Republic of the Philippines
Province of Cagayan
City of Tuguegarao
BARANGAY LEONARDA

BAGONG PILIPINAS

OFFICE OF THE SANGGUNIANG BARANGAY

OFFICE OF THE S.P. SECRETARY
TUGUEGARAO CITY, CAGAYAN
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By :

BARANGAY ORDINANCE NO. 001
Series of 2026

AN ORDINANCE UPDATING THE COLLECTION OF FEES UNDER THE REVENUE CODE OF BARANGAY LEONARDA, TUGUEGARAO CITY, PROVINCE OF 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 Barangay Leonarda passed Ordinance No. 01, series of 2019 "AN ORDINANCE ENACTING THE REVENUE CODE OF BARANGAY LEONARDA, TUGUEGARAO CITY, PROVINCE OF CAGAYAN",

WHEREAS, the said revenue code of Barangay Leonarda needs to update the collection of fees which was deliberately discussed by the Sangguniang Barangay during its regular session on January 19, 2026; and was subject to deliberation through a public hearing conducted last January 31, 2026;

NOW, THEREFORE, be it ORDAINED by the Members of the Sangguniang Barangay during its regular session to update the collection of fees under the Barangay Leonarda Revenue Code, that:

ARTICLE A. SHORT TITLE AND SCOPE OF THIS CODE

Section 1.a. 01. Short Title - This Ordinance shall be known to be update of collection of fees under the Revenue Code of Barangay Leonarda, Tuguegarao City, Province of Cagayan.

Section 1a. 02. Scope and Application. This code shall govern the levy, assessment, and collection of taxes, fees, charges and other impositions within the territorial jurisdiction of this Barangay.

ARTICLE B. DEFINITION AND CONSTRUCTION OF PROVISIONS

Section 1b 01. Definition – When use in this code, the term:

A. **Advertising Agency** – includes all persons who are engaged in the business of advertising for the means of billboards, posters, placards, notices, directories, pamphlets, leaflets, handbills, electric or neon lights, airplanes.

B. **Amusements** – is a pleasure diversion and entertainment. It is synonymous to relaxation, avocation, past time or fun.

C. **Amusement Places** – include theatres, cinemas, concert, halls, circuses and other places of amusement where one seeks admission to entertain oneself by seeing or viewing the show or performance.

D. **Business** - means trades or commercial activity regularly engaged in as a means of livelihood or with a view profit.

E. **Canteen** – refers to any public eating place where foods already cooked are served at a place.

F. **Charges** – refer to pecuniary liability as rents or fees against persons or property.

G. **Fee** – means a charge fixed by law or ordinance fort the regulation or inspection of business activity. It shall also include charges fixed by law or agency for the services of a public officer in the discharge of his official duties.

H. **Gross Sales or Receipts** – include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or materials supplied with the services and deposits or advance payments actually or constructively received during the taxable quarter for the services performed or to be performed for other person including discounts if determinable at the time of sales, return, excise tax, and value added tax (VAT)

I. **Levy** – means an imposition or collection of an assessment, tax, fee, charge, or fine.

J. **License or Permit** – is a right or permission granted in accordance with law or by competent authority engage in some business or occupation or to engage in some transaction.

K. **Operator** – includes the owner, manager, administration, or any other person who operates or it's responsible for the operation of a business establishment or undertaking.

L. **Persons** – means every natural or juridical being, susceptible of rights and obligation of being the subject of legal relations.

M. **Privilege** – means a right or immunity granted as a peculiar benefit advanced or favor.

N. **Rental** – means the value of consideration, whether in money, or otherwise, given for the enjoyment or use of a thing.

O. **Residents** – refer to natural persons who have their habitual residence in the municipality/city when they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provisions creating or recognizing them fixes their residence in a particular municipality/city. In the absence of such law, juridical persons are residents of the province, city, or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation.

P. **Retail** – means a sale where the purchase buys the commodity for his own consumption, irrespective of the quantity of the commodity sold.

Q. **Revenue** – include taxes, fees, and charges that a state of its political subdivisions collects or received into the treasure for public purposes.

R. **Services** - means the duties, work or functions performed or discharged by a government officer, or a private person contracted by the government, as the case may be.

S. **Tax**- means and enforced contribution, usually monetary in form, levied by the lawmaking body on persons and property subject to its jurisdiction for the precise purposes of supporting government needs.

T. **Penalty** – a punishment imposed for breaking a law, rule or contract.

Section 1B. 02. Words and Phrases not Herein Expressly Defined. Words and phrases embodied in this code not herein specifically defined shall have the same definitions as found in RA 7160, otherwise known as the Local Government Code of 1991, and its implementing Rules and Regulations as well as in applicable laws.

Section 1B. 03. Rules of Construction. In constructing the provisions of this code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions or when applied, would lead to absurd or highly improbable results.

a. **General Rule**. All words and phrases shall be construed and understood according to the common and approved usage of the language, but technical words and phrases such as other words in this Code which have acquired a peculiar or appropriate meaning shall be constructed and understood according to such technical, peculiar or appropriate meaning.

b. **Gender and Number**. Every word in this code importing the muscular gender shall extend to both male and female. Every word importing singular number shall apply to several persons or things and every word importing the plural shall extend and apply to one person or thing.

c. **Computation of Time** – The time within which an act is to be done as provided in this code or in rule or regulation issued pursuant to the provision herein, when express in days, shall be computed by excluding the first day and including the last day, except when the last day falls on Sunday or holiday in which case, the same shall be excluded from the computation, and the next business day shall be considered the last day.

d. **References.** All References to Chapters. If the provisions of different Chapters, Articles and Sections of this code, unless otherwise specified.

e. **Conflicting Provisions of Chapters**. If the provisions of different chapters conflict with each other, the provisions of each chapter shall prevail as to all specific matters and question involved therein.

f. **Conflicting Provisions of Sections**. If the provisions of different Sections in the same Article conflict with each other the provision for the section which is the last in point of sequence shall prevail.

CHAPTER 2. BARANGAY TAXES

ARTICLE A. BUSINESS TAX

Section 2A. 01. Imposition of Tax. There is hereby levied an annual tax at rate not exceeding one percent (1%) on stores or retailers with fixed business established with an annual gross sales or receipts of the preceding calendar year of not more than FIFTY THOUSAND (Php50,000.00) PESOS.

Section 2A. 02. Accrual of Payments. Unless specifically provided in this Article, the taxes herein shall accrue on the first January of each year.

Section 2A. 03. Time of Payment. The tax shall be paid once within the first thirty days (30) of January of each year. The Sangguniang Barangay may, for justifiable reason or cause, extend the time for payment of such taxes without surcharge or penalties, but for only a period not exceeding three (3) months, except for newly started business within a year.

Section 2A. 04. Administrative Provisions.

a. **Requirement.** Any person who shall established, operate or conduct any business, trade or activity mentioned in this Article, in this Barangay, shall first obtained a Community Tax from the City Treasurer's Office. Under the new City Ordinance, clients securing the Barangay Business Clearance must present all the necessary documents at the BPLO for the issuance of Official Receipts upon payment of the Business Clearance at the City Treasurer's Office.

b. **Issuance of Certification**. This Barangay shall issue a Certificate of Business Clearance upon presentation of the Official Receipt from the City Treasurer's Office for the new business owners, while the old business establishment upon renewal of business permit, the business clearance shall be

obtained from the BPLO. While Barangay Certification issuance to clients for personal needs, e.g., residency and other fee shall be collected by the Barangay Treasurer with Official Receipt issued.

c. **Transfer of business to other location**. Any business for which a business tax has been paid by the person conducting it may be transferred and continued in any other place within the territorial limits of this Barangay without payment of the tax was paid.

d. **Death of License' Owner**. When any individual paying a business tax dies and the business is continued interested in his estate, no additional payment shall be required for the residue for which the tax is paid.

CHAPTER 3. SERVIES FEES OR CHARGES

ARTICLES A. CHARGES FOR THE USE OF BARANGAY OWNED PROPERTIES

Section 3a. 01. Imposition of Fee. There shall be collected charge for the use of the following Barangay Owned Properties. (NOT APPLICABLE)

ARTICLE B. COLLECTION OF FEES

Section 3B. 01. Imposition of Fee. There shall be a collection of the following fees from every person requesting for the issuance of Barangay Certification/Clearance by the Punong Barangay or his duly authorized representative.

A. **Barangay clearance for any business activity located in the Barangay:**

1	Business Establishments	Php 750.00
2	Cockpit	2,000.00

B. **The following fees shall be collected from individuals securing Barangay Certificates:**

1.	Residency/Good Moral	Php 100.00
2.	Barangay Clearance for Employment	100.00
3.	Barangay Certification for Demolition Permit	100.00
4.	Barangay Certification for Driver's License or Student Permit	100.00
5.	Barangay Certification for Water/Electric Connection	100.00
6.	Barangay Certification for Postal ID or any kind of ID	100.00
7.	Barangay Certification for Firearm License/Permit	100.00
8.	Barangay Certification for Posting of Legal Documents	100.00
9.	Barangay Certification for Transporting furniture, fixture, etc.	100.00
10.	Barangay certification for BIR	100.00
11.	Barangay Certification for Purchase of Vehicle	100.00
12.	Barangay Certification for Employment (renewal)	100.00

13.	Barangay Certification of Non- Operation	100.00
14.	Barangay Certification for Cutting of Trees	100.00
15.	Barangay Certification for Ownership of Personal Property	100.00
16.	And Other Certification needed by the Applicant	100.00
17.	Renewal of Franchise	100.00
18.	Loan Purposes/Car/Motorcycle	100.00
19.	LTOPF	100.00
20.	Building Clearance & others	100.00
21.	Filing/Complaint Fee	100.00
22.	Local Employment	100.00
23.	Certificate to File Action in Court Fee	100.00
24.	Certificate for Employment Abroad	100.00
25.	Billboards/Advertisement/Tarpaulin/LED	10.00 per sq. foot
26.	Certification for Employment (First Time Job Seeker RA 11261)	FREE
27.	Certification (Student)	FREE
28.	Certification (Indigency)	FREE
29.	Senior Citizen	FREE
30.	Person with Disability (PWD)	FREE
31.	Solo Parent	FREE

Sec. 3B. 02. Time and Manner of Payment. The fee for the issuance of a Barangay Certification shall be paid to the Barangay Treasurer at the time of the request accompanied with Official Receipt. Whereas, issuance of the Business Clearance in items 12 to 22 shall be collected by the City Treasurer's City.

