



# CENTRAL BOARD OF ASSESSMENT APPEALS

Procedure and Work Instructions Manual

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# INTRODUCTION

This manual will serve as guide and ready reference to the Local Board of Assessment Appeals (LBAA) on the correct procedure in the filing of cases before the CBAA, and for officers and employees on the actual operations of the office.

It consists of two specific areas, Quasi-Judicial and Administrative matters. Quasi-Judicial covers the procedure in the filing of cases before the CBAA, while Administrative aspect includes the operational management of the office. It shows the functions, duties and responsibilities of employees and supervisors, as well as the organizational structure and flow chart of the office.

We hope and pray, that with this manual, the public would be able to know the CBAA and the employees and officers will be guided accordingly.

# Definition of Terms and Acronyms

CBAA - Central Board of Assessment Appeals

LBAA - Local Board of Assessment Appeals

MFO - Mindanao Field Office

NCA - Notice of Cash Allotment

HO - Hearing Officer

# General Information, Vision, Mission, Mandate and Areas of Operations of the Office

CBAA is an appellate, collegial, quasi-judicial agency which conducts hearings and renders final judgment on assessment cases appealed from the decision of the Municipal Board of Assessment Appeals in Metro Manila and the City and Provincial Boards of Assessment Appeals nationwide, reviewable only by the Court of Tax Appeals and Supreme Court thru certiorari. The CBAA also has the authority under the law to establish and organize staffs, offices, units, prescribe titles, functions and duties of their members and adapt its own rules and regulations.

## **VISION**

LOCAL FISCAL AUTONOMY THROUGH FAIR AND EQUITABLE REAL PROPERTY TAX ASSESSMENT AND COLLECTION

## **MISSION**

TO WARRANT THE OBSERVANCE OF THE DUE PROCESS OF LAW CLAUSE GUARANTEED BY THE CONSTITUTION IN THE ASSESSMENT AND COLLECTION OF REAL PROPERTY TAXES

## **MANDATE**

TO WARRANT THE OBSERVANCE OF THE DUE PROCESS OF LAW CLAUSE MANDATED BY THE CONSTITUTION IN THE ASSESSMENT AND COLLECTION OF REAL PROPERTY TAXES BY THE GOVERNMENT AND ENSURE THAT THE TAXPAYERS ARE GIVEN THE OPPORTUNITY TO BE HEARD

Due to its nationwide operation, CBAA shall have its field office in Luzon, Visayas and Mindanao. Its office shall be headed by a Hearing Officer. Under direction by the CBAA Board, shall try and receive evidences on the appealed assessment cases and submits report and draft decisions thereon. Conducts ocular inspection of real property under appeal whenever necessary, performs other duties as head of the Field Office concerned.

# Consolidated and Revised Rules of Procedures Before the Local Board of Assessment Appeals and the Central Board of Assessment Appeals

The Central Board of Assessment Appeals, pursuant to Administrative Order No. 31 dated October 1, 2012 and by virtue of the provisions of Section 230 of Republic Act. No. 7160, otherwise known as the Local Government Code of 1991, does hereby adopts and promulgates the following Consolidated and Revised Rules of Procedure governing the proceedings before the Local Boards of Assessment Appeals and the Central Board of Assessment Appeals.

## RULE I

### TITLE AND CONSTRUCTION

SEC. 1. Title – These Rules shall be known as the “Consolidated and Revised Rules of Procedure Before the Local Boards of Assessment Appeals and the Central Board of Assessment Appeals”.

SEC. 2. Construction – These Rules shall be liberally construed to promote their objectives and to assist the parties in obtaining just, expeditious and inexpensive determination of every action relative to the assessment of real property and collection of real property taxes.

SEC. 3. Suppletory Application of the Rules of Court – In the absence of any applicable provision in these Rules, the pertinent provisions of the Rules of Court of the Philippines may, whenever practicable and convenient in the interest of expeditious dispensation of justice, be applied by analogy or in a suppletory character and effect.

## RULE II

## DEFINITION OF TERMS

SEC. 1. Definition of Terms –Whenever they appear in any party of these Rules, the terms “Central Board” or “CBAA” shall be held to mean the “Central Board of Assessment Appeals” and the terms “Local Board” or “LBAA” shall be held to mean the “Local Board of Assessment Appeals” of the province or city, or municipality within the Metropolitan Manila Area, as the case may be.

## RULE III PROCEDURE BEFORE THE LOCAL BOARDS OF ASSESSMENT APPEALS

SEC. 1. Organization, Powers, Duties, and Functions of the Local Boards. – (a) The Local Board of Assessment Appeals of the province or city shall be composed of the Registrar of Deeds, as Chairman, the provincial or city prosecutor and the provincial or city engineer as members, who shall serve as such in ex officio capacities without additional compensation.

(b) The Chairman of the Local Board shall have the power to designate any employee of the province or city to serve as secretary to the Local Board, also without additional compensation.

(c) In provinces or cities without a provincial or city engineer, the district engineer shall serve as member of the Local Board. In the absence of the Registrar of Deeds, or the provincial or city prosecutor, or the provincial or city engineer, or the district engineer, the persons performing their duties, whether in acting capacities or as duly designated officers-in-charge, shall automatically become the chairman or member, respectively, of the said Board, as the case may be.

SEC. 2. Meetings and Expenses of the Local Boards –The meetings and expenses of the Local Boards of Assessment Appeals shall be charged against the general fund of the province or city, as the case may be, in accordance with the provisions of Section 228 of R.A. 7160.

SEC. 3. Quorum – A majority of the members of a Local Board shall constitute a quorum to decide any matter before it relative to its adjudicatory function, and the vote of the majority of its members shall be necessary to promulgate a decision, resolution, or final order.

SEC. 4. Jurisdiction of the Local Boards of Assessment Appeals – The Local Boards of Assessment Appeals shall have original jurisdiction to hear and decide appeals of owners/administrators of real property from the actions of the provincial, city or municipal assessors in the assessments of their real properties, and from the actions of the provincial, city or municipal treasurers in the collection of real property taxes, special levies, or other real property taxes under Title Two, Book II of Republic Act No. 7160.

SEC. 5. Action by the Local Boards of Assessment Appeals – In accordance with the provisions of Section 229 of R.A. 7160, (a) As far as practicable, the Local Board concerned shall decide the appeal within one hundred twenty (120) days from the date of receipt of such appeal. The Board, after hearing, shall render its decision based on substantial evidence or such relevant evidence on record as a reasonable mind might accept as adequate to support the conclusion.

(b) In the exercise of its appellate jurisdiction, the Board shall have the power to summon witnesses, administer oaths, conduct ocular inspections, take depositions, and issue subpoena and subpoena duces tecum. The proceedings of the Board shall be conducted solely for the purpose of ascertaining the facts without necessarily adhering to technical rules applicable in judicial proceedings.

(c) The party or parties aggrieved by the decision or final resolution of a Local Board concerned may, within thirty (30) days from notice of said decision or final resolution, appeal to the Central Board of Assessment Appeals.

SEC. 6. Motion for Reconsideration – Within the period for perfecting an appeal from the decision, resolution or final order of the Local Board of Assessment Appeals, the aggrieved party may file a motion for reconsideration, after serving the adverse party with a copy thereof: Provided, That only one such motion shall be allowed.

SEC. 7. Opposition to Motion for Reconsideration – The adverse party may, within ten (10) days from receipt of a copy of the Motion for Reconsideration, file an Opposition thereto. Failure to do so shall render the motion deemed submitted for resolution.

## RULE IV APPEALS TO THE LOCAL BOARDS OF ASSESSMENT APPEALS

SEC. 1. Who May Appeal to the Local Boards – Any owner or person having legal interest in the subject property (a) who is not satisfied with the action of the assessor in the assessment of his property, or (b) who is not satisfied with the action or inaction of the treasurer on his claim for refund or credit of taxes paid under protest, or (c) who is not satisfied with the action or inaction of the treasurer on his claim for refund or credit of taxes paid but found to be illegal or erroneous by competent authority, may appeal to the Local Board of Assessment Appeals of the province or city, or municipality within the Metropolitan Manila Area, where the subject property is situated.



