



OFFICE OF THE CITY TREASURER

EXTERNAL SERVICES



1. COMPUTATION OF BUSINESS TAX OF BUSINESS ESTABLISHMENTS OR ENTITIES HAVING TRANSACTIONS WITH THE DIFFERENT BARANGAYS

All business establishments or entities having transaction with the different barangays are required to pay for the business tax. The tax to be paid are computed based on the gross amount or contract price indicated in the voucher.

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| Office or Division: | City Treasurer's Office - Business Taxes and Fees Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2B - Government to Business; G2C - Government to Government | | | |
| Who may avail: | Any business establishment/entity having transactions with different barangays | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Duly obligated voucher | | | | |
| 2. Official Receipt | | | | |
| | | | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Control of Barangay Vouchers | 1. Assigned staff controls the vouchers and computes for the business tax. | None | 2 minutes | RCC II Admin. Aide I (Office of the City Treasurer) |
| 2. Records the Vouchers | 2. Present the Official Receipt for the payment of business tax, if any and the Chief Review and initials the voucher. | None | 2 minutes | PEO II RCC II (Office of the City Treasurer) |
| TOTAL | | None | 4 Minutes | |



2. COMPUTATION OF BUSINESS TAX TO BARANGAY VOUCHERS

All barangay who transacts vouchers are obligated to pay for business tax. Said vouchers were computed and they should pay for the taxes due to the city.

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| Office or Division: | City Treasurer's Office - Business Taxes and Fees Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2G - Government to Government | | | |
| Who may avail: | | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Duly obligated voucher | | | | |
| | | | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Control of Barangay Vouchers | 1. Assigned staff controls the vouchers and computes for the business tax. | None | 2 minutes | RCC II Admin. Aide I (Office of the City Treasurer) |
| 2. Records the Vouchers | 2. Present the Official Receipt for the payment of business tax, if any and the Chief Review and initials the voucher. | None | 2 minutes | PEO II RCC II (Office of the City Treasurer) |
| TOTAL | | None | 4 Minutes | |



3. COMPUTATION OF REALTY TAX

Realty tax is one of local revenue source of every Local Government Unit. However, before paying your realty tax, you have to ask for the computation at the realty tax division. The personnel at realty tax division shall provide a computerize computation base on their latest statement of account.

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|---|---|------------------------------|------------------------|---|
| Office or Division: | City Treasurer's Office - Realty Tax Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2C - Government to Client | | | |
| Who may avail: | All realty owners | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Tax Declaration No. and / or | | City Assessor's Office | | |
| 2. Declared Owner | | City Assessor's Office | | |
| 3. Receipt of the last realty tax payment | | Previous payment transaction | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Sign in the client logbook correspond to the personnel attending the transaction. | 1. Give the logbook to the client. | None | 1 minute | LTOO III Cashier II LTOO I (Office of the City Treasurer) |
| 2. Provide the tax declaration or / and the declared owner of the real property and wait for the release of the realty tax bill printout. | 2.1 Receive the tax declaration no. or the declared owner name. 2.2 Encode the tax declaration no. and / or the declared owner name. 2.3 Print the billing statement. | None | 2 minutes | LTOO III Cashier II LTOO I (Office of the City Treasurer) |
| 3. Payment of realty tax. | 3. Received payment for realty tax. | Bill amount | 3 minutes | LRCO IV LRCO III ADMIN OFFICER IV (Office of the City Treasurer) |
| TOTAL | | | 6 Minutes | |



4. COMPUTATION OF TRANSFER TAX

Transfer tax is one of the requirements to process a transfer of ownership required by the City Assessor's Office and the Registry of Deeds. This is another local revenue being generated by the Local Government Unit.

