



CITY TREASURER'S OFFICE



EXTERNAL SERVICES

1. Receipt of Incoming Communication

Service Description: All communications addressed to the Department must be properly acknowledged and recorded in the logbook and properly filed after evaluation and review of the City Treasurer and shall be acted upon the soonest possible time.

Office or Division:	City Treasurer's Office			
Classification:	Simple Transaction			
Type of Transaction:	G2C-Government to Citizen, G2B-Government to Business, G2G-Government to Government			
Who may avail:	ALL			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Communication Letter (2 copies)		Government Agency/Proprietor/Company		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present communication letter to the Administrative Section.	1. Administrative staff acknowledges receipt from the receiving copy of the messenger/staff and ask for a contact no. for queries and other concerns.	None	2 minutes	<i>Administrative Aide III or Administrative Aide I</i>
2. Messenger/staff receives their file copy from the Administrative Staff.	2. Administrative Staff records the communication letter and forwards to the City Treasurer.	None	3 minutes	<i>Administrative Aide III or Administrative Aide I</i>
	3. Evaluation, review of the communication letter and attachment of routing slip for delegated actions to be taken.	None	7 minutes	City Treasurer
	4. Route a copy of the letter to the employee/s concerned and maintain a file.	None	3 minutes	<i>Administrative Aide III or Administrative Aide I</i>



2. Registration of Amusement Tickets

Service Description: The Registration of Amusement Tickets of Amusement Places is required for the payment of Amusement Tax.

Office or Division:	City Treasurer's Office			
Classification:	Simple Transaction			
Type of Transaction:	G2C – Government to Citizen, G2B-Government to Business			
Who may avail:	Transacting Clients			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Admission Tickets with Serial Numbers		Company/Person Involved		
Duly Accomplished Application Form		City Treasurer's Office		
Documentary Stamps		Bureau of Internal Revenue		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for Application Form (CTO Form No. 1), fill -up and submit Admission Tickets for stamping and evaluation.	1. Receive Application Form together with the Admission Tickets.		1 minute	<i>Treasury Staff or Book Binder II</i>
2. Pay corresponding fee for certification and receive Official Receipt.	2. Acceptance of payment and Issuance of Official Receipt.	PhP 50.00	2 minutes	<i>Computer Operator I or Ticket Checker I or Book Binder II</i>
3. Present Official Receipt to Treasury Staff.	3. Preparation and Issuance of Certificate of Registration and advise client to come back after three(3) working days for the release of Stamped Admission Tickets. (Treasury Staff notes contact number)		7 minutes	<i>Driver II or Book Binder II</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
4. Claim Admission Tickets.	4. Release Stamped Admission Tickets and advise client for the payment of		72 hours (3 days)	<i>Driver II or Book Binder II</i>



3. Issuance of Official Receipt for Payment of Amusement Tax

Service Description: This tax is levied for the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement in the City.

Office or Division:	City Treasurer's Office			
Classification:	Simple Transaction			
Type of Transaction:	G2C – Government to Citizen, G2B – Government to Business			
Who may avail:	ALL			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Used and Unused Admission Tickets		Company/Person Involved		
Checker's Report		City Treasurer's Office		
Duly Accomplished Application Form				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for transaction number from the Officer of the Day.	1. Issue transaction number.		1 minute	<i>Treasury Staff Officer of the Day</i>
2. Present Order of payment from the Ticket Checker (CTO Form No. 2) for the payment of Amusement Tax when transaction number is called	2. Evaluation and verification of documents presented.		13 minutes	<i>Assistant City Treasurer or Computer Operator I</i>
3. Pay corresponding tax and receive Official Receipt.	3. Acceptance of payment and Issuance of Official Receipt.	10% of the Gross Receipts from the Admission Fees Late Payment: 25% Surcharge 2% interest per month not exceeding 72%	1 minute	<i>Computer Operator I or Ticket Checker I or Book Binder II</i>



4. Issuance of Official Receipt for Payment of Franchise Tax

Service Description: A franchise is a right or privilege, affected with public interest, which is conferred upon private persons or corporation, under such terms and conditions as government, and its political subdivisions may impose in the interest of public welfare, security and safety. A franchise tax is levied on business enjoying a franchise.

Office or Division:	City Treasurer's Office			
Classification:	Simple Transaction			
Type of Transaction:	G2C – Government to Citizen/Company			
Who may avail:	ALL			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Assessment of Franchise Tax		City Treasurer's Office		
Income Tax Return/Audited Financial Statement/Sworn Statement of Declared Gross Receipts		Company		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for transaction and Application Form (CTO Form No. 3) number from the Officer of the Day.	1. Issue transaction number.		1 minute	<i>Treasury Staff Officer of the Day</i>
2. Fill-up and submit documents for evaluation when transaction number is called.	2. Evaluation and verification of documents presented and issue Order of Payment.		6 minutes	<i>Assistant City Treasurer and Computer Operator I</i>
3. Pay computed Tax and receive Official Receipt.	3. Acceptance of payment and Issuance of Official Receipt.	50% of 1% of gross receipts Late payment: 25% Surcharge 2% interest per month not exceeding 72%	3 minutes	<i>Computer Operator I or Ticket Checker I or Book Binder II</i>



5. Issuance of Community Tax Certificate (CTC or Cedula) on Individuals residing in the City and Corporations doing business in the City

Service Description: A Community Tax (CTC) is acquired by any individual or inhabitant of the City at least 18 years old and above and corporations which include domestic or resident foreign, no matter how created or organized, engaged in or doing business in this City.