SEC. 2. When to Appeal to the Local Boards – Appeals to the Local Boards of Assessment Appeals shall be filed with the said Boards within the periods prescribed as follows:

a. If the subject matter of the appeal is the perceived error or errors in the assessment of the property concerned, the appeal to the Local Board of Assessment Appeals – with the concerned assessor as the respondent – shall be filed within sixty (60) days from the appellant’s receipt of the written notice of assessment from the assessor; or

b. If the subject matter of the appeal is the denial by the treasurer of a claim for refund or credit of realty taxes paid under protest under Section 252 of R.A. 7160, without questioning the validity or correctness of the assessment made by the assessor.

(i) the appeal shall be filed with the Local Board of Assessment Appeals – with the treasurer as the respondent – within sixty (60) days after appellant’s receipt of the written notice from the treasurer denying the claim, if such denial is made by the treasurer within sixty (60) days after the treasurer’s receipt of the claim for refund or credit; or

(ii) if the treasurer fails to act on the claim within sixty (60) days from his receipt thereof, the appeal shall be filed with the Local Board of Assessment Appeals within sixty (60) days after the lapse of sixty (60) days from the date the claim was filed with the treasurer; or

c. If the appeal refers to the denial by the treasurer of a claim under Section 253 of R.A. 7160 for refund or credit of realty taxes, or any other tax levied under Title Two, Book II of R.A. 7160, paid but later found to be illegal or erroneous by competent authority:

(iii) the appeal shall be filed with the Local Board of Assessment Appeals – with the treasurer as the respondent – within sixty (60) days after appellant’s receipt of the written notice from the treasurer denying the claim, if such denial is made by the treasurer within sixty (60) days after the treasurer’s receipt of the claim for refund or credit; or

(i) if the treasurer fails to act on the claim within sixty (60) days from his receipt thereof, the appeal shall be filed with the Local Board of Assessment Appeals within sixty (60) days after the lapse of sixty (60) days from the date the claim was filed with the treasurer.

SEC. 3. How Appeal is Taken – An appeal to the Local Board of Assessment Appeals is taken by filing with the Local Board a petition under oath in the form prescribed for the purpose, together with copies of tax declarations, and such affidavits or documents submitted in support thereof.

SEC. 4. Caption and Title – The party initiating an appeal to the Local Board of Assessment Appeals shall be called the “Petitioner-Appellant” and the adverse party shall be called the “Respondent-Appellee”.

SEC. 5. Time to File Answer or Comment – Upon receipt of an appeal, the Local Board concerned shall assign the case number thereon and forthwith issue an Order addressed to the Respondent-Appellee, copy furnished the Petitioner-Appellant, advising the Respondent-Appellee of the filing of such appeal with a notice that, unless the Respondent-Appellee files his Answer to or Comment on said appeal

within fifteen (15) days from receipt of such Order, Respondent-Appellee shall be considered and declared in default and the Local Board shall proceed to hear and resolve the appeal. A copy of the appeal, together with all copies of the annexes thereto, shall be attached to the said Order.

SEC. 6. Effect of Appeal on Collection of Taxes – In accordance with the provisions of Section 231 of R.A. 7160, an appeal on assessment of real property made under the provisions Title Two, Book II of R.A. 7160 shall, in no case, suspend the collection of the corresponding realty taxes on the property involved as assessed by the provincial or city assessor, or municipal assessor in the Metropolitan Manila Area, as the case may be. However, payment of the same taxes by appellant, under protest or otherwise, is not a condition precedent to the hearing of the appeal by the Local Board concerned.

## RULE V

### LEGAL FEES PAYABLE TO THE LOCAL BOARD OF ASSESSMENT APPEALS

SEC. 1. Legal Fees – No appeal to the Local Board of Assessment Appeals shall be considered filed unless the following fees are paid to the Local Board concerned:

(a) Filing Fees – The filing fees shall be in accordance with the following table:

AMOUNT OF DISPUTED REALTY TAX ASSESSMENT INVOLVED	CORRESPONDING FILING FEES DUE
Less than P50,000.00	300.00
P50,000.00 or more but less than P200,000.00	450.00
P200,000.00 or more but less than P400,000.00	600.00
P400,000.00 or more but less than P600,000.00	800.00
P600,000.00 or more but less than P800,000.00	1,000.00
P800,000.00 or more but less than P1,000,000.00	1,200.00
P1,000,000.00 or more but less than P2,000,000.00	2,100.00

P2,000,000.00 or more but less than P3,000,000.00	3,000.00
P3,000,000.00 or more but less than P4,000,000.00	3,900.00
P4,000,000.00 or more but less than P5,000,000.00	4,800.00
P5,000,000.00 or more but less than P6,000,000.00	5,700.00
P6,000,000.00 or more but less than P7,000,000.00	6,600.00
P7,000,000.00 or more but less than P8,000,000.00	8,400.00
P8,000,000.00 or more but less than P9,000,000.00	9,300.00
P9,000,000.00 or more but less than P10,000,000.00	10,200.00
P10,000,000.00 or more	P10,200.00 for the first P10,000,000 plus P100 for every P100,000.00, or fraction thereof, in excess of P10,000,000. In no case, however, shall the total fees exceed P12,000.00 per case.

(b) Legal Research Fund (LRF) – In accordance with Sec. 4 of R.A. 3870, as amended, the additional amount of one percent (1%) of the applicable filing fees imposed under the immediately preceding section, but not lower than ten pesos (P10.00) in each case, shall be collected as Legal Research Fund for the benefit of the University of the Philippines Law Center (UP Law Center).

## RULE VI

## PROCEDURE BEFORE THE CENTRAL BOARD OF ASSESSMENT APPEALS

SEC. 1. Composition of the Central Board of Assessment Appeals – The Central Board of Assessment Appeals shall be composed of a chairman and two (2) members to be appointed by the President, who shall serve for a term of seven (7) years, without reappointment. Of those first appointed, the chairman shall hold office for seven (7) years, one member for five (5) years and the other member for three (3) years. Appointment to any vacancy shall be only for the unexpired portion or designated in a temporary or acting capacity. The chairman and members of the Central Board shall be Filipino citizens, at least forty (40) years old at the time of their appointment, and members of the Bar or Certified Public Accountants for at least ten (10) years immediately preceding their appointment. The chairman of the Central Board shall have a salary grade equivalent to the rank of Director III under the Salary Standardization Law exclusive of allowances and other emoluments. The members of the Central Board shall have the salary grade equivalent to the rank of Director II under the Salary Standardization Law exclusive of allowances and other emoluments.

The Central Board of Assessment Appeals, in the performance of its powers and duties, may establish and organize staffs, offices, units, prescribe the titles, functions and duties of their members and adopt its own rules and regulations.

SEC. 2. Quorum – A majority of the members of the Central Board shall constitute a quorum to decide any matter before it relative to its rule-making power and adjudicatory functions, and the vote of the majority of its members shall be necessary to promulgate a decision, resolution or final order.

SEC. 3. Hearing Officers – There shall be Hearing Officers to be appointed by the Central Board of Assessment Appeals pursuant to civil services laws, rules and regulations, one each for Luzon, Visayas and Mindanao, who shall hold office in Manila, Cebu City and Cagayan de Oro City, respectively, and who shall serve for a term of six (6) years without reappointment until their successors have been appointed and qualified. The Hearing Officers shall have the same qualifications as those of Judges of the Municipal Trial Courts. The Hearing Officers shall have the salary grade equivalent to the rank of Director I under the Salary Standardization Law exclusive of allowances and other emoluments.

The Hearing Officers, as may be directed by the Central Board, shall try and receive evidence on the appealed cases. In the performance of their duties, the Hearing Officers shall have the power to summon witnesses, administer oaths, conduct ocular inspections, take depositions, and issue subpoena and subpoena duces tecum.