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|--|--|---------------------------------------|------------------------|---|
| Office or Division: | City Treasurer's Office - Realty Tax Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2C - Government to Client | | | |
| Who may avail: | All realty owners | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Deed of Conveyance | | Given by a lawyer in practice of law. | | |
| 2. Latest Tax Declaration | | City Assessor's Office | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Sign in the client logbook correspond to the personnel attending the transaction. | 1. Give the logbook to the client. | None | 3 minutes | LTOO III Cashier II LTOO I (Office of the City Treasurer) |
| 2. Request for computation of transfer tax. | 2. Received the request for transfer tax. | None | 3 minutes | LTOO III Cashier II LTOO I (Office of the City Treasurer) |
| 3. Provide the Deed of Conveyance and the latest Tax Declaration. | 3.1 Receive the Deed of Conveyance and the latest Tax Declaration. 3.2 Release the computed transfer tax. | none | 3 minutes | LTOO III Cashier II LTOO I (Office of the City Treasurer) |
| 4. Payment of transfer tax. | 4. Receive payment | Computed Amount | 3 minutes | LRCO IV LRCO III ADMIN OFFICER IV (Office of the City Treasurer) |
| TOTAL | | | 12 Minutes | |



5. ISSUANCE OF CERTIFICATION FOR RETIREMENT OF BUSINESS

The certificate for retirement of business is required in a certain transaction to prove that said business had been closed. It is secured from the Business Taxes and Fees Division, City Treasurer's Office.

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|---|---|-------------------------|------------------------|--|
| Office or Division: | City Treasurer's Office - Business Taxes and Fees Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2B - Government to Business | | | |
| Who may avail: | All business establishments and entities | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Letter request for business closure | | | | |
| 2. Previous year Mayor's Permit | | | | |
| 3. Certification fee payment - Official Receipt | | City Treasurer's Office | | |
| 4. If the requested certification will be used for transfer or ownership, the following are required: a. Document supporting the transfer of ownership, duly notarized | | | | |
| | | | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Receives letter request | 1. Letter request should be submitted to Administrative Division | None | 1 minute | LTOO I RCC II (Office of the City Treasurer) |
| 2. Verification of the Taxpayer's Ledger Card | 2. Present the requirements at the staff assigned the purpose of the letter request. The business tax payments and data accuracy are checked. | None | 5 minutes | RCC II (Office of the City Treasurer) |
| 3. Ocular Inspection | 3. Inspection is conducted | None | 15 minutes | LTOO III/ Actng. Asst. City Treasurer/ |



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| | to verify closure or business/change of nature of ownership and line of business. | | | <i>Driver/ Admin Aide III/ Office Aide (Office of the City Treasurer)</i> |
| 4. Payment of taxes due | 4. The taxpayer should pay the arrearages, if any | Certification Fee PHP 100.00 Research Fee – PHP 50.00 | 3 minutes | <i>LRCO IV LRCO III Administrative Officer V (Office of the City Treasurer)</i> |
| 5. Printing and Review of Certificate | 5.1 The staff concerned prints after the data verification | None | 5 minutes | <i>RCC II (Office of the City Treasurer)</i> |
| | 5.2 The Chief of the Business Taxes and Fees Division reviews and initials certificate. | None | 3 minutes | <i>LTOO III (Office of the City Treasurer)</i> |
| 6. Approval of Certificate | 6. The Assistant City Treasurer affix her initials and approves by the City Treasurer | None | 3 minutes | <i>Actg. Asst. City Treasurer City Treasurer (Office of the City Treasurer)</i> |
| 7. Release of Certificate of Retirement of Business | 7. The certificate is released to the client. | None | 3 minutes | <i>RCC II (Office of the City Treasurer)</i> |
| TOTAL | | PHP150.00 | 40 Minutes | |



6. ISSUANCE OF CLEARANCE AS TO MONEY, PROPERTY AND ACCOUNTABILITY

Government Employees who option to retire at age of 60 or those reaching mandatory retirement age needs the clearance as to money, property and accountability as this is a requirement for processing of their needed papers. Teachers and other government employees also need this requirement.