Office or Division:	City Treasurer's Office			
Classification:	Simple Transaction			
Type of Transaction:	G2C – Government to Citizen, G2B—Government to Business			
Who may avail:	Any individual or inhabitant of the City at least 18 years old and above and corporations doing business in this City.			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Duly Accomplished Application Form		City Treasurer's Office		
Previous CTC/Income Tax Return (if available)		Client		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for Application Form (CTO Form No. 4) and transaction number from the Officer of the Day and fill-up the form.	1. Issuance of Form and transaction number.		1 minute	<i>Treasury Staff Officer of the Day</i>
2. Proceed to the payment counter when transaction number is called and present the form or the previous year's CTC.	2. Evaluation and verification of documents presented and preparation CTC.		1 minute	<i>Computer Operator I or Ticker Checker I</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
3. Pay corresponding Community Tax and receive CTC.	3. Acceptance of payment and Issuance of CTC.	Individual Cedula - One peso for every thousand of preceding year's gross receipts plus P5.00 basic tax but not to exceed (5,000.00) Corporation Cedula - Two pesos for every 5,000.00 plus P500.00 basic tax but not to exceed (10,000.00) Late Payment: 2% interest per month not exceeding 72%.	1 minute	<i>Computer Operator I</i> <i>or</i> <i>Ticker Checker I</i>



6. Issuance of Official Receipt for the payment of Professional Tax Receipt of each Person engaged in the exercise or Practice of profession

Service Description: An Annual Professional Tax is levied on each person engaged in the exercise or practice of profession or calling/requiring government licensure examination regulated by the PRC, Supreme Court, etc. A line of profession does not become exempt even if conducted with some other profession for which the tax has been paid.

Office or Division:	City Treasurer's Office			
Classification:	Simple Transaction			
Type of Transaction:	G2C – Government to Citizen			
Who may avail:	ALL			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Community Tax Certificate (CEDULA) Tax identification Number License/Roll Number Contact Number		Company/Person Involved		
Duly Accomplished Application Form		City Treasurer's Office		
Previous year's PTR (if available)		Company/Person Involved		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for PTR Form (CTO Form No.5) and transaction number from the Officer of the Day.	1. Issue of Form and transaction number.		1 minute	<i>Treasury Staff Officer of the Day</i>
2. Fill -up Professional Tax Application Form or present previous year's Professional Tax Receipt when transaction number is called.	2. Evaluation and verification of documents presented.		1 minute	<i>Computer Operator I or Ticket Checker I or Book Binder II</i>
3. Pay corresponding Professional Tax and receive Official Receipt.	3. Acceptance of payment and Issuance of Official Receipt.	PhP 300.00/ annum Late Payment: 25% Surcharge 2% interest per month not exceeding 72%	1 minute	<i>Computer Operator I or Ticket Checker I or Book Binder II</i>



7. Issuance of Official Receipt for Payment of Business Tax

Service Description: Business Tax is imposed on entities conducting trade or business within the jurisdiction of the Tuguegarao City pursuant to City Ordinance No. 07-2011.

Office or Division:		City Treasurer's Office		
Classification:		Simple Transaction		
Type of Transaction:		G2C – Government to Business		
Who may avail:		All business establishments within the jurisdiction of the City		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Assessment/Computation		Business Permit and Licensing Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for transaction number from the Officer of the Day.	1. Issue of transaction number.		1 minute	<i>Treasury Staff Officer of the Day</i>
2. Proceed to the payment counter when transaction number is called and present the Assessment.	2. Evaluation and verification of documents presented.		3 minutes per assessment	<i>Computer Operator I or Ticket Checker I or Book Binder II</i>
3. Pay corresponding taxes, fees and charges and receive Official Receipt.	3. Acceptance of payment and Issuance of Official Receipt.	Based on the Assessment/ Computation from BPLO	1 minute	<i>Computer Operator I or Ticket Checker I or Book Binder II</i>



8. Issuance of Official Receipt for Payment of Annual Fixed Tax on Delivery and Service Motor Vehicles

Service Description: This is an Annual Fixed Tax levied by the City Government for business owners or operators used in the delivery or distribution of any product for servicing business customers within the City.

Office or Division:	City Treasurer's Office			
Classification:	Simple Transaction			
Type of Transaction:	G2C – Government to Citizen, G2B—Government to Business			
Who may avail:	All Transacting Clients			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Latest Official Receipt of Annual Fixed Tax (If available)		Company/Person Involved		
Current Year CTC/Cedula		City Treasurer's Office		
Duly Accomplished Application Form(CTO Form No. 8)		City Treasurer's Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for Application Form (CTO Form No. 8) and transaction number from the Officer of the Day.	1. Issue of Form and transaction number.		1 minute	<i>Treasury Staff Officer of the Day</i>
2. Fill -up the Form and present latest Official Receipt when transaction number is called.	2. Evaluation and verification.		8 minutes	<i>Computer Operator I or Ticket Checker I or Book Binder II</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
3. Pay corresponding Fixed Tax and receive Official Receipt.	3. Acceptance of payment and Issuance of Official Receipt.	Single Motor- P 200.00 Motorized Tricycle - P300.00 4 wheelers- P400.00 6-8 wheelers up-P 500.00 Sticker Fee - P 50.00/ vehicle/ annum Late Payment: 25% Surcharge 2% interest per month not exceeding 72%	3 minutes	<i>Computer Operator I</i> <i>or</i> <i>Ticket Checker I</i> <i>or</i> <i>Book Binder II</i>
4. Present Official Receipt and CTC to Treasury Staff at counter D3.	4. Issue of Annual Fixed Tax Sticker.		3 minutes	<i>Treasury Staff</i> <i>Counter D3</i>



9. Issuance of Official Receipt for Payment of Annual Fixed Tax on Transportation Business

Service Description: Operators of motor vehicles, authorized under their certificate of public convenience to operate in the City regardless of whether or not they maintain a terminal with regularly scheduled trips from Tuguegarao City. Issuance of Annual Fixed Tax Sticker for Transportation Business