CHAPTER 4. OTHER FEES AND CHARGES

ARTICLE A. OTHERS FEE COLLECTED

Sec.4a. 01. Imposition of Fee. There is hereby levied a fee to be collected from the proprietor of a cockpit located in the Barangay, in the amount of Five Hundred Pesos (P500.00) as Barangay Clearance for the conduct of cockfights.

Section 4a. 02. Time and Manner of Payment. The fee imposed under the Article shall be paid to the Barangay Treasurer every time a cockfight is conducted.

CHAPTER 5. GENERAL ADMINISTRATIVE AND PENAL PROVISIONS

ARTCILE A. COLLECTION AND ACCOUNTING OF BARANGAY REVENUES

Section 5a. 01. Collection. The collection of Barangay fees accruing to the Barangay Leonarda shall be the responsibility of the Barangay Treasurer or his/her deputies and in no case shall be delegated to the Kagawad on duty.

Section 5a. 02. Issuance of Receipts. It shall be the duty of the Barangay Treasurer or her authorized representative to issue the necessary receipts to the person paying the fee indicating therein date, amount, name of the person paying and the account for which it is paid.

In acknowledging payment of Barangay fees, charges, surcharges, interest, penalties, it shall be the duty of the Barangay Treasurer or her deputies to indicate in the official receipts issued for the purpose the number of the corresponding local tax ordinance.

Section 5a. 03. Records of Taxpayers. It shall be the duty of the Barangay Treasurer to keep records, alphabetically arranged and open to public inspection, of the names of all persons paying Barangay taxes, fees and charges, as far as practicable. She shall establish and keep current the appropriate tax roll for each kind of tax, fee or charge, provided in this code.

Section 5a. 04. Examination of Book of Accounts. For effective enforcement and collection of tax, fees, and charges provided in this code, the Barangay Treasurer shall, upon authority of the Punong Barangay or upon the resolution of the Sangguniang Barangay, examine the books, accounts, and other pertinent records of any person, doing business within the jurisdictional limits of Barangay Leonarda to verify, assess and collect the true and correct amount due from the taxpayer concerned. Such examination shall be made during the regular business hour, not often than once for every year for each business establishment. Any examination conduction pursuant to the provisions of this section shall be certified to by the examining official and such certificate shall be made of record in the book of accounts of the taxpayer concerned.

Section 5a. 05. Accounting of Collection. Unless otherwise provided in this code and other existing laws and ordinance, all monies collected by virtue of this code shall be accounted for in accordance with the provisions of existing laws, rules and regulations, and credited to the General Fund of the Barangay.

ARTICLE B. GENERAL PENAL PROVISIONS

Section 5b. 01 PENALTY. Any violation of the provisions of this code not herein otherwise covered by specific penalty, or of the rules and regulations promulgated under authority of this code, shall be punished by a fine of not less than Two Hundred (Php200.00) Pesos but not more than one thousand (Php1,000.00) pesos as the discretion of the court.

If the violation is committed by any juridical entity, the president, general manager, or the individual entrusted with the administration thereof at the time of the commission of the violation shall be held responsible or liable thereof.

CHAPTER VI. FINAL PROVISIONS

Section 6. 01 Separability Clause. If any reason, any section or provisions of this ordinance shall be held to be unconstitutional or invalid by competent authority, such judgement or action shall not affect or impair the other sections or provisions thereof.

Section 6. 02. Applicability Clause. All other matters relating to the impositions contained in this code shall be governed by pertinent provisions of existing laws and other ordinances

Section 6. 03 Repealing Clause. All other ordinances, rules and regulation or part thereof in full conflict with, or inconsistence with any provisions of this code are hereby repealed or modified accordingly.

Section 6. 04 Effectivity. This Ordinance shall take effect Ten (10) days upon approval and posting in conspicuous places in the Barangay.

ENACTED: JANUARY 19, 2026
X_____X

I hereby certify to the correctness of the foregoing

FLORIMAY DANIELLE S. DE LA CRUZ
Barangay Secretary

ATTESTED:

HON. DIOMEDES B. BADAJOS
Barangay Kagawad

HON. MANUEL S. CANSEJO
Barangay Kagawad

HON. SOCORRO C. DELOS SANTOS
Barangay Kagawad

HON. JOJIT M. BERBANO
Barangay Kagawad

HON. SUSIE O. PAMITTAN
Barangay Kagawad

HON. JOSE JESUS D GOLLAYAN
Barangay Kagawad

HON. TIRSO V. MARTIREZ JR.
Barangay Kagawad

HON. FATIMA MAE CRIZEL D. MARTIREZ
SK chairperson

HON. RIZALDY C. RETAMAL
Presiding Officer

STEP 1: MAP YOUR PROCESS FLOW

Note:
- A flowchart is a picture of the separate steps involved in a given process, presented in sequential order.
- Particularly helpful in analyzing and identifying areas for improvement by showing inefficiencies in the system.
- Also, it is useful in costing analysis.
- For this template, it is not necessary to use the various diagrams and boxes normally used in process flowcharts.
- **Suggested Source: Citizen's Charter or the duly authorized process flow of the concerned office (for standard procedure)**

Instructions in Filling the Form

1 Discuss and decide on the boundaries of your process.
   * Where or when does the process start? Where or when does it end?
2 Arrange and document the activities in proper sequence.

Table 1:

	LIST OF ACTIVITIES
1	Client request for the Barangay Certification
2	Officer of the Day gives the application to the Secretary for the preparation of the Certification
3	Secretary/Officer of the Day prepares the Barangay Certification
4	BrgyTreasurer Receives the payment of fees/charges
5	Officer of the Day or Barangay Captain signs the Certification
6	Officer of the Day/Treasurer or Secretary logs the clearance to the record book
7	Secretary releases the Certificate to client
8	
9	

STEP 2: IDENTIFY THE RESOURCES FOR EACH ACTIVITY

Instructions in Filling the Form

1 Identify the offices and all key people involved with each activity. Identify official position.
   * **For standardization, base the information on the Citizen's Charter or the duly authorized process flow for standard procedure.**
   * This includes those who do the work in the process: suppliers, customers and supervisors.
2 List down the materials and resources utilized in each stage.

Table 2:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL
1	Client request for the Barangay Certification	BARANGAY HALL		
2	Officer of the Day gives the application to the Secretary for the preparation of the Certification	BARANGAY HALL	FLORIMAY DANIELLE S DELA CRUZ - SEC	
3	Secretary/Officer of the Day prepares the Barangay Certification	BARANGAY HALL	FLORIMAY DANIELLE S. DELA CRUZ -SEC	
4	BrgyTreasurer Receives the payment of fees/charges	BARANGAY HALL	MARIFLOR J PE BENITO/BRGY TREASURER	LOGBOOK, BALLPEN, BONDPAPER
5	Officer of the Day or Barangay Captain signs the Certification	BARANGAY HALL	RIZALDY C RETAMAL - PUNONG BRGY	BONDPAPER
6	Officer of the Day/Treasurer or Secretary logs the clearance to the record book	BARANGAY HALL	MARIFLOR J PE BENITO/BRGY TREASURER	
7	Secretary releases the Certificate to client	BARANGAY HALL	FLORIMAY DANIELLE S DELA CRUZ - SEC	
8	-			
9				

STEP 3: CLASSIFY ACTIVITIES INTO "ROUTINE" AND "SPECIAL"

Instructions in Filling the Form

1 Classify the activities into whether they are:
   * **Routine(same procedure and effort for each applicant)**
   * **Special (usually the vital part of the process and varies according to the type and/or complexity of the business of the applicant)**

Note: **It is highly suggested to identify one (1) special step.**
- **However, it can be two (2) or more. In that case, it will have an impact on the weight of the Special Variable Component.**
- **It may also yield that there is no special step in the whole process. In that case, the normal costing procedure is applicable and the computation will not involve a Special Variable Component.**

Table 3:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL	TYPE OF ACTIVITY
1	Client request for the Barangay Certification	BARANGAY HALL	-	-	ROUTINE
2	Officer of the Day gives the application to the Secretary for the preparation of the Certification	BARANGAY HALL	FLORIMAY DANIELLE S DELA CRUZ - SEC	-	ROUTINE
3	Secretary/Officer of the Day prepares the Barangay Certification	BARANGAY HALL	FLORIMAY DANIELLE S DELA CRUZ -SEC	-	ROUTINE
4	BrgyTreasurer Receives the payment of fees/charges	BARANGAY HALL	MARIFLOR J. PE BENITO/BRGY TREASURER	LOGBOOK, BALLPEN, BONDPAPER	ROUTINE
5	Officer of the Day or Barangay Captain signs the Certification	BARANGAY HALL	RIZALDY C. RETAMAL - PUNONG BRGY	BONDPAPER	ROUTINE
6	Officer of the Day/Treasurer or Secretary logs the clearance to the record book	BARANGAY HALL	MARIFLOR J. PE BENITO/BRGY TREASURER	-	ROUTINE
7	Secretary releases the Certificate to client	BARANGAY HALL	FLORIMAY DANIELLE S. DELA CRUZ - SEC	-	ROUTINE
8	-	-	-	-	
9		-	-	-	

STEP 4. QUANTIFY THE VARIABLE COST FOR ROUTINE ACTIVITIES

STEP 4. A PERSONNEL COSTS

Instructions in Filling Up the Form

Column 1- Base it on the staff identified as directly involved in the Routine Activities of the subject service. The actual number may be obtained from the Citizen's Charter or authorized office process flow, including the list of contractual positions for the particular service/s being rendered.