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|--|---|------------------------|------------------------|---|
| Office or Division: | City Treasurer's Office - Administrative Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2C - Government to Client | | | |
| Who may avail: | Teachers/Other Government Employees | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Letter Request for Certification as to Money, Property & Accountability | | City Treasurers Office | | |
| 2. Documentary Stamp – 1 piece | | | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Client/s register in the office logbook for client information | 1. Assist the Client to sign in the office logbook | | 1 minute | <i>LTOO I</i> (City Treasurer's Office) |
| 2. Submit the Request | 2. Receive the Request | | 2 minutes | <i>Admin. Division</i> <i>LTOO III</i> <i>LTOO I</i> <i>RCC II</i> <i>Admin. Aide III</i> (City Treasurer's Office) |
| 3. Pay the required fees at the Revenue Collectors | 3. Issue Official Receipt | P 150.00 | 5 minutes | <i>LRCO IV</i> <i>LRCO III</i> <i>AO V</i> (City Treasurer's Office) |
| 4. Present the Official Receipts and the Documentary Stamp | 4.1 Preparation of the certification 4.2 Approval of the certification | | 5 minutes | <i>LTOO I</i> (City Treasurer's Office) <i>LTOO III-RPTD</i> <i>LRCO II</i> <i>LRCO IV</i> <i>Cashier IV</i> <i>LTOO III-BTFD</i> <i>Act</i> |



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| | | | | <i>City Treasurer (City Treasurer's Office)</i> |
| 5. Receive the Certification | 5. Release of the certification | | 1 minute | <i>Admin. Division (City Treasurer's Office)</i> |
| TOTAL | | PHP150.00 | 14 Minutes | |



7. ISSUANCE OF DELINQUENCY BILL STATEMENT (BY BARANGAY)

Taxpayers should pay their respective realty taxes on time to avoid penalty. However, since the government cannot compel them to do the same, we in the realty tax division provide and send them their realty tax statement of account in yearly basis for them to be reminded of their perpetual obligation to pay realty tax. This bill statement will be the requirements in paying the said taxes.

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|----------------------------------|---|------------------------|------------------------|---|
| Office or Division: | City Treasurer's Office - Realty Tax Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2C - Government to Client | | | |
| Who may avail: | All realty owners | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| None | | | | |
| | | | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| | 1. Printing of Realty Delinquency Bill by Barangay | None | 2 minutes | <i>LTOO III Cashier II LTOO I</i> (Office of the City Treasurer) |
| | 2. Submit for signature by the City Treasurer | None | 2 minutes | <i>City Treasurer</i> (Office of the City Treasurer) |
| | 3. Deliver Realty Delinquency Bill to respective barangay | None | 3 minutes | <i>LTOO III Cashier II LTOO I</i> (Office of the City Treasurer) |
| TOTAL | | None | 7 Minutes | |



8. ISSUANCE OF STICKERS TO DELIVERY TRUCKS

Any delivery truck, van or vehicle making deliveries to either or both cities and to any municipality of the province shall be liable to pay the said annual fixed tax.

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|--|---|--|------------------------|---|
| Office or Division: | City Treasurer's Office - Business Taxes and Fees Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2B - Government to Business | | | |
| Who may avail: | Any business establishment/entity that makes/receives deliveries via delivery trucks/van/other vehicles | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Official Receipt as payment for the Annual Fixed Tax | | City Treasurer's Office | | |
| 2. Certificate of Registration of the Delivery Truck/Van | | | | |
| | | | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Payment for the Annual Fixed Tax | 1. Present the Certificate of Registration of the delivery truck at either Window 1-4 and pay for the annual fixed tax. | Annual Fixed Tax - Based on the number of wheels and classification of goods/merchandise delivered. Cost of Sticker - PHP100.00 | 3 minutes | <i>LRCO IV RCC II Administrative Officer V (Office of the City Treasurer)</i> |
| 2. Records/Issuance of Stickers | 2. Present the Official Receipt for the payment of Annual Fixed Tax. The staff assigned issues the sticker. | None | 5 minutes | <i>RCC II Admin. Aide I (Office of the City Treasurer)</i> |
| TOTAL | | PHP100.00 | 8 minutes | |



9. ISSUANCE OF TAX CLEARANCE CERTIFICATE

Tax clearance is one of the requirements being ask by the City Assessor's Office for the transfer of properties and the Registry of Deeds for the release of land title to their clientele. This document is also served as a certification stating that a particular real property unit is cleared and without any arrears from its previous taxable years to be specific from the year 1945.