Office or Division:	City Treasurer's Office			
Classification:	Simple Transaction			
Type of Transaction:	G2C – Government to Citizen			
Who may avail:	ALL			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Latest Official Receipt of Annual Fixed Tax		Company/Person Involved		
Duly Accomplished Application Form (CTO Form No. 8) and CTC		City Treasurer's Office		
LTFRB Decision		LTFRB		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for Application Form (CTO Form No. 8) and transaction number from the Officer of the Day and fill-up the form.	1. Issue of Form and transaction number.		1 minute	<i>Treasury Staff Officer of the Day</i>
2. Fill -up the Form and present latest Official Receipt when transaction number is called.	2. Evaluation and verification.		8 minutes	<i>Computer Operator I or Ticket Checker I or Book Binder II</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
3. Pay corresponding tax and receive Official Receipt.	3. Acceptance of payment and Issuance of Official Receipt.	Airconditioned Bus – 5,000.00/unit Non-Airconditioned Bus – 2,500.00/unit Mini Buses – 1,000.00/unit Vans – 800.00/unit Passenger Jeepneys – 600.00/unit Sticker Fee – 30.00/vehicle/ annum Late Payment: 25% Surcharge 2% interest per month not	3 minutes	<i>Computer Operator I or Ticket Checker I or Book Binder II</i>
4. Present Official Receipt to Treasury Staff at counter D3.	4. Issuance of Fixed Tax Sticker.		3 minutes	<i>Treasury Staff Counter D3</i>



10. Issuance of Official Receipt for Secretary's Fees, Registry Fees, Permits Fees and other Charges

Service Description: Fees and charges for services rendered in connection with the processing and issuance of permits and performance of other regulatory functions on a person, firm and corporation are collected by the City including requests for copies of official records and documents or any services rendered of the organic and stationed national field Offices pursuant to City Ordinance No. 07-2011.

Office or Division:	City Treasurer's Office			
Classification:	Simple Transaction			
Type of Transaction:	G2C – Government to Client			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Payment Order		Other Department/Office of the City Government		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for transaction number from the Officer of the Day.	1. Issue of transaction number.		1 minute	<i>Treasury Staff Officer of the Day</i>
2. Proceed to the payment counter when transaction number is called and present the Order of Payment.	2. Evaluation and verification of Order of Payment.		1 minute	<i>Computer Operator I or Ticket Checker I or Book Binder II</i>
3. Pay corresponding taxes, fees or charges and receive Official Receipt.	3. Acceptance of payment and Issuance of Official Receipt.	City Ordinance No. 07-2011 on Service Fees, Local Civil Registry Fees and other charges	1 minute	<i>Computer Operator I or Ticket Checker I or Book Binder II</i>



11. Issuance of Certification related to any Treasury Records and Documents

Service Description: Issuance of certification as requirement of the different departments or offices.

Office or Division:		City Treasurer's Office		
Classification:		Sample Transaction		
Type of Transaction:		G2C – Government to Citizen		
Who may avail:		ALL		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Request Letter for Certification		Client		
Application Form for Certification (CTO Form No. 9)		City Treasurer's Office		
Official Receipt for Certification		City Treasurer's Office		
Documentary Stamps		Bureau of Internal Revenue		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for Application Form (CTO Form No. 9) and transaction number from the Officer of the Day.	1. Issue of transaction number.		1 minute	<i>Treasury Staff Officer of the Day</i>
2. Fill -up the Form and present the request letter when transaction number is called.	2. Verification and evaluation of documents.		1 minute	<i>Computer Operator I or Ticket Checker I or Book Binder II</i>
3. Pay corresponding fee and receive Official Receipt.	3. Acceptance of payment and Issuance of Official Receipt.	Certification Fee P50.00 Verification Fee P100.00	3 minutes	<i>Computer Operator I or Ticket Checker I or Book Binder II</i>
3. Present Official Receipt to Treasury Staff.	4. Preparation of Certificate and Issue.		25 minutes	<i>Computer Operator I or Ticket Checker I or Book Binder II</i>



12. Issuance of Tax Credit Certification on Claim of Refund

Service Description: When a taxpayer finds out that there is double/excessive payment of taxes, fees and charges, the City Treasurer upon verification and thorough investigation shall issue a certificate of Tax Credit in favor of the taxpayer for his Claim or Refund/Refund within two(2) years from the date the taxpayer is entitled to such reduction or adjustment.

Office or Division:	City Treasurer's Office			
Classification:	Highly Technical Transaction			
Type of Transaction:	G2C – Government to Citizen			
Who may avail:	ALL			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Original Copy of Official Receipts		Company/Person Involved		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File a written claim for refund or credit within two(2) years after payment of tax, fee or charge.	1. Treasury Staff receives letter, notes contact number of the claimant, records and forwards the letter to the City Treasurer.	None	3 minutes	<i>Treasury Staff Administrative Section</i>
	2. Evaluation, review and decision on the claim.		Fifteen (15) days	City Treasurer
	3. Preparation of Tax Credit Certification.		10 minutes	<i>Computer Operator I or Ticket Checker I or Book Binder II</i>
2. Claim Certification	4. Release Tax Credit Certification.		2 minutes	<i>Computer Operator I or Ticket Checker I or Book Binder II</i>



13. Decision on Protest of Assessment on Taxes, Fees or Charges

Service Description: Provides accurate and correct assessment on Taxes, Fees or Charges.

Office or Division:		City Treasurer's Office		
Classification:		Highly Technical Application		
Type of Transaction:		G2C – Government to Citizen		
Who may avail:		ALL		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Letter of Protest		Company/Proprietor of Business		
Pertinent Records/Documents to support the Protest		Company/Proprietor of Business		
Income Tax Return/Financial Statements		Bureau of Internal Revenue		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File a written protest letter within sixty(60) days from the payment and issuance of receipt on the notice of assessment.	1. Treasury Staff receives letter, notes contact number of the company, records and forwards to the City Treasurer the letter.	None	3 minutes	<i>Treasury Staff Administrative Section</i>
	2. Evaluate, review and decide on the validity of the protest letter.		10 minutes	City Treasurer
	3. Technical Staff of City Treasurer's Office conducts investigation and evaluates documents of the client.		20 working days (An extension is given depending on the availability of pertinent records)	<i>Assistant City Treasurer and Deputies</i>
	4. Technical Staff submits result of investigation and recommendation to the City Treasurer.		2 minutes	<i>Assistant City Treasurer and Deputies</i>
	5. Discussion and Approval of recommendation .		15 minutes	City Treasurer & Deputies



14. Issuance of Official Receipt for Payment of Real Property Tax (RPT)

Service Description: This Annual “ad valorem tax” is a levy on real property determined on the basis of a fixed proportion of the value of the property located in the City.

