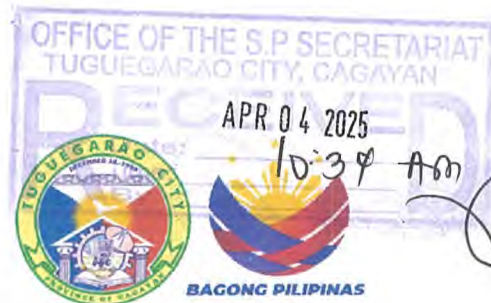




Republic of the Philippines  
Province of Cagayan  
City of Tuguegarao  
**BARANGAY LEONARDA**



**OFFICE OF THE PUNONG BARANGAY**

March 27, 2025

**HON. BIENVENIDO C. DE GUZMAN III**  
Vice Mayor  
City Government of Tuguegarao  
Tuguegarao City, Province of Cagayan

Thru: **JOEL JOSEPH L. EGIPTO, Ph. D**  
Secretary of the City Council

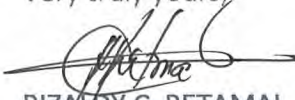
Sir:

Respectfully submitting the Barangay Ordinance 002. s. 2025 **"AN ORDINANCE UPGRADING THE COLLECTION OF FEES UNDER THE REVENUE CODE OF BARANGAY LEONARDA, TUGUEGARAO CITY, PROVINCE OF CAGAYAN"** which shall be subjected for review and modification.

Please find the attached copies of the Minutes of the meeting during the Public Hearing, Attendance Sheets, and photos held on March 23, 2025 at Barangay Leonarda Multi-Purpose Hall, this Barangay.

Thank you.

Very truly yours,

  
**RIZALDY C. RETAMAL**  
Punong Barangay



(078) 377-6743



[brgyleonarda84@gmail.com](mailto:brgyleonarda84@gmail.com)



[www.facebook.com/barangayleonarda](https://www.facebook.com/barangayleonarda)



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**OFFICE OF THE PUNONG BARANGAY**

**EXCERPTS FROM THE MINUTES OF THE MEETING ON PUBLIC HEARING HELD ON MARCH 23, 2025 AT 10:00 A.M. BARANGAY LEONARDA MULTI-PURPOSE HALL**

**SUBJECT:** Upgrading the Barangay Tax Ordinance No. 01. Series of 2019 which was approved by the members of the Sangguniang Panlungsod during their 50<sup>th</sup> Regular Session dated July 21, 2020 at 9:00A.M. re: CITY RESOLUTION NO. 183-08-2020 Approving Barangay Ordinance No. 01-2019 Titled "AN ORDINANCE ENACTING THE REVENUE CODE OF BARANGAY LEONARDA, TUGUEGARAO CITY, PROVINCE OF CAGAYAN.

There were 130 in attendance of business owners and residents engaging in small business, such as the Sari-sari Store to include sidewalk fruit stand.

Punong Barangay Rizaldy C. Retamal briefly discussed the upgrading of Barangay Leonarda Tax Ordinance. As shown above, the Barangay Leonarda levied the business establishment for five (5) years with the same amount of fees collected. Likewise, the following fees collected from individuals securing Barangay Certificates. Thus, during the Regular Session of the Sangguniang Barangay dated March 15, 2025, the Councils deliberately tackled the upgrading of Barangay Tax Collection. (Pls refer attached list of fees to be collected from individuals). Moved and seconded unanimously.

To inform the business owners on the fees to be collected, the Barangay Leonarda called on a Public Hearing dated March 23, 2025 at 10:00 a.m., Barangay Leonarda Multi-Purpose Hall. There were no objection from the attendees during the presentation of the fees to be collected by this Barangay. Hence, the upgrading of the Barangay Tax Ordinance is deemed approved and upon reviewed by the Sangguniang Panlungsod for its implementation by CY 2026.

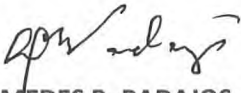
No further comments, suggestions, questions raised, the Public Hearing was moved by Mr. Greg Alindayu and seconded by Ms. Perpetua B. Ranoco.


Adjourned at 11:45 a.m.

