assessment report covering the regional level is shown in Annex 6. It shows the Team's findings on organization, accomplishments, problems and actions taken at the regional level and the minutes of a regional RPTA Project meeting with LGUs observed by the Team on 11 March 1989.

The detailed assessment reports covering the provincial and LGU levels are shown in Annex 7. The reports describe the organization, accomplishments, technical operations and problems and measures taken by management at these levels.

## 2. Problems Encountered and Actions Taken

a. Policies and procedures on hiring of temporary employees were not clear or left to provincial-level discretion.

Political pressures on hiring were reduced by introducing examinations.

- b. Manuals on policies and procedures on technical project implementation are absent. This was addressed by deploying technical staff from the provincial and regional levels.
- c. Commodities are needed at Project start-up but are yet to be distributed up to the time of Assessment Team visits, particularly typewriters, calculators, transportation, cabinets and forms. Forms reproduction was given priority for funds in order to ensure continuity of project activities.
- d. Lack of training became evident in slow processing and errors. Supervision of temporary staff by regular employees was done to reduce errors and speed up work.
- e. Local government officials and other RPTA personnel lacked detailed awareness of Project objectives and procedures in absence of prior organized orientation.
- f. Delayed release of funds due to government approval and problems with PNB in Negros delayed project start-up.
- g. Auditing procedures require bidding for purchase above P5,000. Some LGUs made frequent purchases below this single expenditure limit, requiring more time and effort, if not costs.

h. Lack of assurance of the regular flow of funds to the LGU appeared to cause staff problems in retention and motivation.

3. Management/Implementation Strategies Adopted

The Assessment Team found evidence that management has adopted the following policies:

- a. There is strong Central and Regional Project Management coordination.
- b. Formal monitoring is enforced. The monitoring organization is in place and functioning. Regular field visits are made to LGUs by Central, Regional and Provincial staff.
- c. There is improved coordination between the provinces and LGUs on operational matters.
- d. It is the practice of the Region to conduct regular meetings to review status of LGUs and to deploy qualified technical staff in "problematic" areas.
- e. Regular provincial level staff are assigned to LGUs to train and supervise temporary employees.
- f. LGUs have improvised due to equipment shortage. Temporary employees often bring their own calculators and typewriters. It is normal for documents to be taken out of the Assessors Offices to available typewriters in the Municipal Hall.

- g. Regional and Provincial management use the funds approval system to ensure compliance with work targets. Piece-rate and per diem are tied to output targets of LGU staff.
- h. New forms developed in previous Project phases are installed and being used in the Region VI Project.

#### 4. Benefits of the Project

The Assessment Team found sufficient basis to conclude that certain benefits can already be attributed to the Project, as follows:

- a. Increase in assessed values in participating LGUs, for reasons of "discovered" properties, higher appraised values and improvement in the LGUs. Tax collection is expected to increase by 100 to 300 percent over current levels, even without improvement over current collection rates. This was gathered from the Assessment Teams' sampling of new RPTA records.
- b. LGU RPTA personnel are trained and capable of maintaining the improved system.
- c. The quality of RPTA records has been improved under this project.
- d. The coordination between Region, Province and LGU has been enhanced under a Project of this large scale. Previous regular RPTA Projects of the government have

been on a piecemeal basis and did not really test and develop line Management Coordination.

e. Non-participating LGUs assessors were involved in work at participating LGUs. Improved RPTA processes are introduced through such participation.

f. Local government officials became aware and were involved in the Project at Region VI.

#### 5. Overall Assessment

The Region VI Project is being successfully implemented at this stage. The Project Management organization is installed and functional. Problems were encountered but were effectively addressed through proper management attention. For the most part, a decentralized management structure from the Regional to the LGU levels, is working for effective project implementation. A clear indication: the differing approaches taken by the provinces in implementation in the absence of detailed project guidelines, apparently with equally successful results up to this stage. Annex 4 shows differing roles adopted by Provincial and LGU Project Management. This success can be attributed to a well-motivated RPTA staff in the region, the beneficial effects of prior assistance projects and the intensive implementation of the Project in Region VI (e.g., versus a nation-wide Project).



#### D. RECOMMENDATIONS AND IDENTIFICATION OF RESPONSIBLE UNITS

The remaining areas of concern found by the Assessment Team are as follows:

- 1.) Regional Project Management needs to look forward to orienting and phasing-in the tax collection stage participants in this Project. For the most part, concentration on the assessor's office left out the treasurers and LGU officials in the Project up to this stage. The assessment phase problems have been sufficiently overcome and management should concentrate on installing the systems and looking at the collection stage.
- 2.) Central and Regional project management should streamline future funds releases as this is crucial to progress. Specifically:
  - a.) Speed-up releases in the banking channels and advise LGU's of releases.
  - b.) Advise LGUs on liquidation procedures in coordination with USAID.
- 3.) Reallocate future funds to emphasize commodity support. There is a need to review priorities as the current needs may be different from original Project Implementation Plans.
- 4.) Training is still required especially if a new batch of LGUs will participate in Region VI and for the tax

collection phase. There is a strong group of trainers with expertise established by the Project.

5.) The Assessment Project revealed that while the successful Project completion is almost assured for most LGUs, there is still a basis for concern about the future maintenance of the improved system. Much of this problem concerns local government support to the assessors office. However, the current project can still take action along the following lines:

- a.) Harnessing local officials' assistance by communicating RPTA goals and benefits upon installation of the improved system; and
- b.) Reallocating some remaining assistance funds to commodities and training which can be utilized beyond the current project period.

#### E. LIST OF ATTACHMENTS

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- 6           **Assessment Report on Region VI RPTA Project:  
Regional Level**
- 7           **Assessment Report on Region VI RPTA Project:  
Provincial and LGU Levels**
- 8           **RPTA Project Management and Staff Visited  
and Interviewed by the Assessment Team**

**WORKPLAN  
ASSESSMENT OF REGION VI RPTA IMPLEMENTATION**

The assessment of the program and the project activities shall be conducted in the Central, Regional, Provincial, and Municipal/City Levels. The major areas to be covered in the assessment and the activities are discussed below.

1. Project Experience

This assessment will trace the milestones of the project from the identification stage to the present status. The major activities of the Central, Regional, Provincial and Municipal/City project offices shall be noted and compared with the schedule. This activity will put into perspective the progress of the project from inception to implementation.

2. Examination of PIP's

The Project Implementation Plan (PIP) of the 56 on-going projects (52 LGUs, 4 Cities) will be reviewed for completeness and the plan indicators (Parcels, TDs, Cost, Schedule, Organization, Benefits) are tabulated and will be assessed and verified in the field.

A general assessment of the PIP's, in terms of content, structure and requirement, shall be conducted.

### 3. Organization

The assessment will focus first on the adequacy of the original organization structure to meet the project needs. Then the existing staffing complement will be compared to the planned structure and corresponding functions. This will be undertaken from the CPMO level down to the LGU's.

### 4. Financial Aspects

The assessment of this area involves the review of the existing procedures, circulars, orders, and requirements that affect the flow of funds from the CPMO down to the LGU level. The processing of releases will be chronologically traced to determine bottlenecks and consequences to the progress of the project.

### 5. Review of Accomplishments

The accomplishments of each project management level shall be evaluated and compared to the schedule and targets. The evaluation will be basically quantitative in nature in the LGU and City levels, where the projects are implemented;

One aspect to be evaluated is the degree of support given to the project by: (a) the Project Management at national, regional and provincial levels and (b) the provincial and local government officials and offices. Special attention will be given to project support requirements in terms of financial and technical needs.

6. Review of Project Management Monitoring Reports

The Project Monitoring reports at the national, regional and provincial levels will be reviewed. The appraisal team will discuss with the Management heads as to action taken, compliance with prescribed technical standards and procedures and validity of monitoring data.

7. New Property Record Form (PRF)

Interviews will be conducted at the LGUs utilizing the new forms. The assessment shall focus on their use, applicability and benefits.

8. Problems and Opportunities Encountered

In the course of the above evaluation, the problems encountered of each units shall be noted.

Each problem shall be analyzed and its magnitude and causes determined.

9. Sample Areas

The assessment shall be undertaken in the central, regional and all provincial offices. Two cities and 12 municipalities shall also be visited. The LGU's were selected such that each project type (Tax Mapping or Records Conversion) and progress (delayed or advance) are aptly covered. The following are the LGU's and cities selected to be sampled.

<u>Province</u>	<u>LGU/CITY</u>	<u>TM</u>	<u>RC</u>	<u>% Accomplishment</u>
Iloilo	Oton		/	26.0
	Cabatuan		/	24.9
	Leganes		/	19.8
Antique	San Jose		/	23.3
	Bugasong	/		16.3
	Patnongon	/		8.2
Capiz	Roxas City		/	21.9
	Panay	/		14.0
	Prps. Roxas	/		17.1

<u>Province</u>	<u>LGU/CITY</u>	<u>TM</u>	<u>RC</u>	<u>% Accomplishment</u>
Negros Occ.	Silay City	/		25.8
	Talisay		/	22.6
*Aklan	Kalibo		/	13.0
	Tangalan	/		26.0
	New Washington	/		21.9

\* Note: Visit to Aklan province shall be dependent on the overall financial and time budget for this study. The exact number of LGUs for the entire region visited will depend on the findings of the initial LGUs to be visited.

The work program of the assessment project is shown in the attached exhibit.



ASSESSMENT FORM  
Central/Regional/Provincial PMOs

1. Organization
  - \* Check personnel assignments vs. organization chart. Indicate dates of assignment or hiring.
  - \* Evaluate functions and corresponding outputs. (See separate Checklist.)
  - \* Evaluate existing manpower viz-a-viz incoming programmed activities.
  
2. Assistance to Lower Organization
  - \* Actual and planned pre-project activities - dates
  - \* Actual and planned field visits - dates
  - \* Technical assistance -- type, dates
  
3. Accomplishment
  - \* Compare versus targets.
  
4. Technical Support
  - \* Existing procedures for fund liquidation
  - \* Funds flow
  
5. Program of Work
  - \* Work schedule/activities for 1989-1991

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## CHECKLIST OF REGIONAL PMO ACTIVITIES

### A. ORGANIZATION

- Check personnel plantilla vs. original organizational chart.

### B. ACTIVITIES/FUNCTIONS

- Training - no. of trainings conducted; dates
- planned/scheduled for 1989
  - manpower

#### Technical Operations

##### 1. Technical Operations Supervisor

- technical assistance - dates
- field inspection - frequency
- reports - frequency, contents/format

##### 2. Assessment Operations Supervisor

- technical assistance - dates
- field inspection - frequency
- training - frequency, dates

##### 3. Tax Mapping Specialist

- technical assistance - dates/frequency
- field inspection - frequency
- reports - frequency, form
- conduct of training relative to tax mapping

##### 4. Project Management Specialist

- technical assistance
- reports - forms, frequency
- training programs (coordinates with Training Officer)

##### 5. Project Monitoring and Evaluation Officer for Assessment Operations

- reports
- assistance to LGUs - dates

##### 6. Real Property Tax Collection Operations Supervisor

- field inspection - frequency
- assistance - frequency
- assists in conduct of training programs
- reports - frequency, dates

7. Tax Information, Education and Campaign Officer
  - information, education and campaign strategies - frequency, dates
  - reports
8. Fiscal Analyst
  - financial statements and statistical reports - frequency
9. Project Monitoring and Evaluation Officer for Real Property Tax Collection Operations
  - reports
  - field visits - frequency

BEST AVAILABLE COPY

WORK PROGRAM

ACTIVITY	MARCH												APRIL																						
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31				
Prepare Work Plan	xx																																		
Review Draft Work Plan						xx																													
Data Gathering CPMO	xx	xx	xx			==	==	==																											
Field Visits																																			
Iloilo								xx	xx	xx																									
Antique												xx	xx	xx																					
Negros												xx	xx	xx																					
Capiz																								xx	xx	xx									
Aklan																								xx	xx	xx									
Preliminary Report									xx	xx	xx	xx																							
Briefing CPMO										xx	xx																								
USAID										xx																									
Consolidation and Draft Report												xx	xx	xxx	xx	xx	xx	xx	xx	xxx	xx	xx	xx	xx	xx	xx	xx	xx	xx						
Consultation CPMO																								==	==	==	==	==							
Discussion of Draft Rep. USAID																								==	==	==	==	==							
Final Report																																		xx	

86.

Annex 2  
LIST OF ACTIVITIES UNDERTAKEN  
BY THE ASSESSMENT TEAM

<u>Activity</u>	<u>Date</u>
<b>A. NATIONAL LEVEL</b>	
1. Interviewed Mr. Erlito Pardo, Project Manager of the Central Project Management Office (CPMO). Also interviewed was Ms. Falconeri Alocada, Chief Planning Officer of the same office.	Feb. 24 and 27, Mar. 1, 2, and 3, 1989
The interviews covered the following topics:	
1) the reorganization of the CPMO;	
2) the activities of the project, both current and future;	
3) monitoring;	
4) status/accomplishment of the project, both physical and funds; and	
5) problems encountered and actions taken.	
2. Gathered preliminary data from Project Implementation Plans (PIPs) of both sampled and non-sampled areas.	Mar. 1-2, 1989
3. Conducted preliminary briefing of Mr. Erlito Pardo, CPMO.	Mar. 13, 1989
4. Presented an Oral Report before the CPMO Project Director, the CPMO Project Manager, the Region VI Regional Director, and USAID officials.	Apr. 5, 1989
5. Made a Presentation before USAID.	Apr. 6, 1989
<b>B. REGIONAL LEVEL</b>	
1. Interviewed Atty. Cipriano Cabaluna, Regional Director of	Mar. 9-11, 1989

the Department of Finance-Bureau of Local Government Finance (DOF-BLGF) and other members of the Regional staff at the Regional Office in Iloilo (please see Annex 8: RPTA Project Management and Staff Visited and Interviewed by the Assessment Team).

C. PROVINCIAL AND MUNICIPAL LEVELS - FIELD VISITS

1. Conducted field visits to 6 provinces, 4 cities and 24 municipalities on the following dates:

Iloilo	Mar. 9-11, 1989
Negros Occidental	Mar. 20-21
Capiz	Mar. 29
Aklan	Mar. 30
Antique	Mar. 31-Apr. 1
Guinaras Sub-Province	Mar. 22, Apr. 1

The Provincial Assessors and members of their staffs were interviewed. (Please see Annex 8.)

2. Attended the meeting of Regional personnel and the Provincial and Municipal Assessors of Iloilo Province held at the Regional Office. Various aspects of the project were discussed during the meeting. Mar. 11, 1989
3. Conducted field visits to the Offices of the City/Municipal Assessors of selected cities/municipalities of each of the provinces visited above. The City/Municipal Assessors and Treasurers were interviewed. (Please see Annex 8 for the list of cities/municipalities visited under each province and persons interviewed.) The trips to the cities/municipalities were made on the same dates as the provincial trips, after the interviews at the provincial level had been conducted.