Office or Division:	City Treasurer’s Office			
Classification:	Simple Transaction			
Type of Transaction:	G2C – Government to Client, G2B – Government to Business, G2G - Government to Government			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Real Property Tax Order of Payment		Barangay		
Previous Official Receipt (if available)		Client’s file		
Copy of Tax Declaration		City Assessor’s Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for transaction number from the Officer of the	1. Issue of transaction number.		1 minute	<i>Treasury Staff Officer of the Day</i>
2. Present Real Property Tax order of payment or latest official receipt or Owners Copy of Tax Declaration when transaction number is called.	2. Assess and compute the tax due.		8 minutes per Real Property Unit	<i>Administrative Aide III or Ticket Checker or Clerk III</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
3. Pay the Tax due and receive Official Receipt.	3. Acceptance of payment and Issuance of Official Receipt.	<p>Basic tax is 1% and Special Education Fund (SEF) is 1% of the assessed value.</p> <p>Discount of 15% if the current year tax due is paid on or before March 31 and 10% if paid on or before the end of every quarter.</p> <p>Penalty imposing an interest of 2% per month of delay if the tax is not paid on time, but in no case shall exceed thirty-six (36) months.</p>	1 minute	<p><i>Administrative Aide III</i> <i>or</i> <i>Ticket Checker</i> <i>or</i> <i>Clerk III</i></p>



15. Issuance of Real Property Tax Clearance Certificate

Service Description: A Real Property Tax Clearance is required by the Register of Deeds and other government units as evidence of payment of the real property tax before registering any deed and also the City Assessor before canceling an old tax declaration and issuing a new one.

Office or Division:	City Treasurer's Office			
Classification:	Simple			
Type of Transaction:	G2C – Government to Client, G2B – Government to Business, G2G - Government to Government			
Who may avail:	All transacting client			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Application Form		City Treasurer's Office Staff		
Current Year Official Receipt of Real Property Tax		Client's file		
Community Tax Certificate (Cedula)		Client's file		
Documentary Stamps		Bureau of Internal Revenue		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for a Form and transaction number from the Officer of the Day.	1. Issue of transaction number.		1 minute	<i>Treasury Staff Officer of the Day</i>
2. Present the application form and the documents available when transaction number is called.	2. Evaluate and verify the application form and documents presented in the computer system.		1 minute	<i>RPT Section Personnel</i>
3. Pay the fee and receive the Official Receipt.	3. Acceptance of Payment and Issuance of Official Receipt.	PhP 50.00	1 minute	<i>Computer Operator I or Ticket Checker I or Book Binder II</i>
4. Present the Official Receipt and receive the Tax Clearance Certificate.	4. Preparation and Issuance of Real Property Tax Clearance Certificate.		12 minutes	<i>RPT Section Personnel</i>



16. Issuance of Official Receipt for Payment of Transfer Tax of Real Property Ownership

Service Description: Transfer of ownership is required whether on the sale, donation, barter, or any other mode of transferring title of real property. A tax on transfer of ownership is levied for the transfer.

Office or Division:	City Treasurer's Office			
Classification:	Simple Transaction			
Type of Transaction:	G2C – Government to Client, G2B – Government to Business, G2G - Government to Government			
Who may avail:	All transacting client			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Notarized Deed of Conveyance		Client's file or copy		
Photocopy of Certificate Authorizing Registration		Bureau of Internal Revenue		
Duly Accomplished Application Form		City Assessor's Office		
Documentary Stamps		Bureau of Internal Revenue		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present the application Form together with the requirements at RPT Section.	1. Verification, evaluation and computation of the fees.		1 minutes	<i>RPT Section Personnel</i>
2. Request for a transaction number from the Officer of the Day.	2. Issue of transaction number.		1 minute	<i>Treasury Staff Officer of the Day</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>3. Present the documents when transaction number is called, pay the corresponding fees and receive the Official Receipt.</p>	<p>3. Acceptance of payment and Issuance of Official Receipt.</p>	<p>50% of 1% of the total consideration involved or the fair market value and or other considerable values in case the monetary consideration involved in the transfer is not substantial whichever is higher.</p> <p>Surcharge of 25% of tax due for failure to pay the Tax within 60 days from the execution of the deed or from the descendants death and an interest of 2% per month of delay or fraction thereof but not to exceed thirty-six (36) months.</p>	<p>5 minutes</p>	<p><i>Computer Operator I</i> or <i>Ticket Checker I</i> or <i>Book Binder II</i></p>
<p>4. Present the Official Receipt and receive the Certificate at Counter A.</p>	<p>4. Preparation and Issuance of Certificate of Transfer of Real Property Ownership.</p>		<p>8 minutes</p>	<p><i>RPT Section Personnel</i></p>



17. Disbursement of Cash Advance

Service Description: Salaries, wages, honoraria, allowances and other disbursements of the City Government are made and disbursed through Cash Advances.

Office or Division:	City Treasurer's Office			
Classification:	Simple Transaction			
Type of Transaction:	G2C - Government to Citizen G2G- Government to Government			
Who may avail:	All transacting client			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Identification Card		Client		
Official Receipt (if necessary)		Barangay Hall		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit identification card to the disbursing officer. (Note: Special Power of Attorney should be provided if claimant is an authorized representative, together with his/her valid I.D)	1. Give the payroll to the claimant for his/her signature.	None	2 minutes	<i>Disbursing Officer</i>
2. Affix signature in the payroll.	2. Pay the cash to the claimant.	None	1 minute	<i>Disbursing Officer</i>
	3. Prepare the report of disbursement and record in the cashbook.	None	10 minutes	<i>Disbursing Officer</i>
	4. Submit the report of disbursement together with the payroll to the Accounting Office.	None	2 minutes	<i>Disbursing Officer</i>



18. Preparation of Checks

Service Description: All disbursements of the City Government are disbursed or paid through checks from its depository bank.