SEC. 4. Jurisdiction of the Central Board – The Central Board shall have exclusive jurisdiction to hear and decide all appeals from the decisions, resolutions and final orders of the Local Boards.

SEC. 5. How Appeal is Taken – An appeal to the Central Board shall be taken by filing a Notice of Appeal and the Appeal itself with the Local Board which rendered the decision, resolution or final order appealed from. At the same time, five (5) legibly typewritten or printed copies of the Notice of Appeal and the Appeal shall be filed with the Central Board’s main headquarters in Manila or the latter’s field office in the area where the property involved is located, after serving copies thereof to the adverse party or his counsel.

SEC. 6. Requisites for Perfection of Appeal – The appeal shall: (a) state the date the appellant received the appealed decision, resolution or final order; (b) be verified by the appellant himself; (c) be in the form of a memorandum of appeal which shall state the grounds relied upon and the arguments in support thereof, and the relief prayed for; and (c) be accompanied by: (1) a certificate of non-forum shopping; (2) proof of service upon the adverse party; and (3) proof of payment of the required legal fees laid down under Rule IV hereof.

The filing of an appeal without complying with all the requisites afore-stated shall not stop the running of the period for perfecting an appeal.

SEC. 7. Caption and Title – The party appealing to the Central Board shall be called the “Petitioner-Appellant” or “Respondent-Appellant”, as the case may be, and the opposing party shall be called the “Respondent-Appellee” or “Petitioner-Appellee”, as the case may be. The full names of all the parties in interest, whether natural or juridical persons or entities authorized by law, shall be stated in the caption of the petition and other pleadings filed before the Central Board.

Upon receipt of the appeal, the Secretary of the Central Board shall docket and assign the same with a case number. Appealed cases shall be consecutively numbered in the order of receipt. The case numbers for appeals coming from the Luzon area shall be preceded by “L-”; those for appeals coming from the Visayas area, “V-”; and those appeals coming from the Mindanao area, “M-“. The parties shall place the case number so assigned on all subsequent pleadings filed relative thereto.

SEC. 8. When to File Answer or Comment – The appellee may, within fifteen (15) days from his receipt of a copy of the appeal, file his answer to or comment on the appeal, in five (5) legibly typewritten or printed copies, with the main headquarters of the Central Board or the latter’s field office in the area where the property involved is located, after serving copies thereof to the adverse party or his counsel.

SEC. 9. Transmittal of Records on Appeal – Within ten (10) days from receipt of the Notice of Appeal, the Local Board which rendered the decision, resolution or order appealed from, shall transmit the complete original records of the case on appeal, together with the transcript of stenographic notes, if any, to the main headquarters of the Central Board or the latter’s field office in the area where the property involved is located. The said records, with pages consecutively numbered from the earliest document to the latest, shall be accompanied by a certificate to the effect that the same constitute the original and complete records of the case involved.

SEC. 10. Period to Decide – As far as practicable, the Central Board shall decide cases brought before it on appeal within ninety (90) days from submission thereof.

SEC. 11. Contents of Decisions of the Central Board – The decisions, resolutions or final orders of the Central Board shall be based on substantial evidence or such relevant evidence on record as a reasonable mind might accept as adequate to support the conclusion.

SEC. 12. Motion for Reconsideration – Within the period for perfecting an appeal from the decision, resolution or final order of the Central Board, the aggrieved party may file a motion for reconsideration, after serving the adverse party with a copy thereof: Provided, That only one such motion shall be allowed.

SEC. 13. Opposition to the Motion for Reconsideration – The adverse party may, within ten (10) days from receipt of a copy of the Motion for Reconsideration, file an Opposition thereto. Failure to do so shall render the motion deemed submitted for resolution.

SEC. 14. Withdrawal of Appeal – The appellant may withdraw his appeal at any time before the resolution thereof by the Central Board by filing a written notice of withdrawal with the Central Board, after furnishing a copy thereof to the adverse party. The Central Board, upon receipt of such withdrawal, shall enter a memorandum thereof upon the docket of the case. The parties shall forthwith be advised in writing by the Central Board of such withdrawal. No further proceedings shall be taken on the appeal, the withdrawal having the same effect as that of dismissal of the appeal.

SEC. 15. Entry of Judgment – The decisions, resolutions or orders of the Central Board shall be entered in the Book of Entries of Decisions as soon as they become final. Each entry shall be signed by the Secretary of the Board with a notation when such decision, resolution or order has become final and executory.

Thereafter, the Secretary shall notify in writing the parties concerned of such entries of judgment, quoting the dispositive portions thereof and specifying the respective dates when they became final.

## RULE VII

### LEGAL FEES PAYABLE TO THE CENTRAL BOARD OF ASSESSMENT APPEALS

SEC. 1. Legal Fees – No appeal to the Central Board shall be considered filed unless the following fees are paid to the Central Board:

(a) Filing Fees – For filing of an appeal from the decision, resolution or final order of the Local Board, including a petition for intervention, the filing fees shall be based on the following table:

AMOUNT OF DISPUTED REAL PROPERTY TAX ASSESSMENT INVOLVED	CORRESPONDING FILING FEES DUE
Less than P50,000.00	P 500.00
P50,000.00 or more but less than P200,000.00	1,000.00
P200,000.00 or more but less than P400,000.00	1,500.00
P400,000.00 or more but less than P600,000.00	2,000.00
P600,000.00 or more but less than P800,000.00	2,500.00
P800,000.00 or more but less than P1,000,000.00	3,000.00
P1,000,000.00 or more but less than P2,000,000.00	4,000.00
P2,000,000.00 or more but less than P3,000,000.00	5,000.00
P3,000,000.00 or more but less than P4,000,000.00	6,000.00
P4,000,000.00 or more but less than P5,000,000.00	7,000.00
P5,000,000.00 or more but less than P6,000,000.00	8,000.00
P6,000,000.00 or more but less than P7,000,000.00	9,000.00
P7,000,000.00 or more but less than P8,000,000.00	10,000.00
P8,000,000.00 or more but less than P9,000,000.00	11,000.00
P9,000,000.00 or more but less than P10,000,000.00	12,000.00

P10,000,000.00 or more	P12,000.00 for the first P10,000,000 plus P500 for every P500,000.00, or fraction thereof, in excess of P10,000,000. In no case, however, shall the total fees exceed P15,000.00 per case.
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b) Legal Research Fund (LRF) – In accordance with Sec. 4 of R.A. 3870, as amended, the additional amount of one percent (1%) of the applicable filing fees imposed under the immediately preceding section, but not lower than ten pesos (P10.00) in each case, shall be collected as Legal Research Fund for the benefit of the University of the Philippines Law Center (UP Law Center).

## RULE VIII REPEAL AND EFFECTIVITY

SEC. 1. Repealing Clause – All rules of procedure before the Local Board of Assessment Appeals and/or the Central Board of Assessment Appeals heretofore existing are hereby repealed.

SEC. 2. Separability Clause – If, for any reason or reasons, any part or provisions of these Rules shall be held to be unconstitutional or invalid, other parts or provisions hereof which are not affected thereby shall continue to be in full force and effect.

SEC. 3. Effectivity Clause – These Rules shall take effect fifteen (15) days after the filing of three (3) certified copies of these Rules with the University of the Philippines Law Center/Office of the National Administrative Register, or fifteen (15) days after complete publication of these Rules in a newspaper of general circulation and in the Official Gazette, whichever comes later.