I hereby certify to the correctness  
Of the foregoing:

EMMA T. TOMAS  
Barangay Secretary


ATTESTED:

  
**DIOMEDES B. BADAJOS**  
Barangay Kagawad

  
**SOCORRO C. DELOS SANTOS**  
Barangay Kagawad

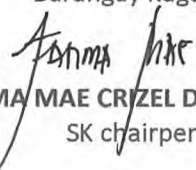
  
**SUSIE D. PAMITTAN**  
Barangay Kagawad

  
**TIRSO F. MARTIREZ JR.**  
Barangay Kagawad


  
**MANUEL S. CANSEJO**  
Barangay Kagawad

  
**JOJIT M. BERBANO**  
Barangay Kagawad

  
**JOSE JESUS D GOLLAYAN**  
Barangay Kagawad

  
**FATIMA MAE CRIZEL D. MARTIREZ**  
SK chairperson

Noted:

  
**RIZALDY C. RETAMAL**  
Punong Barangay/Presiding





## OFFICE OF THE SANGGUNANG BARANGAY

### BARANGAY ORDINANCE NO. 002 Series of 2025

#### AN ORDINANCE UPGRADING 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 upgrade on the collection of fees which was deliberately discussed by the Sangguniang Barangay during its regular session on March 15, 2025 and subsequently presented the same during a public hearing held on March 23, 2025 at the Barangay Leonarda Multi-Purpose Hall, the minutes hereto attached;

**NOW, THEREFORE**, be it ORDAINED by the Members of the Sangguniang Barangay during its regular session to upgrade 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 upgrade the 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 this 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 for 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.

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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 or its political subdivisions collects or received into the treasury 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 an 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.



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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.

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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.	Apartments/Boarding Houses	750.00
3.	Hotels	750.00
4.	Amusement Centers	750.00
5.	Auto Repair Shops	750.00
6.	Computers Shops	750.00
7.	Bakery	750.00
8.	Lot for Lease	750.00
9.	Videoke Renting	750.00
10.	Car Paint	750.00
11.	Carwash	750.00
12.	Vulcanizing Shop	750.00
13.	Junkshop	750.00
14.	Welding Shop	750.00
15.	Lending Institution (Cash Loan)	750.00
16.	Water Refilling Station	750.00
17.	Panciteria/Restaurants/Eatery	750.00
18.	Fruit Stand	750.00
19.	Sari-Sari Store	750.00
20.	Van Terminal per Association	750.00
21.	Bus Terminal Fee	750.00
22.	TODA Terminal Fee	750.00
23.	Real Estate Lessor (Apartment/Lodging House)	750.00
24.	Gasoline Station	750.00
25.	Billiard Hall & Other Businesses	750.00
26.	Dupaya Cockpit	2,000.00

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**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



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**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 Cockpit located in the Barangay, the sum of **TWO THOUSAND (Php2,000.00) PESOS per month.**

**Section 4a. 02. Time and Manner of Payment.** The fee impose in this Article shall be paid to the Barangay Treasurer every month without specific period of time and date of such collection.

## **CHAPTER 5. GENERAL ADMINISTRATIVE AND PENAL PROVISIONS**

### **ARTICLE 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 PPENAL 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 a the discretion of the court.

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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 inconsistency 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.

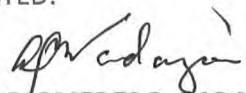
ENACTED: MARCH 24, 2025


X\_\_\_\_\_X


I hereby certify to the correctness of the foregoing ordinance consisting of eight (7) pages including this page which was duly enacted by the Sagguniang Barangay during its regular session held on March 15, 2025.

  
**EMMA T. TOMAS**  
Barangay Secretary

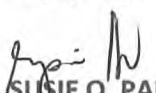
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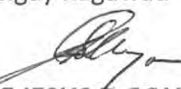
  
**HON. D. OMEDES B. BADAJOS**  
Barangay Kagawad

  
**HON. MANUEL S. CANSEJO**  
Barangay Kagawad

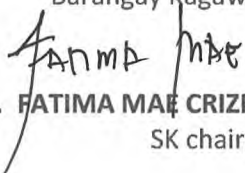
  
**HON. SOCORRO C. DELOS SANTOS**  
Barangay Kagawad

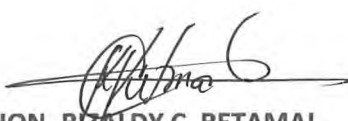
  
**HON. JOJIT M. BERBANO**  
Barangay Kagawad

  
**HON. SUSIE O. PAMITTAN**  
Barangay Kagawad

  
**HON. JOSE JESUS D GOLLAYAN**  
Barangay Kagawad

  
**HON. TIRSO F. MARTIREZ JR.**  
Barangay Kagawad

  
**HON. FATIMA MAE CRIZEL D. MARTIREZ**  
SK chairperson

  
**HON. RIZALDY C. RETAMAL**  
Punong Barangay/Presiding Officer





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OFFICE OF THE PUNONG BARANGAY