Office or Division:	City Treasurer's Office			
Classification:	Simple Transaction			
Type of Transaction:	G2C – Government to Client, G2B – Government to Business, G2G - Government to Government			
Who may avail:	All transacting clients			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Disbursement Voucher		City Accounting Office		
Cheque		City Treasurer's Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Accounting Staff transmits the Disbursement Voucher to the cash clerk.	1. Receive the disbursement voucher from the Accounting Office Staff.	None	3 minutes	<i>Administrative Aide III</i>
	2. Prepare the check.	None	5 minutes/ Check	<i>Computer Operator I</i>
	3. Sign the check	None	2 minutes	City Treasurer
	4. Record and forward the signed check with voucher to the countersigning officer.	None	5 minutes	<i>Administrative Aide III</i>



19. Releasing and Recording of Checks

Service Description: Payment transactions of the City Government of Tuguegarao are disbursed through checks.

Office or Division:	City Treasurer's Office			
Classification:	Simple Transaction			
Type of Transaction:	G2C – Government to Client, G2B – Government to Business, G2G - Government to Government			
Who may avail:	All transacting clients			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Identification Card		City Treasurer's Office		
Official Receipt (if needed)		Client/Company/Government Entity		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present valid identification card at Counter G (Note: Special Power of Attorney should be provided if claimant is an authorized representative, together with his/her valid I.D)	1. Give voucher to the claimant for signature.	None	1 minutes	<i>Administrative Aide III</i>
2. Affix signature on the voucher and on the check register and receive the check.	2. Release the check to the claimant.	None	1 minutes	<i>Administrative Aide III</i>
	3. Stamp the voucher with a paid remark.	None	1 minute	<i>Administrative Aide III</i>
	4. Prepare transmittal report of released checks.	None	10 minutes	<i>Administrative Aide III</i>
	5. Forward the transmittal report to the Accounting Office .	None	2 minutes	<i>Administrative Aide III</i>



20. Issuance of Official Receipt for the Payment of Stall Rentals

Service Description: The City Government of Tuguegarao is allowed to enter into a contract of lease with private and public entities for the use of its facilities to fulfill its mandate to raise revenues to support its programs, projects and activities.

Office or Division:	City Treasurer's Office - Economic Enterprise Section			
Classification:	Simple Transaction			
Type of Transaction:	G2B – Government to Business G2G - Government to Government			
Who may avail:	Transacting Public and Business Entity			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Latest Official Receipt (If available)		Clients File		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present latest Official Receipt to the collector. <i>(Payments are made at 3rd Floor, Tuguegarao City Commercial Center)</i>	1. Evaluation and verification of payment in the database.	First Floor: Outside Stall: ₱350/ sq. meter Inside Stall: ₱300/ sq. meter Second Floor: Outside Stall: ₱250/ sq. meter Inside Stall: ₱200/ sq. meter Note: 1. 5% Discount before due date.	3 minutes	<i>Administrative Aide I or Administrative Aide III</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
		2. In addition to the 25% surcharge for the late payment of the original amount of tax, fees and charges, an interest of 2% per month or fraction thereof from the due date until the tax, fee or charges is fully paid in no case shall the total interest on the unpaid amount or a portion thereof exceeds 36 months or 72%.		<i>Administrative Aide I or Administrative Aide III</i>
2. Pay the Rental Fees and Accept Official Receipt.	2. Acceptance of payment and Issuance of Official Receipt.		2 minutes	<i>Administrative Aide III Administrative Aide I</i>



21. Collection of Hospital Fees and Charges

Service Description: Hospital Fees are collected for the service of facilities and services rendered by the Tuguegarao City Hospital.

Office or Division:	City Treasurer's Office			
Classification:	Simple Transaction			
Type of Transaction:	G2C – Government to Citizen			
Who may avail:	ALL			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Billing Statement and Charge Slip		Tuguegarao City People's General Hospital Billing Section		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for transaction number from Cashier Section.	1. Issue of transaction number.		1 minute	<i>Cashier Section Personnel</i>
2. Present Billing statement/charge slip to the Cashier Section of the Hospital when transaction number is called.	2. Accept Billing Statement or Charge Slip and compute the corresponding amount of fees and charges.	See City Ordinance No. 63 -2017 for corresponding rate of fees and charges.	3 Minutes	<i>Cashier Section Personnel</i>
3. Pay the total amount due and receive the Official Receipt.	3. Acceptance of payment and Issuance of Official Receipt.		1 minute	<i>Cashier Section Personnel</i>



22. Issuance of Official Receipt for the Calibration of Weights and Measures

Service Description: Every person before using instruments of weights and measures within the City shall first have them sealed and licensed annually and pay fees thereof.

Office or Division:	City Treasurer's Office			
Classification:	Simple Transaction			
Type of Transaction:	G2C – Government to Citizen, G2B-Government to Business			
Who may avail:	ALL			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Instrument for Calibration		Company/Person Involved		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit instrument for calibration.	1. Calibration of instrument and issuance of Order of Payment.		15 minutes	<i>Treasury Staff</i>
2. Request for transaction number from the Officer of the Day.	2. Issue of transaction number.		1 minute	<i>Treasury Staff Officer of the Day</i>
3. Pay the corresponding fees and receive Official Receipt.	3. Acceptance of payment and Issuance of Official Receipt.	Please refer to Section 3F of Article F, Chapter 3 of City Ordinance No. 07-2011 otherwise known as the Revenue Code of Tuguegarao City	3 minutes	<i>Computer Operator I or Ticket Checker I or Book Binder II</i>
4. Presentation of Official Receipt to Treasury Staff.	4. Release of Calibrated Instrument.		1 minute	<i>Treasury Staff</i>



23. Issuance of Cash Tickets and Official Receipt for the Payment of Market and Entrance Fees

Service Description: Market fees for the occupancy of market premises are imposed on every ambulant or transient vendors for selling of goods and entrance fees are fees imposed on the goods/products delivered by a wholesaler/dealer/distributor at the public market through Cash Tickets and Official Receipts.