COMPARATIVE ACCOMPLISHMENTS  
December 30, 1988 to February 17, 1989

LOCAL GOVERNMENT UNITS	TOTAL RPUs	% ACCOMPLISHMENT		
		December 29	January 31	February 17
<b>CITIES:</b>				
Bago	RC 12,613			
	TM 3,077	.00	6.51	24.49
Silay	15,000	.00	25.80	36.80
Average	27,613	.00	16.16	30.65
Cadiz	13,587	18.00	18.00	35.61
Roxas	9,358	6.44	21.95	33.00
Average	22,945	12.22	19.98	34.31
City Average	50,558	6.11	18.07	32.48
<b>PROVINCES:</b>				
<b>AKLAN</b>				
Balete	3,793	14.00	26.48	29.00
Malay	4,984	14.00	20.76	25.92
N. Washington	11,271	12.25	21.93	24.78
Tangalan	4,548	16.30	26.00	26.81
Average	24,596	14.14	23.79	26.63
Banga	11,659	10.18	14.00	14.00
Kalibo	18,045	8.48	13.00	13.09
Numancia	9,594	.00	14.00	14.00
Average	39,298	6.22	13.67	13.70
Prov. Average	63,894	10.74	19.45	21.09
<b>ANTIQUÉ</b>				
Anini-y	6,175	1.75	9.89	12.08
Barbaza	6,977	.50	18.65	21.94
Bugasong	10,388	.70	16.31	20.28
Patnongon	9,024	.00	8.20	23.91
Tibiao	4,059	.00	23.88	23.88
Tobias Fornier	12,933	8.24	9.15	11.31
Average	49,556	1.87	14.35	18.90
Belison	6,977	11.52	20.02	23.07
San Jose	8,039	11.69	23.29	24.89
Average	15,016	11.61	21.66	23.98
Prov. Average	64,572	4.30	16.17	20.17

LRM-RPTA PROJECT PHASE III  
ACCOMPLISHMENT REPORT  
AS OF FEBRUARY 17, 1989

LOCAL GOV'T. UNITS	TOTAL RPU's	TAX MAPPING OPERATIONS						TOTAL T.M. 45%	RECORDS CONVERSION		TAX COLLECTION		TOTAL ACCOMP. (%)
		PRE-FIELD - 14% RPU's	%	FIELD - 15% RPU's	%	POST-FIELD - 16% RPU's	%		RPU's	%	RPU's	%	
<b>CITIES:</b>													
Bago	RC 12,613												
	TM 3,077	3,579	14.00	1,043	5.07	1,043	5.42	24.49					24.49
Silay	15,000	8,362	7.80	18,951	15.00	13,415	14.31	36.80					36.80
Sub-total	27,613	11,941	10.90	19,994	10.04	14,458	9.87	30.65					30.65
Cadiz	13,587							12,568	35.61				35.61
Roxas	9,358							10,053	33.00				33.00
Sub-total	22,945							22,621	34.31				34.31
Prov. Total	50,558												32.48
<b>PROVINCES:</b>													
<b>AKLAN</b>													
Balete	3,793	7,093	14.00	5,093	15.00	0	.00	29.00					29.00
Malay	4,984	7,797	14.00	3,964	11.92	0	.00	25.92					25.92
N. Washington	11,271	15,647	14.00	6,748	8.97	1,274	1.81	24.78					24.78
Tangaian	4,548	7,817	14.00	3,886	12.81	0	.00	26.81					26.81
Sub-total	24,596	38,354	14.00	19,691	12.18	1,274	.45	26.63					26.63
Banga	11,659							15,652	14.00				14.00
Kalibo	18,045							16,890	13.09				13.09
Numancia	9,594							11,613	14.00				14.00
Sub-total	39,298							44,155	13.70				13.70
Prov. Total	63,894												21.09
<b>ANTIQUÉ</b>													
Anini-y	6,175	4,370	9.89	903	2.19	0	.00	12.08					12.08
Barbaza	6,977	4,135	8.28	4,135	8.88	2,087	4.78	21.94					21.94
Bugasong	10,388	11,101	14.00	4,355	6.28	0	.00	20.28					20.28
Patnongon	9,024	10,769	14.00	0	9.91	0	.00	23.91					23.91
Tibiao	4,059	6,560	14.00	2,678	9.88	0	.00	23.88					23.88
Tobias Fornier	12,933	10,470	11.31	0	.00	0	.00	11.31					11.31
Sub-total	49,556	47,405	11.91	12,071	6.19	2,087	.80	18.90					18.90
Belison	6,977							5,750	23.07				23.07
San Jose	8,039							7,152	24.89				24.89
Sub-total	15,016							12,902	23.98				23.98
Prov. Total	64,572												20.17

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LOCAL GOV'T. UNITS	TOTAL RPUs	TAX MAPPING OPERATIONS						TOTAL T.M. 45%	RECORDS CONVERSION		TAX COLLECTION		TOTAL ACCOMP. (%)
		PRE-FIELD - 14% RPUs	%	FIELD - 15% RPUs	%	POST-FIELD - 16% RPUs	%		RPUs	%	RPUs	%	
<b>CAPIZ</b>													
Panay	6,881	13,609	14.00	3,440	7.50			21.50				21.50	
Pres. Roxas	4,171	4,686	14.00	2,343	8.40			22.40				22.40	
Pilar	5,771	4,959	12.04	2,479	6.45			18.83				18.83	
Sub-total	16,823	23,254	13.35	8,262	7.45			20.91				20.91	
Dumalag	7,829								9,241	28.00		28.00	
Ivisan	4,809								5,371	21.00		21.00	
Maayon	5,939								4,218	14.91		14.91	
Panitan	4,165								9,479	28.00		28.00	
Sigma	7,865								8,201	21.00		21.00	
Sub-total	30,607								36,510	22.58		22.58	
Prov. Total	47,430											21.96	
<b>NEGROS OCCIDENTAL</b>													
Calatrava	7,000	7,314	14.00	4,160	8.91	1,394	3.18	26.09				26.09	
Kabankalan	14,000	16,457	14.00	4,643	4.97	4,643	5.30	24.27				24.27	
Hinoba-an	6,000	9,812	14.00	7,901	15.00	754	1.22	30.22				30.22	
Manapla	5,000	8,319	14.00	7,966	15.00	2,243	7.17	36.17				36.17	
Moises Padilla	4,500	6,071	14.00	4,195	13.43	2,215	7.87	35.30				35.30	
Murcia	4,425	6,285	14.00	3,076	10.42	1,600	5.78	30.20				30.20	
Victorias	7,200	14,792	14.00	8,294	15.00	82,944	11.68	40.68				40.68	
Sub-total	48,125	69,050	14.00	40,235	11.82	95,793	6.03	31.85				31.85	
Escalante	5,752								7,935	26.21		26.21	
Pulupandan	5,962								7,750	24.70		24.70	
San Enrique	4,200								4,115	18.62		18.62	
Talisay	8,000								8,102	19.24		19.24	
Valladolid	4,451								5,319	22.71		22.71	
Sub-total	28,365								33,221	22.30		22.30	
Prov. Total	76,490											27.87	
<b>GUIMARAS:</b>													
Buenavista	10,068	13,425	14.00	5,034	7.50			21.50				21.50	
Jordan	13,448	16,919	14.00	6,224	7.50			21.50				21.50	
Prov. Total	23,516	30,344	14.00	11,258	7.50			21.50				21.50	

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LOCAL GOV'T. UNITS	TOTAL RPUs	TAX MAPPING OPERATIONS						TOTAL T.M. 45%	RECORDS CONVERSION		TAX COLLECTION		TOTAL ACCOMP. (%)
		PRE-FIELD - 14%	FIELD - 15%	POST-FIELD - 16%	RPUs	%	RPUs		%	RPUs	%	RPUs	
<b>ILOILO</b>													
Alimodian	9,300							9,385	34.25			34.25	
Barotac Nuevo	8,700							7,026	25.48			25.48	
Cabatuan	9,300							12,584	33.00			33.00	
Guimbal	10,600							8,150	21.53			21.53	
Janiuay	10,603							11,700	33.00			33.00	
Leganes	4,853							4,240	24.36			24.36	
Mina	3,625							3,459	31.35			31.35	
New Lucena	4,256							4,316	28.00			28.00	
Oton	17,000							14,506	29.30			29.30	
Pavia	6,768							6,870	33.00			33.00	
Pototan	12,299							10,426	28.05			28.05	
San Miguel	6,981							6,307	25.20			25.20	
Sta. Barbara	12,893							11,222	24.36			24.36	
Tigbauan	17,572							18,271	33.03			33.03	
Zarraga	<u>3,304</u>							<u>2,720</u>	<u>27.06</u>			<u>27.06</u>	
Prov. Total	138,054							131,182	28.73			28.73	
<b>REGIONAL TOTAL</b>												24.83	

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RECEIPT OF NATIONAL FUNDS .

<u>LOCAL GOVERNMENT UNITS</u>	<u>DATE FUNDS WERE RECEIVED</u>
---------------------------------------	---

CITIES:

Bago	10/26/88
Silay	11/22/88
Cadiz	
Roxas	10/22/88

PROVINCES:

AKLAN

Balete	10/26
Malay	
N. Washington	
Tangalan	
Banga	10/88
Kalibo	10/26/88
Numancia	

ANTIQUE

Anini-y	
Barbaza	12/27
Bugasong	
Patnongon	12/01
Tibiao	11/23
Tobias Fornier	
Belison	11/29
San Jose	11/23

BEST AVAILABLE COPY

LOCAL GOVERNMENT UNITS	DATE FUNDS WERE RECEIVED
<b>CAPIZ</b>	
Panay	
Pres. Roxas	
Pilar	
Dumalag	
Ivisan	
Maayon	
Panitan	
Sigma	
<b>NEGROS OCCIDENTAL</b>	
Calatrava	
Kabankalan	12/19
Hinoba-an	10/26
Manapla	12/23
Moises Padilla	12/16
Murcia	12/15
Victorias	12/15
Escalante	12/16
Pulupandan	10/26
San Enrique	12/15
Talisay	12/15
Valladolid	
<b>GUIMARAS</b>	
Buenavista	
Jordan	

<u>LOCAL GOVERNMENT UNITS</u>	<u>DATE FUNDS WERE RECEIVED</u>
ILOILO	
Alimodian	10/10
Barotac Nuevo	10/10
Cabatuan	
Guimbal	
Janiuay	
Leganes	
Mina	
New Lucena	
Oton	
Pavia	10/11
Pototan	
San Miguel	10/24
Sta. Barbara	
Tigbauan	
Zarraga	

Annex 4  
**SUMMARY OF IMPLEMENTATION APPROACHES  
 TAKEN BY PROVINCES AND LGU'S**

*REAL PROPERTY TAX ADMINISTRATION  
 REGION VI*

<u>PROVINCE</u>	<u>PROJ.</u>	<u>PROVINCIAL ROLE</u>	<u>LGU ROLE</u>
ILOILO	R.C.	<ul style="list-style-type: none"> <li>- Copying</li> <li>- Computation</li> <li>- Typing: PRF POC TMCR</li> </ul>	<ul style="list-style-type: none"> <li>- Checking</li> <li>- Typing: PRF POC AR RPTOP</li> </ul>
NEGROS OCC.	T.M. + R.C.	<ul style="list-style-type: none"> <li>- Supervision</li> <li>- Monitoring</li> <li>- Reg. Staff assigned @ LGU</li> <li>- Typing of Prov. Copy</li> </ul>	<ul style="list-style-type: none"> <li>- All the work with supervision of prov.</li> </ul>
CAPIZ	T.M. + R.C.	<ul style="list-style-type: none"> <li>- Supervision</li> <li>- Monitoring</li> <li>- Typing of Prov. Copy</li> </ul>	<ul style="list-style-type: none"> <li>- All the work with supervision of prov.</li> </ul>
AKLAN	T.M. + R.C.	<ul style="list-style-type: none"> <li>- Pre-field</li> <li>- Post Field</li> <li>- Checking of computation</li> <li>- Prep. of PRF</li> <li>- Final TMCR</li> <li>- POC</li> </ul>	<ul style="list-style-type: none"> <li>- Field Oprns.</li> <li>- Computations</li> <li>- Checking of computations</li> <li>- Prep. of PRF</li> <li>- NARP</li> <li>- AR</li> <li>- POC</li> <li>- RPTOP</li> <li>- Tax Collection</li> </ul>
ANTIQUE	T.M. + R.C.	<p>*** All the work divided equally, <u>or</u> Barangays with first letters A to M to be done by the province and those beginning with letters N to Z to be done by the LGU ***</p>	
GUIMARAS	T.M.	<p>*** Both the sub-province and the LGU are hiring equal number of personnel for each activity and divide the work among them. After the preceding activity is completed, a new set of casuals will be hired for the succeeding activity. ***</p>	

Annex 5

NEW AND IMPROVED RPTA FORMS ADOPTED BY THE REGION VI RPTA PROJECT

Forms contained in the Real Property Tax Administration Records Management Manual prepared by external consultants under a Technical Assistance component under the RPTA Phase II Project have been adopted, with slight modifications in some, by the LGU's participating in this project in Region VI.

The forms being used are:

1. Field Copy of PRF-Buildings
2. Field Copy of PRF-Land
3. Field Copy of PRF-Machinery
4. Property Record Form-Land
5. Property Record Form-Buildings and Other Improvements
6. Property Record Form-Plants and Trees
7. Property Record Form-Machinery
8. Tax Map Control Roll
9. Field Copy of Tax Map Control Roll
10. Assessment Roll
11. Property Ownership Card
12. Notice of Assessment of Real Property
13. Real Property Tax Order of Payment
14. Declaration of Real Property Value

The preceding forms are attached in an order according to the enumeration above.

<b>FIELD COPY – PRF BUILDINGS</b>		<b>OWNER/ADDRESS</b>	<b>PIN</b>
<b>MATERIALS USED</b>		<b>BUILDING SKETCH</b>	
<b>FOUNDATION</b>			
<b>COLUMNS</b>			
<b>BEAMS</b>			
<b>FLOOR JOISTS</b>			
<b>ROOF FRAMING</b>			
<b>PARTITION</b>			
<b>FLOORING</b>			
<b>ROOF</b>			
<b>CEILINGS</b>			
<b>WINDOWS</b>			
<b>DOORS</b>		<b>COMPUTATIONS</b>	
<b>ELECTRICAL</b>			
<b>NO. OF TOILET &amp; BATH</b>			
<b>PAINT</b>			
<b>PAINT CONDITION</b>			
<b>EXTERIOR WALLS</b>			
<b>DATE COMPLETED</b>			
<b>DATE OCCUPIED</b>			
<b>INSPECTED BY :</b>			
<b>REVIEWED BY :</b>			

07.



FIELD COPY – PRF LAND		OWNER/ADDRESS	PIN
PROPERTY DESCRIPTION		LAND, SKETCH AND BOUNDARIES	
AREA		N.	E
LOT BLOCK NO.		W	S
PLAN NO.		SKETCH/COMPUTATIONS	
STREET			
BARANGAY			
DISTRICT			
LAND VALUE ADJUSTMENT FACTOR			
STREET			
TOPOGRAPHY			
ZONE			
CLASS			
ACTUAL USE			
GROUND IMPROVEMENTS			
UTILITIES			
SHAPE			
TOTAL			
INSPECTED:	REVIEWED:		

16

















## TAX MAP CONTROL ROLL

Index No. \_\_\_\_\_  
 Bgy. - Section \_\_\_\_\_

\_\_\_\_\_  
 PROVINCE / CITY  
 \_\_\_\_\_  
 MUNICIPALITY / DISTRICT

Assessor's Lot No.	Cadastral Lot No.	ARP Number of Lot (righthand most is latest)					Name of Lot Owner	Land			Improvements		Cancelled by ARP No.		
		a	b	c	d	e		Title No.	Area (sq.m)	Classification Code	Bldg.	Maj/Orn			
											<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

R - Residential   I - Industrial   M - Mineral   E - Exempt  
 C - Commercial   A - Agricultural   S - Special

4-9

**TAX MAP CONTROL ROLL FIELD COPY**

Index No. \_\_\_\_\_  
                   BGY – SECT \_\_\_\_\_

\_\_\_\_\_  
 PROVINCE/CITY

\_\_\_\_\_  
 MUNICIPALITY/DISTRICT

Assessor's Lot No.	Cadastral Lot No.	ARP No. of Lot	Name of Lot Owner	LAND			No. of Bldgs.		
				Title No.	Area (sq.m.)	CL*			

\*Classification Code:  
 R – Residential                      S – Special  
 C – Commercial                      E – Exempt  
 I – Industrial  
 A – Agricultural  
 M – Mineral

50.



PROPERTY OWNERSHIP CARD		PROVINCE/CITY		MUNICIPALITY	
Name of Owner _____		Code _____		Address _____	
Name of Administrator(s) _____		A Address _____		_____	
_____		B Address _____		_____	
_____		C Address _____		_____	

ARP No.	PIN No.	Administra- tor Code	Location (Barangay)	Assessed Value of:		This Assessment Cancelled by ARP No.	Grand Total of Current Assessments (Running Balance)
				Land	Improvement		

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Reference: Assessment of Real Property  
(ARP) No(s) \_\_\_\_\_  
Date Received \_\_\_\_\_, 19\_\_\_\_  
Delivery/Registry Receipt No. \_\_\_\_\_

REPUBLIC OF THE PHILIPPINES  
CITY/MUNICIPALITY, PROVINCE  
OFFICE OF THE CITY/MUNICIPAL ASSESSOR

Notice of Assessment of Real Property

\_\_\_\_\_, 19\_\_\_\_

\_\_\_\_\_  
(Property Owner)

\_\_\_\_\_  
(Address)

Sir/Madam:

This is to notify you of the new/revised assessment(s) of the real property/properties summarized hereunder and detailed at the back hereof, ownership of which is/are stated in your name for taxation purposes.

Location of Property:

\_\_\_\_\_  
(Number and Street) - (Barangay/District) (City/Municipality/Province)

Certificate of Title Number (Lot): \_\_\_\_\_

Property Index Number (Lot): \_\_\_\_\_

Boundaries of Lot: \_\_\_\_\_

North: \_\_\_\_\_ South: \_\_\_\_\_

East: \_\_\_\_\_ West: \_\_\_\_\_

**SUMMARY OF NEW/REVISED ASSESSMENT(S)**

TYPE OF PROPERTY	ARP NO.	MARKET VALUE	ASSESSED VALUE
<b>TOTAL</b>		<b>P</b>	<b>P</b>

Note: Please keep this Notice for your future reference.

Taxes due shall be computed as follows:

- (i) Basic tax equivalent to one percent (1%) of assessed value, provided that aggregate assessed value of all real properties in this city/municipality stated in your name for taxation purposes exceeds ₱3,000; and
- (ii) Special Education Fund (SEF) tax equivalent to one per cent (1%) of total assessed value (aggregate) of all real properties in this city/municipality stated in your name for taxation purposes.

(You shall be informed of the real property taxes due from you for the year 19\_\_\_\_, on all properties in this city/municipality stated in your name for taxation purposes, by way of a Real Property Tax Order of Payment (RPTOP) which you shall receive at the start of that year.)

You have, according to law, sixty (60) days from date of receipt of this Notice to request for review and/or revision of the above assessment(s), either with the undersigned or the Board of Assessment Appeals.