Activity: PUBLIC HEARING ON THE AMMENDMENTS OF BARANGAY TAX ORDINANCE

DATE: March 23, 2025

	NAME	Signature
1.	Teresita B. Retamal	
2.	Chiara R. Corpuz	
3.	MARIANE L. TOBIAS	
4.	NESTOR L. MARAGUEZ	
5.	Miriam I. Bibero	
6.	Angelica Anlucco	
7.	Eloesme H. Montilla	
8.	MANUEL S. CASERO	
9.	ROSARIO H. DISTRAJO	
10.	Conchita R. Distraso	
11.	JOSE M. PERBANO	
12.	Felita B. Mariano	
13.	ANTONIO P. BARRIL JR	
14.	JOSE VERA D. GOLLAYAN	
15.	Anthony A. GAY	
16.	KATARUNGAN U. OLIVARES	
17.	Jocelyn B. Soriano	
18.	Priscilla Baraya	
19.	MARIE C. GARDUQUE	
20.	MAKIFOR J. PO BENIO	
21.	SUE O. PANTON	
22.	Mary Jane C. Tuppi	
23.	Josephine Romulo	
24.	Marizette Balubal	
25.	Sonia A. Pulharte	
26.	Gina Cagumbay	
27.	LITO L. PASCUAL	
28.	Bernadette Maraton	
29.	Jany Annif	
30.	Beatriz Paguiteran	
31.	Rosa Deacuna	
32.	MARCO C. PEARO	





OFFICE OF THE PUNONG BARANGAY

33.	NESTOR P. BACULI	
34.	EULAND ABRIL X-ARVINO	
35.	DOMINADOR B. FURIGAY	
36.	Jonna B. Besa	
37.	FADMA MACPHER D. YARNEZ	
38.	NICK Penderante	
39.	Jayson Badjies	
40.	Remigio Adriago	
41.	ROMEO D. LAGRAMONTE	
42.	TERESITA G. LAGRAMONTE	
43.	RIZALDY C. RETANA	
44.	IGNACIO MACARUBBO	
45.	HELEN G. COMILLAS	
46.	MARK LESTER D. ROJAS	
47.	Donna Mae U. Lumaan	
48.	MERCINDO C-APOSTOL (EMER)	
49.	PETTY B. MONICO	
50.	NONIAC C. MONICO	
51.	IGNACIO S. ANLUERO	
52.	Marvie P. Cantapeng	
53.	Rodella M-Lim	
54.	Elisa T. Binamay	
55.	Juana M Binayug	
56.	Gregoria J. Gocal	
57.	Blum S. Quilang	
58.	Kristian Dave Lazaro	
59.	Musan Masum	
60.	Maria B. Gammal	
61.	Perbo P. Calmya	
62.	MARCERA L. GLORIA	
63.	CELEB ALINDAYU	
64.	Eustaquio Balisacan	
65.	XHILETA R. XOSTA	
66.	Louie M. Cardenas	





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City of Tuguegarao  
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OFFICE OF THE PUNONG BARANGAY

67.	Franca paguiran	
68.	Orlan dominguez	
69.	Perlin C Sanchez Jr.	
70.	JONAMAE MARI	
71.	P. Castillano	
72.	Alyandra T Cagawan	
73.	Merlinda Caturin	Merlinda Caturin
74.	George T. Cagawan	
75.	Juliet B. Maddela	Juliet B. Maddela
76.	Normel P. Tanyag	
77.	Cagawan, Micaela M. B.	
78.	PROTACIO M. BUNA, JR.	
79.	Elizabeth Cubacub	Elizabeth Cubacub
80.	BENITO D CUBACUB	B. Cubacub.
81.	XORO CUBACUB	X. Cubacub
82.	Mildred Martinez	
83.	Vince Martinez	Vince Martinez
84.	DAVID R. HIDALGO	
85.	RESILIBRAMO M. TULIAO	
86.	LIZARDI S. DOMINCO	
87.	GEORGE F. MACAPULAY	
88.	Madelyn Sumagay	
89.	Ofelia S. Palad	Ofelia S. Palad
90.	Edna Q. Pavao	
91.	Daniel R. Ugandan	
92.	Anselma B. Rumbaoa	
93.	Simon Perez	
94.	Vivian S. Payayo	
95.	DEJUNK DE ASIS	
96.	Elizabeth T. Tanguilan	
97.	Jocely Maghinay	
98.	JOEL CRISTIANOS	
99.	ELISA B. CORPUZ	
100.	Rolando de Guzman	

1. RONALD T. LIZARDO
- 02 Maria + Eshada
- 13 Amon Pasuca
14. Darkene Seguritan
15. MARTINA AGATEP
16. Nanette B Salanga
7. Jan D. Puyman, Jr
8. PUPAN D. POSMA
7. Gina P. Balanita
- ARCELLI J. BARASI
1. SAMUEL DELOS SANTOS
- 3 SONIA S. BUENO
- 4 NICANOR B. BADAJOS
5. Mary Joy Ballad
6. Arlyhne M. Badajos
17. Sonia Badajos
8. Invie C. Unzueta
9. Ruben Dagribag
20. MARTE V. MATTAS
21. Dana Amueco
22. XIAH MAPLE CARMERO
23. Asha Callberg
24. Marcelo Galat
25. JEAN LUYUN
- 124 Marie Joyce Tabuñar
- 25 Mañdel P. Barro
- 26 - Minda Tabuñar
27. Leonard A. Moline
28. Blessilda Gibba
29. Teamecy Baquer
- 30 ALFREDO R. PAMITAN, Jr.