# Operating Procedures



## PROCEDURES IN PROCESSING OF APPEALED CASES

Requirements: 5 copies of duly notarized Notices of Appeal, Appeal Memorandum (with annexes, Secretary's Certificate, Certification & Verification of Non-Forum Shopping, MCLE Nos. of counsels) and Docket Fee

1. Receives Notices of Appeal and Appeal Memorandum
2. Receives docket fee for issuance of official receipts
3. Assigns docket numbers; L-Luzon, V-Visayas and M-Mindanao
4. Prepares docket fee forms (containing docket nos., case titles, tax assessments involved and official receipt nos. & dates of payment)
5. Records in the Log Book of Cases the appeals received
6. Pagination of the appeals received
7. Forwards the original case folders to the assigned Hearing Officers (Luzon, Visayas and Mindanao) with transmittal and memo
8. Provides the Board with copies of the case folders
9. Maintains copies of case folders
10. Receives Answers, Memorandums, Manifestation, Motions, LBAA records, etc., log and transmit it and pages the same before transmittal to the Hearing Officer
11. Attends hearings and ocular inspections and prepares minutes to be submitted to the members of the Board
12. Prepares Orders of every hearings conducted by the Board and by the hearing officers
13. Prepares the addresses in the mailing envelopes
14. Reviews transcripts through the digital recorder before final printing
15. Receives and files final Transcripts of Stenographic Notes
16. Receives Advices of Notice of Withdrawal, if appeals are withdrawn to be signed by the members of the Board
17. Receives draft decisions for reviews/approval of the Board
18. Proofreads decisions before final printing
19. Signs the final decisions

20. Prepares Notices of Decision
21. Releases to the parties the approved decisions
22. Receives original case folders for safekeeping after release of the decisions
23. Forwards to the hearing officers case folders if motions for reconsideration are filed
24. Proofreads resolutions, orders before final printing
25. Signs the final resolutions, order
26. Prepares Notices of Resolution
27. Releases to the parties the approved resolutions, orders
28. Receives original case folders and motions for reconsideration for safekeeping after release of the resolutions, orders
29. Furnishes the hearing officers the final decisions, resolutions, orders
30. Returns LBAA case folders via registered mail
31. Prepares Entry of Judgment

#### **LUZON, VISAYAS AND MINDANAO FIELD OFFICES:**

1. Receives the original case folders with transmittal and memo
2. Prepares Advices to Submit Original Records of the Case and Advices to Answer Appeal within 10 days upon receipt of the appeal or order
3. Request for Additional Records as needed by the hearing officers or members of the Board
4. Prepares Notices of Hearings
5. Prepares Subpoena or Subpoena ducestecum, if necessary
6. Prepares Notices of Ocular Inspection
7. Conducts hearings and ocular inspections
8. Attends hearings and ocular inspections and prepares transcripts of stenographic notes
9. Maintains attendance sheets of the parties during hearings
10. Prepares Certificates of Appearance of the parties attending the hearings
11. Submits TSN to the Board Secretary for review

12. Receives TSN for final printing and submits the same after
13. Prepares Advices of Notice of Withdrawal, if appeals are withdrawn
14. Prepares draft decisions
15. Receives from the hearing officers draft decisions for encoding
16. Encodes draft decisions
17. Transmits the draft decisions together with the case folders to the BS for review/approval of the Board
18. Returns original case folders to the BS for safekeeping after release of the decisions
19. Receives motions for reconsideration and case folders from the BS
20. Prepares Orders for the adverse parties to comment within 10 days upon receipt of the orders or motions for reconsideration
21. Prepares notices of hearing on the next "Motion Day" if additional hearings are necessary
22. Prepares draft resolutions, orders for review/approval of the Board
23. Receives from the hearing officers draft resolutions, orders for encoding
24. Encodes draft resolutions, orders
25. Transmits the draft resolutions, orders together with the case folders and motions for reconsideration to the BS for review/approval of the Board
26. Returns original case folders and motions for reconsideration to the BS for safekeeping after release of the decisions, resolutions, orders

## **ELEVATED TO THE COURT OF TAX APPEALS AND SUPREME COURT**

1. Receives copies of cases filed with the CTA or SC and files them in their respective CBAA docket numbers
2. Certifies as true copies documents as requested by the parties to be submitted to the CTA or SC
3. Elevates the records of the cases as directed by the CTA or SC
4. Receives copies of decisions, resolutions promulgated by the CTA or SC
5. Prepares Compliance upon receipt of the decisions, resolutions

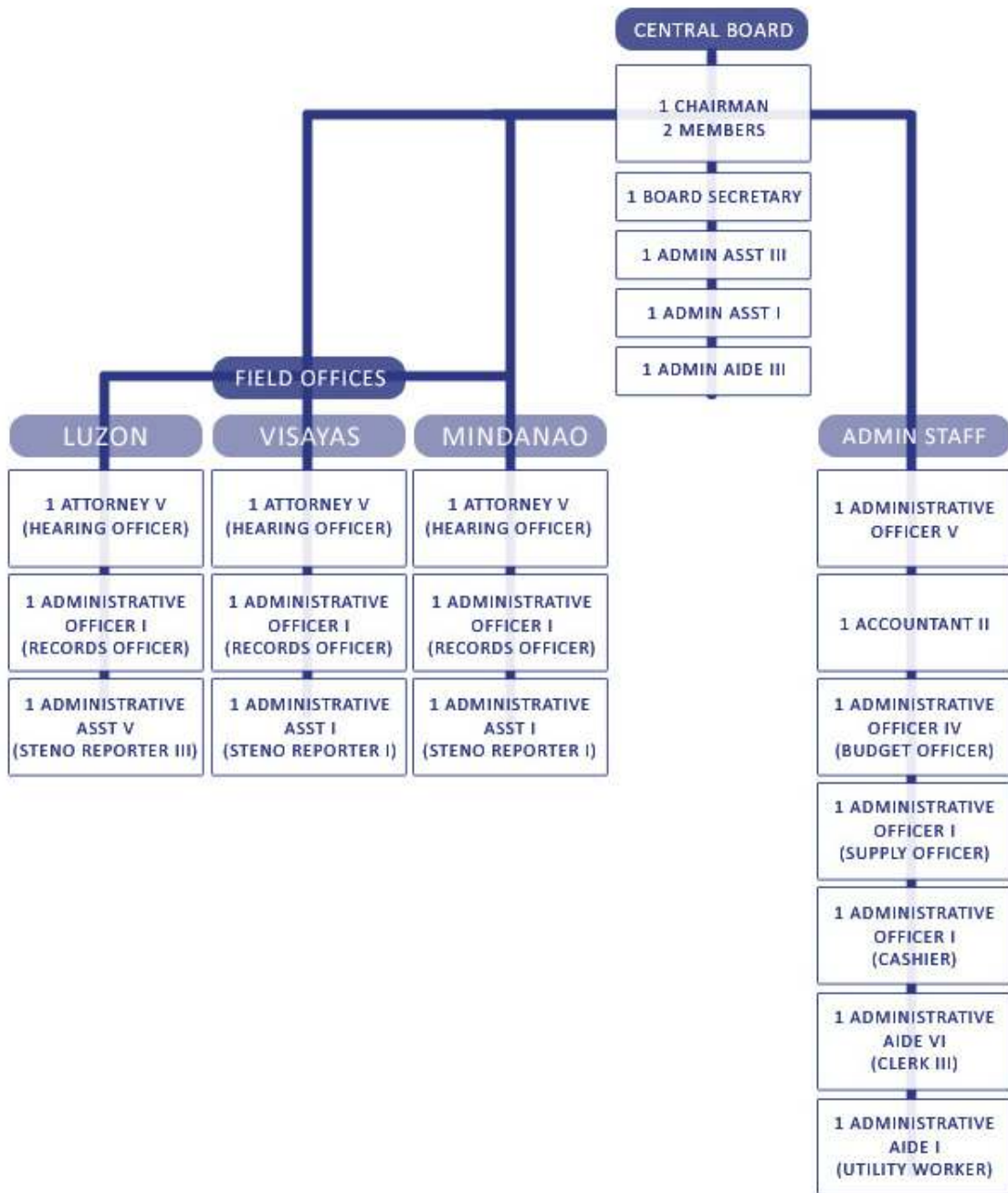
# Operational Control and Supervision

## QUASI-JUDICIAL FUNCTIONS

In addition to our adjudicatory powers which is hearing and deciding appealed realty tax assessment cases from 168 Local Boards of Assessment Appeals throughout the country, we pledge to continue to perform the following services:

1. Provides consultative services to the Chairman and Members of the Local Boards;
2. Renders collaborative services to the office of the Solicitor General on cases elevated to the Supreme Court;
3. Renders technical supervision over all Local Board of Assessment Appeals, nationwide;
4. Renders advisory services to other government functionaries, legal Practitioners and taxpayers;
5. Upon designation of the Supreme Court, it acts as a fact-finding body on specific assessment cases filed before the said Court; and
6. Conducts information dissemination campaign regarding the tax remedies available to the taxpayers on matters of realty tax assessments and collections. It also involves itself in the dissemination of information regarding the latest jurisprudence of the Board on real property taxation matters.