Very truly yours,

\_\_\_\_\_  
(Name and Signature)

\_\_\_\_\_  
(Position)

**DETAILS OF NEW/REVISED ASSESSMENTS**

**I. LAND**

<u>Classification</u>	<u>Area (sq. m.)</u>	<u>Actual Use</u>	<u>Unit Value</u>	<u>Market Value</u>	<u>Assessed Value</u>

**II. IMPROVEMENTS**

**A. Building(s)**

<u>Kind</u>	<u>Total Floor Area</u>	<u>Number of Stories</u>	<u>Market Value</u>	<u>Assessed Value</u>

**B. Machinery**

<u>Description</u>	<u>Date of Operation</u>	<u>Original Cost</u>	<u>Depreciation</u>	<u>Market Value</u>	<u>Assessed Value</u>

**C. Plants and Trees**

<u>Classification</u>	<u>No./Area</u>	<u>Unit Value</u>	<u>Market Value</u>	<u>Assessed Value</u>

The real property taxes associated with the new/revised assessment(s) shall take effect in Calendar Year 19\_\_\_\_, and shall continue to be in effect until you are informed otherwise.

**REPUBLIC OF THE PHILIPPINES**  
**CITY/MUNICIPALITY, PROVINCE**  
**REAL PROPERTY TAX ORDER OF PAYMENT**

\_\_\_\_\_  
 (Property Owner)

\_\_\_\_\_, 19\_\_\_\_

\_\_\_\_\_  
 (Address)

Sir/Madam:

This is to inform you that the real property tax/taxes due and payable for the year 19\_\_ on the property/properties located in this city/municipality and ownership of which is/are stated in your name for taxation purposes, (as well as for subsequent years until you are informed of any change/s), is/are as follows:

A. SUMMARY OF REAL PROPERTY ASSESSMENTS						B. TAXES DUE		
ARP No.	Property Index No.	Location	Classi- fication	Type	Assessed Value	Basic Tax	SEF Tax	Total
					P	P	P	P
<b>TOTAL</b>					P	P	P	P
_____ CITY/MUNICIPAL ASSESSOR						_____ CITY/MUNICIPAL TREASURER		

- Note:**
1. Kindly inform the Assessor's Office of any error or omission that you may have discovered in this Notice.
  2. Please present this Notice to the Office of the Treasurer when payment is made. Payments may be made in each quarter in 4 equal installments, or for the entire year.
  3. This notice pertains only to current taxes due, and does not include delinquencies on taxes due in previous years, which are subject of a separate Notice when applicable. Delinquent payments are assessed a penalty at the rate of 2% per month, but not to exceed 24%.

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**REAL PROPERTY TAX ORDER OF PAYMENT**  
(Supplemental List)

Page \_\_\_\_\_ of \_\_\_\_\_ pages

LS

A. SUMMARY OF REAL PROPERTY TAX ASSESSMENTS						B. TAXES DUE		
ARP No.	Property Index No.	Location	Classification	Type	Assessed Value	Basic Tax	SEF Tax	Total
					P	P	P	P
<b>SUB-TOTAL (THIS PAGE) ADD PREVIOUS SUB-TOTAL TOTAL (UP TO THIS PAGE)</b>					P	P	P	P
_____ <b>CITY/MUNICIPAL ASSESSOR</b>						_____ <b>CITY/MUN. TREASURER</b>		

**CONTROL NUMBER**

PROPERTY INDEX NO. (LOT) \_\_\_\_\_ ASSESSMENT OF REAL PROPERTY NO. (s) \_\_\_\_\_

**DECLARATION OF REAL PROPERTY VALUE**

**IMPORTANT:** This declaration is issued only in connection with real property taxation and the valuation indicated herein is based on a schedule of market values prepared for the purpose. It should not be considered as title to the property.

Owner \_\_\_\_\_ Address \_\_\_\_\_

Administrator \_\_\_\_\_ Address \_\_\_\_\_

Location of Property : \_\_\_\_\_  
 (Number and Street) (Barangay/District) (Municipality/City/Province)

**SUMMARY OF VALUATION**

KIND OF PROPERTY	MARKET VALUE	ASSESSED VALUE
LAND	P _____	P _____
BUILDING		
MACHINERY		
PLANTS AND TREES		
TOTAL VALUE	P _____	P _____
(Amount in words)	PESOS	PESOS

TAXABLE  EXEMPT

TAX BEGINS WITH THE YEAR \_\_\_\_\_

**MEMORANDA**

**CERTIFIED CORRECT:**

\_\_\_\_\_  
 (Date Signed)

\_\_\_\_\_  
 (Name)

\_\_\_\_\_  
 (Position)

THIS DECLARATION IS ISSUED UPON THE REQUEST OF \_\_\_\_\_

## DETAILS OF VALUATION

I. LAND				
CERTIFICATE OF TITLE NO.			CADASTRAL LOT NO.	
BOUNDARIES:				
NORTH : _____		SOUTH : _____		
EAST : _____		WEST : _____		
Classification	Area (Sq.m.)	Actual Use	Market Value	Assessed Value
TOTAL				
II. IMPROVEMENTS				
A. BUILDING (s)				
Kind of Building	Total Floor Area	No. of Stories	Market Value	Assessed Value
TOTAL				
B. MACHINERY				
Description	Date of Operation	Original Cost	Market Value	Assessed Value
TOTAL				
C. PLANTS AND TREES				
Classification	No./Area	Market Value	Assessed Value	
TOTAL				

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
REGIONAL LEVEL

Interviewee: Atty. Cipriano Cabaluna  
Regional Director  
March 9 and 11, 1989  
Place: Regional Office.

I. ORGANIZATION

Regular : 29

Casuals : 0

II. ACCOMPLISHMENTS

Report on General Status of Each Province

The problems encountered vary for each province. Moreover, as the leadership styles of the provincial heads differ, the individual experiences of the provinces are unique.

Iloilo:

The municipalities in Iloilo are at the Records Conversion stage. However, in reality, tax mapping may not have been completed or may have to be repeated in some areas because of inaccurate/incorrect base lines. The same is true for some areas in Aklan (e.g., Numancia).

The implementation of the project is generally going on quite well with the notable exception of the municipality of Guimbal, where tax mapping is still being completed/repeated. Regional, as well as provincial, officials consider it as the most "problematic" of the Iloilo LGUs.

Aklan:

Kalibo was tax mapped in 1978 and has to be tax mapped again as the area has developed so much that the town proper has extended to the outlying barangays.

Optimal size : 200-250 lots

Actual : 700 lots

**Capiz:**

The records of Roxas City were burned. This therefore required their reconstruction.

**Negros Occidental:**

Negros Occidental has innovated in the sense that Municipal Assessors from municipalities which are not presently involved or participating are being utilized as Assessment Clerk. Iloilo is starting to implement this strategy.

**III. PROBLEMS**

1. **UNDEFINED HIRING SYSTEM** There is no defined system of hiring personnel. Psychological/subjective factors enter the picture; hiring depends on who is the more assertive party. Related to this is the problem of how to counter the demands of politicians. For example, the personnel requirement at the provincial level is only about 20 people but the number of people actually hired is around 80 because of interference from these politicians.
2. **SECURITY OF TENURE** It is hard to get the commitment of the people because their tenure cannot be assured, especially since they are only needed for the project.
3. **PROVINCIAL PROBLEMS**
  - a. **Lack of a Uniform and System of Operations.** The lack of guidelines early in the project, induced different implementation approaches as specified in Annex 4.
  - b. **Non-compliance with Set Policies.** For example, although there should be separate books for the different LGUs, the funds for the whole province were placed in only one account as in the case of Iloilo. Also, they waited for all the PRFs before having them verified. These have already been rectified.
  - c. **COMPUTATIONAL ERRORS.** Many errors of this sort were committed. The municipal assessors are checking and correcting the computations.

ANNEX 6

**N O T E :** During one of their field visits, the Project Assessment Team was able to observe a regular project meeting. The proceedings illustrate the way the Regional Office handled issues.

Minutes of the Meeting of Provincial and Municipal Assessors with the Regional Director held on 11 March 1989 at DOF Regional Office, Iloilo City

REPORTS ON STATUS/PROBLEMS, PER TOWN (ILOILO)

A. Provincial : The main problem is the lack of typewriters. Such shortage leads to problems as in the case of Pototan, Pavia and Guimbal where records are disorganized, inaccurate or missing.

B. Per Town

Barrotac Nuevo

- already corrected; work is at the typing stage
- nine barangays have been finalized
- This LGU is undermanned, with only two regular staff

Zarraga

- checking barangays
- They will try to finish by April

Miag-ao

- They expect to finish by the last week of May

Guimbal

- According to (popular) opinion, this LGU is the hardest to coordinate but the problem can be solved if the cadastral, and not the Assessor's map, will be used.
- According to Miss Peñalver of PPMO, the records of Guimbal are not properly organized. There are a lot of TD's missing and TD's without their corresponding PIN that have been submitted. The Municipal Assessor does not follow the guidelines given by the PPMO and the Mayor has proposed to replace the Municipal Assessor.

62

Sta. Barbara

- The LGU is in the process of typing 14 barangays out of a total of 55 barangays including Poblacion.
- The field men assigned to Sta. Barbara complain that the barangays are resectioned, hampering the tie-up of the PINs in the PRFs. Resectioning has also been done at Leganes.

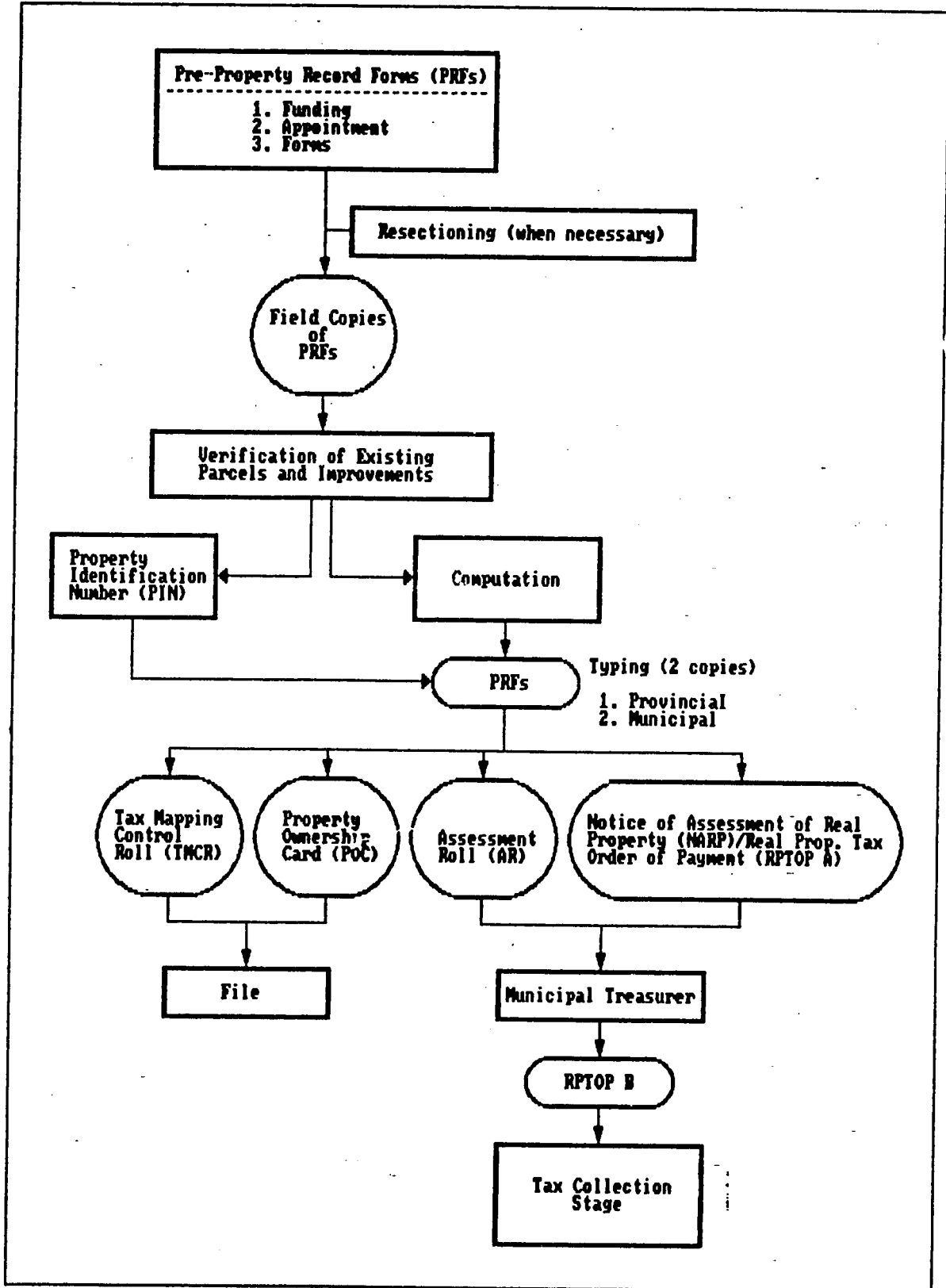
Director Cabaluna gave instructions that typing up should be done per barangay.

DIRECTOR CIPRIANO CABALUNA

- An audit of records is needed. This will be done on a selective basis at first, followed by a comprehensive audit if substantial errors are detected.
- He will authorize Engr. Daquita of the Provincial PMO to make a round-up of LGUs to collect accomplished work. Regular employees will also be involved.
- Appropriate per diems per project guidelines will be authorized. However, he gave instructions that per diems will not be given unless a Production Report is submitted.

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## IMPLEMENTATION SCHEDULE



Source : Director Cipriano Cabaluna, Regional Director, Department of Finance-Bureau of Local Government Finance



## FORMS:

- \* NARP and RPTOP will be bought by the PPMO
- \* TMCR will be done at the Province, as agreed on in the meeting except for Janiuay which has already done these
- \* AR is for the LGU as this is the basis of what will be given to the Municipal Treasurer.

## SUMMARY

<u>Municipality</u>	<u>Province</u>
PRF	PRF
POC	POC-
AR	TMCR
NARP	

- \* PRF )
- POC ) These will not be turned over to Mun. Treas.
  
- AR )
- NARP ) These should be turned over as these are their bases for the RPTAR, the list of delinquencies and the demand letters.
- RPTOP )

Preparations/plans will be made for two seminars. A module for tax collection (TC) will be prepared on the first week of May. Another seminar will be held on the preparation of the PIP for the second batch.

Atty. Cabaluna announced that he would not like to see the same problems in LGU's on:

1. Underestimated number of RPUs.
2. Allotment of costs.
3. Pre-project audit/evaluation of records and personnel.
4. Piece-rate wages. This should be followed instead of the daily wage rates.
5. Honoraria should be given to assessors and their staff rendering overtime service or out of town assignments.
6. Personnel requirements. This should be determined according to the member of PRFs. A month-to-month basis of employment could be considered.

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
PROVINCE OF AKLAN

Interviewee: Mrs. Milagros R. Azarcon  
Provincial Assessor  
30 March 1989, 8 A.M.  
Place: Provincial Assessor's Office

PROJECT : TAX MAPPING - 4 Municipalities  
RECORDS CONVERSION - 3 Municipalities

I. ORGANIZATION

The division of work between the province and the municipality is as follows:

Tax Mapping		
Pre-Field	-	Provincial
Field	-	Municipal
Post Field	-	Provincial
Records Conversion		
Computations	-	Municipal
Checking	-	Provincial/Municipal
PRF	-	Municipal/Provincial
Final TMCR	-	Provincial
NARP	-	Municipal
AR	-	Municipal
POC	-	Provincial/Municipal
RPTOP	-	Municipal
Tax Collection	-	Municipal

The organizational structure is composed of seven regular staff. The casuals that the province employs are sent to the respective municipalities whose outputs are to be reviewed and checked by the regular personnel at the Provincial Assessor's Office.

II. ACCOMPLISHMENTS

The accomplishments of the province, as of 30 March 1989, together with that of the various municipalities that comprise this batch of the project, are:

ANNEX 7  
(Aklan)

Town	Project	On-going Work	Output	% Complete
1. Kalibo	R. C.	Computations and Checking	23,583 RPU 4,579 RPU	88.4 17.2
2. Numancia	R. C.	Computations	5,863 RPU	34.3
3. Banga	R. C.	Computations	9 brgy.	30.0
4. New Wash.	T. M.	Tax Maps (Post Field)	7 brgy.	43.8
5. Malay	T. M.	Field Verif.	8 brgy.	47.1
6. Balete	T. M.	Tax Maps (Post Field)	0	- began 3/26
7. Tangalan	T. M.	Tax Maps (Post Field)	14 brgy.	93.3

### III. TECHNICAL OPERATIONS

The Assessment Operations Supervisor conducts field inspections twice a week. During these inspections, he also takes the opportunity to render technical assistance to whoever is need of such assistance.

The tax mapping specialist renders technical assistance during his field visits, usually on a frequency of once a week. The last visit was on 27 March 1989. Of the seven municipalities in this batch of the project, only Numancia used a parcellary map as the source of their base maps. The others used the available cadastral survey.

The project's Monitoring and Evaluation Officer conducts field visits weekly. Similarly, the reports he makes are done on a weekly basis.