Column 2 Match the salary grade for each staff. The salary grade data will be available at the Citizen's Charter, HR, Accounting, or Budget Office of the City.

Column 3 - Fill out the salary rate per month for each staff. The salary rates per month may be obtained from HR, Accounting, or Budget offices of the LGU.

Column 4 - Compute for the annual salary of the staff by multiplying column 3 by 12 months

Column 5. Identify all other remunerations regularly received by the staff. Data will be available at the City Budget or Accounting Department. In case data will not be readily available, other benefits can be represented by computing 20% of the annual salary.

Column 6. Sum up columns 4 and 5, and multiply it by 80%. The 20% covers lag time usually allotted to attendance in seminars/trainings, leaves, and other admin activities not related to the service. LGUs may also devise other method to determine the annual % of time assigned in the delivery of subject service, exclusive of lag time.

Column 7. Approximate the annual percentage of time each staff performs the task directly related to the activity. Data shall be provided by the head of units performing the service, e.g., if exclusively doing such task, then put 100%.

Column 8.Get the total personnel cost attributable to Routine Activities by adding the cost for each staff involved in delivering the service.

Table 4: Personnel Cost

Name and Position	Compensation					% Time assigned in the delivery of the Subject Service	Annual Cost of the Service
	SG-Step	Monthly Salary	Annual Salary	Other Benefits	Annual Compensation		
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
RIZALDY C. RETAMAL (PUNONG BARANGAY)	14	14,400	172,800	57,200	184,000.00	5%	9,200.00
FLORIMAY DANIELLE S. SANTOS (SECRETARY)	10	10,000	120,000	49,200	135,360.00	50%	67,680.00
MARIFLOR J. PE BENITO (TREASURER)	10	10,000	120,000	49,200	135,360.00	20%	27,072.00
						2%	-
			-		-		-
			-		-		-
						TOTAL	103,952.00

STEP 4. B COST OF TRANSPORTATION

Instructions in Filling the Form

Column 1. Identify the vehicles used for inspection

Column 2. Identify the number of vehicles used for inspection

Column 3. Verify unit cost of vehicle

Column 4. Determine the total cost by multiplying columns 2 and 3

Column 5. Apply the depreciation rate (Note: Economic life of a vehicle is 10 years)

Column 6. Compute for the annual depreciation cost by multiplying columns 4 and 5

Column 7. Verify from the City Accounting Office the actual amount spent for maintenance of the vehicle used for inspection. In the absence of actual data, the amount can be computed by multiplying column 5 by 20%

Column 8. Determine the frequency of use of the vehicle. In the specific case sample, half day use from February to November is 44/52 weeks x .5 days. Note that the LGUs may devise other method to determine the actual frequency of use of vehicle.

Column 9. Compute the cost of vehicle for inspection by adding columns 6 and 7 thenmultiply the frequency of use in column 8.

Table 5:

Variable Cost - Vehicle

List of Vehicle/s	Number of Vehicles	Unit Cost	Total Cost	Depreciation Rate/Year	Annual Depreciation Cost	Maintenance cost	Percentage of use for inspection per week	Annual cost of vehicle for inspection
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)	(col 9)
N/A			-		-			-
							TOTAL	-

Instructions in Filling the Form

Column 1. Identify the vehicles used for inspection

Column 2. Identify the number of vehicles used for inspection

Column 3. Verify the average cost of fuel per liter

Column 4. Check the average weekly consumption in liters

Column 5. There are 52 weeks in one year. Identify the number of weeks the vehicles(s) has been used in a year

Column 6. Compute for annual cost of fuel for 1 year by multiplying columns 2, 3, 4 and 5

Column 7. Determine the percentage for the frequency of use of the vehicle for inspection. In the specific case sample, half day use from February to November is 44/52 weeks X .5 days. Note that the LGUs may devise other method to determine the actual percentage for the frequency of use of the vehicle

Column 8. Compute the cost of fuel for inspection activities by multiplying columns 6 and 7

Table 6:

Variable Cost - Fuel

List of vehicle/s	Number of Vehicles	Average Cost per liter	Ave. weekly consumption in liters	Number of weeks in one year	Annual Cost of fuel for the vehicle	Percentage of use for inspection per week	Annual cost for Fuel for inspection
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
							-
N/A							
						TOTAL	-

If the LGU does not provide vehicles for inspection, but only allows the reimbursement of actual transportation expenses, the annual cost should be computed by determining the monthly reimbursements multiplied by 12

Table 7:

Variable Cost - Allowance/Reimbursement for Fuel

Name and Position	Transportation Cost based on Allowance/Reimbursements		% Time assigned in the delivery of the "Subject Service"	Annual Cost of the Service
	Average Monthly	Annual Allowance		
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)
		-		-
N/A		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
			TOTAL	-

TOTAL OF VEHICLE AND FUEL:	

STEP 4.C OTHER VARIABLE COSTS

Instructions in Filling the Form

Column 1. List down the supplies, materials and other resources which are issued to each applicant or varies directly with the number of applica

Column 2. Count all filled application forms, schedule slips, results forms, etc., and those issued with official receipts. Consider if applicants were successfully processed and approved, and provided with new business plate, stickers and/or certificates.

Column 3. Secure the unit cost for each and every item identified as other variable cost from the City Accounting Office.

Column 4. Compute for the annual other variable cost by multiplying column 2 and column 3

Table 8:			
Variable Cost - Other variable cost			
Particulars	Annual Number of Applications	Cost/Measuring unit (Php)	Annual cost (Php)
(col 1)	(col 2)	(col 3)	(col 4)
1) BALLPEN	10	5.00	50.00
2) LOGBOOK	1	250.00	250.00
3) BONDPAPER	12	270.00	3,240.00
4) CLEANING MATERIALS	12	5,000.00	60,000.00
			-
		TOTAL	63,540.00

Instructions for Filling Up the Form

Column 1 - List all identified variable costs.

Column 2 - Fill up the variable costs for the "Subject Service" and reflect the sum of all entries of each cell to total

Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Variable Cost Per Application.

Table 9:

Summary Table- Variable Costs		
	Total	Estimated Routine Variable Cost Per Application
Annual Number of Applications	550	
Variable Costs		
Routine Personnel	103,952.00	189.00
Transportation Costs	-	-
Other Supplies/Forms/Materials	63,540.00	115.53
TOTAL	167,492.00	304.53

STEP 5. ALLOCATE THE VARIABLE COST FOR SPECIAL ACTIVITIES

Name and position	SG/Step	Monthly Salary	Annual Salary	Other compensation	Total Annual Compensation	% Time allocated for the service	Annual cost of service for inspection
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
			-		-		-
			-		-		-
			-		-		-
			-		-		-
			-		-		-
						TOTAL	-

Instructions in Filling the Form

Column 1- List the staff assigned to the "Special" Activity/ies

Column 2 - Match the salary grade for each staff

Column 3 - Fill out the salary rate/month for each staff.

Column 4 - Compute for the annual salary of the staff by multiplying column 3 by 12 months

Column 5. Identify all other remunerations regularly received by the staff. Other benefits include RATA, PERA, year end benefits and other remunerations received by the staff during the year. Data will be available at the City Budget or Accounting Office. In case actual data are not available, use 20% to represent other benefits received by the unit delivering the service.

Column 6. Sum up columns 4 and 5

Column 7.Estimate the annual % of time each staff performs directly to the issuance of the subject service. The rate shall be provided by the concerned unit head.

Column 8.Get the total cost for the Special Activity by adding the cost for each staff involved in delivering the service.

Proceed to the weight allocation. (The weight allocation may vary depending on the appropriate basis to the scenario within an LGU)

Basis (2) Simple and Complex

CATEGORIES	No. of Personnel	Weight	Allocation
Simple		#DIV/0!	#DIV/0!
Complex		#DIV/0!	#DIV/0!
		#DIV/0!	#DIV/0!

Note: they may adjust the weight allocation based on the combination of the previous two options.

*** Manufacturers and contractors were allowed to have both simple and complex business structures.

*** Hence, the further classification is to simple and complex within the classification of Manufacturers and Contractors.

Basis (1) Per Business Classification

CLASSIFICATION	Weight	Allocation
Manufacturer		#DIV/0!
Wholesalers		#DIV/0!
Exporters		#DIV/0!
Retailers		#DIV/0!
Contractors		#DIV/0!
Banks and other institutions		#DIV/0!
Peddlers		#DIV/0!
Others		#DIV/0!
	0	#DIV/0!

Weight Allocation According to Complexity and Business Classification

BUSINESS CLASSIFICATION			Simple Weight	Complex Weight	Total	Simple	Complex
With Complex	Manufacturer	#DIV/0!				#DIV/0!	#DIV/0!
	Wholesalers	#DIV/0!				#DIV/0!	
	Exporters	#DIV/0!				#DIV/0!	
	Retailers	#DIV/0!				#DIV/0!	
With Complex	Contractors	#DIV/0!				#DIV/0!	#DIV/0!
	Banks and other inst	#DIV/0!				#DIV/0!	
	Peddlers	#DIV/0!				#DIV/0!	
	Others	#DIV/0!				#DIV/0!	
						#DIV/0!	#DIV/0!