## CBAA RATIONALIZED ORGANIZATIONAL AND STAFFING STRUCTURE



# Organization and Responsibilities

## ADMINISTRATIVE SUPPORT SERVICES

Provide:

1. Clear and appropriate signages and directions
2. Well organized and updated administrative records
3. Secured premises for the employees, clients and general public
4. Clean and safe facilities

## STATEMENT OF FUNCTIONS

The Provisions of R.A. 7160 explicitly enumerates the cases covered by the jurisdictions and powers of the Central Board of Assessment Appeals as appealed from the decision of the Local Board of Assessment Appeals nationwide. These are the following:

1. All real property tax assessment cases, (Section 230 R.A. 7160)
2. Claim for Refund erroneous payment of real property taxes paid under protest, (Section 252, R.A. 7160)
3. Claim for tax credit for excessive payment of real property taxes and interests (Section 253 R.A. 7160) and
4. Protest against excessive or illegal special levy by local government units. (Section 244 R.A. 7160)

In the performance of its powers and duties, the Central Board may establish and organize staffs, offices, units and prescribe the titles, functions and duties of their members and shall adapt and promulgate its rules of procedures relative to the conduct of its business.

In addition to its adjudicatory powers, the CBAA performs the following services:

1. Provides consultative services to the Chairman and Members of the Local Boards;
2. Renders collaborative services to the office of the Solicitor General on cases elevated to the Supreme Court;

3. Renders technical supervision over all Local Board of Assessment Appeals, nationwide;
4. Renders advisory services to other government functionaries, legal practitioners and taxpayers;
5. Upon designation of the Supreme Court, it acts as a fact-finding body on specific assessment cases filed before the said Court; and
6. Conducts information dissemination campaign regarding the tax remedies available to the taxpayers on matters of realty tax assessments and collections. It also involves itself in the dissemination of information regarding the latest jurisprudence of this Board on real property taxation matters.
7. Preparation of reports, budget proposals and consolidated personnel and administrative reports/work.
8. Conducts in-house seminars/trainings for all CBAA employees for the purpose of enhancing their effectiveness and improving their personality as a private individual and as a public servant;

#### **A. QUASI-JUDICIAL FUNCTIONS**

This Unit is responsible in the adjudication of Appealed cases of real property assessment. It hears and decides appealed real property tax assessment cases from 168 Local Boards of Assessment Appeals throughout the country; it warrants the observance of the due process of law clause in the assessment and collection of real property taxes; and it upholds a fair and equitable real property taxation so that synergism may exist between the government and the taxpayers.

#### **B. ADMINISTRATIVE SERVICE**

This Unit is responsible for the direct supervision and administration of all human resource programs and policies on recruitment, selection, benefits and compensation administration, performance management, training and development, personnel discipline and employee relations; manages the formulation and implementation of policies with respect to facilities and building management, including the maintenance and provision of services; monitors the procurement of supplies, materials and equipment, and the execution and implementation of systematic procurement and property management policies; ensures the security of personnel and building premises including the functions and equipment installed therein; coordinates and implements special projects, programs and activities initiated by the Central Board; implements the General Appropriations Act, budget policies of the Department of Budget and Management relative to the CBAA; supervises activities relating to budget preparation, execution and management accounting;

## CBAA FRONTLINE FUNCTIONS/SERVICES

### \*QUASI-JUDICIAL FUNCTIONS

- **OFFICE OF THE CENTRAL BOARD**

1 Chairman

2 Members

The CBAA is an appellate, COLLEGIAL, quasi-judicial agency, which conducts hearings and renders final judgements on assessment cases appealed from the decision of the municipal Boards of Assessment Appeals in Metro Manila and the city and provincial Boards of Assessment Appeals nationwide, reviewable only by the Court of Tax Appeals and Supreme Court thru certiorari. The CBAA also has the authority under the law to establish and organize staffs, offices, units, prescribe titles, functions and duties of their members and adapt its own rules and regulations.

- **OFFICE OF THE HEARING OFFICERS**

3 Hearing Officers

(Luzon, Visayas, Mindanao)

Under direction by the CBAA Board, shall try and receive evidences on the appealed assessment cases and submits report and draft decisions thereon; conducts ocular inspection of real property under appeal whenever necessary; performs other duties as head of the Field Office concerned.

## CBAA FINANCIAL, MANAGEMENT and ADMINISTRATIVE SYSTEM

Functions: The Central Board of Assessment Appeal's Financial and Management System is headed by its Chairman, assisted by the Administrative Officer V as head of the Administrative Support Services and has the following functions:

- Supervises activities relating to budget preparation, execution and management and accounting;



- Establishment and periodic evaluation of management operation system, internal, central and work outputs to determine Board-wide performance efficiency; and
- Such other appropriate functions as may be assigned by higher authorities.

COMPOSITION. The Financial and Administrative unit shall be composed of the following administrative support services:

- a. Personnel Services
- b. General Services
- c. Records Management Services
- d. Accounting Services
- e. Cashiering Services
- f. Budget Services

## PERSONNEL SERVICES

Request for Authority to Travel (Personal Travel)

Requirement: Application for Leave, Affidavit and Letter for permission to travel

1. Submit Application for Leave
2. Stamp received for application for leave, Affidavit and letter for permission to travel for approval of the Chairman
3. Update Employee's leave card
4. Certifies leave credits
5. Submit to Administrative Officer for Recommendation
6. Forward to the Chairman for approval and signature
7. Prepares certification of approval to travel
8. Prepares certification that no pending administrative case has been filed against the employee concerned
9. Transmit to the head of the agency for signature
10. Released to employee concerned

Request for: Change of Civil Status, Acceptance of Resignation, Authority to Transfer

Requirement: Letter request, Marriage Certificate (for change of Civil Status)

1. Submit letter request to Admin. Officer
2. Receives letter request from employees together with supporting documents for change of status
3. Review documents
4. Preparation of documents, Clearance and Certification for Transfers
5. Prepare letter with required documents and Certification for signature of the head of agency
6. Transmit letter to CSC Field Office (for Change of Civil Status)

Printing of Finger Scan

1. Download to USB flash disk the attendance log from the fingerprint machine
2. Upload to computer using the attendance management the USB data
3. Print Finger Scan print-outs
4. Review and computes (late and undertime)
5. Stamp certification of true and correctness report of hours of work perform
6. Distribute for employees signature
7. Submit to Chairman of the Board for signature
8. Photocopy Print-outs
9. Certifies and sign photocopies for submission to COA (Certified True Copy)
10. Submit the certified copy to COA together with OB pass, travel order & office order

Hiring and Promotion of Personnel

Requirements:

- Letter of Application
  - Resume/Personal Data Sheet
  - Diploma
  - Unified Performance Appraisal System (UPAS)
  - Certificate of Eligibility
1. Prepare and list all vacant positions in CBAA main office & field offices.
  2. Publish vacant positions
  3. Screened and evaluate Personal Data Sheet (PDS)
  4. Checks medical certificates
  5. Checks Clearance from NBI
  6. Evaluate Performance Rating
  7. Interview Applicants by PSB Chairman
  8. Prepare comparative information of applicants
  9. Prepare memo and attached comparative information of applicants for the Chairman of Personnel Selection Board for deliberation and determination
  10. Prepare memo for PSB meeting for evaluation and final determination
  11. Deliberation of positions
  12. Prepare CBAA Selection Board Resolution
  13. Prepares appointment papers
  14. Signing/approval of appointments
  15. Prepare transmittal of approval appointments and date of assumption to office to concerned personnel
  16. Prepare Oath of Office
  17. Prepare Report on Appointment Issued (RAI)
  18. Submit approved appointment/s together with RAI to CSC