### IV. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. **QUALIFICATIONS OF SOME MUNICIPAL ASSESSORS** Previously, most or all of the jobs of a municipal assessor were being done by the provincial assessor or his staff. This became de rigueur because the LGU assessors were political appointees, often without the required training or experience to do the job. (One was even a nurse!) Since she assumed office about one and a half years ago, Mrs. Azarcon started conducting seminars among these LGU assessors to train them on the basic duties and responsibilities of a municipal assessor. Apparently, some of the assessors have not imbibed the knowledge gained from their previous training leading Mrs. Azarcon to call for their continuing training thorough seminars.
2. **INSUFFICIENT PAY/HEAVY WORKLOAD** The project personnel are not able to cope easily with the heavy project workload

6/1

ANNEX 7  
(Aklan)

given their low pay structure. (Some of the assessors, and their staff, do render overtime service, without pay, to lighten whatever backlog they might have.) They propose that an honorarium or even overtime pay be instituted as part of the project. Mrs. Azarcon occasionally withdraws from her office's "General funds" for the food allowance of the staff rendering overtime work.

3. **INSURANCE SCHEME** Their assessors and their casu- als do face mortal dangers, either from the NPA rebels or from irate property owners, both wanting that no tax mapping operations done on their respective footholds. To soothe her staff's apprehensions, the Provincial Assessor proposes a life insurance scheme for those going out on field assignments.
4. **TECHNICAL** There are some lots whose owners could not be identified. In these cases, the Assessors assign the ownership back to the Republic of the Philippines.

In other cases, boundaries are being contested. Arbitration is being done here.

In still other cases, some barangays have never had tax maps before. The provincial assessor is including them in the next batch of this phase of the project.

5. **LACK OF EQUIPMENT** In the case of the provincial assessor's office, shortages of equipment and typewriters are being remedied by dipping into the "General Funds" for the purchase of the necessary equipment.

The LGU's may not be as lucky as to have a "General Fund".

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
BALETE, AKLAN

Interviewee:	Date:	Place:
1. Mrs. Filomena R. Andrade Municipal Assessor	3/31/89	Malay, Aklan
2. Mr. Guillermo N. Mamay Over-all Tax Mapper	3/31/89	Malay, Aklan

PROJECT : TAX MAPPING

I. ORGANIZATION

Regular : 2  
Casuals : 20

NOTES: All the casuals have passed an examination given by the municipal assessor. They are being paid on a piece work basis. Salaries are however not paid until their works are approved and checked by the municipal assessor and her regular staff.

The positions and the corresponding numbers of the casuals are as follows:

Position	Number
Tax Mapper	5
Data Gatherer	5
Barangay	5
Draftsman	5
	-----
	20

II. ACCOMPLISHMENTS

As of 31 March 1989, the following have been accomplished in the municipality:

Activity	Start	Finish	Output	
1. Pre-Field				
a. Prep. of FCTD	11/88 W1	12/24/88	7,776 RPU	100
b. Temp. PIN on FCTD	11/88 W1	12/24/88	7,776 RPU	100
c. Prep. of PTMCR	11/88 W1	12/24/88	10 brgy.	100

ANNEX 7  
(Aklan)

Activity	Start	Finish	Output	%
d. Prep. of base maps	11/88 W1	12/24/88	55 maps	100
e. Pre-tie-up of FC and base map	11/88 W2	12/24/88	10 brgy.	100
2. Field Operations	12/26/88	03/25/89	7,776 RPU	100
3. Post Field	03/26/89	on-going		

III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. **INSUFFICIENT PAY** The municipal assessors are complaining that because of the increased work load that this project entails which necessitate overtime work, they should at least be given honorarium pay or overtime pay.
2. **DANGER TO LIFE DURING TAX MAPPING** As the town has some barangays which are heavily NPA infested, the tax mapping team regularly faces mortal risks. The assessor proposed that some type of life insurance scheme be instituted as part of the project.
3. **UNDERSTAFFED** Similar to the other towns, the workload is so heavy that the present regular staff has problems overseeing all aspects the project. What the regular staff does to ease back logs is to render overtime service, all the time without pay.
4. **TRANSPORTATION** There is a shortage of transportation or means of mobility within the town and the tax mapping teams are finding it hard to move through the town. They would really like to have means of locomotion, motorcycles for example, to alleviate this problem.

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
BANGA, AKLAN

Interviewee: Mr. Fausto M. Rapio                      Place: Assessor's Office  
                    Municipal Assessor  
                    30 March 1989, 8 AM

PROJECT : RECORDS CONVERSION

I. ORGANIZATION

Regular : 1

Casuals : 5

NOTES: All the five casuals are hired by the LGU after passing an examination given by the municipal assessor. They were all assigned as assessment clerks and are being paid on a piece work basis.

II. ACCOMPLISHMENTS

As of 30 March 1989, the following have been accomplished:

Activity	Start	Finish	Output	%
1. Copying	12/01/88	12/31/88	20,411 RPU	100
2. Field Verification	01/02/89	03/05/89	30 brgy.	100
3. Computations	03/06/89	on-going	9 brgy.	30

III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. **INSUFFICIENT PAY** The assessor could not easily cope with the heavy project work, especially because he is understaffed. He believes that he should be compensated for the extra load through honorarium or overtime pay chargeable against the project.
2. **SHORTAGE OF EQUIPMENT** In short supply but of high demand are typewriters and calculators. To ease this problem, the assessor reschedules his personnel so as to minimize the use of typewriters. In other cases, he borrows the typewriters or calculators of other offices in the municipal hall.
3. **UNDERSTAFFED** There is only the assessor to oversee the implementation of the project in his municipality. He feels that he should have more regular staff to help him oversee

ANNEX 7  
(Aklan)

the project. The assessor eases his backlog by rendering overtime work, without pay.

4. INSUFFICIENT TRAINING The insufficiency of the training of the casuals shows in their shoddy output. He feels more training ought to be undertaken.



ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
KALIBO, AKLAN

Interviewee: Mr. Romeo A. Roldan                      Place: Assessor's Office  
                    Municipal Assessor  
                    30 March 1989, 11 AM

PROJECT : RECORDS CONVERSION

I. ORGANIZATION

Regular : 4  
Casuals : 13

NOTES: All casuals have passed an examination given by the municipal assessor. They are being paid on a piece work basis. Salaries are not paid until their work are checked and approved by the municipal assessor and his staff.

The contractual employees were originally 15. Due to the manner of the payment of salaries, 2 backed out in search of greener pastures.

The municipality did not bother to give the contractual personnel any other position title except the same name, i.e. Contractual.

II. ACCOMPLISHMENTS

As of 30 March 1989, the following have been accomplished:

Activity	Start	Finish	Output
Filling up of TD	12/08/88	12/14/88	26,681 RPU
Checking of filled up TD	12/14/88	02/28/89	26,681 RPU
Computations	03/01/89	on-going	23,583 RPU
Checking of computations	03/15/89	on-going	4,579 RPU

### III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. **FINANCIAL**        The first USAID release was delayed because of PNB Kalibo's failure to notify the assessor's office for two months. What the assessor did was to follow up PNB more closely, otherwise the delay would have been longer.
2. **SHORTAGE OF EQUIPMENT**        Among those in short supply that are vital to operations are typewriters and calculators. They are augmenting their typewriters and calculators by borrowing from other offices, most especially the treasurer's office.
3. **PER DIEM PAY**        The assessor is complaining that per diems or even honorarium or overtime pay be given in view of the tremendous workload being done beyond normal office hours.
4. **UNDERSTAFFED**        There are only four regular personnel of the office of the assessor (including the assessor himself) and they are not enough to handle the volume of work of the record conversion, especially because of the massive subdivision going on in the municipality. They usually render overtime work, without pay, to ease emerging backlogs.
5. **OFFICE SPACE**        At present, the assessor is squatting on the treasurer's office and his files are in different locations in the municipal hall. Clearly, this does not induce more working efficiency.
6. **UNMAPPED BARANGAYS**        There are two barangays cast in this situation. The Regional Office declared that the corresponding request (to map these two barangays) was sent to CPMO on the third week of March, 1989 for their approval as part of the second batch of the RPTA Phase II project.
7. **CASUAL'S PERFORMANCE**        They have committed several seemingly innocuous errors, like misplaced decimal points. The assessor traces the roots of this problem to insufficient training.

One factor that is probably causing this lackluster performance is the fact that the casuals' salaries are being delayed due to the checking of their work by a limited number of regular personnel.

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
MALAY, AKLAN

Interviewee: Mrs. Erlinda Casimiro Place: Boracay, Malay,  
Municipal Assessor Aklan  
31 March 1989, 8 AM

PROJECT : TAX MAPPING

I. ORGANIZATION

Regular : 1  
Casuals : 20

NOTES: All the casuals have passed an examination given by the municipal assessor. They are being paid on a piece work basis. Salaries are not paid unless their works are checked and approved by the municipal assessor and her staff.

All the twenty casuals were hired by the LGU. Their positions and numbers are following:

Position	Number
Data Gatherer	5
Tax Mapper	5
Draftsman	5
Barangay Guide	5
	-----
	20

II. ACCOMPLISHMENTS

As of 31 March 1989, the following have been accomplished:

Activity	Start	Finish	Output	%
1. Pre-Field				
a. Prep. of FCTD	11/02/88	12/01/88	9,536 RPU	100
b. Temp. PIN on FCTD	11/02/88	12/01/88	9,536 RPU	100
c. Prep. of PTMCR	11/02/88	12/01/88	9,536 RPU	100
d. Prep. of Base Map	11/02/88	12/01/88	17 brgy.	100

ANNEX 7  
(Aklan)

- |                                     |          |          |             |     |
|-------------------------------------|----------|----------|-------------|-----|
| e. Pre-tie-up of FC<br>and base map | 11/02/88 | 12/01/88 | 500 parcels | 100 |
| 2. Field Operations                 | 12/02/88 | on-going | 8 brgy.     | 47  |

III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. UNDERSTAFFED      The assessor's office is a one-woman operation. With 9,536 RPU's to check, this becomes a formidable task. She oftentimes renders overtime services, without pay, to lighten any backlog that may occur.
2. HONORARIA      Because of the extra amount of time needed to operationalize the project, and most especially because of severe understaffing, Mrs. Casimiro and the other municipal assessors are requesting for extra pay in the form of honoraria or overtime pay.
3. DANGER TO LIFE DURING TAX MAPPING      The assessor's staff has encountered dangers from insolent property owners who refuse to let the assessor's staff enter their premises. In this light, the assessor is proposing that a sort of life insurance scheme be instituted as part of the project.
4. SHORTAGE OF EQUIPMENT      Among those in short supply are typewriters and calculators. What the assessor does is to borrow the typewriters and calculators of other offices.

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
NEW WASHINGTON, AKLAN

Interviewee: Miss Shirley Villaruel      Place: Assessor's Office  
Municipal Assessor  
30 March 1989 10:30 AM

PROJECT : TAX MAPPING

I. ORGANIZATION

Regular : 1  
Casuals : 26

NOTES: Twenty one casuals were hired by the LGU and the rest (five draftsmen) by the province. They are being paid on a piece work basis and are assigned to the following positions:

Position	Number
Draftsmen	5
Data Gatherer	5
Barangay Guide	16
	-----
	26

II. ACCOMPLISHMENTS

As of 30 March 1989, the following accomplishment has been recorded by the municipality:

Activity	Start	Finish	Output	%
1. Pre-Field	Finished before start of project		10,678 RPU	100
2. Field	11/88	1/9/89	16 brgy.	100
3. Post-Field				
a. Tax Maps Completed	01/10/89	03/31/89	7 brgy	43.8

III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. TECHNICAL      Out of 1,500 land parcels, only the owners of about half have been identified. These are mostly absentee owners who come from the neighboring towns or even from all over the Philippines. The parcels of land of unidentified owners are being reverted to the ownership of the Republic of the Philippines.

ANNEX 7  
(Akian)

2. **SHORTAGE OF EQUIPMENT** In short supply are calculators and typewriters. What the assessor does in order to mitigate this problem is to borrow the calculators and typewriters that are not being used by other offices.
3. **LACK OF OFFICE SPACE** Unlike what was specified in the PIP, there is no adequate office space in the municipal hall. At present, the municipal assessor is occupying the health care center of the municipality.

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
NUMANCIA, AKLAN

Interviewee: Ms. Rosanna Amor Cagula Place: Assessor's Office  
Municipal Assessor  
30 March 1989 1:30 PM

PROJECT : RECORDS CONVERSION

I. ORGANIZATION

Regular : 1

Casuals : 13

NOTES: All the casuals have passed an examination given by the municipal assessor. They are being paid on a piece work basis. Salaries are not paid until after their works are checked and approved by the municipal assessor.

All the thirteen casuals were hired by the LGU. Their positions and numbers are the following:

Position	Number
Clerk/Typist	6
Assessment Clerk	6
Filing Clerk	1
	-----
	13

II. ACCOMPLISHMENTS

As of 30 March 1989, the following have been accomplished:

Activity	Start	Finish	Output	%
1. Copying	01/02/89	01/11/89	17,708 RPU	100
2. Checking of FC	01/11/89	03/01/89	17,708 RPU	100
3. Computations	02/04/89	on-going	5,863 RPU	34.3

### III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. **LACK OF OFFICE SPACE** Unlike what was specified in the PIP, there is no adequate office space available for the municipal assessor. She and her staff are presently squatting on the treasurer's office.
2. **UNMAPPED BARANGAYS** Two (Dungon East and Dungon West) have never had any cadastral survey. They request that this be included in the second batch, and the said request has been forwarded to the CPMO in the third week of March 1989 by the Regional Office.
3. **SHORTAGE OF EQUIPMENT** Those in short supply are typewriters and calculators. They make do with borrowing the typewriters of other offices or the personal calculators of other people.
4. **RESECTIONING NEEDED** Some lots in the poblacion need to be resectioned because of unidentified owners (absentee owners) and also because the boundaries of poblacion with Dungon East and Dungon West have not been fixed yet.
5. **INSUFFICIENT PAY** Because of the heavy project work, and because of understaffing, the assessor is requesting that at least an honorarium or overtime pay be instituted in the project. This should at least alleviate the burdens of her and her staff who often render overtime work without pay just to ease the backlogs of the project.
6. **UNDERSTAFFED** The assessor is a one-woman army barely able to cope up with the heavy work load. This is partly eased by her rendering overtime work, without pay, when necessary.



ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
TANGALAN, AKLAN

Interviewee: Mr. Nolito Fuentes  
Actg. Mun. Assessor  
Concurrently Makato Mun. Ass.  
30 March 1989 2 PM  
Place: Assessor's Office

PROJECT TAX MAPPING

I. ORGANIZATION

Regular : 1  
Casuals : 21 (includes casuals for tax mapping and records conversion)

NOTE: All the twenty one casuals were hired by the LGU and are being paid on a piece work basis. The positions and numbers of the twenty one casuals are the following:

Position	Number
Draftsman	5
Assessment Clerk	5
Barangay Guide	5
Data Gatherer	5
Computer/Assessment Clerk	1
	-----
	21

II. ACCOMPLISHMENTS

As of 30 March 1989, the following have been accomplished by the municipality, to wit:

Activity	Start	Finish	Output	%
1. Pre-Field				
a. Prep. of FCTD	11/02/88	12/02/88	8,072 RPU	100
b. Temp. PIN on FCTD	11/02/88	12/02/88	8,072 RPU	100
c. Prep. of PTMCR	11/02/88	12/02/88	8,072 RPU	100
d. Prep. of Base Map	11/15/88	12/02/88	15 brgy.	100
e. Pre-tieup of FC and base map	11/02/88	12/02/88	3,882 lots	84.7
2. Field	12/05/88	on-going	7,951 RPU	98.5

ANNEX 7  
(Aklan)

3. Post Field

a. Tax Maps

1. Completed, not finalized	12/16/88	03/30/89	14 brgy.	93.3
2. < 50% Complete	02/11/89	on-going	1 brgy.	-

b. Index Map (pencil only)	12/16/88	03/30/88	15 brgy.	100
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4. Records Conversion

a. Computations	03/15/89	on-going	2 brgy.	13.3
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III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. **INSUFFICIENT PAY** The heavy workload necessitated by the project should be compensated with extra pay, like honorarium or over time pay. As it now stands, the assessors render overtime service without pay so as to minimize whatever backlog that occur in the project.
2. **LACK OF OFFICE SPACE** According to the PIP submitted, the LGU has adequate office space. Unfortunately, this is not the case as the municipal building is already crowded. What the assessor did was to rent a private house to serve as its office.
3. **LACK OF OFFICE EQUIPMENT** In short supply but heavy demand are typewriters, calculators and filing cabinets. The field visit confirmed that there was no recourse for the LGU except to make do with whatever equipment and furniture they have as the LGU does not have the excess funds to purchase their required equipment.
4. **UNDERMANNED** This is a one man operation. The assessor can hardly cope up with the heavy workload. In order to lighten the load, the assessor is rendering overtime service without pay.
5. **TECHNICAL** The owners of some lots could not be identified. This is because they are absentee owners. Given this situation, the assessor is forced to name the Republic of the Philippines as the owner of the said unidentified lots.
6. **DELAYS** Some delays were attributable to the belated first release of the national government counterpart funds. Others are due to the miscarriage of the municipal assessor. Because of this miscarriage, the provincial assessor tapped the services of the assessor of a neighboring town, Makato, to be the acting municipal assessor of Tangalan.