Office or Division:	City Treasurer's Office			
Classification:	Simple Transaction			
Type of Transaction:	G2C – Government to Citizen			
Who may avail:	ALL			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
None				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Accept Cash Ticket/Official Receipt.	1. Issue Cash Tickets for market/street vendors or Official Receipt for entrance fees.		3 minutes	<i>Market Collector</i>
2. Pay the corresponding fees and charges.	2. Acceptance of payment.	Cash Ticket P15.00/square meter Don Domingo Market P10.00/square meter Annex Open Space Entrance Fees Fish - .30/kl Vegetables - .20/kl Fruits - .25/kl Chicken - .50/kl Dressed - 1.00/kilo Charcoal - 3.00/sack Firewood - 1.00/bundle	2 minutes	<i>Market Collector</i>



24. Registration of Ownership or Transfer of Large Cattle

Service Description: The ownership of large cattle, or its sale or transfer of ownership to another person shall be registered with the City Treasurer's Office and recorded in a registry of book upon payment of fees.

Office or Division:	City Treasurer's Office			
Classification:	Complex Transaction			
Type of Transaction:	G2C – Government to Citizen			
Who may avail:	ALL			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Letter Request		Client File		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Letter requesting for the schedule of branding.	1. Receive letter request from the client, get contact number and record to the logbook.	None		<i>Administrative Aide III</i> or <i>Administrative Aide I</i>
	2. Forward letter request to the City Treasurer for evaluation, verification, approval and scheduling of branding.	None		City Treasurer
	3. Conduct branding, verify the documents and identify the markings of the large cattle (If transfer).	None	Within 7 days	<i>Treasury Staff</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
2. Pay the corresponding fees and accept Certificate of Ownership/ Transfer.	4. Acceptance of payment and Issuance of Certificate.	Certificate of Ownership - 10.00 Additional Registration - 50 Certificate of Transfer –10 Additional Registration - 80	7 minutes	<i>Treasury Staff</i>
	5. Record the transaction on the registry of the Ownership/ Transfer of Large Cattle.			<i>RCC I</i>



25. Registration of Private Brand for Large Cattle

Service Description: Owners of large cattle is required to register ownership with the City Treasurer's Office for which a certificate shall be issued upon payment of fees.

Office or Division:	City Treasurer's Office			
Classification:	Simple Transaction			
Type of Transaction:	G2C – Government to Citizen			
Who may avail:	ALL			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Barangay Certificate		Client's File		
Community Tax Certificate		Client's Own Iron Brand/Marking		
Iron Brand/Marking		Bureau of Internal Revenue		
Documentary Stamps				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present Barangay Certificate and Community Tax Certificate, Iron Brand or Marking	1. Accept and verify the documents presented and issue order of payment		3 minute	<i>Treasury Staff</i>
2. Pay the corresponding fee and receive Official Receipt	2. Acceptance of payment and Issuance of Official Receipt	Registration of Private Brand 100.00	2 minutes	<i>Treasury Staff</i>
3. Present Official Receipt to the branding staff and accept the Certificate of Registration and the Iron Brand.	3. Release the Certificate of Registration and Iron Brand.		5 minutes	<i>Treasury Staff</i>



26. Issuance of Cash Tickets and Official Receipt for the Payment of Slaughterhouse Fees

Service Description: Slaughterhouse fees shall be paid to cover cost of services in the slaughter of animals at the City Slaughterhouse.

Office or Division:		City Treasurer's Office		
Classification:		Simple Transaction		
Type of Transaction:		G2C – Government to Citizen		
Who may avail:		ALL		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Order of Payment		Market Inspector Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Register the number of animals to be slaughtered.	1. Weigh the hogs/animals and issue Order of Payment.		2 minutes	<i>Administrative Aide III</i>
2. Accept Order of Payment and pay the corresponding fees.	2. Issue Official Receipt and Cash Ticket.	Hogs/Pigs Ante-Mortem Fee 20.00/head Coral Fee 10.00/head Delivery Fee 10.00/head Slaughterhouse Fee 40.00/head Post-Mortem Fee 20.00/head Large Animal (Cattle/Carabao) Ante-Mortem Fee 20.00/head Coral Fee 15.00/head Delivery Fee 15.00/head Slaughterhouse Fee 0.50/ kg Post-Mortem Fee 20.00/head	3 minutes	<i>Administrative Aide III</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
		Poultry Ante-Mortem Fee 2.00/head Dressing Fee 2.00/head Post-Mortem Fee 2.00/head Delivery Fee - 0.50/head Certification Fee Permit to Slaughter Certificate - PhP 10.00/certificate/ head Animal Health Certificate - PhP 10.00/certificate/ head		<i>Administrative Aide III</i>



INTERNAL SERVICES

1. Requisition and Withdrawal of Accountable Forms

Service Description: All barangays in Tuguegarao City must pay fees upon purchase of Accountable Forms from the City Government.

Office or Division:	City Treasurer's Office			
Classification:	Simple Transaction			
Type of Transaction:	G2G-Government to Government			
Who may avail:	Barangay Officials from Tuguegarao City who are currently bonded			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Duly Accomplished and Approved Requisition and Issuance Voucher (3 original copies)		Barangay Hall		
Summary of Collection and Deposit (1 original copy)		Barangay Hall		
Deposit Slip (1 photocopy)		Depository Bank		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present the required documents at counter E3.	1. Evaluation of the documents presented.		10 minutes	<i>Clerk III</i>
2. Pay the corresponding fee and receive Official Receipt.	2. Acceptance of payment and Issuance of Official Receipt.	PhP 150.00/ stub	1 minutes	<i>Clerk III</i>
3. Affix signature in the logbook and receive the Accountable Form.	3. Release the requisitioned Accountable Form to the client.		1 minute	<i>Clerk III</i>



2. Issuance of Official Receipt for Payment of Real Property (RPT)

Service Description: This Annual “ad valorem tax” is a levy on real property determined on the basis of a fixed proportion of the value of the property located in the City.