Note: Other basis may be used (e. g. the DTI classification as to Cottage, Small, etc)

STEP 6. ESTIMATE AND DISTRIBUTE THE FIXED COSTS

STEP 6.A COST OF OFFICE SPACE

Instruction in Filling Up the Form

Column 1 - Describes the cost formula for determining share of office cost for delivering "Subject Service". Determine the cost of construction per square meter (approximately P20,000/sq.m.) and the floor area of the entire City Hall. The building construction cost is the product of the two values. Knowing the floor area occupied by the different offices delivering the "Subject Service", its proportionate share in the total floor area of the city hall multiplied by cost of constructing the building will be the cost of office space occupied. The annual depreciation rate is 4% since the normal economic life of reinforced concrete structures is 25 years. We can compute for the annual depreciation expense by multiplying the cost of office space occupied by depreciation rate and approximately the annual maintenance cost by apportioning 20% of the annual depreciation expenses. The 20% is used whenever actual data from the Accounting Office is unavailable. The share of cost for delivering "Subject Service" can be computed by adding annual depreciation expense and annual maintenance cost multiplied by the percent of work by the Office utilized for delivering the "Subject Service".

Column 2 - Apply the formula described above for the office involved in the delivery of the "Subject Service".

Table 10:

Fixed Cost - Office Space (Owned by the LGU)

Particulars	Offices Involved in the delivery of "Subject Service" Fee
(col 1)	(col 2)
Construction Cost (per sq m)	2,000.00
Floor area of Brgy. Hall (sq m)	108.00
Building Construction Cost (Php)	216,000.00
Office Area Occupied (sq. m)	40.00
Cost of Office Area Occupied (Php)	80,000.00
Depreciation Rate (%)	0.10
Annual Depreciation Expense (Php)	8,000.00
Annual Maintenance Cost (Php)	1,600.00
Percent of Work for "Subject Service" (%)	0.58
Share of Cost attributable to delivering the service (Php)	5,568.00

Instructions for Filling Up the Form

Column 1 - Determine the month y rental rate and multiply by the number of months the office space was rented to know the annual cost for rental. Add actual cost for maintaining the Office space. If the actual data is not available add 20% of the annual cost of rental to determine the annual cost for rented office space. The annual fixed cost for rented office space attributable to rendering the service is the annual cost of rented office space multiplied by the proportion of time used for "Subject Service" services in relation to the total responsibility of the Office delivering the service

Column 2 - Apply the formula described above for the office involved in the delivery of the "Subject Service".

Table 11:

Fixed Cost - Office Space (Rented by the LGU)

Particulars	Offices Involved in the delivery of "Subject Service" Fee
(col 1)	(col 2)
Rental rate per month	
Number of months use	
Annual cost of rental	-
Maintenance Cost	-
Annual cost of rented office space	-
Percentage of time used for the delivery of the service in relation to the responsibility of the Office	
Annual fixed cost (rented office space) attributable to delivering the service	-

STEP 6.B UTILITIES

Instructions for Filling Up the Form

Column 1. Describes the formula for computing the proportion of electricity cost of the offices delivering the service (e.g. "Subject Service"). Initially, know the cost of electricity rate per kilowatt hour and the kilowatt consumption/hour of the Office delivering the service. The regular operations of a City Office is 7:30am-5:30pm or 10 hrs and there are approximately 260 days per year. The annual cost of electricity for the offices delivering the service is the product of the electricity rate per kwh, the kilowatt consumption per hour of the office, the number of operating hours per days, and the number of operating days per year. The percent of work to be considered is an approximation by the head of unit delivering the service in relation to its total responsibilities. When known, the net cost of electricity attributed to delivery of service shall be the annual cost of electricity for the office multiplied by the percent of work devoted by the office for "Subject Service".

Column 2 - Apply the formula described above for the office involved in the delivery of the "Subject Service".

Table 12:

Cost of Electricity	
Particulars	Offices Involved in the delivery of "Subject Service" Fee
(col 1)	(col 2)
Electricity rate per kilowatt hour (Php)	12.00
Kilowatt consumption/hour for the unit delivering the service	7.00
Number of operating hours per day	5.00
Number of days per year	240.00
Electricity cost per year	100,800.00
Percent of work for the service rendered	20%
Net electricity cost attributed to "Subject Service" service	20,160.00

Instructions for Filling Up the Form

Column 1. Describes the formula for computing the proportion of water cost of the offices delivering the service (e.g. "Subject Service"). Initially, know the number of people directly related to the processing and issuance of "Subject Service". The estimated water bill per person per month is P100. The net cost of water attributed to the delivery of "Subject Service" can be computed by the estimated water bill of the office per year multiplied by the percent of "Subject Service" work performed by the office in relation to the total responsibilities assigned to the Office.

Column 2 - Apply the formula described above for the office involved in the delivery of the "Subject Service".

Table 13:

Cost of Water	
Particulars	Offices Involved in the delivery of "Subject Service" Fee
(col 1)	(col 2)
Number of People	11
Water bill per person per month	60.00
Estimated water bill of the office per year	7,920.00
Percent of work for the service rendered	5%
Net cost of water attributed to delivery of "Subject Service".	396.00

Instructions for Filling Up the Form

Column 1. The cost of telephone can be computed by knowing the number of telephone lines available in the Office and the monthly subscription rate per month. The annual cost of telephone services is the number of telephone lines multiplied by the monthly subscription rate over a period of twelve months. The net cost of telephone services attributed to processing and issuance of mayors permit is the annual cost of telephone services multiplied by the percent of work performed by the Office in processing and issuance of "Subject Service" in as a percentage of the total responsibilities of the Office.

Column 2 - Apply the formula described above for the office involved in the delivery of the "Subject Service".

Table 14:

Cost for Communication	
Particulars	Offices Involved in the delivery of "Subject Service" Fee
(col 1)	(col 2)
Number of telephone/cellphone lines	1
Rate of subscription per month	
Annual cost of telephone/mobile services	
Percent of work for the service rendered	5%
telephone/mobile services attributed to processing and issuance of "Subject	-

STEP 6.C COST OF EQUIPMENT AND FURNITURE

Instructions in Filling the Form

Column 1. Identify all the equipment, and other facilities used for the delivery of the subject service.
Column 2. Count the number of each type of equipment or facility.
Column 3. Verify acquisition cost from the Accounting Unit.
Column 4. Compute for the total cost of acquisition by multiplying columns 2 and 3.
Column 5. Compute for the annual depreciation rate by dividing 100% with the estimated economic life in years.
Column 6. Compute the annual depreciation cost by multiplying columns 4 and 5.
Column 7. Secure from the City Accounting Office the actual amount spent for maintenance of equipment/furniture used delivery of the subject service. In the absence of actual data, the amount can be computed by multiplying column 6 by 20%.
Column 8. Add Columns 6 and 7 to determine the annual cost of equipment/facility.
Column 9. Determine the % of time used for delivering the specific service in relation to responsibilities of the office involved in delivering the subject service.
Column 10. Compute for the annual cost share for equipment and funiture by multiplying columns 8 & 9.

Table 15:

Fixed Cost - Equipment and Furniture

Particulars	Number of Units	Acquisition Cost	Total Cost	Depreciation Rate	Annual Depreciation Cost	Maintenance Cost	Total Annual Cost	% Used for delivering the Service	Annual Cost Share for Equipment and Furniture
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)	(col 9)	(col 10)
A. Equipment									
Air Condition	1	30,000	30,000.00	10%	3,000	600	3,600	5%	180
Computers	1	40,000	40,000.00	30%	12,000	2,400	14,400	10%	1,440
									-
								Sub-Total	1,620
B. Furniture									
Filing Cabinets	1	8,000	8,000.00	10%	800	160	960	20%	192
Tables and Chairs	1	300	300.00	10%	30	6	36	10%	4
								Sub-Total	196
								TOTAL	1,815.60

STEP 6.D OTHER FIXED COST

Instructions in Filling the Form

Column 1. Identify Offices delivering the "Subject Service" fee and the type of other fixed costs significant for their operation. In the particular example, these are cost for internet subscription and regular office supplies for the offices involved in delivering the "Subject Service".

Column 2. Verify actual office expenses from the LGU Accounting Office. If data are hard to get, reflect the budget allocation of each office (c/o LGU Budget Office).

Column 3. Determine the percentage of time used by the Office in delivering the specific service in relation to its total responsibilities.

Column 4. Compute for the other variable cost by multiplying column 2 and column 3.

NOTE: Note: The LGU may have other major fixed costs not mentioned in this illustration. When costs are significant, those fixed cost must be identified and added in the template. Conversely, costs that are negligible may be dropped from the calculations.

Table 16:

Other Fixed Cost

Particulars	Annual Rate	Percent of Use for "Subject Service" Fees	Annual Cost
(col 1)	(col 2)	(col 3)	(col 4)
Internet Services	32,000.00	20%	6,400.00
Regular Office Supplies	50,000.00	25%	12,500.00
Information Tech Team	-		-
Security Team	-		
Janitorial Team	-		
Reception Services	-		
		Total	18,900.00

Instructions for Filling Up the Form

Column 1 - List all identified fixed costs.

Column 2 - Fill up the fixed costs for the "Subject Service" and reflect the sum of all entries of each cell under "Total".

Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Fixed Cost Per Application.

Table 17:

Summary Table - Fixed Costs		
Fixed Cost	Total	Estimated Routine Fixed Cost Per Application
(col 1)	(col 2)	(col 3)
Annual Number of Applications	550	
Office Space	5,568.00	10.12
Utilities	30,100.00	54.73
Electricity	20,160.00	36.65
Water	396.00	0.72
Communication	-	-
Equipment and Furniture	1,815.60	3.30
Other Fixed Cost	18,900.00	34.36
TOTAL	56,383.60	102.52

STEP 7. COMPARE FEE WITH COST OF DELIVERING SERVICES

Name of Fee/Charge: BARANGAY CERTIFICATION FEE

Fee Rate Estimation Using Costs of Issuing Permits Plus Cost of Surveillance	Comparison with Current Fee Rates	Difference	% Variance (-/+)	Remaks:Reasonable/Not Reasonable
Total Cost	Total Collection on Fees and/or Charges	(28,578.40)	(0.51)	
Number of Applications Processed	Number of Applications Processed			
Average Fee Rate	Average Fee Rates	(51.96)	(0.51)	

Instructions for Filling Up the Form

(1) For every fee or charge, compare Total Revenue with Total Cost of delivering the subject service based on the results of the foregoing procedures.