#### Request for Certificate of Leave Credits

1. Update Employee's Leave Card
2. Prepare certification
3. Review and sign certification
4. Release to employee concerned

#### Request for Monetization of Leave

Requirement: Application for Leave, Request Letter (sick leave)

1. Submit Application for Leave
2. Stamp received for application for leave & request letter signed by the head of the agency
3. Update Employee's leave card
4. Certifies leave credits
5. Submit to Administrative Officer for Recommendation
6. Forward to the Chairman for signature
7. Receive approved Application for leave & request letter
8. Computes amount of Monetization
9. Prepare voucher
10. Transmits to Administrative Officer for Obligation Request

#### Request for Issuance of Office Order, Personnel Order & Travel Order

Requirement: Invitation

1. Invitation from concerned offices
2. Received invitation and nomination from the Chairman
3. Prepared Order for signature of the head of agency
4. Record in the logbook
5. Release to the employee concerned

#### Payroll Preparation

Requirement: Deductions (billing statements from GSIS, Pag-Ibig, etc.)

1. Encodes deductions from billing statements
2. Receives notification slip from employees
3. Computes and process payroll in computer
4. Print payroll
5. Print payslip
6. Prepare voucher
7. Review and certifies services rendered
8. Transmit to Administrative Officer for Obligation Request

#### Request for Refund of Payment

Requirement: Fill up CBAA –Payroll Notification Slip

1. Fill up notification slip and submit to payroll section
2. Prepare voucher for signature of employees concerned
3. Certify and sign photocopy payroll sheets (Certified True Copy)
4. Release to Accountant for certification of available cash and complete supporting documents

Request for Documents: Service Record, Certificate of Employment and Compensation

1. Update Personnel Record Card
2. Prepare document
3. Review and sign documents
4. Release to employee concerned

Statement of Assets, Liabilities and Net worth

1. Distribute SALN forms
2. Submission of SALN by all employees
3. Receive SALN
4. Review submitted SALN
5. Prepare list of summary of employees SALN
6. Prepare list of employees who submitted complete data
7. Prepare list of personnel complement
8. Prepare transmittal letter to Malacañang Records Office/CSC Main Office & Field Office/Revenue Integrity Protection Service
9. Submit list and complete forms to concerned offices

Payroll Voucher

Requirement: Finger Scan print-out/s, DTR, Computation of tardiness/under time

1. Receive photocopy of Finger Scan print-out and computation of tardiness/undertime and leave without pay
2. Computes Salary less deductions

3. Prepare voucher
4. Forward to Administrative Officer for Obligation Request

#### PROPERTY AND PROCUREMENT SECTION

##### Requisition of Office Supplies

1. Acceptance of Approved Requisition and Issue Slip
2. Check availability of supplies in the stockroom for issuance
3. Preparation of Purchase Quotation
4. Purchase Quotation for approval
5. Posting of Purchase Quotation at the PHILGEPS site
6. Purchase Quotation for canvassing (if no respondents from PHILGEPS)
7. Preparation of Abstract of Canvass
8. Approval of Abstract of Canvass by the Bids and Awards Committee
9. Preparation of Purchase Order
10. Approval/Serving of Purchase Order
11. Prepare of Notice of Delivery
12. Request for Inspection and Inspection and Acceptance Report
13. Issuance of items to end-user/s
14. Payment of item/s

##### Property Custodianship

1. Prepares Report of Consumption for Supplies and Materials
2. Preparation of Report of Consumption – Medical Supplies

3. Preparation of Report on Physical Count of Property Plant and Equipment (RPCPPE)
4. Preparation of Property Sticker Labels
5. Preparation of Report on Physical Count of Inventories
6. Physical Inventory of Properties and Equipment –MAIN OFFICE
7. Physical Inventory of Properties and Equipment – LUZON F.O.
8. Physical Inventory of Properties and Equipment – VISAYAS F.O.
9. Physical Inventory of Properties and Equipment – MINDANAO F.O.

#### DISPOSAL

1. Preparation and approval of Inventory Inspection Report of Unserviceable Properties (IIRU), Waste Materials Report, Tally Sheet
2. Physical Inventory/Inspection of Properties to be disposed
3. Computation of Appraised Value
4. Preparation of Appraisal Report
5. Posting of Property Disposal Sale/Acceptance of Sealed bids
6. Opening of Bids
7. Awarding of Sale
8. Payment
9. Disposal

#### ACCOUNTING

Processing for Disbursements

Requirements: Cash Advances

1. Approved OBR's



2. Supporting documents

Local Travel

- Signed DTR (vouchers)
- Invitation
- Travel Order
- Approved itinerary of travel
- Certificate of Travel Completed
- Certificate of Appearance
- Receipts, if entitled to travel representation allowance

Requirements: Petty Cash

- Office Order
  - Official Receipts
  - Schedule of Petty Cash Disbursement
1. Received voucher with supporting documents and OBR
  2. Checks completeness of supporting documents
  3. If incomplete, returns the documents to concerned officer for completion
  4. If complete, returns to the designated staff for assigning DV number
  5. Assigns DV number and records in the logbook the DV number and date, payee, particular and amount
  6. Certifies the cash availability and completeness of supporting documents
  7. Forwards to the Cashier for check preparation

Processing for Disbursements

Requirements: For Mandatory Expenses (Communication, Rents, General Services, etc.)

- Approved OBR's
- Supporting documents

### Statement of Accounts, Delivery Receipts and/or Invoices

1. Receives billings or statement of accounts
2. Checks Index of Payments from file and determines whether there was prior payment
3. Forwards billings/invoices/statement of accounts to the cashier for computation of taxes
4. Checks the computation of taxes and initial ok for voucher preparation
5. Preparation of voucher
6. Assigns DV number and records in the logbook the DV number and date, payee, particular and amount
7. Receives voucher with supporting documents and OBR
8. Checks the computation of taxes and other deductions
9. Certifies the cash availability and completeness of supporting documents
10. Records the following in the Index of Payments: name, address of creditor, DV date and number, particular and amount
11. Forwards copies of the DV, originals and supporting documents to the Cashier for check preparation

### Preparation of Journal Entry Voucher (JEV)

Requirements: OBRs, DVs

1. Prepares JEV
2. Print hard copy of JEV for submission to COA
3. Photocopy of JEV for file copy
4. Signs and approves the prepared by & approved portion on the JEV
5. Forwards the JEV to designated staff for posting to the Subsidiary Ledger

### Preparation of Financial Statements

Requirements: JEV,DVs, Journals (Check Disbursement/Cash Disbursement/Cash Receipts/General Journal)

1. Post JEV to different journals of accounts
2. Post the balance totals to the General Ledger
3. Prepares Monthly Trial Balance
4. Prepares Quarterly Statement of Income & Expense, Balance Sheet and Cash Flow
5. Submits to COA & DBM thru liaison officer

#### Receivables

1. Post payments of disallowances from payroll to schedules of accounts receivables monthly
2. Post payments of disallowances from payroll to the subsidiary ledger
3. Print hard copy to be submitted to COA
4. Signs and approves schedule of monthly accounts receivables
5. Transmit to COA

#### Inventories – office supplies/medicines

1. Receives from the Admin. Officer Report of Consumption for Supplies & Materials (ROCSM) for the month & attached Requisition & Issue Slip (RIS)
2. Checks and reviews RIS against ROCSM
3. Checks and balance quantity and total amount received and issued
4. Records in the JEV total consumption for the month

