

Republic of the Philippines
Province of Cagayan
TUGUEGARAO CITY

NINTH CITY COUNCIL

COMMITTEE REPORT
February 05, 2025

Submitted by:

COMMITTEE ON APPROPRIATIONS AND WAYS AND MEANS

PRESENT:

- | | |
|---------------------------------|----------------------------|
| HON. JUDE T. BAYONA | - Chairman |
| HON. MARIA ROSARIO B. SORIANO | - Vice Chairman (via zoom) |
| HON. ARNEL T. ARUGAY | - Member |
| HON. IMOGEN CLAIRE M. CALLANGAN | - Member (via zoom) |

GUESTS:

- | | |
|---------------------------|------------------|
| HON. RESTITUTO C. RAMIREZ | - Ex-Officio |
| HON. GRACE B. ARAGO | - City Councilor |

RESOURCE PERSONS:

- | | |
|---|-------------------------------------|
| MS. EVELYN CANAPI | - City Treasury Office |
| MS. NENITA FELIPE | - City Budget Office Representative |
| PUNONG BARANGAY, BARANGAY KAGAWAD, SECRETARY AND TREASURER
(see attached attendance) | |

COMMITTEE REPORT NO. 48-2025

FOR THE PRESIDING OFFICER:

The committee met and deliberated on the referral:

SUBJECT:

Letter of the Punong Barangay of Centro 02, Hon. Decter Jaime Q. Cua, on Resolution No. 20-2024 Endorsing Barangay Ordinance No. 05-2024, the Amendment of Tax Revenue Code of Barangay Centro 02, to the Sangguniang Panlungsod for ratification and approval.

FINDINGS:


1. The Local Government Code of 1991 provides that any local government unit including the barangay is vested with the power to enact tax and revenue ordinances for the general welfare of the inhabitants therein subject to the limitations imposed by law.
2. The Sangguniang Panlungsod is empowered to review all Ordinances approved by the Sangguniang Barangay pursuant to Section 447 (i) of the Local Government Code of 1991.

3. The Department of Interior and Local Government (DILG) and Department of Finance Joint Memorandum Circular No. 2019-01 dated May 17, 2019, Re: Guidelines for the Review, Adjustment, Setting and/or Adoption of Reasonable Regulatory Fees and Charges of Local Government Units (LGUs) has been issued for the guidance of the LGUs which includes the barangays to ensure uniform procedure in setting reasonable fees and charges as provided for by the provisions of the Local Government Code of 1991.
4. The Bureau of Local Government Finance (BLGF) Memorandum Circular No. 020-2019 dated September 2, 2019, Re: Local Fees and Charges Toolkit on the Review, Setting, and/or Adoption of Reasonable Fees and Charges was issued pursuant to the aforementioned joint Memorandum Circular.
5. That a public hearing was conducted by the barangay pursuant to Section 187 of the Local Government Code of 1991 titled "*Procedure for Approval and Effectivity of Tax ordinances and Revenue Measures; Mandatory Public Hearings.*"
6. That the Barangay Revenue Code of Barangay Centro 02 had complied with the requirements of the law.


RECOMMENDATION:

After a thorough review of the subject Revenue Code of Barangay Centro 02, and finding the same to have complied with the requirements of the law, the committee favorably recommends the approval of the same.

Respectfully submitted:



HON. JUDE T. BAYONA
Chairman



HON. MARIA ROSARIO B. SORIANO
Vice Chairman



HON. IMOGEN CLAIRE M. CALLANGAN
Member



HON. ARNEL T. ARUGAY
Member

**RESOLUTION APPROVING THE BARANGAY TAX REVENUE CODE OF
BARANGAY CENTRO 02, TUGUEGARAO CITY, CAGAYAN**

WHEREAS, the Local Government Code of 1991 provides that any local government unit including the barangay is vested with the power to enact tax and revenue ordinances for the general welfare of the inhabitants therein subject to the limitations imposed by law;

WHEREAS, the Sangguniang Panlungsod is empowered to review all Ordinances approved by the Sangguniang Barangay pursuant to Section 447 (i) of the Local Government Code of 1991;

WHEREAS, the Department of Interior and Local Government (DILG) and Department of Finance Joint Memorandum Circular No. 2019-01 dated May 17, 2019, Re: Guidelines for the Review, Adjustment, Setting and/or Adoption of Reasonable Regulatory Fees and Charges of Local Government Units (LGUs) has been issued for the guidance of the LGUs which includes the barangays to ensure uniform procedure in setting reasonable fees and charges as provided for by the provisions of the Local Government Code of 1991;

WHEREAS, the Bureau of Local Government Finance (BLGF) Memorandum Circular No. 020-2019 dated September 2, 2019, Re: Local Fees and Charges Toolkit on the Review, Setting, and/or Adoption of Reasonable Fees and Charges was issued pursuant to the aforementioned joint Memorandum Circular;

WHEREAS, the Barangay Revenue Code of Barangay Centro 02 had complied with the requirements of the law;

WHEREAS, after thorough review of the subject Revenue Code of Barangay Centro 02 and finding the same to have complied with the requirements of the law, the committee favorably recommend the approval of the same.

NOW, THEREFORE, RESOLVE, as it is hereby **RESOLVED**, to approve the Barangay Revenue Code of Barangay Centro 02, Tuguegarao City, Cagayan.