(2) Compute the difference and determine the corresponding variance. If it yields a variance (-/+) of more than 10%, the LGU is either subsidizing (-) or generating revenues (+) in relation to the subject Service.

(3) Input the results in a summary form using Table 23 for ease in reference and appreciation during the review and deliberation of the results of the Toolkit.

(4) If so, then the LGU must submit, along with the report of the results, a proposed Rationalization of Fees and Charges using the options.

EXAMPLE:

Compare Fee with Cost of Delivering Services

Fee Rate Estimation using Costs of Issuing permits plus cost of surveillance	Comparison with Current Fee Rates		
Total Cost	Total Revenue	3,078,018.76	30%
Total Number of Applicants	Number of Applications Processed		
Average Fee Rate	Average Fee Rates	290.54	30%

		10,594.00		Total			Cost per Application			
Scenario 1	% of Applicants	Number of Applicants	Cost (with weight)	SPCL-PERSONNEL	STD VAR	STD-FXD				
Simple	80%	8,475	#DIV/0!	#DIV/0!	420.00	520.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Complex	20%	2,119	#DIV/0!	#DIV/0!	420.00	520.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	100%	10,594	#DIV/0!						#DIV/0!	#DIV/0!

Scenario 2				SPCL-PERSONNEL	STD-VAR	STD-FXD	Cost per Application			
Classification	Allocation	% of Applicants	Number							
Manufacturer	#DIV/0!	10%	1,059	#DIV/0!	420.00	520.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Wholesalers	#DIV/0!	10%	1,059	#DIV/0!	420.00	520.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Exporters	#DIV/0!	3%	318	#DIV/0!	420.00	520.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Retailers	#DIV/0!	47%	4,979	#DIV/0!	420.00	520.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Contractors	#DIV/0!	10%	1,059	#DIV/0!	420.00	520.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Banks and other institutions	#DIV/0!	15%	1,589	#DIV/0!	420.00	520.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Peddlers	#DIV/0!	0%	-		420.00	520.00	-			
Others	#DIV/0!	5%	530	#DIV/0!	420.00	520.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	#DIV/0!		10,594.00	#DIV/0!					#DIV/0!	#DIV/0!
	Total	100%								
		0%					0%		0%	

235801.42	847.52	211.88	69.56	350.00	525.00	944.56	200,132.59	1,133.47	240,159.11
235801.42	847.52	211.88	69.56	350.00	525.00	944.56	200,132.59	1,133.47	240,159.11
#REF		2,118.80							
			834.68	350.00	525.00	1,709.68	1,448,984.26	2,051.61	1,738,781.11
			834.68	350.00	525.00	1,709.68	1,448,984.26	2,051.61	1,738,781.11
									3,957,880.44

Summary of Rationalized Local Fees and Charges

Local Fee/Charge	Current Rate	Rationalized Rate	% Variance	Remarks
Brgy. Certification Fee	50.00	100.00	200%	New Barangay Certification Fee

STEP 1: MAP YOUR PROCESS FLOW

Note:
- A flowchart is a picture of the separate steps involved in a given process, presented in sequential order.
- Particularly helpful in analyzing and identifying areas for improvement by showing inefficiencies in the system.
  Also, it is useful in costing analysis.
  For this template, it is not necessary to use the various diagrams and boxes normally used in process flowcharts.
- Suggested Source: Citizen's Charter or the duly authorized process flow of the concerned office (for standard procedure)

Instructions in Filling the Form

1 Discuss and decide on the boundaries of your process.
   * Where or when does the process start? Where or when does it end?
2 Arrange and document the activities in proper sequence.

Table 1:

	LIST OF ACTIVITIES
1	Client requests for payment of Brgy. Clearance Fee at the City Hall
2	Revenue Collector issues Official Receipt to client
3	Client goes to Brgy Hall to request for the Barangay Clearance
4	Client presents Official Receipt to the Officer of the Day/ Sec./Treas.
5	Officer of the Day gives the application to the Secretary for the preparation of the Clearance
6	Secretary/Officer of the Day prepares the Barangay Business Clearance
7	Officer of the Day or Barangay Captain signs the Clearance
8	Officer of the Day/Treasurer or Secretary logs the clearance to the record book
9	Secretary releases the Certificate to client

STEP 2: IDENTIFY THE RESOURCES FOR EACH ACTIVITY

Instructions in Filling the Form

1 Identify the offices and all key people involved with each activity. Identify official position.
   * For standardization, base the information on the Citizen's Charter or the duly authorized process flow for standard procedure.
   * This includes those who do the work in the process: suppliers, customers and supervisors
2 List down the materials and resources utilized in each stage.

Table 2:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL
1	Client requests for payment of Brgy. Clearance Fee at the City Hall	CITY TREASURER'S OFFICE		
2	Revenue Collector issues Official Receipt to client	CITY TREASURER'S OFFICE		
3	Client goes to Brgy Hall to request for the Barangay Clearance	BARANGAY HALL		
4	Client presents Official Receipt to the Officer of the Day/ Sec./Treas.	BARANGAY HALL	DIOMEDES B. BADAJOS/BARANGAY KAGAWAD	LOGBOOK, BALLPEN, BONDPAPER
5	Officer of the Day gives the application to the Secretary for the preparation of the Clearance	BARANGAY HALL	MARIFLOR I. PE BENITO/BRGY. TREASURER	BONDPAPER
6	Secretary/Officer of the Day prepares the Barangay Business Clearance	BARANGAY HALL	MARIFLOR I. PE BENITO/BRGY. TREASURER	
7	Officer of the Day or Barangay Captain signs the Clearance	BARANGAY HALL	BRGY. CAPTAIN / OFFICER OF THE DAY	
8	Officer of the Day/Treasurer or Secretary logs the clearance to the record book	BARANGAY HALL	EMMA C. TOMAS/BRGY. SECRETARY	
9	Officer of the Day/Secretary releases the Certificate to client	BARANGAY HALL	OFFICER OF THE DAY / BRGY. SECRETARY	SIGNING PEN

STEP 3: CLASSIFY ACTIVITIES INTO "ROUTINE" AND "SPECIAL"

Instructions in Filling the Form

1 Classify the activities into whether they are:
   * Routine(same procedure and effort for each applicant)
   * Special (usually the vital part of the process and varies according to the type and/or complexity of the business of the applicant)

Note: **It is highly suggested to identify one (1) special step.**
- **However, it can be two (2) or more. In that case, it will have an impact on the weight of the Special Variable Component.**
- **It may also yield that there is no special step in the whole process. In that case, the normal costing procedure is applicable and the computation will not involve a Special Variable Component.**

Table 3:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL	TYPE OF ACTIVITY
1	Client requests for payment of Brgy. Clearance Fee at the City Hall	CITY TREASURER'S OFFICE			ROUTINE
2	Revenue Collector issues Official Receipt to client	CITY TREASURER'S OFFICE			ROUTINE
3	Client goes to Brgy Hall to request for the Barangay Clearance	BARANGAY HALL			ROUTINE
4	Client presents Official Receipt to the Officer of the Day/ Sec./Treas.	BARANGAY HALL	DIOMEDES B. BADAJOS/BARANGAY KAGAWAD	LOGBOOK, BALLPEN, BONDPAPER	ROUTINE
5	Officer of the Day gives the application to the Secretary for the preparation of the Clearance	BARANGAY HALL	MARIFLOR I. PE BENITO/BRGY TREASURER	BONDPAPER	ROUTINE
6	Secretary/Officer of the Day prepares the Barangay Business Clearance	BARANGAY HALL	MARIFLOR I. PE BENITO/BRGY TREASURER		ROUTINE
7	Officer of the Day or Barangay Captain signs the Clearance	BARANGAY HALL	BRGY CAPTAIN / OFFICER OF THE DAY		ROUTINE
8	Officer of the Day/Treasurer or Secretary logs the clearance to the record book	BARANGAY HALL	EMMA C. TOMAS/BRGY SECRETARY		ROUTINE
9	Officer of the Day/ Secretary releases the Certificate to client	BARANGAY HALL	OFFICER OF THE DAY / BRGY SECRETARY	SIGNING PEN	ROUTINE

STEP 4. QUANTIFY THE VARIABLE COST FOR ROUTINE ACTIVITIES

STEP 4. A PERSONNEL COSTS

Instructions in Filling Up the Form

Column 1- Base it on the staff identified as directly involved in the Routine Activities of the subject service. The actual number may be obtained from the Citizen's Charter or authorized office process flow, including the list of contractual positions for the particular service/s being rendered

Column 2. Match the salary grade for each staff. The salary grade data will be available at the Citizen's Charter, HR, Accounting, or Budget Office of the City.

Column 3 - Fill out the salary rate per month for each staff. The salary rates per month may be obtained from HR, Accounting, or Budget offices of the LGU.

Column 4 - Compute for the annual salary of the staff by multiplying column 3 by 12 months

Column 5. Identify all other remunerations regularly received by the staff. Data will be available at the City Budget or Accounting Department. In case data will not be readily available, other benefits can be represented by computing 20% of the annual salary.

Column 6. Sum up columns 4 and 5, and multiply it by 80%. The 20% covers lag time usually allotted to attendance in seminars/trainings, leaves, and other admin activities not related to the service. LGUs may also devise other method to determine the annual % of time assigned in the delivery of subject service, exclusive of lag time

Column 7. Approximate the annual percentage of time each staff performs the task directly related to the activity. Data shall be provided by the head of units performing the service, e.g., if exclusively doing such task, then put 100%

Column 8.Get the total personnel cost attributable to Routine Activities by adding the cost for each staff involved in delivering the service.