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
PROVINCE OF ANTIQUE

Interviewee: Mr. Nelson Perreño  
Outgoing Provincial Assessor  
1 April 1989, 9 A.M.  
Place: Provincial Assessor's Office

PROJECT : TAX MAPPING (6 Municipalities)  
RECORDS CONVERSION (2 Municipalities)

I. ORGANIZATION

The Provincial Assessor's Office and the individual LGU assessors attempt to divide the work equally between them. This is done by assigning those barangays whose names begin from A to M to the Provincial Assessor's Office and those that begin from N to Z to the LGU concerned.

The regular staff provided in the PIP is composed of twelve persons. These are the provincial assessor, the assessment operations supervisor, the tax mapping specialist, the records management supervisor, and eight tax mappers. No Monitoring and Evaluation Officer has yet been hired.

The number of casuals hired by the province for each municipality varies, depending on the size of the LGU and on its project component.

II. ACCOMPLISHMENTS:

As of 26 February 1989, the following have been accomplished:

Municipality	Project	% Accomplishment
1. Anini-y	Tax Mapping	9.9
2. Barbaza	Tax Mapping	18.7
3. Bugasong	Tax Mapping	16.3
4. Patnongon	Tax Mapping	8.2
5. Tibiao	Tax Mapping	23.9
6. Tobias Fornier	Tax Mapping	9.2
7. Belison	Records Conversion	23.3
8. San Jose	Records Conversion	35.2

### III. TECHNICAL OPERATIONS

The Assessment Operations Supervisor conducts field inspections together with the Provincial Assessor. On these inspections, which are done every fifteen days, the assessment operations supervisor normally takes the occasion to render technical assistance to an LGU in need of such an assistance. The last inspection took place on 31 March 1989.

The tax mapping specialist also conducts field inspections every fifteen days. He normally goes on field together with the assessment operations supervisor and the provincial assessor. All the eight towns covered have already had their base maps sourced.

There is no Project Monitoring and Evaluation Officer. The province has not fielded any substitute because of the lack of technically capable men. His job is now being done by others in the team, sometimes by the Provincial Assessor himself.

The province has so far hired eight tax mappers, all team leaders for the municipalities covered by the project.

### IV. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. LACK OF FUNDS So far, the funds from the first release are almost used up, leaving the Office of the Provincial Assessor somewhat immobilized. They are waiting for the second release.
2. WAGE RATES FOR CASUALS According to their PIP, casuals are to be paid daily but must be able to accomplish a required number of output. This has created confusion in the implementation of this policy. To avoid further confusion, they are proposing that salaries be based on piece-work and this policy should be circularized, not just by the regional office but by the Central Project Management Office of the Department of Finance to make it more authoritative.
3. UNDERSTAFFED The regular personnel are not able to cope with the heavy volume of project work. All that they can do at this time, given their limited funds, is to render overtime work without pay.
4. BILLING A LARGE ACCOUNT The island on which Semirara Coal Corporation is situated falls under the jurisdiction of the province of Antique. However, the province has not been successful in collecting past due accounts from the company believed to have political clout in Manila.

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
BARBAZA, ANTIQUE

Interviewee: Mrs. Rosita Gerra  
Municipal Assessor  
31 March 1989, 7 P.M.  
Place: Provincial Assessor's Office

PROJECT : TAX MAPPING

I. ORGANIZATION

Regular : 1  
Casuals : 34

NOTES: All the thirty four (34) casuals referred to above were hired by the LGU and are being paid on a piece work basis. They are assigned to the following positions:

Position	Number
Draftsman	4
Data Gatherer/Assessment Clerk	12
Barangay Guide	18
	-----
	34

The work (pre-field, field and post field) was divided according to the following manner: -

18 barangays	by LGU
21 barangays	by Province

II. ACCOMPLISHMENT

The accomplishments of the municipality are:

Activity	Start	Finish	Output	%
1. Pre-field				
a. Prep. of FCTD	12/17/88	01/07/89	4,135 RPU	100
b. Temp. PIN on FCTD	12/17/88	01/07/89	4,135 RPU	100
c. Prep. of PTMCR	12/17/88	01/07/89	4,135 RPU	100
d. Prep. of Base Maps	12/17/88	01/07/89	39 brgy.	100
e. Pre-tie-up of FC and base maps	01/15/89	02/05/89	18 brgy.	46.2

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(cont)

Activity	Start	Finish	Output	%
2. Field				
a. Base Maps Completed	02/06/89	03/15/89	12 brgy.	30.8
< 50% Completed	03/31/89	on-going	-	-
b. FC	02/06/89	03/15/89	20 brgy.	51.3
c. PTMCR Entries	02/06/89	on-going	20 brgy.	51.3
3. Post Field				
a. Tax Maps Completed	03/16/89	03/29/89	11 brgy.	28.2
> 50% Completed	03/16/89	on-going	8 brgy.	20.5

III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. LACK OF OFFICE SUPPLIES      There is a shortage of office supplies (like bond paper and tracing paper) because the first 90 day cash needs are almost exhausted and the second release is still forthcoming. They are in fact waiting for the second release, and it is all that they can do at this time.
2. LACK OF VEHICLES      Field work is being hampered by the the lack, or even the absence, of vehicles. The field operations are almost always done by hiking, bicycles, or through the use of the public transportation system.
3. LACK OF TAX MAPPING EQUIPMENT      These equipment are drafting table, lettering set, steel tape, triangle, calculators and surveyor's scale. To remedy this situation, the LGU casuals trek to the provincial assessor's office to do the tax mapping office work there.
4. POOR PERFORMANCE OF CASUALS      Unnecessary mistakes are being made by the casuals. In order to lessen their mistakes, the municipal assessor believes that they should undergo further training.
5. UNDERSTAFFED      Only the LGU assessor is the one checking and reviewing the work of the casuals thereby creating some backlog along the way. To ease the backlog, the assessor renders overtime work without pay.

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ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
BELISON, ANTIQUE

Interviewee: Mr. Hilson Pido  
Municipal Assessor  
31 March 1989 4 PM

Place: Assessor's Office

PROJECT : RECORDS CONVERSION

I. ORGANIZATION

Regular : 1

Casuals : 6

NOTES: All the six casuals hired by the LGU have passed the test given by the municipal assessor's office. They are being paid on a piece work basis. All of them are designated as clerk typists.

II. ACCOMPLISHMENTS

As of 31 March 1989, the following have been accomplished by the municipality, to wit:

Activity	Start	Finish	Output	%
1. Completed Forms				
a. Copying	11/16/88	12/07/88	2,500 TD	35.83
b. Checking	12/07/88	12/21/88	2,500 TD	35.83
c. Computation	12/21/88	01/12/89	2,500 TD	35.83
d. Checking of Computation	01/12/89	02/02/89	2,500 TD	35.83
e. Typing of PRF	02/02/89	03/30/89	1,883 TD	26.99

III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. UNDERSTAFFED      The operations are being handled solely by the municipal assessor with no regular staff to help him. Unfortunately, there being not enough money, all that the assessor can do is to render overtime service when necessary.
2. SHORTAGE OF EQUIPMENT      In short supply are typewriters which are sorely needed in records conversion. They make do with whatever is available, and borrow typewriters from other offices as the need arises.
3. LACK OF OFFICE SPACE      This is a problem that is common with other LGU's the immediate solution of which is to situate themselves in other offices within the municipal hall. In Belison's case, the assessor is taking up office space at the treasurer's office.



ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
SAN JOSE, ANTIQUE

Interviewee: Mr. Cenon Masmila  
Municipal Assessor  
1 April 1989 10:30 AM  
Place: Provincial Capitol Grounds

PROJECT : RECORDS CONVERSION

I. ORGANIZATION

Regular : 1  
Casuals : 4

NOTES: All the casuals hired passed the examination given by the municipal assessor's office. They are being paid on a piece-work basis.

The municipality did not bother to give the contractual personnel any other position title except the same name, i.e. contractual.

As of the moment, four contractual workers remain from the original complement of six (which was also the number specified in the PIP). The reason given by the assessor is that the two persons wanted better opportunities in other firms.

II. ACCOMPLISHMENTS

As of 1 April 1989, the municipality has accomplished the following:

Activity	Start	Finish	Output	%
1. Copying	11/88 W1	12/88 W1	8,039 RPU	100
2. Checking	12/88 W1	01/89 W1	8,039 RPU	100
3. Field Verification	01/89 W1	03/15/89	8,039 RPU	100
4. Typing of PRF	03/15/89	on-going	2,000 RPU	24.9

III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

- 1.. SHORTAGE OF EQUIPMENT In short supply but heavily needed are typewriters and calculators. Except for scheduling the jobs so that typewriters or calculators are used sparingly, no other indications were given as to how this problem was being solved.
2. LACK OF OFFICE SUPPLIES Due to the exhaustion of the first 90 days' cash needs, office supplies are increasingly becoming rarer. All that the LGU can do is wait for the second release.
3. INSUFFICIENT PAY The low pay that they receive when viewed against the backdrop of heavy, additional project work has induced calls from the LGU for honorarium or overtime pay.

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
TIBIAO, ANTIQUE

Interviewee: Mr. Inocentes B. Seraspe, Jr.  
Municipal Assessor  
31 March 1989, 4 P.M.  
Assessor's Office

PROJECT : TAX MAPPING

I. ORGANIZATION

Regular : 1  
Casuals : 19

NOTE: All the nineteen casuals were hired by the LGU after passing examinations that were administered by the municipal assessor. They are being paid on a piece work basis.

The positions and the corresponding numbers of casuals are the following:

Position	Number
Typing Clerk	3
Draftsman	2
Tax Mapper	4
Barangay Guide	10
	-----
	19

It is to be noted that only ten barangay guides have been hired so far. This number corresponds to the ten barangays worked on so far.

II. ACCOMPLISHMENTS

As of 31 March 1989, the accomplishments are:

Activity	Start	Finish	Output	%
1. Pre-field				
a. Prep. of FCTD	12/15/88	1/89 W4	11,419 RPU	100
b. Temp. PIN on FCTD	12/15/88	1/89 W4	11,419 RPU	100
c. Prep. of PTMCR	12/15/88	1/89 W4	11,419 RPU	100
d. Prep. of Base Map	12/15/88	1/89 W4	21 brgy.	100

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e. Pre-tieup of FC and Base Map	02/01/89	03/07/89	21 brgy.	100
2. Field				
a. Base Maps completed	2/89 W4	03/05/89	7 brgy.	33.3
Base Maps >50% comp.	03/05/89	on-going	3 brgy.	-
b. FC	2/89 W4	on-going	10 brgy.	33.3
c. PTMCR Entries	2/89 W4	on-going	10 brgy.	33.3
3. Post Field				
a. Tax Maps inked > 50% complete	03/06/89	03/21/89	7 brgy.	33.3

III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. SHORTAGE OF FUNDS Already, the first 90 day cash needs are near to exhaustion. They are waiting for the second release.
2. SCHEDULES The delay in releases has already upset their project implementation schedule. For this reason, which they feel is beyond their control, they are proposing for a time extension of the project.
3. SHOPTAGE OF EQUIPMENT Among those sorely needed, but unavailable, are motorcycles, ypewriters and calculators. Beyond what the project authorizes them to buy, all that they can do is to utilize whatever is available (i.e. those that are not being used by other offices) in the municipal hall.
4. LACK OF OFFICE SPACE Common with other LGU's is the problem of lack of office space. The municipal assessor is, like the others, occupying a space in the treasurer's office.
5. LACK OF REGULAR PERSONNEL No regular staff is assisting the municipal assessor in the implementation of the project, especially in reviewing and checking the outputs of the casual employees. To provide some relief, the assessor is, like the others, resorting to rendering overtime service without pay.
6. TECHNICAL PROBLEMS The problem relates to the fact that the leader of the tax mapping team is from the provincial assessor's office. Evidently, this leads to accessibility and coordination problems, especially when the said person is in the provincial capitol.

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
TOBIAS FORNIER, ANTIQUE

Interviewee: Mr. Gaudencio Jara  
Municipal Assessor  
1 April 1989

PROJECT : TAX MAPPING

I. ORGANIZATION

Regular : 1

Casuals : 13

NOTES: All the thirteen casuals hired by the local government have passed the tests conducted by the municipal assessor's office. They are being paid on a piece work basis.

Their position and number are the following:

Position	Number
Data Gatherer/Draftsman	13

The assessor was only able to retain 13 casuals from the original complement of 16 (as per PIP) because of more attractive employment opportunities elsewhere. He plans to retain the same casuals for the records conversion stage.

II. ACCOMPLISHMENT

As of 1 April 1989, the accomplishments are:

Activity	Start	Finish	Output	%
1. Pre-Field				
a. Prep. of FCTD	12/88 W1	1/89 W2	19 brgy.	100
b. Temp. PIN on FCTD	12/88 W1	1/89 W2	19 brgy.	100
c. Prep. of PTMCR	12/88 W1	1/89 W2	19 brgy.	100
d. Prep. of Base Map	12/88 W1	1/89 W2	21 brgy.	100
e. Pre-tieup of FC and Base Map	01/89 W4	2/89 W1	21 brgy.	100

Note that for the first three activities above (1-a through 1-c), only 19 barangays were assigned for the LGU to do, which they have accomplished 100%, i.e. all the 19 assigned

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barangays. Similarly, for activities 1-d and 1-e, 21 barangays were assigned to the LGU, which they subsequently completed 100%.

2. Field Operations                      03/15/89    on-going                      0

III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. TECHNICAL PROBLEMS    The owners of some lots are unidentified, causing confusion on the tax mapping operations, especially the pre-tie-up stage. To remedy this problem, the assessor assigns the unidentified lots as property of the Republic of the Philippines.
2. SHORTAGE OF EQUIPMENT    The first problem relates to the lack of transport equipment thereby creating coordination problems between the provincial assessor and the LGU assessor. They have to make do, however, with the inadequate public transportation system.

The next problem relates to the shortage of office furniture like steel cabinets for the PRF's and cabinets for the tax maps. They are obviously waiting for the 2nd release of national government funds.

The last problem in this respect is the lack, or more precisely, the absence of a working typewriter. (Their present one needs repair). Again, they are waiting for the second release and for the records conversion stage by which time they can already appropriate funds for the purchase of one typewriter.

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ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
PROVINCE OF CAPIZ

Interviewee: Mr. Roque O. Barrios  
Asst. Provincial Assessor  
29 March 1989, 10:30 AM  
Place: Provincial Assessor's Office

PROJECT: TAX MAPPING (3 Municipalities)  
RECORDS CONVERSION (5 Municipalities)

I. ORGANIZATION

Regular : 14

Casual : 3

NOTES: Most of the casuals needed for the project are being hired by the respective municipalities. Unlike other provinces, most of the work is being done by the LGU's, which explains the fact that there were only three casuals hired by the province.

These three casuals are assigned as assessment clerks/typists. Their job is to review the field copies of PRF's submitted by the municipalities and to later type them as soon as the provincial assessor gives the go signal.

As is the usual case, these casuals are paid on a piece work basis.

II. ACCOMPLISHMENTS

As of the third week of March, the accomplishment of the tax mapping LGU's is as follows:

Municipality	Total No. of Brgy.	Field Operations Finished	%
Pan-ay	42	19	45.2
Pilar	26	10	38.5
Pres. Roxas	22	22	100.0

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As of the 4th week of February, the accomplishment of the records conversion LGU's is as follows:

Municipality	Total No. of Brgy.	Computations Finished	%
Dumalag	19	5	26.3
Ivisan	15	3	20.0
Maayon	32	4	12.5
Panitan	26	7	26.9
Sigma	21	10	47.6

### III. TECHNICAL OPERATIONS

The assessment operations supervisor conducts field inspections once a month, the last one being on the 20th to the 22nd of March, 1989.

The tax mapping specialist conducts field visits also once a month. During those field visits, he also takes the opportunity to lend technical assistance to the tax mappers of the various LGU's being visited. Eight towns have so far sourced their base maps (cadastral). The last visit was on the 20th to the 22nd of March, 1989.

### IV. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. **NO PROVINCIAL VEHICLE** This is the major problem of the province and is compounded by its inadequate public transportation facilities. This accounts for the fact that the field visits conducted by the provincial Project Management Unit (e.g. the assessment operations supervisor) are limited to only once a month. What the assessor does to solve this problem is to rely on public transportation or to schedule trips as infrequent as practicable.
2. **PERSONNEL PERFORMANCE** A shortage of technical persons results in shoddy tax map drawings. Moreover, the outputs of the other casuals leave much to be desired. It was felt by the provincial authorities that the initial three day seminar is inadequate and insufficient. They would have wanted people with more experience, or more training for existing personnel.
3. **AVAILABILITY OF FORMS** No PRF's are available at this time because no bidder has yet been selected by the provincial assessor. The assistant provincial assessor complains that this is because the provincial assessor is almost always out (out of the office or out of town) as evidenced by the fact that he has not yet returned on this date in which this



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interview has been scheduled by the regional director three weeks in advance.

4. **INSURGENCY PROBLEM** This is present at the towns of Maayon (in which an encounter has just taken place about a week earlier than the Project Assessment team visit) and Pres. Roxas.

