Republic of the Philippines
Province of Cagayan
TUGUEGARAO CITY

TENTH CITY COUNCIL

Submitted by:

COMMITTEE ON APPROPRIATIONS AND WAYS AND MEANS

COMMITTEE REPORT NO. 21-10-2026

PRESENT:

HON. JUDE T. BAYONA	-	Chairman
HON. MARC ALDOUS C. BACCAY	-	Member
HON. DENNIS RYAN G. AVILA	-	Member

RESOURCE PERSONS:

MR. BUENAVENTURA F. LAGUNDI	-	City Treasurer
ATTY. RODERICK S. IQUIN	-	City Legal Officer
MR. RIZALDY C. RETAMAL	-	Punong Barangay, Barangay Leonarda

FOR THE PRESIDING OFFICER:

The committee met and deliberated on the referral:

SUBJECT:

Letter of the Punong Barangay of Leonarda concerning Barangay Ordinance No. 002-2025, entitled: "An Ordinance Updating the Collection of Fees of the Revenue Code of Barangay Leonarda, Tuguegarao City, Province of Cagayan."

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 Leonarda had complied with the requirements of the law.

RECOMMENDATION:

Considering the aforementioned premises, the Committee recommends the return of the subject Barangay Revenue Code of Leonarda for refinement to incorporate all the following corrections and suggestions by the Committee:

a. Chapter 3. SERVICE FEES OR CHARGES ARTICLE B. COLLECTION OF FEES, Section 3B. 01 letter A shall be read as follows:
Barangay clearance for Securing Business Permits:
   1. Business Establishments - P750.00
   2. Cockpit - P2,000.00

b. Chapter 4. OTHER FEES AND CHARGES ARTICLE A. OTHER FEES COLLECTED

   - Section 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 (₱500.00) as Barangay Clearance for the conduct of cockfights.

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

Respectfully submitted:

HON. JUDE T. BAYONA
Chairman

HON. MARC ALDOUS C. BACCAY
Member

HON. DENNIS RYAN G. AVILA
Member