Table 4: Personnel Cost

Name and Position	Compensation					% Time assigned in the delivery of the Subject Service	Annual Cost of the Service
	SG-Step	Monthly Salary	Annual Salary	Other Benefits	Annual Compensation		
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
RIZALDY C. RETAMAL (PUNONG BARANGAY)	14	14,400	172,800	57,200	184,000.00	5%	9,200.00
DIOMEDE B. BADAJOS (KAGAWAD)	10	10,000	120,000	49,200	135,360.00	3%	4,060.80
SOCORRO C. DELOS SANTOS (KAGAWAD)	10	10,000	120,000	49,200	135,360.00	3%	4,060.80
SUSIE O. PAMITTAN (KAGAWAD)	10	10,000	120,000	49,200	135,360.00	3%	4,060.80
TIRSO F. MARTIREZ JR (KAGAWAD)	10	10,000	120,000	49,200	135,360.00	3%	4,060.80
MANUEL M. CANSEJO (KAGAWAD)	10	10,000	120,000	49,200	135,360.00	3%	4,060.80
JOJIT M. BERBANO (KAGAWAD)	10	10,000	120,000	49,200	135,360.00	3%	4,060.80
JOSE JESUS D. GOLLAYAN (KAGAWAD)	10	10,000	120,000	49,200	135,360.00	3%	4,060.80
FLORIMAY DANIELLE S. DELA CRUZ (SECRETARY)	10	10,000	120,000	49,200	135,360.00	60%	81,216.00
MARIFLOR J. PE BENITO (TREASURER)	10	10,000	120,000	49,200	135,360.00	20%	27,072.00
							-
			-		-		-
			-		-		-
			-		-		-
						TOTAL	145,913.60

STEP 4. B COST OF TRANSPORTATION

Instructions in Filling the Form

Column 1. Identify the vehicles used for inspection

Column 2. Identify the number of vehicles used for inspection

Column 3. Verify unit cost of vehicle

Column 4. Determine the total cost by multiplying columns 2 and 3

Column 5. Apply the depreciation rate (Note: Economic life of a vehicle is 10 years)

Column 6. Compute for the annual depreciation cost by multiplying columns 4 and 5

Column 7. Verify from the City Accounting Office the actual amount spent for maintenance of the vehicle used for inspection. In the absence of actual data, the amount can be computed by multiplying column 5 by 20%

Column 8. Determine the frequency of use of the vehicle. In the specific case sample, half day use from February to November is 44/52 weeks x .5 days. Note that the LGUs may devise other method to determine the actual frequency of use of vehicle

Column 9. Compute the cost of vehicle for inspection by adding columns 6 and 7 thenmultiply the frequency of use in column 8.

Table 5:

Variable Cost - Vehicle

List of Vehicle/s	Number of Vehicles	Unit Cost	Total Cost	Depreciation Rate/Year	Annual Depreciation Cost	Maintenance cost	Percentage of use for inspection per week	Annual cost of vehicle for inspection
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)	(col 9)
N/A			-		-			-
							TOTAL	-

Instructions in Filling the Form

Column 1. Identify the vehicles used for inspection

Column 2. Identify the number of vehicles used for inspection

Column 3. Verify the average cost of fuel per liter

Column 4. Check the average weekly consumption in liters

Column 5. There are 52 weeks in one year. Identify the number of weeks the vehicles(s) has been used in a year

Column 6. Compute for annual cost of fuel for 1 year by multiplying columns 2, 3, 4 and 5

Column 7. Determine the percentage for the frequency of use of the vehicle for inspection. In the specific case sample: half day use from February to November is 44/52 weeks X .5 days. Note that the LGUs may devise other method to determine the actual percentage for the frequency of use of the vehicle

Column 8. Compute the cost of fuel for inspection activities by multiplying columns 6 and 7

Table 6:

Variable Cost - Fuel

List of vehicle/s	Number of Vehicles	Average Cost per liter	Ave. weekly consumption in liters	Number of weeks in one year	Annual Cost of fuel for the vehicle	Percentage of use for inspection per week	Annual cost for Fuel for inspection
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
					-		
N/A							
						TOTAL	-

If the LGU does not provide vehicles for inspection, but only allows the reimbursement of actual transportation expenses, the annual cost should be computed by determining the monthly reimbursements multiplied by 12

Table 7:

Variable Cost - Allowance/Reimbursement for Fuel

Name and Position	Transportation Cost based on Allowance/Reimbursements		% Time assigned in the delivery of the "School Service"	Annual Cost of the Service
	Average Monthly	Annual Allowance		
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)
N/A		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
			TOTAL	-

TOTAL OF VEHICLE AND FUEL	

STEP 4.C OTHER VARIABLE COSTS

Instructions in Filling the Form

Column 1. List down the supplies, materials and other resources which are issued to each applicant or varies directly with the number of applica

Column 2. Count all filled application forms, schedule slips, results forms, etc., and those issued with official receipts. Consider if applicants were successfully processed and approved, and provided with new business plate, stickers and/or certificates.

Column 3. Secure the unit cost for each and every item identified as other variable cost from the City Accounting Office.

Column 4. Compute for the annual other variable cost by multiplying column 2 and column 3

Table 8:			
Variable Cost - Other variable cost			
Particulars	Annual Number of Applications	Cost/Measuring unit (Php)	Annual cost (Php)
(col 1)	(col 2)	(col 3)	(col 4)
1) BALLPEN	10	5.00	50.00
2) LOGBOOK	1	250.00	250.00
3) BONDPAPER	12	270.00	3,240.00
4) CLEANING MATERILS	12	5,000.00	60,000.00
			-
		TOTAL	63,540.00

Instructions for Filling Up the Form

Column 1 - List all identified variable costs.

Column 2 - Fill up the variable costs for the "Subject Service" and reflect the sum of all entries of each cell to total

Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Variable Cost Per Application.

Table 9:

Summary Table- Variable Costs		
	Total	Estimated Routine Variable Cost Per Application
Annual Number of Applications	350	
Variable Costs		
Routine Personnel	145,913.60	416.90
Transportation Costs	-	-
Other Supplies/Forms/Materials	63,540.00	181.54
TOTAL	209,453.60	598.44

STEP 5. ALLOCATE THE VARIABLE COST FOR SPECIAL ACTIVITIES

Name and position	SG/Step	Monthly Salary	Annual Salary	Other compensation	Total Annual Compensation	[illegible]	[illegible]
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
			-		-		-
			-		-		-
			-		-		-
			-		-		-
			-		-		-
							-

Instructions in Filling the Form

lumn 1- List the staff assigned to the "Special" Activity/ies

lumn 2 - Match the salary grade for each staff

lumn 3 - Fill out the salary entitlements for each staff

lumn 4 - Compute for the annual salary of the staff by multiply by column 3 by 12 months

lumn 5. Identify all other compensations regularly received by the staff. Other benefits such as PERA, Veteran benefit and other compensations received by the staff during the year. Data will be available at the City Budget or Accounting Office. In case actual data is not available use 20% to represent the benefits received by the staff delivering the service

lumn 6 - Sum up columns 4 and 5

lumn 7. Estimate the annual % of time each staff performs directly to the issuance of the subject service. The data must be provided by the concerned unit head

lumn 8 Get the total cost for the special activity by adding the cost to each staff involved in delivering the service

[illegible]

Basis (2) Simple and Complex

CATEGORIES	No. of Personnel	Weight	Allocation
Simple		#DIV/0!	#DIV/0!
Complex		#DIV/0!	#DIV/0!
		#DIV/0!	#DIV/0!

[illegible]

Basis (1) Per Business Classification

CLASSIFICATION	Weight	Allocation
Manufacturer		#DIV/0!
Wholesalers		#DIV/0!
Exporters		#DIV/0!
Retailers		#DIV/0!
Contractors		#DIV/0!
Banks and other institutions		#DIV/0!
Peddlers		#DIV/0!
Others		#DIV/0!
	0	#DIV/0!

Weight Allocation According to Complexity and Business Classification

	BUSINESS CLASSIFICATION		Simple Weight	Complex Weight	Total	Simple	Complex
With Complex	Manufacturers	#DIV/0!				#DIV/0!	#DIV/0!
	Wholesalers	#DIV/0!				#DIV/0!	
	Exporters	#DIV/0!				#DIV/0!	
	Retailers	#DIV/0!				#DIV/0!	
With Complex	Contractors	#DIV/0!				#DIV/0!	#DIV/0!
	Banks and other inst	#DIV/0!				#DIV/0!	
	Peddlers	#DIV/0!				#DIV/0!	
	Others	#DIV/0!				#DIV/0!	
						#DIV/0!	#DIV/0!

Note: Other basis may be used (e. g. the DTI classification as to Cottage, Small, etc)

STEP 6. ESTIMATE AND DISTRIBUTE THE FIXED COSTS

STEP 6.A COST OF OFFICE SPACE

Instruction in Filling Up the Form

Column 1 - Describes the cost formula for determining share of office cost for delivering "Subject Service". Determine the cost of construction per square meter (approximately P20,000/sq.m.) and the floor area of the entire City Hall. The building construction cost is the product of the two values. Knowing the floor area occupied by the different offices delivering the "Subject Service", its proportionate share in the total floor area of the city hall multiplied by cost of constructing the building will be the cost of office space occupied. The annual depreciation rate is 4% since the normal economic life of reinforced concrete structures is 25 years. We can compute for the annual depreciation expense by multiplying the cost of office space occupied by depreciation rate and approximately the annual maintenance cost by apportioning 20% of the annual depreciation expenses. The 20% is used whenever actual data from the Accounting Office is unavailable. The share of cost for delivering "Subject Service" can be computed by adding annual depreciation expense and annual maintenance cost multiplied by the percent of work by the Office utilized for delivering the "Subject Service".

Column 2 - Apply the formula described above for the office involved in the delivery of the "Subject Service".