#### Inventories – accountable forms

1. Receives from the Admin. Officer Monthly Report of Consumption of Postage stamps
2. Checks and Balance quantity and total amount received and issued
3. Records in the JEV total consumption for the month

#### Property Plant & Equipment (PPE)

1. Receives from the Admin. Officer Report on the Physical Count of PPE (RPCPPE)
2. Checks and reconciles RPCPPE from the general ledger
3. Post and records additional purchases of Equipment to Property ledger card
4. Computes accumulated depreciation one month after the purchase of Equipment
5. Post and records depreciation expense of Equipment to the Property ledger card
6. Records in the JEV total depreciation for the month

#### Prepaid Expenses

1. Receives from the Admin. Officer Insurance of Motor Vehicle and Property, Plant & Equipment
2. Computes the insurance expense for the month and records the unexpired portion
3. Records in the JEV insurance expense for the month

#### Yearend Reports

1. Prepares and records entries in the Journal Entry Voucher (JEV)
2. Prepares the Journal of Accounts (Check Disbursement, Cash Disbursement, General Journal, Cash Receipts and Cash Journal)
3. Post totals from the Journal of Accounts to the General Ledger
4. Prepares working papers to balance totals

5. Checks and correct accounts that need to be adjusted reconcile accounts for verification
6. Prepares adjusting entries
7. Post balances to the subsidiary ledgers
8. Prepares Trial Balance & Adjusted Trial Balance, Closing Entries, Post-closing Trial Balance, Financial Statement Reports (Balance Sheet, Income & Expense, Cash Flow, Statement of Gov't Equity, Statement of Allotments & Obligations, Detailed Statements of Obligations Incurred, Liquidated & Unliquidated, Statement of Management's Responsibility for Financial Statements and Notes to Financial Statements, Schedules of Accounts Receivable, Accounts Payable and all accounts in the general ledger that needs to be breakdown the balances/totals

For Accounts Payable

List of Due & Demandable-Internal & External Creditors

Letter of Request for NCA

9. Prepares Financial Report of Operations and Breakdown of MOOE

Processing of Disbursements

Requirements: Approved OBR's, Supporting documents

- First Salary
- Appointment duly approved by appointing authority
- Oath of Office
- Statement of Assets, Liabilities & Networth
- Signed Daily Time Record (DTR)
- Certificate of assumption
- Additional requirements in case of transfers:
  - Clearance from previous office
  - Certificate of last salary received from former office verified by Auditor

- Terminal Leave
  - Approved application for leave
  - Complete service record
  - Clearance from money, property and legal accountability
  - Statement of Assets, Liabilities & Networth
  - Copy of last appointment
  
- Commutation of Leave/Monetization
  - Approved application for leave
  - Certification of available leave credits
  - Clearance, if in excess of 30 days
  - In case of monetization of sick leave credits-request letter with Approval from the chairman
  1. Received voucher with supporting documents and OBR
  2. If incomplete, returns the documents to concerned officer for completion
  3. In complete, returns to the designated staff for assigning DV number, Assigns DV number and records in the logbook the DV number and date, payee, particular and amount
  4. Certifies the cash availability and completeness of supporting documents
  5. Forwards to the Cashier for check preparation

#### Processing of Disbursements

Requirements:

For purchases

- Approved OBR's
- Supporting documents
- Procurement of Supplies & Materials (Office Supplies, IT Supplies, Office Equipment, Materials for Repair & Maintenance, etc.)

- Approved Requisition & Issue Slip (RIS)
  - Purchase Order (PO)
  - Signed Abstract of Canvass
  - Inspection Report
  - Waste Materials Report
  - Cash/Sales Invoice
  - Official Receipts
  - Acceptance Reports
  - Certificate of Emergency Purchase/Repair (if emergency)
  - At least three (3) price quotations from suppliers/dealers
1. Receives and checks from the Admin. Officer Purchase Order (PO), Abstract of Canvass, quotations from 3 suppliers, Purchase Quotation and Requisition & Issue Slip (RIS)
  2. Checks Index of Payments from file and determines whether there was prior payment
  3. Forwards it to the cashier for computation of taxes
  4. Checks the computation of taxes and Initial ok for voucher preparation
  5. Preparation of voucher
  6. Assigns DV number and records in the logbook the DV number and date, payee, particular and amount
  7. Receives voucher with supporting documents and OBR
  8. Checks the computation of taxes and other deductions
  9. Certifies the cash availability and completeness of supporting documents
  10. Records the following in the Index of Payments: name, address of creditor, DV date and number, particulars and amount
  11. Forwards copies of the DV, originals and supporting documents to the Cashier for check preparation

Remittances: Monthly/Annually Preparation, Processing and Payment/Remittances of Employees' Premium and Contributions, Loans, Withholding Taxes on Compensations and Various Suppliers

Requirements:

- Approved OBR's
- List of Employees and their deductions/contributions based on source documents

For Refund on Loans deductions:

- Certified true copy of payroll highlighting the name of employee and the amount of loan deducted
1. Receives remittances list for all premiums and loan deductions
  2. Checks remittance list against payroll and disbursement voucher
  3. If it is balance, returns to the designated staff for voucher preparation and for encoding
  4. Received voucher with supporting documents and OBR
  5. Assigns DV number and records in the logbook the DV number and date, payee, particular and amount
  6. Certifies the cash availability and completeness of supporting documents
  7. Forwards to the Cashier for check preparation

Processing for Disbursements

Requirements: For Salaries, PERA, RATA & Other Benefits

- Approved OBR's
  - Supporting documents
  - Approved Payroll
  - Signed DTR (vouchers)
1. Receives payroll and voucher with OBR
  2. Checks computations of deductions assigns DV number and records in the logbook the DV number and date, payee, particular and amount



3. Certifies completeness of supporting documents and cash availability
4. Forwards to the Cashier for check preparation

## CASHIER

### Preparation of Remittances

#### Requirements: For Personal Services

- Approved Disbursement Vouchers
  - Supporting documents
  - OBR
  - Payroll
  - Other necessary documents
1. Inventory of paying GSIS members based on the Payroll
  2. Order of Payment of GSIS
  3. Summary of Remittances of GSIS
  4. Report of Loans from GSIS based on the Payroll
  5. Prepares Agency Remittance Advice of GSIS
  6. Submit all reports to the Accountant for checking
  7. Open GSIS Electronic Remittance File Program in the computer
  8. Post necessary data in the computer
  9. Save the GSIS Remittance File to USB and submit it plus the necessary reports and the check for payment to GSIS thru the CBAA Liaison Officer
  10. File the receiving copy plus the O.R.
  11. Payment to PhilHealth thru Land Bank and get the O.R.
  12. Open the PhilHealth Remittance Program in the computer
  13. Enter all necessary data based on the payroll for government and personal share and save it to the USB

14. Print all necessary data and attached the O.R. to the PhilHealth report and submit it to PhilHealth thru the CBAA Liaison Officer
15. Prepare Reports on Pag-Ibig government and personal share as well as Pag-Ibg Multi-Purpose Loans based on the payroll
16. Attached the checks payment to the Pag-Ibig Reports and submit to Home Development Mutual Fund thru CBAA Liaison Officer
17. Prepare Reports on Disallowances and remit the check payment to Bureau of Treasury thru Land Bank
18. Attached O.R. to the DV of Bureau of Treasury
19. Segregate all disbursement vouchers for the month and submit the original DV's and photocopies of all attachments to the Accountant

#### Processing of Checks

##### Requirements: For PS and MOOE

- Approved Disbursement Vouchers
  - Supporting documents
  - OBR
  - Other necessary documents
1. Receives approved vouchers with OBR and other necessary attachments
  2. Prepares checks thru the use of the check writer
  3. Records check issued to the check register book
  4. Open the ACICDES (Advice of Checks Issued and Cancelled Data Entry System) program of LBP in the Computer
  5. Encodes all necessary data in the computer, print the reports and save it to the USB to be submitted to LBP
  6. Forward all the checks and the Advice to the Authorized Signatory for their signatures
  7. Submits all carbon copies of the signed checks and the Advice plus the USB to Land Bank and get the receiving copy of the advice
  8. Safe keep all the checks in the vault for proper disposition for the next working day