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
PAN-AY, CAPIZ

Interviewee: Mrs. Teresita Villaruz Place: Assessor's Office  
Municipal Assessor  
29 March 1989 1:30 P.M.

PROJECT : TAX MAPPING

I. ORGANIZATION

Regular : 1  
Casuals : 56

NOTES: The eleven (11) people occupying positions in the municipal project management unit are all supposed to be regular employees. Unique to this town, however, is the fact that all of the four (4) persons assigned (in the PIP) to the assessor's office are only casuals, paid for by the LGU and not by the project, at a rate of only P 15.00 per day.

The casuals hired by the LGU are the following:

Position	Assignment	Number
Assessment Operations Sup.	Municipal PMU	1
Monitoring & Evaluation Off.	-do-	1
Tax Mapping Specialist	-do-	1
Records Management Officer	-do-	1
Tax Mapper	Project	4
Draftsman	-do-	2
Data Gatherer	-do-	4
Barangay Guide (1/Barangay)	-do-	42
		-----
		56

Both the pre-field and the field operations are being done by the municipality. The same is true for the post-field operations.

Due to the inadequacy of the transportation system, the provincial tax mapping specialist is forced to monitor Pan-ay's work only once a month. Their work is then checked by the provincial assessor's office before typing to its final forms.

The casuals are being paid on a piece work basis. They are not paid unless the work is completely checked and certified by the municipal assessor.

## II. ACCOMPLISHMENTS

As of 29 March 1989, the following have been accomplished by the municipality:

Activity	Start	Finish	Output	%
1. Pre-Field				
a. Prep. of FCTD	10/23/88	1/31/89	13,609 RPU	100
b. Prep. of Base Map	10/23/88	1/31/89	42 brgy.	100
2. Field				
a. Verif. of PRF	2/2/89	on-going	22 brgy.	52.4

## III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. OFFICE SPACE Unlike what was specified in the PIP, there is no adequate office space in the municipal hall. The municipal assessor is presently squatting on the municipal library.
2. LACK OF OFFICE EQUIPMENT Those in short supply are typewriters, calculators, and filing cabinets for the record conversion phase of the project. At present, they make do with whatever is available, i.e. the treasurer's typewriters or calculators and the library's shelves.
3. UNDERSTAFFED This is a one-person operation, and bottlenecks in checking of the casuals' outputs have occurred and continue to occur. This is partly solved by the assessor's rendering overtime work, without pay.

Moreover, the persons occupying key positions in the organization chart are casuals being paid by the municipal government. They propose to have them salaried by the project.

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
PRESIDENT ROXAS, CAPIZ

Interviewee : Mr. Danilo Tosposo  
Municipal Assessor  
29 March 1989 11 AM  
Place: Provincial Assessor's Office

PROJECT : TAX MAPPING

I. ORGANIZATION

Regular : 4

Casuals : 4

NOTES: All the four casuals are being paid on a piece work basis. Salaries are paid only after the municipal assessor has reviewed and checked their work.

The total work from pre-field to post-field operations are being done by the LGU.

The numbers and positions of the casuals are the following:

Position	Number
Draftsman	2
Assessment Clerk	2

II. ACCOMPLISHMENTS

As of 29 March 1989, the municipality has accomplished the following:

Activity	Start	Finish	Output No.	%
1. Pre-Field	11/07/88	12/15/88	22 brgy.	100
2. Field Operations	12/15/88	02/24/89	22 brgy.	100
3. Post Field				
a. Tax Maps				
Completed	03/01/89	03/31/89	8 brgy.	4.7
> 50% Complete	03/01/89	03/31/89	14 brgy.	31.8
b. Section Maps	03/01/89	03/31/89	8 brgy.	36.0

### III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. **FINANCIAL**           The first release is insufficient, forcing the municipal assessor to temporarily borrow from his municipal treasury.

Before soliciting the aid of the municipal treasurer, Mr. Tosposo first requested the provincial treasurer to release to the former the provincial counterpart after the 90-day cash need was exhausted, but was subsequently denied.

2. **TRANSPORTATION**       Problems are being encountered in going to and from the municipal hall to the outlying barangays. They had to make do with renting a motorcycle, the supply of which was unreliable.
3. **SHORTAGE OF EQUIPMENT**   Among those lacking are Leroy Lettering Set and a pantograph. They sometimes use the equipment of the provincial assessor's office.
4. **OTHERS**           The municipal assessor's office was requested to do the perimeter survey of the town for the CARP Law causing additional delay to the project.

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
ROXAS CITY, CAPIZ

Interviewee: Atty. Luis Belo                      Place: City Assessor's Office  
                    City Assessor  
                    29 March 1989, 9 AM

PROJECT : RECORDS CONVERSION

I. ORGANIZATION

Regular : 17

Casuals : 10

As is the case with other LGU's, all the casuals are hired by the city government and must pass the tests given by the city assessor's office. They are being paid on a piecework basis.

The casuals are classified into the following:

<u>Position</u>	<u>Number</u>
Records Clerk	4
Assessment Clerk	6
	-----
	10

The rates for the piece work are those specified in the PIP. They are:

Real Property Unit	Preparation	Typing
Land	P 0.50/lot	P 1.00/RPU
Building	0.40/unit	0.70/RPU
Machinery	0.40/unit	0.70/RPU
Plants/Trees	0.30/unit	0.50/RPU

II. ACCOMPLISHMENTS

In 1984, fire gutted all the records and tax maps of the city of Roxas. They have all since been reconstructed, with the able help of the former vice governor who lent her own copies of the tax maps.

However, two barangays continue to lack tax maps. They have never been tax mapped, and they shall be included in the next batch of this project. At this

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time, the Regional Office representative states, for the record, that the corresponding request has been sent to the Central Project Management Office in the third week of March, 1989.

As of 29 January 1989, all the field copies of the seventeen (17) barangays covered by the project (out of the city's total of forty seven) have already been transcribed. Afterwards, checking of these field copies commenced and continued right through the month of February. Typing started in the first week of March. As of the 29th of the same month, the PRF's of 3 barangays have already been typed.

III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. PRF FORMS           The PRF forms are so thick that it makes typing on it difficult. Moreover, the printers took a long time to deliver their supplies.
2. SHORTAGE OF EQUIPMENT   Typewriters and calculators are in short supply considering the volume of work. They make do with borrowing the typewriters and calculators of other offices, especially the treasurer's office.

Another equipment causing problems to the city assessor is that their vehicle remains unrepaired as of to-date due to insufficient funds.

3. FINANCIAL           The first 90 day cash advance has already been exhausted. They are hoping for the 2nd national government counterpart release.
4. CASUALS           Errors in computations were primarily because of insufficient training of temporary employees. They have not, on the other hand, conducted further training of their casuals on own, perhaps due to insufficient funds.

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
GUIMARAS SUB-PROVINCE

Interviewee:	Date Interviewed:	Place:
1. Engr. Rudante Gupeteo Sub-Prov. Assessor	01 April 1989	Assessor's Tigbauan Res.
2. Mr. Kunaku Muyco Asst. Sub-Prov. Assessor	22 March 1989	Assessor's Ofc.
3. Mrs. Manzan Project Accountant	22 March 1989	Assessor's Ofc.

PROJECT: TAX MAPPING

I. ORGANIZATION

Regular : 5  
Casual : 43 (current - for field operations)

NOTE: There are only five regular personnel in the Sub-Provincial Project Management Office. The sub-province Assessor, however, does not find the need to hire the other regular staff provided in the PIP as the tax mapping operations of his two municipalities are almost complete by now.

Casual personnel are hired for each activity, i.e. pre-field, field, post field, records conversion and tax collection. However, Mr. Gupeteo insists that the casuals hired are very qualified, citing as examples registered engineers (civil, mechanical, etc.) working as tax mappers.

To date, forty three (43) casuals hired by the subprovince are assigned to LGU's as follows:

Position	Buenavista	Jordan
Tax Mapper	11	10
Data Gatherer	11	11
	-----	-----
	22	21



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Guimaras Sub-Province

The LGU's, on the other hand, hired about the same number of personnel as those assigned to them by the Sub-Province PMO. The total casuals for each town is almost forty plus.

The total personnel complement for the project are as follows:

Position	Buenavista			Jordan		
	Prov.	LGU	Total	Prov.	LGU	Total
Tax Mapper	11	12	23	10	10	20
Data Gatherer	11	12	23	11	10	21
	22	24	46	21	20	41

Work was divided between the Sub-Province and the LGU according to the following manner:

1. Pre-field - Divided equally (half-half) by barangays. Work is being done at the LGU and sub-province office.

2. Field - All casuals are under the supervision of the LGU's. However, provincial hired casuals get their salaries at the provincial assessor's office.

The casuals are being paid on a per output basis, although their contract states that they should be paid on a daily basis. They are therefore not paid unless the work is complete and checked as certified by the Municipal Assessors.

## II. ACCOMPLISHMENTS

Taking all things into account, the sub-provincial assessor estimates that they are already 55% complete in his RPTA project as of 31 March 1989. This compares favorably with his estimate of accomplishment of 45% as per the PIP.

Pre-Field            Nov. 28, 1988 to Dec. 20, 1988  
Field                Jan. 9, 1989 to present

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Guimaras Sub-Province

A. Jordan : 33 barangays  
One (1) regular staff

Field :  
5 barangays - 100% complete  
4 barangays - checking on-going  
24 barangays - field work on-going

B. Buenavista : 41 barangays  
No regular staff

Field :  
15 barangays - 100% complete & checked  
26 barangays - field work on-going

### III. TECHNICAL OPERATIONS

The assessment operations supervisor's job is being undertaken by Mr. Gupeteo. In such capacity, he conducts field inspections and technical assistance almost daily.

Mr. Gupeteo also assumes the duty of tax mapping specialist. He provides technical assistance on tax mapping in his almost daily field inspections (when the need arises). Training for tax mappers is held once a month, the last time being on 31 March 1989. The source of the base map is cadastral, where to date three (3) towns have already been surveyed (i.e. Buenavista, Jordan and Nueva Valencia).

The project monitoring and evaluation officer conducts field visits once every 15 days. Reports are correspondingly filed after each visit.

Their scheduled program of work for 1989 to 1991 include the following:

1. Records Conversion for Nueva Valencia
2. Tax Collection for Jordan and Buenavista
3. Maintenance of real property tax administration duties
4. Computerization of records

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Guimaras Sub-Province

IV. PROBLEMS AND ACTIONS TAKEN BY PROJECT MANAGEMENT

1. **REGULAR STAFF UNDERMANNED** Both the sub-province & LGU assessor's offices lack regular personnel (with adequate experience) to supervise and check the work of the casuals. The assessor (both municipal and provincial) render overtime service, without pay, to ease the backlog.
2. **HIRING** The method of hiring personnel requires that the casuals be trained and closely supervised. They therefore recommend more training for these casuals so that close supervision, from an undermanned staff, would be minimized. Moreover, hiring by activity may not be advantageous because there is no continuity.
3. **FINANCIAL** Both municipalities are facing fund shortages. They and the sub-provincial Assessor's Office are expecting replenishment through the national government counterpart's 2nd release.
4. **LACK OF EQUIPMENT** At this stage, even before records conversion, there is already a felt need for more typewriters and calculators. The Assessor's Office resort to borrowing typewriters from other offices.

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
PROVINCE OF ILOILO

Interviewees:	Date Interviewed:	Place
1. Engr. Jaime Daquita Chief Dep. Assessor	9 & 11 March 89	Prov. Assr. Offc.
2. Miss Editha Peñalver Acting Chief Records Officer (Mgmt. Div.)	- do -	- do -
3. Mrs. Editha Salcedo Asst. Admi. Officer	- do -	- do -

PROJECT: RECORDS CONVERSION (ALL MUNICIPALITIES)

### I. ORGANIZATION

The organizational structure of the present provincial project management office follows what is specified in the PIP except for the hiring of casuals. The province had as much as 100 casuals during the start of the project (16 November 1988), but the number has now gone down to 76.

Because of the said number of employees, the PMO has decided to divide the task in the following manner:

Provincial PMO : copying of FC/PRF  
verification  
computation  
typing of PRF (PPMO copy)  
typing of POC, TMCR

LGU PMO: checking  
typing of PRF (LGU copy)  
typing of POC, NARP/RPTOP, AR

After computation, the PRF field copy is sent first to the LGUs for cross checking and typing of PRF. Once the LGU's have completed their copy, it (the checked/corrected FC/PRF) shall be turned over to the Provincial PMO for typing of its copy.

II. ACCOMPLISHMENTS

PROVINCIAL ACCOMPLISHMENT  
RECORDS CONVERSION  
AS OF 23 FEB. 1989

TOWN	TOTAL NO. OF BGY.	NO. OF BGY. COMPUTED	NO. OF BGY. COM. PRF	REMARKS
1. Alimodian	51	51	17	
2. Barrotac Nuevo	28			Computed in LGU.
3. Cabatuan	58	58	0	15 Bgy. ready for typing by Province
4. Janiuay	43	33	0	Computations were done in LGU & prov. 10 bgy. were turned over to prov. for typing.
5. Guimbal	23	0	0	Have to update tax mapping because of improvements
6. Leganes	18	16	0	
7. Mina	21	21	0	Two bgy. are ready for typing by prov.
8. New Lucena	20	0	0	Update tax map
9. Oton	34	34	9	
10. Pavia	15	6	0	
11. Pototan	47	-	0	Computations were done by LGU
12. San Miguel	9	9	0	
13. Sta. Barbara	55	23	0	

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14. Tigbauan	44	44	7	typing of PRF's on-going
15. Zarraga	24	24	0	

III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. EXCESS CASUALS        There were many casuals hired than what was originally planned. The insistence of provincial officials to hire all casuals resulted in problems of over-staffing and reduced output per individual. (However, with the work load now, the number of personnel is sufficient/appropriate and, in the opinion of the Assessor, they deserve the daily rate.)

The Provincial Assessor decided that all copying, field verification and computation of FC/PRF of all 15 municipalities will be done by the provincial PMO's. However, some officials of LGU'S also complained that their casuals also wanted to work as early as possible. In that case, some of the barangays within the LGU's were given to them for computation and typing of PRF's.

2. RESECTIONING NEEDED        Eight of the 15 LGU's have to resection their maps from the original size to the standard 35.5 by 50 centimeter map size. Resectioning was done at the provincial office with some LGU's assigning their draftsman at the Provincial PMO. In one municipality, Barotac Nuevo, where the resectioning and updating is extensive, the provincial assessor assigned one of the expert tax mappers of the province as the OIC municipal assessor. The resectioning and preparation of PRF's were done at the LGU level.

In the case of Guimbal, however, the problem was the availability of base map. There was also lack of coordination regarding the maps.

3. ERRORS COMMITTED BY CASUALS        The first batch of the PRF copies computed by the casuals have a lot of errors i.e., adjustment factors, assessment levels, etc. Since, the FC/PRF will be typed first by LGU's, the municipal assessors have to check or recompute all the FC/PRF.

The Municipal Assessors brought this problem to the attention of the provincial assessor. Right now the regular employees of the Province are checking the work of the casuals. It was noted that the succeeding batches had minimal errors compared to the first.

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4. DELAYS IN IMPLEMENTATION Some LGU's are delayed in the implementation because of improper records maintenance and poor updating of data.

The OIC Provincial Assessor has instructed all regular employees to go the field to help the municipal assessors in updating their data, as well as the computation and checking of PRF's.

5. ALLOCATION OF FUNDS In Iloilo, the means of sharing between the Province and the LGU is not known. How to divide or allot funds is also a problem.

The workload was therefore divided arbitrarily between the Provincial PMO and the LGU. Regarding coordination, the municipalities first agreed that the preparation of the PRFs would be done entirely at the former. However, when their casualls pressed the LGU for work, the latter asked that a portion or all of the work be done by them.

6. LACK OF FUNDS This scarcity leads to:

a. inability to grant honoraria (Provincial PMO inquired if they could be given an honorarium).

b. lack of transportation. At present, the office has only one vehicle, which "paralyzes" them on the occasions whenever it is borrowed from them by other units/offices.

c. lack of typewriters. Out of 76 contractualls, they could utilize approximately only 30 for typing and may be late with the ARs because of this. Most of the staff do not have their own typewriters so they are allowed to bring out the PRFs during the day within the bounds of the Provincial Capitol to enable them to accomplish their work outside, in other offices.

#### IV. PRACTICES/PROCEDURES

1. Most data come from the municipalities but work/processing is done at the Provincial PMO.
2. Checking is done twice; it is done depending on where computation is done.
3. As the Provincial PMO has no access to far-flung areas, the Municipal Assessor is acknowledged/considered to be the most knowledgeable when it comes to field verification.

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4. Provincial and Municipal Treasurers coordinate and submit monthly reports under Phase III.
5. Regular personnel are utilized as field men; half (about 25) of their number have been sent on a staggered basis.
6. The first typing of forms is done at the LGU, while the second is done at the Provincial PMO, with each office doing their own double-checking.
7. Before the implementation of the project, the preparation of the PIP was purely a municipal activity.
8. The ordering of forms is done separately and independently by the Province and the LGU.
9. The costs incurred are segregated per municipality. The amounts of remittances, expenses and the surplus or balance are known.