Table 10:

Fixed Cost - Office Space (Owned by the LGU)

Particulars	Offices Involved in the delivery of "Subject Service" Fee
(col 1)	(col 2)
Construction Cost (per sq m)	2,000.00
Floor area of Brgy. Hall (sq m)	108.00
Building Construction Cost (Php)	216,000.00
Office Area Occupied (sq. m)	40.00
Cost of Office Area Occupied (Php)	80,000.00
Depreciation Rate (%)	0.10
Annual Depreciation Expense (Php)	8,000.00
Annual Maintenance Cost (Php)	1,600.00
Percent of Work for "Subject Service" (%)	0.30
Share of Cost attributable to delivering the service (Php)	2,880.00

Instructions for Filling Up the Form

Column 1 - Determine the monthly rental rate and multiply by the number of months the office space was rented to know the annual cost for rental. Add actual cost for maintaining the Office space. If the actual data is not available add 20% of the annual cost of rental to determine the annual cost for rented office space. The annual fixed cost for rented office space attributable to rendering the service is the annual cost of rented office space multiplied by the proportion of time used for "Subject Service" services in relation to the total responsibility of the Office delivering the service

Column 2 - Apply the formula described above for the office involved in the delivery of the "Subject Service".

Table 11:

Fixed Cost - Office Space (Rented by the LGU)

Particulars	Offices Involved in the delivery of "Subject Service" Fee
(col 1)	(col 2)
Rental rate per month	
Number of months use	
Annual cost of rental	-
Maintenance Cost	-
Annual cost of rented office space	-
Percentage of time used for the delivery of the service in relation to the responsibility of the Office	
Annual fixed cost (rented office space) attributable to delivering the service	-

STEP 6.B UTILITIES

Instructions for Filling Up the Form

Column 1. Describes the formula for computing the proportion of electricity cost of the offices delivering the service (e.g. "Subject Service"). Initially, know the cost of electricity rate per kilowatt hour and the kilowatt consumption/hour of the Office delivering the service. The regular operations of a City Office is 7:30am-5:30pm or 10 hrs and there are approximately 260 days per year. The annual cost of electricity for the ofices delivering the service is the product of the electricity rate per kwh, the kilowatt consumption per hour of the office, the number of operating hours per days, and the number of operating days per year. The percent of work to be considered is an approximation by the head of unit delivering the service in relation to its total responsibilities. When known, the net cost of electricity attributed to delivery of service shall be the annual cost of electricity for the office multiplied by the percent of work devoted by the office for "Subject Service"

Column 2 - Apply the formula described above for the office involved in the delivery of the "Subject Service".

Table 12

Cost of Electricity	
Particulars	Offices Involved in the delivery of "Subject Service" Fee
(col 1)	(col 2)
Electricity rate per kilowatt hour (Php)	12.00
Kilowatt consumption/hour for the unit delivering the service	7.00
Number of operating hours per day	5.00
Number of days per year	240.00
Electricity cost per year	100,800.00
Percent of work for the service rendered	20%
Net electricity cost attributed to "Subject Service" service	20,160.00

Instructions for Filling Up the Form

Column 1. Describes the formula for computing the proportion of water cost of the offices delivering the service (e.g. "Subject Service"). Initially, know the number of people directly related to the processing and issuance of "Subject Service". The estimated water bill per person per month is P100. The net cost of water attributed to the delivery of "Subject Service" can be computed by the estimated water bill of the office per year multiplied by the percent of "Subject Service" work performed by the office in relation to the total responsibilities assigned to the Office.

Column 2 - Apply the formula described above for the office involved in the delivery of the "Subject Service".

Table 13

Cost of Water	
Particulars	Offices Involved in the delivery of "Subject Service" Fee
(col 1)	(col 2)
Number of People	11
Water bill per person per month	60.00
Estimated water bill of the office per year	7,920.00
Percent of work for the service rendered	5%
Net cost of water attributed to delivery of "Subject Service".	396.00

Instructions for Filling Up the Form

Column 1. The cost of telephone can be computed by knowing the number of telephone lines available in the Office and the monthly subscription rate per month. The annual cost of telephone services is the number of telephone lines multiplied by the monthly subscription rate over a period of twelve months. The net cost of telephone services attributed to processing and issuance of mayors permit is the annual cost of telephone services multiplied by the percent of work performed by the Office in processing and issuance of "Subject Service" in as a percentage of the total responsibilities of the Office.

Column 2 - Apply the formula described above for the office involved in the delivery of the "Subject Service".

Table 14

Cost for Communication	
Particulars	Offices Involved in the delivery of "Subject Service" Fee
(col 1)	(col 2)
Number of telephone/cellphone lines	1
Rate of subscription per month	300.00
Annual cost of telephone/mobile services	3,600.00
Percent of work for the service rendered	5%
telephone/mobile services attributed to processing and issuance of "Subject	180.00

STEP 6.C COST OF EQUIPMENT AND FURNITURE

Instructions in Filling the Form

Column 1. Identify all the equipment, and other facilities used for the delivery of the subject service.
Column 2. Count the number of each type of equipment or facility.
Column 3. Verify acquisition cost from the Accounting Unit.
Column 4. Compute for the total cost of acquisition by multiplying columns 2 and 3.
Column 5. Compute for the annual depreciation rate by dividing 100% with the estimated economic life in years.
Column 6. Compute the annual depreciation cost by multiplying columns 4 and 5.
Column 7. Secure from the City Accounting Office the actual amount spent for maintenance of equipment/furniture used delivery of the subject service. In the absence of actual data, the amount can be computed by multiplying column 6 by 20%.
Column 8. Add Columns 6 and 7 to determine the annual cost of equipment/facility.
Column 9. Determine the % of time used for delivering the specific service in relation to responsibilities of the office involved in delivering the subject service.
Column 10. Compute for the annual cost share for equipment and funiture by multiplying columns 8 & 9.

Table 15:

Fixed Cost - Equipment and Furniture

Particulars	Number of Units	Acquisition Cost	Total Cost	Depreciation Rate	Annual Depreciation Cost	Maintenance Cost	Total Annual Cost	% Used for delivering the Service	Annual Cost Share for Equipment and Furniture
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)	(col 9)	(col 10)
A. Equipment									
Air Condition	5	30,000	150,000.00	10%	15,000	3,000	18,000	5%	900
Computers	5	40,000	200,000.00	30%	60,000	12,000	72,000	10%	7,200
Photocopier	1	49,000	49,000.00	30%	14,700	2,940	17,640	20%	3,528
								Sub-Total	11,628
B. Furniture									
Filing Cabinets	5	10,000	50,000.00	10%	5,000	1,000	6,000	20%	1,200
Tables and Chairs	23	5,000	115,000.00	10%	11,500	2,300	13,800	10%	1,380
								Sub-Total	2,580
								TOTAL	14,208.00

STEP 6.D OTHER FIXED COST

Instructions in Filling the Form

Column 1. Identify Offices delivering the "Subject Service" fee and the type of other fixed costs significant for their operation. In the particular example, these are cost for internet subscription and regular office supplies for the offices involved in delivering the "Subject Service".

Column 2. Verify actual office expenses from the LGU Accounting Office. If data are hard to get, reflect the budget allocation of each office (c/o LGU Budget Office).

Column 3. Determine the percentage of time used by the Office in delivering the specific service in relation to its total responsibilities.

Column 4. Compute for the other variable cost by multiplying column 2 and column 3.

NOTE: Note: The LGU may have other major fixed costs not mentioned in this illustration. When costs are significant, those fixed cost must be identified and added in the template. Conversely, costs that are negligible may be dropped from the calculations.

Table 16:

Other Fixed Cost

Particulars	Annual Rate	Percent of Use for "Subject Service" Fees	Annual Cost
(col 1)	(col 2)	(col 3)	(col 4)
Internet Services	32,000.00	20%	6,400.00
Regular Office Supplies	50,000.00	25%	12,500.00
Information Tech Team	-		-
Security Team	-		
Janitorial Team	-		
Reception Services	-		
		Total	18,900.00

Instructions for Filling Up the Form

Column 1 - List all identified fixed costs.

Column 2 - Fill up the fixed costs for the "Subject Service" and reflect the sum of all entries of each cell under "Total".

Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Fixed Cost Per Application.

Table 17:

Summary Table - Fixed Costs		
Fixed Cost	Total	Estimated Routine Fixed Cost Per Application
(col 1)	(col 2)	(col 3)
Annual Number of Applications	350	
Office Space	2,880.00	8.23
Utilities	20,736.00	59.25
Electricity	20,160.00	57.60
Water	396.00	1.13
Communication	180.00	0.51
Equipment and Furniture	14,208.00	40.59
Other Fixed Cost	18,900.00	54.00
TOTAL	56,724.00	162.07

STEP 7. COMPARE FEE WITH COST OF DELIVERING SERVICES

Name of Fee/Charge: BARANGAY BUSINESS CLEARANCE FEE

Fee Rate Estimation Using Costs of Issuing Permits Plus Cost of Surveillance		Comparison with Current Fee Rates	Difference	% Variance (-/+)	Remaks:Reasonable/Not Reasonable
Total Cost		Total Collection on Fees and/or Charges	(88,827.60)	(0.33)	
Number of Applications Processed		Number of Applications Processed			
Average Fee Rate		Average Fee Rates	(253.79)	(0.33)	

Instructions for Filling Up the Form

(1) For every fee or charge, compare Total Revenue with Total Cost of delivering the subject service based on the results of the foregoing procedures.

(2) Compute the difference and determine the corresponding variance. If it yields a variance (-/+) of more than 10%, the LGU is either subsidizing (-) or generating revenues (+) in relation to the subject Service.

(3) Input the results in a summary form using Table 23 for ease in reference and appreciation during the review and deliberation of the results of the Toolkit.

(4) If so, then the LGU must submit, along with the report of the results, a proposed Rationalization of Fees and Charges using the options.