  
 M Eshada  
 Agc  
 Gula  
 J. Agatep  
 B. Salanga  
 Jan D. Puyman, Jr  
 PUPAN D. POSMA  
 Gina P. Balanita  
 ARCELLI J. BARASI  
 SAMUEL DELOS SANTOS  
 SONIA S. BUENO  
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 Ruben Dagribag  
 MARTE V. MATTAS  
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 JEAN LUYUN  
 Marie Joyce Tabuñar  
 Mañdel P. Barro  
 Minda Tabuñar  
 Leonard A. Moline  
 Blessilda Gibba  
 Teamecy Baquer  
 ALFREDO R. PAMITAN, Jr.  
 A

CERTIFY CORRECT!

Emma T. Thomas  
 BORG CEC



**PUBLIC HEARING ON BARANGAY TAX ORDINANCE**  
**March 23, 2025**





# 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 J. PE BENITO/BRGY TREASURER	BONDPAPER
6. Secretary/Officer of the Day prepares the Barangay Business Clearance	BARANGAY HALL	MARIFLOR J. 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 T. 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 J. PE BENITO/BRGY TREASURER	BONDPAPER	ROUTINE
6. Secretary/Officer of the Day prepares the Barangay Business Clearance	BARANGAY HALL	MARIFLOR J. 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 T. 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	2%	2,707.20
SOCORRO C. DELOS SANTOS (KAGAWAD)	10	10,000	120,000	49,200	135,360.00	2%	2,707.20
SUSIE O. PAMITTAN (KAGAWAD)	10	10,000	120,000	49,200	135,360.00	2%	2,707.20
TIRSO F. MARTIREZ JR (KAGAWAD)	10	10,000	120,000	49,200	135,360.00	2%	2,707.20
MANUEL M. CANSEJO (KAGAWAD)	10	10,000	120,000	49,200	135,360.00	2%	2,707.20
JOJIT M. BERBANO (KAGAWAD)	10	10,000	120,000	49,200	135,360.00	2%	2,707.20
JOSE JESUS D. GOLLAYAN (KAGAWAD)	10	10,000	120,000	49,200	135,360.00	2%	2,707.20
EMMA T. TOMAS (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
							-
			-		-		-
			-		-		-
			-		-		-
TOTAL							122,902.40



#### 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  $44/52 \text{ weeks} \times .5 \text{ days}$ . 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 then multiply 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			-		-			
<b>TOTAL</b>								-

### 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 vehicle(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

[illegible]

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

[illegible]

**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 applicants.

**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) CLEANING MATERIALS	12	5000.00	60,000.00
TOTAL			60,300.00

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	122,902.40	351.15
Transportation Costs	-	-
Other Supplies/Forms/Materials	60,300.00	172.29
TOTAL	183,202.40	523.44



## 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)
			-		-		-
			-		-		-
			-		-		-
			-		-		-
			-		-		-
<b>TOTAL</b>							<b>-</b>

### 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!

\*Here, they chose to analyze the weight allocation based on the combination of the previous two options.

\*\* In here, Manufacturers and Contractors were viewed to have both simple and complex business structures

\*\*\* Hence, the further classification as 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		Total	Complex	
		Weight	Weight		Weight	Weight
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!

**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 (col 1)	Offices Involved in the delivery of "Subject Service" Fee (col 2)
Construction Cost (per sq m)	2,000.00
Floor area of Brgy. Hall (sq m)	108.00
Building Construction Cost (Php)	2,500,000.00
Office Area Occupied (sq. m)	40.00
Cost of Office Area Occupied (Php)	700,000.00
Depreciation Rate (%)	0.10
Annual Depreciation Expense (Php)	75,000.00
Annual Maintenance Cost (Php)	15,000.00
Percent of Work for "Subject Service" (%)	0.30
Share of Cost attributable to delivering the service (Php)	27,000.00

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 (col 1)	Offices Involved in the delivery of "Subject Service" Fee (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".

### 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".

### 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 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	230,000.00
Percent of work for the service rendered	20%
Net electricity cost attributed to "Subject Service" service	46,000.00

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	7,000.00
Percent of work for the service rendered	5%
Net cost of water attributed to delivery of "Subject Service".	350.00

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 furniture 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	-	-
Utilities	46,530.00	132.94
Electricity	46,000.00	131.43
Water	350.00	1.00
Communication	180.00	0.51
Equipment and Furniture	14,208.00	40.59
Other Fixed Cost	18,900.00	54.00
TOTAL	79,638.00	227.54