Office or Division:	City Treasurer’s Office			
Classification:	Simple Transaction			
Type of Transaction:	G2C – Government to Client, G2B – Government to Business, G2G - Government to Government			
Who may avail:	All			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Real Property Tax Order of Payment		Barangay		
Previous Official Receipt (if available)		Client’s file		
Copy of Tax Declaration		City Assessor’s Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for transaction number from the Officer of the Day.	1. Issue of transaction number.	None	1 minute	<i>Treasury Staff Officer of the Day</i>
2. Present Real Property Tax order of payment or latest official receipt or Owners Copy of Tax Declaration when transaction number is called.	2. Assess and compute the tax due.	None	8 minutes per Real Property Unit	<i>Administrative Aide III or Ticket Checker or Clerk III</i>



3. Issuance of Real Property Tax Clearance Certificate

Service Description: A Real Property Tax Clearance is required by the Register of Deeds and other government units as evidence of payment of the real property tax before registering any deed and also the City Assessor before canceling an old tax declaration and issuing a new one.

Office or Division:	City Treasurer's Office			
Classification:	Simple Transaction			
Type of Transaction:	G2C – Government to Client, G2B – Government to Business, G2G - Government to Government			
Who may avail:	All transacting client			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Application Form		City Treasurer's Office Staff		
Current Year Official Receipt of Real Property Tax		Client's file		
Community Tax Certificate (Cedula)		Client's file		
Documentary Stamps		Bureau of Internal Revenue		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Request for a Form and transaction number from the Officer of the Day.	1. Issue of transaction number.		1 minute	<i>Treasury Staff Officer of the Day</i>
2. Present the application form and the documents available when transaction number is called.	2. Evaluate and verify the application form and documents presented in the computer system.		1 minute	<i>RPT Section Personnel</i>
3. Pay the fee and receive the Official Receipt.	3. Acceptance of Payment and Issuance of Official Receipt.	PhP 50.00	1 minute	<i>Computer Operator I or Ticket Checker I or Book Binder II</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
4. Present the Official Receipt and receive the Tax Clearance Certificate.	4. Preparation and Issuance of Real Property Tax Clearance Certificate.		12 minutes	<i>RPT Section Personnel</i>
3. Pay the Tax due and receive Official Receipt.	3. Acceptance of payment and Issuance of Official Receipt.	<p>Basic tax is 1% and Special Education Fund (SEF) is 1% of the assessed value.</p> <p>Discount of 15% if the current year tax due is paid on or before March 31 and 10% if paid on or before the end of every quarter.</p> <p>Penalty imposing an interest of 2% per month of delay if the tax is not paid on time, but in no case shall exceed thirty-six (36) months.</p>	1 minute	<i>Administrative Aide III</i> <i>or</i> <i>Ticket Checker</i> <i>or</i> <i>Clerk III</i>



4. Issuance of Official Receipt for Payment of Transfer Tax of Real Property Ownership

Service Description: Transfer of ownership is required whether on the sale, donation, barter, or any other mode of transferring title of real property. A tax on transfer of ownership is levied for the transfer.

Office or Division:	City Treasurer's Office			
Classification:	Simple Transaction			
Type of Transaction:	G2C – Government to Client, G2B – Government to Business, G2G - Government to Government			
Who may avail:	All transacting client			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Notarized Deed of Conveyance		Client's file or copy		
Photocopy of Certificate Authorizing Registration		Bureau of Internal Revenue		
Duly Accomplished Application Form		City Assessor's Office		
Documentary Stamps		Bureau of Internal Revenue		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present the application Form together with the requirements at RPT Section.	1. Verification, evaluation and computation of the fees.		1 minutes	<i>RPT Section Personnel</i>
2. Request for a transaction number from the Officer of the Day.	2. Issue of transaction number.		1 minute	<i>Treasury Staff Officer of the Day</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
3. Present the documents when transaction number is called, pay the corresponding fees and receive the Official Receipt.	3. Acceptance of payment and Issuance of Official Receipt.	50% of 1% of the total consideration involved or the fair market value and or other considerable values in case the monetary consideration involved in the transfer is not substantial whichever is higher. Surcharge of 25% of tax due for failure to pay the Tax within 60 days from the execution of the deed or from the descendants death and an interest of 2% per month of delay or fraction thereof but not to exceed thirty-six (36) months.	5 minutes	<i>Computer Operator I</i> <i>or</i> <i>Ticket Checker I</i> <i>or</i> <i>Book Binder II</i>
4. Present the Official Receipt and receive the Certificate at Counter A.	4. Preparation and Issuance of Certificate of Transfer of Real Property Ownership.		8 minutes	<i>RPT Section Personnel</i>



5. Certification of Availability of Funds

Service Description: The City Treasurer certifies the payroll and disbursement vouchers as to the availability of funds.

Office or Division:	City Treasurer's Office			
Classification:	Simple Transaction			
Type of Transaction:	G2G – Government to Government			
Who may avail:	All transacting client			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
Disbursement Voucher			City Accounting Office	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Accounting Staff transmits the disbursement voucher to the cash clerk for certification as to availability of Funds.	1. Treasury Staff receives, records and control the disbursement voucher.		8 minutes	<i>Administrative Aide III</i>
	2. Certify the availability of funds.		5 minutes	City Treasurer
	3. Treasury Staff forwards the disbursement voucher to the City Mayor for approval.		2 minutes	<i>Administrative Aide III</i>



6. Remittance and Deposit of Collection

Service Description: All collectors of the City Government are required to remit their collections to the Liquidating Officer. The Liquidating Officer likewise deposits all collections to the depository bank of the City.