EXAMPLE:

Compare Fee with Cost of Delivering Services

Fee Rate Estimation using Costs of Issuing permits plus cost of surveillance		Comparison with Current Fee Rates		
Total Cost		Total Revenue	3,078,018.76	30%
Total Number of Applicants		Number of Applications Processed		
Average Fee Rate		Average Fee Rates	290.54	30%

Scenario 1	% of Applicants	Number of Applicants	Cost (with weight)	Total SPCL-PERSONNEL	STD-VAR	STD-FXD	Cost per Application			
		10,594.00								
Simple	80%	8,475	#DIV/0!	#DIV/0!	420.00	520.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Complex	20%	2,119	#DIV/0!	#DIV/0!	420.00	520.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	100%	10,594	#DIV/0!					#DIV/0!		#DIV/0!

Scenario 2 Classification	Allocation	% of Applicants	Number	SPCL-PERSONNEL	STD-VAR	STD-FXD	Cost per Application			
Manufacturer	#DIV/0!	10%	1,059	#DIV/0!	420.00	520.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Wholesalers	#DIV/0!	10%	1,059	#DIV/0!	420.00	520.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Exporters	#DIV/0!	3%	318	#DIV/0!	420.00	520.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Retailers	#DIV/0!	47%	4,979	#DIV/0!	420.00	520.00	#DIV/0!	#DIV/0!	#DIV/0	#DIV/0!
Contractors	#DIV/0!	10%	1,059	#DIV/0!	420.00	520.00	#DIV/0!	#DIV/0!	#DIV/0	#DIV/0!
Banks and other institutions	#DIV/0!	15%	1,589	#DIV/0!	420.00	520.00	#DIV/0!	#DIV/0	#DIV/0	#DIV/0!
Peddlers	#DIV/0!	0%			420.00	520.00				
Others	#DIV/0!	5%	530	#DIV/0!	420.00	520.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	#DIV/0!		10,594.00	#DIV/0!				#DIV/0!		#DIV/0!
Total		100%								
		0%								

						Ok		ok	
235801.42	847.52	211.88	69.56	350.00	525.00	944.56	200,132.59	1,133.47	240,159.11
235801.42	847.52	211.88	69.56	350.00	525.00	944.56	200,132.59	1,133.47	240,159.11
#REF!		2,118.80							
			834.68	350.00	525.00	1,709.68	1,448,984.26	2,051.61	1,738,781.11
			834.68	350.00	525.00	1,709.68	1,448,984.26	2,051.61	1,738,781.11
									3,957,880.44

Summary of Rationalized Local Fees and Charges

Local Fee/Charge	Current Rate	Rationalized Rate	% Variance	Remarks
Brgy. Business Clearance Fee	500.00	750.00	150%	New Barangay Business Clearance Fee

Republic of the Philippines
Province of Cagayan
City of Tuguegarao
BARANGAY LEONARDA
OFFICE OF THE SANGGUNIANG BARANGAY

EXCERPT FROM THE MINUTES OF THE PUBLIC HEARING ON BARANGAY ORDINANCE NO.1 01-2026
HELD LAST JANUARY 31, 2026 AT BARANGAY LEONARDA MULTI-PURPOSE HALL

PRESENT: (See attached attendance sheet)

I. CALL TO ORDER
The Public Hearing was called to order at **09:21 in the morning** by the Punong Barangay, **Hon. Rizaldy C. Retamal** who welcomed the attending residents, stakeholders, and members of the Sangguniang Barangay. A total of 98 attendees were recorded, representing various sectors of the barangay.

II. PURPOSE OF THE HEARING
The Presiding Officer stated that the purpose of the meeting was to present, deliberate, and receive feedback on the proposed **Barangay Ordinance No. 001 Series of 2026**, updating the collection of fees under the 2019 revenue code.

III. PRESENTATION AND OPEN FORUM
The details of the proposed updating of collection of fees under the 2019 Revenue Code was presented by **Punong Barangay Rizaldy C. Retamal.** He emphasized that the figures were derived from a detailed computation done by the Barangay Treasurer, ensuring the rates remain fair, justifiable and within legal limits.

IV. OPEN FORUM
The floor was opened for comments, objections and suggestions for amendments; none was raised. The attendees appeared to be in consensus with the explanations provided by the barangay.

IV. APPROVAL OF THE PROPOSED ORDINANCE
Seeing that there were no further discussions, the process for formal approval within the hearing proceeded:

- **Motion to Approve:** BLSCA President Elena Quilingking moved for the approval of the ordinance.
- **Seconded:** The motion was duly seconded by all present attendees, signifying a unanimous community endorsement
- **Result:** The proposed **Barangay Ordinance on Updating the fees to be collected under 2019 Revenue Code** was **UNANIMOUSLY APPROVED** by the residents present.

V. ADJOURNMENT
There being no others to be discussed, the public hearing was adjourned at 10:30 in the morning.

I hereby certify to the correctness of the foregoing,

FLORIMAY DANIELLE S. DE LA CRUZ
Barangay Secretary

ATTESTED:

RIZALDY C. RETAMAL
Punong Barangay

Republic of the Philippines
Province of Cagayan
City of Tuguegarao
BARANGAY LEONARDA

BAGONG PILIPINAS

OFFICE OF THE PUNONG BARANGAY

ACTIVITY: PUBLIC HEARING ON UPDATING THE COLLECTION OF FEES UNDER REVENUE CODE OF BRGY. LEONARDA
DATE: JANUARY 30, 2026

	NAME	SIGNATURE
1	Deha A. Buenafloor	DBuenafloor
2	Estelita Telamon	ET
3	Rosa G. Desiderio	
4	Petra Valentino	
5	DULCESA CARDENAS	D.M. Cardenas
6	Francisca Balayan	
7	Melita Bello	MBello
8	MARIO V. MAGORA	
9	ELIZABETH M. ADAZA	
10	Felisa P. Taguian	Felisa Taguian
11	Merlita Bello	MBello
12	MALOU DULIG	
13	Quelina B. Pataray	
14	AIDA TABZA	
15	Anthony A. GAV	
16	Marita Rojas	
17	Beatriz Paguiran	
18	CONSOLACION RUMBAUA	
19	Marguita M. Danguilan	
20	Imelda Castillo	ABC
21	Reuly Macabangun	
22	FREDESWINDA M. TURINGAN	
23	Rosita L. Jacobe	
24	Buddy T. Jacobe	
25	Juana M Binayas	
26	Petra P. Calunjag	
27	FEA HUAPE	
28	Estela O. Sison	
29	Wenceslao R. Sumaoang	
30	Ofelia S. Palau	OSP
31	Madilyn Sumagay	
32	NICOLAS D. TOLENTINO	

Republic of the Philippines
Province of Cagayan
City of Tuguegarao
BARANGAY LEONARDA

BAGONG PILIPINAS

33	TEODORA B. JOSE	
34	Erwaida Q. Reyes	
35	ERLINDA PAGADKAN	
36	LITO PASCUAL	
37	Corazon Hagidan	
38	Marcial Hagidan	
39	marcelo Galat	
40	Aida A. Manuel	
41	Arceli J. Inocencio	
42	Eustaquio Balisacan	
43	Teresita Balisacan	
44	Lorenzo Martinez	
45	Mildred Martinez	
46	Petronamia B. Rodajor	
47	HELEN G. COMILLAS	
48	MELISEN L. DAGUNO	
49	DOMINADOR M. MIGUEL	
50	DIOMEDES BADASOS	
51	Leonilo A. Soriano	
52	Jung Cabesio	
53	Teng-Tengs Restaurant	
54	RODOLFO DOLUMAN JR / VICTORY	
55	EDGARDO MORTILANO JR / ADDESSA	
56	Jessa M Payas	
57	VICTORIA LOQUINARIO	
58	MARTINA AGATEP	
59	Leticia M Battad	
60	ARTHUR E. VALDEZ (THE CENTER)	
61	Jessa Mae Tan	
62	United CMYK Digital Printing Corp	
63	ARTHUR M. RICARDO	
64	Mark Davis Enciso ADANGU	
65	JOSELITO ANCHETA	
66	GREGORIO ALINDAYU	
67	Marilyn J. Urbanozo	
68	Gina Cagumbay (NDGZ Motorparts)	
69	Emelly Brazon	
70	Jonefinn G. Arro	

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Province of Cagayan
City of Tuguegarao
BARANGAY LEONARDA

BAGONG PILIPINAS

71	ANGELITO A. CATABAY	
72	CRISTINA VILLONILO	
73	Marilyn Rabit	
74	ABIA, ADELBERT	
75	TALUZA, NIMROD REMEL	
76	CAMUCUA, LLOYD DENLER	
77	PERPETUA B. RAMOS	
78	ESTELLA BERTALFO	
79	AIDA A. AGATEP	
80	Ma. Elena P. Lucas	
81	Francis Dalupiny - Krsina Cagaya	
82	Maurice Cayanan	
83	FATIMA FAITH BARIUAN	
84	Tilchic [illegible]	
85	Keyk A. Corongwian	
86	Ma. Angela C. Reyes	
87	Keith allen R. Cantillana	
88	Jiro J. Martinez	
89	JAYSON BADAJOS	
90	Jessa Mae D. Gollayan	
91	Jacob G. Pesbano	
92	SOCORRO NEVOS SANTOS	
93	RIZALDY C. PETAMAR	
94	Joyt Bertano	
95	Jenna B. Besa	
96	Nilda [illegible] Gascon	
97	Florimay Danielle S. de la Cruz	
98	ARNEL HANCELO	
99	GUSLE O. PANUTTAR	
100		
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The residents of raised their hands to signify a unanimous vote of approval for Barangay Ordinance No. 001-2026 during the public hearing held on January 31, 2026. The ordinance, which updates the collection of fees under the 2019 Revenue Code, was passed without objection following a detailed presentation.

SC President Elena Quilingking motioned for the approval of the updated Barangay Revenue Code. In a display of community solidarity, the motion was seconded by every resident present, ensuring the ordinance moves forward with full public backing.

Punong Barangay Retamal leads the presentation of **Barangay Ordinance No. 001-2026** during the public hearing. He explained that the proposed updates to the fee collection under the 2019 Revenue Code were carefully calculated by the Barangay Treasurer to ensure fairness and accuracy for all residents.