9. Encash all PS (Salary, PERA, RATA, etc.) checks at Lank Bank
10. Release payment to different suppliers
11. Prepares Money Denomination and Breakdown of RATA/PERA/Salaries and other Benefits and pay the same to all officials and employees of CBAA
12. Sorts, counts cash and segregate cash in pay envelopes distribute them to the officials and employees after signing the payroll

#### Preparation of Different Reports

- SLCI (Summary of List of Checks Issued)
- MRD (Monthly Report of Disbursement)
- MRAAF (Monthly Report of Accountability for Accountable Forms)
- RCD (Report of Collections and Deposits)
- RD (Report of Disbursements)
- RCI (Report of Checks Issued)

#### BUDGET SERVICES

##### Requirements:

- At least 3 copies of Quarterly Physical Reports of Operations
  - At least 3 copies of Statement of Allotment, Obligations and Balances (SAOB)
  - At least 3 copies of Quarterly Financial Report of Operations
  - At least 4 copies of Financial Performance Report
1. Prepares (compute, type and print) Physical Reports of Operations (BAR No. 1)
  2. Prepares (compute, type and print) Statement of Allotment Obligations and Balances (SAOB)
  3. Prepares (compute, type and print) Quarterly Financial Report of Operations
  4. Prepares (compute, type and print) Monthly Financial Performance Report

5. Signs SAOB, Physical Report of Operations, Quarterly Financial Report and Financial Performance Report and forward said reports to all official signatories for their approval and signatures
6. Released signed and approved report for submission to DBM

#### Issuance of Obligation Request (ObR)

##### Requirements:

- At least 3 copies of Obligation Request of Allotment (ObR)
  - At least 3 copies of Disbursement Voucher (DV)
  - At least 3 copies of Purchase Order (PO), Job Order, RIS, APR, Statement of Accounts
  - Mandatory minimum supporting documents for common transactions
1. Review expense/disbursement vouchers and other documents covering payments against authorized allotments
  2. Prepares (compute, type and print) Obligation Budget Request (OBRs) per disbursement vouchers reviewed.
  3. Assigns control number to Obligation Request (OBR) and post to the disbursement
  4. Signs Obligations Requests (OBRs) certifying availability of allotment and available for obligation for the purpose indicated in the disbursement vouchers reviewed
  5. Post the duly accomplished Obligations Budget Request (OBR) in the Official Record Book
  6. Forward the Obligation Request (OBRs) attached to the Disbursement Vouchers to the Administrative Officer V for her approval and signature
  7. Releasing of approved OBRs to the Accountant together with the vouchers and get copy of OBRs and filing to its respective folder

#### Annual Budget Preparation

Requirements: At least 8 sets of Budget Forms, Accomplishment Reports, Actual Obligations, Current Year Program

1. Prepares 8 sets (compute, type and print) and signs the Actual Budget Obligations documents and forward the same to the Accountant and Chairman for their approval and signatures

2. Prepares 8 sets (compute, type and print) and signs the Current Year Budget documents and forward the same to the Accountant and Chairman for their approval and signatures
3. Prepares/segregates the Actual Obligations and Current Year Budget documents in folders and paste titles on it
4. Prepares letter address to the DBM Secretary and forward to the CBAA Chairman for her approval and signature
5. Indorse 6 sets of folders to the Liaison Officer for submission to DBM, one set for CBAA file copy
6. Prepares 8 sets (compute, type and print) and signs the Annual Budget Proposal documents and forward the same to the Accountant and Chairman for their approval and signature
7. Receives and Xerox 8 sets of CBAA's Accomplishment Report from the Board Secretary
8. Prepares/segregates the Annual Budget Proposal documents in folders and paste title on it
9. Prepares letter address to the DBM Secretary and forward to the CBAA Chairman for her approval and signature
10. Prepares letter address to the DOF Secretary and forward to the CBAA Chairman for her approval and signature
11. Submit 2 sets to the DOF Budget Division for DOF Secretary's letter of indorsement to DBM
12. Indorse 6 sets of folders to the Liaison Officer for submission to DBM, one set for CBAA file copy
13. Prepares 8 sets (compute, type and print) and signs the Annual Budget Proposal documents and Budget Proposal approved by the Pres. of the Phils. per NEP and forward the same to the Accountant and Chairman for their approval and signature
14. Receives and xerox 8 complete of COA Audit Report from the CBAA Accountant
15. Receives and Xerox 8 sets of CBAA's 2 years Accomplishment Report from the Board Secretary
16. Prepares/segregates the Annual Budget Proposal documents in folders and paste titles on it
17. Prepares letter address to the Chairman of the Committee on Appropriations and forward to the CBAA Chairman for her approval and signature
18. Submit 1 copy to DOF Budget Division for their reference
19. Indorse 3 sets of folders of Budget documents to the Liaison Officer for submission to Congress, one set for CBAA file copy

20. Prepares 8 sets (compute, type and print) and signs the Annual Budget Proposal documents and Budget Proposal approved by the Pres. Of the Phils. per NEP and forward the same to the Accountant and Chairman for their approval and signature
21. Receives and xerox 8 complete of COA Audit Report from the CBAA Accountant
22. Receives and xerox 8 sets of CBAA's 2 years Accomplishment Report from the Board Secretary
23. Prepares/segregates the Annual Budget Proposal documents in folders and paste titles on it
24. Prepares letter address to the Chairman of the Senate of the Phils. and forward to the CBAA Chairman for approval and signature
25. Submit 1 copy to DOF Budget Division for their reference
26. Indorse 3 sets of folders of Budget documents to the Liaison Officer for submission to Senate one set for CBAA file copy

# Control of Records and Documents

## RECORDS MANAGEMENT

- Receiving and Filing of Records

### \*Administrative

- Memorandum from Department of Finance
- Invitation for Training, Seminar, Workshop from other government offices, non-government agencies and private sector
- Central Board of Assessment Appeals Memorandum/Order
- Letter Memo for TheChairman
- Administrative files from Visayas and Mindanao Field Office

### \*Quasi Judicial

- Appeal
- Comment/Opposition
- Motion for extension of time to file comment
- Manifestation with motion to conduct further hearings
- Motion for last extension of time to file Memorandum
- Petition for Review
- En Banc
- Manifestation and Motion
- Motion for additional time to file memorandum
- Notice of Resolution
- Withdrawal of Appearance
- Motion to reset hearing
- Approved Field Appraisal and Assessment Sheet (FAAS)
- Very urgent motion to cancel hearing

- Pleading cases in the Luzon, Visayas and Mindanao Field Offices
- Memorandum
- Resolution
- Decision
- Entry of Judgement
- Omnibus Motion
- Respondent's – Appellee's Memorandum
- Motion for Reconsideration
- 1st Indorsement
- Manifestation
- Comment
- Comment/Opposition to the Motion for Reconsideration
- Final Motion for Extension of time (to file Memorandum)
- Notice of change of address
- Motion for postponement
- Joint Motion (to withdraw the case)
- Formal offer of Evidence
- Memorandum for the Petitioner
- Original Records of the case
  
- Mailing Service
- Liaisoning/Delivery Services
- Request for Custody/Disposal of Records
- Request memo with detailed list/inventory of documents to be turned-over and specific purpose whether for custody or disposal;
- Must be in compliance with the approved CBAA Records Retention and Disposal Scheme; and



- Disposal must be in compliance with the National Archives of the Philippines General Circular No. 2 dated January 20, 2009 entitled "Guidelines on the Disposal of Valueless Records in Government Agencies"

- Request of the Issuance of Certified True Copy of Documents on File

\*Requirements:

- Duly accomplished Request Form or Letter-Request; and
- Company ID

\*Types of Documents can be requested:

- Office Order/Memorandum
- Circular
- Quasi-Judicial Cases
- Other documents on file