V. FUTURE CONSIDERATIONS/QUESTIONS

1. Is it possible to hire at provincial PMO and then give (allot) personnel to LGUs?
2. Who will buy the equipment, the province or the municipality?
3. As to work assignment, can the Province overspread in terms of man-months?
4. Once work is done on 15 municipalities, 76 people will be laid-off. In rehiring, will first priority be given to those with experience?
5. Can honoraria be granted to personnel?
6. The Governor may be asked that if casuals are hired, their number should be limited to 30-40.
7. The release of funds from Provincial PMO to municipality should be ironed out through coordination between the Treasurer of both levels.



ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
CABATUAN, ILOILO

Interviewees:	Date Interviewed:	Place:
1. Eugene Altea Municipal Assessor	10 March 1989	Cabatuan
2. Hermimo Luceni Municipal Treasurer	10 March 1989	Cabatuan

Called on: Hon. Fidel Ahumada  
Municipal Mayor

I. ORGANIZATION

Regular	1 (municipal assessor)
Casuals	26
	<hr/>
	27

NOTES: The twenty six casuals were hired since 16 December 1988. Their positions and their corresponding numbers are the following:

Position	Number
Typist	16
Draftsman	2
Checker	8
	<hr/>
	26

II. ACCOMPLISHMENT

Total TD = 9,300 (per PIP)  
now 12,545

Total PRF = 15,683

Barangays = 58

From 16 December 1988 to 21 February 1989:

Thirteen Barangays were computed at Provincial PMO

Forty five Barangays were computed at LGU.

From 22 February 1989 onwards:

Typing has already been completed on 15 barangays with 3,041 PRF's. These typed PRF's have subsequently been turned over to the Provincial PMO for typing of their (provincial) copy.

Typing is being done in the other barangays.

Provincial PMO is helping in the ocular inspection and assessment of land use.

### III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. UNUPDATED TAX MAPS A common error occurs because the provincial tax maps are not updated, thereby leading to the improper use of adjustment factors. Project personnel are being made aware of this problem so no further error of this type will be committed.

2. LOW CASH BALANCE This problem is affecting the project in three different ways:

The first is that forms for the POC has not been ordered yet.

Another is that sufficient equipment could not be purchased, like typewriters. At present, they are utilizing the typewriters of other offices, e.g. the municipal treasurer's.

The third is that the wages of the casuals are in danger of not being paid. This amounts to P 12,000 per payday.

The assessor indicated that he was going to ask for a realignment of the budget.

3. UNDERSTAFFED The municipal assessor is the only regular employee in the project. The Mayor's Office has not extended sufficient support in terms of personnel for the Assessor's Office to better carry out its functions.

So that he would not be unduly strained by the demands of the project, he fully utilizes his staff of twenty six

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casuals and have trained them to do various aspects of the work, including the computations.

4. LACK OF INITIAL GUIDELINES      A problem encountered initially was their inability to use the funds as soon as they were released since they were not informed of the proper guidelines.

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
JANUARY, ILOILO

Interviewees:	Date Interviewed:	Place:
1. Francisco Herbana Jr. Mun. Assessor	10 March 1989	Mun. Assr. Offc.
2. Santiago Borra Mun. Treasurer	10 March 1989	Mun. Assr. Offc.

Discussed with : Hon. Bienvenido Margarico  
Town Mayor - on leave

I. ORGANIZATION

Regular - 3  
Casuals - 59.  
-----  
62

NOTES: The casuals are composed of forty two (42) assessment clerks hired from 16 December 1988 to 26 February 1989, fifteen assessment clerks hired since 27 February 1989 and two tax mappers when the need arises.

II. ACCOMPLISHMENTS

(PIP)-TD = 10,603  
PRF = 13,106 (RPU's will probably increase to approx. 13,700 because of subdivisions)  
Barangays = 43 (including Poblacion)

The province has completed the copying of FC/PRF of 33 barangays.

The LGU has completed the computation of all barangays. In addition, the municipality has started typing of PRF since 20 February and has completed all barangays except Poblacion (which can be completed within 13 - 17 March 1989).

The LGU has likewise turned over 10 barangays to provincial PMO for typing of the PRF.

The estimated completion date (including the RPTOP) is the first week of April.

### III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. **SHORTAGE OF FUNDS** No more funds are available for the POC forms and the salaries for the casuals. The municipality has already utilized local counterpart funds for the purpose. A suggested action is to request for funds from the provincial share of national component.
2. **ERRORS** Common errors in computation include the improper use of adjustment factor and that the assessment value of other municipalities were used in the computation done at the province.

Regional office monitoring teams have pointed out these errors to the Municipal and Provincial Assessors. Appropriate corrections were subsequently undertaken by the assessors concerned. The recent monitoring visit indicated that the errors have already been corrected and the personnel are already aware of these factors.

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
LEGANES, ILOILO

Interviewee: Ms. Aurora D. Mardoquio  
Assessment Clerk  
10 March 1989, PM  
Place: Assessor's Office

I. ORGANIZATION

The staffing pattern follows that of the organizational chart according to the PIP. An additional regular employee is Ms. Margie Pabilona who is an Assessment Aide.

There are nine casuals hired. Their positions, numbers and work are the following:

Position	Number	Work
Assessment Clerk	8	Type PRF
Draftsman	1	Resectioning of Map

II. ACCOMPLISHMENTS

TD : 4,853 (PIP)

The provincial PMO has transmitted to Leganes on 3 March 1989 the PRF's of 4-Barangays for checking and for the typing of 18 barangays.

As of 10 March 1989, the municipal PMO has completed checking the computations of 2 barangays. Typing will be started on 13 March 1989.

III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. DELAYS IN FC PREPARATION Delays in the PRF field copy preparation have been encountered because of the map resectioning being done (from large size to the standard size).

The LGU has hired a draftsman (contractual) and assigned him to the provincial office for resectioning of the tax map.

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2. COMPUTATION ERRORS Common errors being committed are the computation of assessment values in the in PRF and the incorrect application of the adjustment factor.

To lessen this problem, computations of the provincial casuals are being reviewed/checked by regular provincial staff before being sent to the LGUs for typing. Municipal assessors are also checking the computations of the temporary PRF before being typed by the casuals.

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
OTON, ILOILO

Interviewee: Mr. Ramon U. Tabornal  
Municipal Assessor  
9 March 1989  
Place: Municipal Assessor's Office

I. ORGANIZATION

Regular : 4

Casual : 17

The seventeen casuals were hired on 14 February 1989. All of them are assigned as assessment clerks.

II. ACCOMPLISHMENTS

Barangays 34

Field Books 50

The Province has completed the computations of FC/PRF and has subsequently transmitted to the LGU 37 folders.

The LGU has completed the typing of PRFs of 28 out the 37 folders transmitted by the province.

III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. ERRORS The first batch of folders (corresponding to barangays) from the province PMO had a lot of errors.

Errors were thus corrected. They have talked with Provincial PMO to check computations properly. Right now the Provincial PMO's regular employees are checking the work of the casuals. Tabornal noted that the succeeding batches had fewer errors.

2. INSUFFICIENT FUNDS The funds for the municipality have been found to be insufficient because of the increase in the number of parcels. The remaining funds at the time of the interview were expected to last for another 2 weeks only.



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3. **LACK OF EQUIPMENT** The progress of the work was also being hampered by the lack of equipment like typewriters and calculators. This has been partly overcome by the practice of having the casuals bringing their own typewriters.
3. **LACK OF CABINETS** Related to the preceding problem of funding is the safekeeping of documents, as there are no funds with which to buy cabinets. It was suggested that budget realignment may perhaps be required in order that necessary equipment could be acquired and put into use at the time they are needed. As it is, they could only be bought upon the second release of funds, when they were required at the start.
4. **RECORDS RETRIEVAL** The retrieval of files and records is difficult. However, this is one of the projects being lined up by the Assessor.

IV. PRACTICES

1. The stipulated daily wage rate has been modified by the Municipal Assessor to make it more reflective of the output/accomplishment of each employees. The casual is given the P50 daily wage if he can accomplish nine certain number of forms for each type of real property per day. Effectively, the wage is computed on a piece-rate basis.
2. The regular employees are not given honoraria, not even overtime pay.

V. BENEFITS OF PHASE III TO OTON

1. Improved quality of records. Unidentified or missing lots and records were discovered, and their corresponding maps have been produced.
2. Improved Personnel. Experience has improved the quality of performance of the municipal personnel. Such accomplishment has led the mayor to appreciate and recognize the importance of the work being undertaken by the Municipal Assessor. The result is that more regular personnel have been assigned to the Assessor's Office.
3. Increase in Appraisal Values. New appraised values at Oton are about two to three times higher than before due to the new values; and due to reclassifications and improvements, Oton has a growing prawn hatchery business.

VI. RECOMMENDATIONS/SUGGESTIONS

1. Provincial and LGU work should be defined in terms of formal guidelines.
2. Budget realignment may be required. Supplies and equipment should be present at start-up so that they could be utilized. The Provincial PMO can be advised to buy these items for the municipalities.
3. Computerization should be considered at this point in time.

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
PROVINCE OF NEGROS OCCIDENTAL

- Interviewees: 1. Atty. Alfonso M. Medado  
Provincial Assessor  
March 20 and 21, 1989
2. Mrs. Merlita V. Caelian  
Asst. Provincial Assessor  
March 20 and 21, 1989

In the presence of:

- |                |   |                 |
|----------------|---|-----------------|
| 1. E. Suelan   | - | Regional Office |
| 2. J. Belecina | - | Regional Office |
| 3. N. Gonzales | - | Regional Office |
| 4. K. Tingson  | - | Regional Office |
| 5. I. Alveada  | - | CPMO            |

I. ORGANIZATION

Regular - 40

Casuals - None (Casuals shall be hired during the typing of PRF provincial copy.)

NOTES: The provincial office assigns at least three regular employees to the LGU's as Supervisors, Team Leaders, or Tax Mappers. These personnel provide technical supervision and guidance to the casuals hired by the LGU's. The provincial fund counterpart is being utilized for per diems and transportation allowances for employees assigned to the LGU's. The municipalities are doing all the work under the supervision of the provincial PMO.

II. ACCOMPLISHMENTS

Of the twelve (12) LGU's involved in the RPTA project, seven (7) are doing tax mapping to tax collection while five (5) are doing records conversion to tax collection. Out of the seven to be tax mapped, five have completed more than 50% of their barangays in field operations. The two LGU's with low accomplishment are Calatrava (having had field operations in only 8 of the total 40 barangays) and Kabankalan (having had field operations in only 9 of the total 31 barangays). In terms of area, field operations in Calatrava have covered 33% of the total while the comparable figure for Kabankalan is only 1.5% of the total. The towns of Calatrava,

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(Negros Occidental)

Kabankalan and Hinobaan are located in critical areas, i.e. those with heavy NPA infestation.

The LGU's under records conversion have almost completed the computations of PRF's. Some of the barangays are ready for typing although the forms have not yet been ordered nor put up for bidding.

Typing of the forms shall be done either in the province or in the LGU's. Two copies of the forms shall be prepared, either by the province or by the LGU.

### III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. **FUNDING** The start of the project was delayed because of the late arrival of the funds. To date, some LGU's have not ordered their forms as their funds were reserved for the salaries of the casuals. The amount of releases did not take into consideration the equipment and the supplies required for the project.
2. **TRAINING OF CASUALS** Initial implementation was also slow because the casuals needed training. It was felt that the three-day seminar was not enough; the suggested period is two weeks.

To alleviate this lack of training, regular employees were assigned to each LGU to supervise and train the casuals. The deputy assessors were assigned as tax mappers in critical areas.

3. **ABSENCE OF BASE MAPS** Kabankalan and Calatrava have, respectively three and seven, barangays which have no base maps.

These areas have actually been surveyed before. The only problem is how to locate and find these base maps. The Department of Agrarian Reform is also currently surveying the area in which the output maps can be used as base maps.

Currently, these towns are considered by the military to be in the critical areas. This situation can be, and is being, exploited by the province (so as to finish the tax mapping operations) in the following manner:

- a. The NPA's are being utilized as guides;
- b. Most of the areas in the hinterlands (without base maps) are public lands. They are therefore few and easy to verify; and
- c. Some of the assessors who have completed their tax mapping will be assigned to help in these areas.

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4. **AUDITING PROCEDURES**            The procurement of supplies is being delayed due to cumbersome auditing procedures. For example, purchases beyond ₱ 5,000 must be done through bidding, thus delaying the implementation of the project. To circumvent this procedure, some LGU's purchase supplies in amounts less than ₱ 5,000. The disadvantage is that they have to make frequent purchases instead of by bulk.

IV. **COMMENTS**

1. The provincial assessor has detailed the three assessors who prepared the PIP of the LGU's of Negros Occidental. They are:
- a. Horacio Magalona            -        detailed at Bago City
  - b. Alex Dumlaos                -        detailed at Victorias
  - c. Walter Garcia                -        detailed at Talisay

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
BAGO CITY

Interviewees: Mr. Excelso Araneta  
City Assessor  
20 March 1989

Mr. Horacio Magalona  
Assistant City Assessor  
20 March 1989

Place: City Assessor's Office

PROJECT : TAX MAPPING (2 Barangays)  
RECORDS CONVERSION (22 Barangays)

I. ORGANIZATION

Regular - 2 Teams for Tax Mapping

Casuals - 16

NOTES: The sixteen casuals were assigned as assessment clerks. They were hired from October through November, 1988 or a span of one and a half months. The tasks assigned to them were copying and computation.

II. ACCOMPLISHMENTS

Unique to Bago City, their project consists of tax mapping (in two barangays) and records conversion (in twenty two barangays).

As of 28 February 1989, the tax mapping of one barangay has been completed and the other one is 50% complete.

The casuals have completed the copying and computation of PRF's which are now ready for typing. The city has ordered and received 1,000 PRF's. The regular employees have started typing on them. As soon as the other forms have arrived, ten to twelve casuals shall be hired for typing.

III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. **FUNDING** The ordered forms already amount to P 75,000, very much higher than the first release of P 37,693.25, which was really meant for the tax mapping of two barangays. Thus, perhaps inadvertently, no amount was earmarked for the records conversion of the other twenty two barangays, which is an integral part of the project.

To alleviate the fund shortage, the city government has appropriated from their own funds for the supplies and for the salaries of the casuals. The city's counterpart contribution and dates of deposits are as follows:

First Deposit	P 16,154.18	17 August 1988
Second Deposit	50,000.00	22 February 1989
Third Deposit	33,030.78	20 March 1989

2. **DAR - CARP EMANCIPATION PATENTS** The Emancipation Patents, or EP's, have been awarded to CARP beneficiaries, making the new areas and boundaries different from those reflected in the tax maps. The tax maps therefore needed to be re-drawn and the completed temporary PRF's likewise needed to be re-computed.

Updating of the records is on-going.

3. **ABSENCE OF MORE FORMS** Most of the major works in records conversion are already complete. As soon as the other forms will arrive (i.e. in excess of the 1,000 PRF's ordered previously), typing can start. By June, it is foreseen that the records can be transferred to the city treasurer's office.

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
CADIZ ,NEGROS OCC.

Interviewees:	Date:	Place:
1. Mr. Maravilloso Mangaha City Assessor	3/21/89	Cadiz, Negros Occ.
2. Mr. Jesus Magaso City Treasurer	3/21/89	Cadiz, Negros Occ.
3. Ms. Marlene Militar Monitoring and Evaluation	3/21/89	Cadiz, Negros Occ.

PROJECT : RECORDS CONVERSION

I. ORGANIZATION

Regular : 21  
Casuals : 10

NOTES: The twenty one regular staff are doing field verification, review and typing.

On the other hand, the ten casuals are doing computation and typing. They were hired since Oct. 17, 1988.

II. ACCOMPLISHMENTS

Number of barangays - 22

A. Records Conversion

1. Completed typing of PRF's in the first week of Feb. for all barangays
2. Completed typing of POC of 3 barangays
3. Started entries at assessment roll of 13 barangays

It is foreseen that records can be transferred to the Treasurer's office by May 18, 1989.



III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

No problem was indicated during the interview.

IV. COMMENTS

1. The City Assessor no longer prepared a temporary PRF since the TD tax mapping data are current. Results of field verification were just noted down in the TD's and were recomputed and typed in final form. Records were up to date both in the TD's and in the base maps.
2. The city has complete forms and the city assessor indicated that the treasurer is very cooperative in the sense that money is always available for the supplies and forms which the assessor needs.
3. It was projected that the RPTOP can be completed by April 30 and the records can be transferred to the treasurer's office by the first week of May.

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
MANAPLA, NEGROS OCC.

Interviewee

1. Mrs. Magdalena Lozada  
Municipal Assessor  
21 March 1989  
Place: Manapla Assessor's Office

PROJECT : TAX MAPPING

I. ORGANIZATION

Regular : 4

Casuals : 19 (hired to date)

NOTES: Of the four regular personnel, one was detailed from the treasurer's office. The rest of the regular staff, numbering three, are provincial supervisors hired from the start of the project up to 28 February 1989. Salaries for the latter three provincial supervisors are derived from the provincial counterpart (which has been exhausted since the end of February) and are mostly in the form of per diems.