Office or Division:	City Treasurer's Office			
Classification:	Simple Transaction			
Type of Transaction:	G2G- Government to Government			
Who may avail:	All bonded collectors of the City Government			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Report of Collections and Deposits		Collector/City Treasurer's Office		
Summary of Collections		Liquidating Officer/City Treasurer's Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Accomplish and submit Report of Collection and Deposits with the corresponding cash to the Liquidating Officer.	1. Check the Report of Collection and Deposit form, verify accountable forms and count the cash submitted.	None	30 minutes per collector	<i>Disbursing Officer</i>
	2. Prepare the Report of Daily Collections attached with duplicate of accountable forms together with the deposit slip.		25 minutes	<i>Disbursing Officer</i>
	3. Sign the deposit slip.		5 minutes	City Treasurer Assistant City Treasurer Officer-In-Charge



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	4. Record the collection and deposit to the cashbook.		3 minutes	<i>Disbursing Officer</i>
	5. Deposit the collection to the Authorized Depository Bank.		1 hour	<i>Disbursing Officer</i>
	6. Submit report of daily collections attached with duplicate of accountable forms to the Accounting Office.		12 minutes	<i>Disbursing Officer</i>



7. Preparation of Debit Advice for the payment of salaries, wages thru bank

Service Description: A debit advice is used to advise an account holder of a withdrawal from his/her account with a financial institution. It accordingly informs the customer about debit transactions towards the account. The City Government pays salaries and wages thru Debit Advice payment.

Office or Division:	City Treasurer's Office			
Classification:	Simple Transaction			
Type of Transaction:	G2G – Government to Government			
Who may avail:	All employees of the City Government			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Payroll		Accounting Office		
Debit Advice		City Treasurer's Office		
Transmittal Report		City Treasurer's Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Accounting Staff transmits the payroll	1. Receive and consolidate the	None	30 minutes	<i>Administrative Aide III</i>
	2. Prepare the debit advice.		5 hours	<i>Administrative Aide III</i>
	3. Sign the debit advice		5 minutes	City Treasurer
	4. Record the transaction in the cashbook.		5 minutes	<i>Disbursing Officer II</i>
	5. Forward the debit advice to the countersigning officer.		3 hours (Depending on the availability of signatories)	<i>Administrative Aide III</i>



CLIENT STEPS	AGENCY ACTIONS	FEE TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
2. Give the signed Debit advice to the cash clerk.	Receive the signed debit advice and forward it to the authorized bank.		1 hour	<i>Driver</i>
	Prepare the transmittal report.		10 minutes	<i>Administrative Aide III or Computer Operator I</i>
	Forward the transmittal report with payroll and other supporting documents to the Accounting Office.		10 minutes	<i>Administrative Aide III</i>



8. Preparation of Checks

Service Description: All disbursements of the City Government are disbursed or paid through checks from its depository bank.

Office or Division:	City Treasurer's Office			
Classification:	Simple Transaction			
Type of Transaction:	G2C – Government to Client, G2B – Government to Business, G2G - Government to Government			
Who may avail:	All transacting clients			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Disbursement Voucher		City Accounting Office		
Cheque		City Treasurer's Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Accounting Staff transmits the Disbursement Voucher to the cash clerk.	1. Receive the disbursement voucher from the Accounting Office Staff.	None	3 minutes	<i>Administrative Aide III</i>
	2. Prepare the check.		5 minutes/ Check	<i>Computer Operator I</i>
	3. Sign the check		2 minutes	City Treasurer
	4. Record and forward the signed check with voucher to the countersigning officer.		5 minutes	<i>Administrative Aide III</i>



9. Releasing and Recording of Checks

Service Description: Payment transactions of the City Government of Tuguegarao are disbursed through checks.

Office or Division:	City Treasurer's Office			
Classification:	Simple Transaction			
Type of Transaction:	G2C – Government to Client, G2B – Government to Business, G2G - Government to Government			
Who may avail:	All transacting clients			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Identification Card		City Treasurer's Office		
Official Receipt (if needed)		Client/Company/Government Entity		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present valid identification card at Counter G (Note: Special Power of Attorney should be provided if claimant is an authorized representative, together with his/her valid I.D)	1. Give voucher to the claimant for signature.	None	1 minutes	<i>Administrative Aide III</i>
2. Affix signature on the voucher and on the check register and receive the check.	2. Release the check to the claimant.	None	1 minutes	<i>Administrative Aide III</i>
	3. Stamp the voucher with a paid remark.	None	1 minute	<i>Administrative Aide III</i>
	4. Prepare transmittal report of released checks.	None	10 minutes	<i>Administrative Aide III</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	5. Forward the transmittal report to the Accounting Office .	None	2 minutes	<i>Administrative Aide III</i>



10. Issuance of Official Receipt for the Payment of Stall Rentals

Service Description: The City Government of Tuguegarao is allowed to enter into a contract of lease with private and public entities for the use of its facilities to fulfill its mandate to raise revenues to support its programs, projects and activities.

Office or Division:	City Treasurer's Office - Economic Enterprise Section			
Classification:	Simple Transaction			
Type of Transaction:	G2B – Government to Business, G2G - Government to Government			
Who may avail:	Transacting Public and Business Entity			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Latest Official Receipt (If available)		Clients File		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present latest Official Receipt to the collector. <i>(Payments are made at 3rd Floor, Tuguegarao City Commercial Center)</i>	1. Evaluation and verification of payment in the database.	First Floor: Outside Stall: ₱350/ sq. meter Inside Stall: ₱300/ sq. meter Second Floor: Outside Stall: ₱250/ sq. meter Inside Stall: ₱200/ sq. meter Note: 1. 5% Discount before due date.	3 minutes	<i>Administrative Aide I or Administrative Aide III</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
		2. In addition to the 25% surcharge for the late payment of the original amount of tax, fees and charges, an interest of 2% per month or fraction thereof from the due date until the tax, fee or charges is fully paid in no case shall the total interest on the unpaid amount or a portion thereof exceeds 36 months or 72%.		<i>Administrative Aide I or Administrative Aide III</i>
2. Pay the Rental Fees and Accept Official Receipt.	2. Acceptance of payment and Issuance of Official Receipt.		2 minutes	<i>Administrative Aide III Administrative Aide I</i>