The nineteen casuals hired to date consist of twelve which were first hired from 2 November 1988 to 31 January 1989. Only seven were rehired from 31 January 1989 to the present. Of these seven, three are tax mappers and four are data gatherers. The other casuals shall be rehired upon the receipt of the second release.

II. ACCOMPLISHMENTS

(PIP) TD's - 5,000 (now) TD's - 5,533 Barangays - 12

A. Tax Mapping

	No. of Barangays
Pre-Field	12
Field completed	10
On-going	2
Post Field completed	5
On-going	5

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(Negros Occidental)

B. Records Conversion

Temporary PRF and computation - 1,833 RPU's

III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. LACK OF FUNDS. At present the provincial and municipal funds are already exhausted. All that they can do is wait for the second release.
2. LACK OF TYPEWRITERS/CALCULATORS. There is no typewriter at the Assessor's Office. The available typewriter is from the Treasurer's Office. The assessor is doing a scheduling of work so that little bottleneck occurs during the typing of the documents.
3. SUPERVISORY HELP. The three supervisors from the province assigned to this town has stopped reporting since Feb. 28, 1989, because the provincial funds of this project are already exhausted. The provincial office has assured them that as soon as the funds are available, the supervisors will be reassigned.

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
MOISES PADILLA, NEGROS OCC.

Interviewee:

1. Mr. Walter Garcia  
Municipal Assessor  
20 March 1989  
Place Municipal Assessor's Office

PROJECT : TAX MAPPING

I. ORGANIZATION

Regular : 1  
Casuals : 7

NOTES: The one regular staff gets help from one volunteer.

Of the seven casuals, three are tax mappers and four are data gatherers. The municipal assessor also helped in the tax mapping effort.

II. ACCOMPLISHMENTS

Number of barangays --- 15

A. Tax Mapping

8 barangays have been computed and ready for typing

5 barangays have completed field operations and now in post-field and records conversion

2 barangays are undergoing field operations

III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

None

IV. COMMENTS

The municipal assessor of this town was one of the three assessors who prepared the PIP's of the towns for this RPTA project.

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
PULUPANDAN, NEGROS OCCIDENTAL

Interviewee: Winefreda Aloro  
Municipal Assessor  
20 March 1989  
Place: Municipal Assessor's Office

PROJECT RECORDS CONVERSION

I. ORGANIZATION

Regular : 2

Casuals : 3

NOTES: The three casuals are assigned as assessment clerks. They have been hired since 22 October 1988 up to the present.

The assistance which the provincial assessor renders to the LGU is in the form of field verification.

II. ACCOMPLISHMENTS

The LGU has completed the computation of all the 7,750 RPU's (as against the PIP's 5,962 TD's). All the information has been ready for typing since the first week of January. Unfortunately, the forms have not yet been ordered as there has been no bidding yet.

III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

None

IV. COMMENTS

Pulupandan is near the Bacolod provincial assessor's office and the supervision and updating of provincial-to-municipal transactions are not problematic. Both the provincial and the municipal offices are updating their transaction records every fifteen days.

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
SILAY CITY

Interviewee: Angelo Geremias  
City Assessor  
20 March 1989  
Place: City Assessor's Office

Courtesy Call: Mr. Ramon Sison  
City Mayor

PROJECT : TAX MAPPING

I. ORGANIZATION.

Regular : 13

Casuals : 30 (to date)

NOTES: Of the thirteen regular personnel, the post of the tax mapper is vacant.

Thirty casuals have been hired to date, sixteen of which have been hired at the start of the project. Only fourteen now remain (having been hired since November 1988). Their positions and numbers are the following:

Tax Mapper	-	3
Data Gatherer	-	6
Clerk	-	5

II. ACCOMPLISHMENTS

As of 20 March 1989, the following have been accomplished:

Nine (9) barangays have had the computations checked, reviewed and ready for typing;

Seven (7) barangays are in the post-field stage;

Three (3) barangays are under field operations;

The rest (4 barangays) have completed the pre-field stage and the field operations shall start in April.

III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. REHIRING OF CASUALS        The contract of the casuals is for three months only. The problem is in the rehiring stage, the procedures of which shall still undergo the long route from the Sangguniang Bayan to the Civil Service Commission. The contract approval was further delayed because of the election ban.
2. PRE-AUDIT PROCEDURES        The city auditor is very strict and is sometimes unreasonable. A case in point is the following: The hiring fee of tricycles for tax mapping purposes was based on the standard rates between barangays. However, the tax mapping team was charged a higher rate because the areas they went to were remote and out of the way. The city assessor suggested that since the RPTA is a special project and since there were time constraints, it shall be exempted from auditing procedures as long as the expenses are within the amount budgeted in the PIP. The auditor did not approve the proposal.
3. FUNDING        Forms were not yet ordered because the funds have not yet been received. The procurement of forms will undergo bidding procedures that takes so much time.

IV. COMMENTS

1. By the last week of July, all the records can be transferred to the Treasurer's office.

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
TALISAY, NEGROS OCC.

Interviewees:	Date:	Place:
1. Ms. Lotta Tabligan Officer -in- Charge Municipal Assessor's Office	3/20/89	Talisay, Negros Occ.
2. Mr. Walter Garcia Project Manager (Mun. Assessor of Moises Padilla)	3/20/89	Talisay, Negros Occ.

Called on: Hon. Carmelo Lizares                      Municipal Mayor

PROJECT :        RECORDS CONVERSION

I. ORGANIZATION

Regular :        5

Casuals :        5

NOTES:        There are five regular personnel, including three provincial personnel who were assigned temporarily to this office to supervise and check the work of the casuals.

The five casuals have been hired since 17 October 1988.

II. ACCOMPLISHMENTS

Barangays --- 24

TD's --- 9,489

A. Records Conversion

21 barangays have been computed and checked and are ready for typing.

3 barangays: field verification and computation are on going.



ANNEX 7  
(Negros Occidental)

III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. NO ASSESSOR The town has no Municipal Assessor after the retirement of its previous assessor . As of now , there is no replacement and the assistant Municipal Assessor, Lotta Tabligan is in charge of the office. The Provincial Assessor has assigned Walter Garcia, the municipal assessor of Moises Padilla, as the project manager of the RPTA. Likewise, three provincial personnel were assigned temporarily to this office to supervise and check the work of the casuals.
2. LACK OF FUNDS The funds were just enough for the supplies and salary of the casuals. Forms were not yet ordered and this shall be bidded out.
3. EQUIPMENT The office lacks typewriters and sometimes they borrow from the Police Department.

ASSESSMENT REPORT ON REGION VI RPTA PROJECT  
VICTORIAS, NEGROS OCC.

Interviewee:

1. Mr. Alejandro Dumalaos  
Project Manager  
OIC Victorias  
21 March 1989  
Place: Municipal Assessor's Office

Called on : Hon. Renato Fermin  
Municipal Mayor

PROJECT : TAX MAPPING

I. ORGANIZATION

Regular : 5

Casuals : 18

NOTES: The casuals were hired from 2 November 1988 up to the present. Their positions and numbers are the following:

Position	Number
Tax Mapper	4
Data Gatherer	4
Draftsman	2
Typist	8
	-----
	18

The provincial assistance to the municipality consists of two (2) tax mapping supervisors.

II. ACCOMPLISHMENTS

Number of Barangays ----- 25

ANNEX 7  
(Negros Occidental)

A. Tax Mapping

- 19 barangays - completed Post Field operations
- 24 barangays - completed Field operations
- 1 barangay - for Field operation during summer time. (mountainous and infested area)

B. Records Conversion

- 11 barangays - computed and ready for typing.

III. PROBLEMS AND MEASURES TAKEN BY PROJECT MANAGEMENT

1. FUNDS. The mayor is complaining regarding the delay of the release of the national counterpart (2nd release).
2. DELAYS IN SUPPLIES PROCUREMENT The Municipal Assessor is ordering forms and supplies at less than P 5,000.00 so that it will not undergo bidding procedures. This is the arrangement he has agreed on with the Municipal Auditor.

IV. COMMENTS

1. Mr. Dumalaos is one of the three men who prepared the PIP's for the province of Negros Occidental and all of those who prepared were detailed to areas where their expertise were required.

Annex 8  
RPTA Project Management and Staff Visited  
and Interviewed by the Assessment Team

<u>NAME</u>	<u>POSITION &amp; PROVINCE/ CITY/MUNICIPALITY</u>	<u>DATE INTERVIEWED</u>	<u>PLACE INTERVIEWED</u>
Central Project Management Office (CPMO)			
Mr. Erlito Pardo	Project Manager, CPMO	24, 27 Feb., 1, 2, 3 Mar.	Central Project Mgt. Office
Ms. Falconeri Alocada	Chief Planning Officer, CPMO	24, 27 Feb., 1, 2, 3 Mar.	Central Project Mgt. Office
Regional Project Management Office (RPMO)			
Atty. Cipriano Cabaluna	DOF-BLGF Regional Director	9, 10, 11 Mar.	Regional Proj. Mgt. Office
Mr. Eduardo Suelan	Project Mgt. Supervisor	9, 10, 11 Mar.	Regional Proj. Mgt. Office
Mr. Rolando Deslate	Local Assessment Supervisor (Capiz and Iloilo)	9, 10, 11 Mar.	Regional Proj. Mgt. Office
Mr. David Conadera	Local Assessment Supervisor (Aklan and Antique)	9, 10, 11 Mar.	Regional Proj. Mgt. Office
Capiz Province			
Mr. Roque O. Barrios	Assistant Prov. Assessor	29 Mar. 1989AM	Prov. Assessor's Office
Atty. Luis Belo	City Assessor Roxas	29 Mar. 1989AM	City Assessor's Office
Mrs. Teresita Villaruz	Municipal Assessor Pan-ay	29 Mar. 1989AM	Mun. Assessor's Office
Mr. Danilo Tosposo	Mun. Assessor Pres. Roxas	29 Mar. 1989PM	Mun. Assessor's Office

NAMEPOSITION & PROVINCE/  
CITY/MUNICIPALITYDATE  
INTERVIEWEDPLACE  
INTERVIEWED

## Aklan Province

Mrs. Milagros Azarcon	Prov. Assessor Aklan	30 Mar. 1989AM	Prov. Assessor's Office
Mr. Romeo A. Roldan	Mun. Assessor Kalibo	30 Mar. 1989AM	Mun. Assessor's Office
Mr. Fausto M. Rapco	Mun. Assessor Banga	30 Mar. 1989AM	Mun. Assessor's Office
Ms. Shirley Villaruel	Mun. Assessor New Washington	30 Mar. 1989AM	Mun. Assessor's Office
Ms. Rosanna Amor Cagula	Mun. Assessor Numancia	30 Mar. 1989PM	Mun. Assessor's Office
Mr. Nolito Fuentes	Temporary Mun. Assessor Tangalan	30 Mar. 1989PM	Mun. Assessor's Office
Mrs. Erlinda Casimero	Mun. Assessor Malay	31 Mar. 1989AM	Boracay, Aklan
Mrs. Filomena R. Andrade	Mun. Assessor Balete	31 Mar. 1989AM	Boracay, Aklan
Mr. Guillermo N. Namay	Overall Tax Mapper Balete	31 Mar. 1989AM	Boracay, Aklan

## Antique Province

Mr. Nelson Parreno	Prov. Assessor Antique	1 April 1989AM	Prov. Assessor's Office
Mr. Cenon Masmila	Mun. Assessor San Jose	1 April 1989AM	Prov. Assessor's Office
Mr. Hilson Pido	Mun. Assessor Belison	31 Mar. 1989PM	Mun. Assessor's Office
Mr. Gaudencio Jara	Mun. Assessor Tobias Fornier	1 April 1989AM	Prov. Assessor's Office
Mrs. Rosita Gerra	Mun. Assessor Barbasa	31 Mar. 1989PM	Prov. Assessor's Office
Mr. Inocentes B. Seraspe, Jr.	Mun. Assessor Tibiao	31 Mar. 1989PM	Mun. Assessor's Office

<u>NAME</u>	<u>POSITION &amp; PROVINCE/ CITY/MUNICIPALITY</u>	<u>DATE INTERVIEWED</u>	<u>PLACE INTERVIEWED</u>
Mrs. Delma Y. Flores	Mun. Assessor Bugasong	31 Mar. 1989PM	Mun. Assessor's Office
Iloilo Province			
Atty. Cipriano Cabaluna	DOF-BLGF Regional Director	9 Mar. 1989AM	Department of Finance Regional Office
Engr. Jaime Daquita	Chief Deputy Assessor Iloilo	9 Mar. 1989AM 10 Mar 1989PM	Prov. Assessor's Office
Ms. Editha Penalver	Acting Chief, Records Management Division Iloilo	9 Mar. 1989AM 10 Mar 1989PM	Prov. Assessor's Office
Mrs. Editha Salcedo	Asst. Administrative Officer Iloilo	9 Mar. 1989AM	Prov. Assessor's Office
Mr. Francisco Habana, Jr.	Mun. Assessor Januay	10 Mar. 1989AM	Mun. Assessor's Office
Mr. Santiago Borra	Mun. Treasurer Januay	10 Mar. 1989AM	Mun. Assessor's Office
Hon. Bienvenido Margarico	Mayor (on leave) Januay	10 Mar. 1989AM	Mun. Assessor's Office
Ms. Aurora Mardoquio	Assessment Clerk Leganes	10 Mar. 1989PM	Mun. Assessor's Office
Mr. Eugene Altea	Mun. Assessor Cabatuan	10 Mar. 1989AM	Mun. Assessor's Office
Mr. Herminio Luceni	Mun. Treasurer Cabatuan	10 Mar. 1989AM	Mun. Assessor's Office
Hon. Fidel Ahumada	Mun. Mayor Cabatuan	10 Mar. 1989AM	Mayor's Office
Mr. Ramon U. Tabornal	Mun. Assessor Oton	9 Mar. 1989PM	Mun. Assessor's Office

<u>NAME</u>	<u>POSITION &amp; PROVINCE/ CITY/MUNICIPALITY</u>	<u>DATE INTERVIEWED</u>	<u>PLACE INTERVIEWED</u>
Mr. Jesus Magaso	City Treasurer Cadiz City	21 Mar. 1989AM	City Assessor's Office
Mrs. Magdalena Lozada	Mun. Assessor Manapla	21 Mar. 1989PM	Mun. Assessor's Office
Mr. Alejandro Dumalaos	RPTA Proj. Manager Acting Mun. Assessor of Victorias Tanza Mun. Assessor	21 Mar. 1989PM	Mun. Assessor's Office
Guimaras Sub-Province			
Engr. Rudante Gupeteo	Sub-Prov. Assessor Guimaras	01 Apr. 1989PM	Tigbauan Res.
Mr. Kunaku Muyco	Asst. Sub-Provincial Assessor Guimaras	22 Mar. 1989AM	Sub-Prov. Assessor's Ofc.
Mrs. Manzan	Proj. Accountant	22 Mar. 1989AM	Sub-Prov. Assessor's Ofc.

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<u>NAME</u>	<u>POSITION &amp; PROVINCE/ CITY/MUNICIPALITY</u>	<u>DATE INTERVIEWED</u>	<u>PLACE INTERVIEWED</u>
Ms. Consejo Jumabong Tuble	Mun. Assessor Tigbauan	9 Mar. 1989PM	Mun. Assessor's Office
Mr. Manuel Cabales	Mun. Treasurer Tigbauan	9 Mar. 1989PM	Mun. Assessor's Office
Mr. Honorio D. Luntao	Mun. Assessor Pototan	11 Mar. 1989AM	Regional Office
Negros Occ. Province			
Atty. Ayonso Medado	Prov. Assessor Negros Occ.	20 Mar. 1989PM	Prov. Assessor's Office
Mrs. Merlita Caellian	Asst. Prov. Assessor Negros Occ.	20 Mar. 1989AM	Prov. Assessor's Office
Mr. Gueillermo Jasota	Deputy Prov. Assessor Negros Occ.	20 Mar. 1989AM	Prov. Assessor's Office
Mr. Horacio Magalona	City Asst. Assessor Bago City	20 Mar. 1989AM	City Assessor's Office
Mr. Excelsio Araneta	City Assessor Bago City	20 Mar. 1989AM	City Assessor's Office
Ms. Winefreda Aloro	Mun. Assessor Pulupandan	20 Mar. 1989AM	Mun. Assessor's Office
Mr. Angelo Geremias	City Assessor Silay City	20 Mar. 1989PM	City Assessor's Office
Hon. Ramon Jison	City Mayor Silay City	20 Mar. 1989PM	City Mayor's Office
Mr. Walter Garcia	Proj. Manager Talisay	20 Mar. 1989PM	Mun. Assessor's Office
Ms. Lotta Tabligan	Officer-in-Charge Talisay	20 Mar. 1989PM	Mun. Assessor's Office
Mr. Moises Padilla	Mun. Assessor Talisay	20 Mar. 1989PM	Mun. Assessor's Office
Mr. Maraviloso Mangaha	City Assessor Cadiz City	21 Mar. 1989AM	City Assessor's Office
Mrs. Marlyn Militar	Evaluation Officer Cadiz City	21 Mar. 1989AM	City Assessor's Office

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