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|--|---|---------------------------------------|------------------------|--|
| Office or Division: | City Treasurer's Office - Realty Tax Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2C - Government to Client | | | |
| Who may avail: | All realty owners | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Deed of Conveyance | | Given by a lawyer in practice of law. | | |
| 2. Latest Tax Declaration | | City Assessor's Office | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Sign in the client logbook correspond to the personnel attending the transaction. | 1. Give the logbook to the client. | None | 1 minute | LTOO III Cashier II LTOO I Admin Aide (Office of the City Treasurer) |
| 2. Ask order of payment for tax clearance fee | 2. Issue the order of payment for tax clearance fee | None | 1 minute | LTOO III Cashier II LTOO I Admin Aide (Office of the City Treasurer) |
| 3. Payment of tax clearance fee | 3. Received payment for tax clearance fee | 150.00 / copy | 3 minutes | LRCO IV LRCO III ADMIN OFFICER IV (Office of the City Treasurer) |
| 4. Provide the tax clearance fee receipt. | 4. Receive the tax clearance fee receipt. | None | 1 minute | LTOO III Cashier II LTOO I Admin Aide (Office of the City Treasurer) |
| 5. Fill up the tax clearance request form. | 5. Receive tax clearance form. | None | 1 minute | LTOO III Cashier II LTOO I Admin Aide |



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| | | | | (Office of the City Treasurer) |
| 6. Submit tax clearance request form. | 6. Received tax clearance request form | None | 1 minute | <i>LTOO III</i> <i>LTOO I</i> <i>RCC II</i> <i>Admin Aide</i> (Office of the City Treasurer) |
| 7. Wait for the release of the tax clearance certificate | 7. Submit the prepared tax clearance certificate to the City Treasurer or to the Assistant City Treasurer / Designated signatories for signature. | None | 3 minutes | <i>City Treasurer</i> <i>Assistant City Treasurer</i> (Office of the City Treasurer) |
| TOTAL | | None | 11 Minutes | |



10. PAYMENT OF ANNUAL FIXED TAX

Tax paid by an owner of truck/van or any motor vehicle used by manufacturers, producers, wholesalers, dealers or retailers in delivering goods/merchandise in the City.

| | | | | |
|---|---|------------------------|------------------------|--|
| Office or Division: | City Treasurer's Office - Cash Receipts Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2C - Government to Client | | | |
| Who may avail: | Businessmen Truck owner entering/delivering goods or merchandise in the City | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Official Receipts/Certificate of Registration of the Truck/Vehicle (OR/CR) | | LTO | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Client proceed to the City Treasurer Cash Receipts Division | 1.1 Client presents OR/CR or list of vehicles to be issued AFT Receipt 1.2 Collector encodes the data of the payor | Variable | 3 minutes | <i>Cashier II Local Treasury Operation Off. III (Office of the City Treasurer)</i> |
| 2. Client pays the corresponding amount | 2.1 Issues receipts 2.2 Client gives his payment to the Collector | Variable | 3 minutes | <i>Loc. Rev Collection Officer IV Local Revenue Collection Off. III Admin Officer V Deputized Collector (Office of the City Treasurer)</i> |
| 3. Client proceeds to Business Tax Division to claim AFT sticker | 3.1 Recording of the name of the Payor to the Logbook 3.2 Release of the AFT Sticker | – | 3 minutes | <i>Administrative Aide 1 Revenue Collection Officer II (Office of the City Treasurer)</i> |
| TOTAL | | | 9 minutes | |



11. PAYMENT OF BUSINESS TAX/PERMIT

Tax paid by an Individual, Juridical person or Company who owns a business in the City.

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| Office or Division: | City Treasurer's Office - Cash Receipts Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2C - Government to Client, G2B – Government to Business | | | |
| Who may avail: | Businessmen/Business owner in the City | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Community Tax Certificate | | City Treasurer/Barangay Treasurer | | |
| 2. Business Registration | | BIR | | |
| 3. Business Trade Name | | DTI | | |
| 4. Business Application Form | | ICIPBAC | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Client proceed to ICIPBAC | 1.1 Client secures business application form 1.2 Client fills up the form 1.3 Client obtains bar code | None | 3 minutes | <i>Personnel In-Charge at ICIPBAC or his Deputy</i> |
| 2. Client proceeds to Business Tax and Fees Division for computation of his/her business tax | 2.1 Issuance of Bill/computed business tax 2.2 Client sigs on the computed business tax/bill 2.3 The City Treasurer or Asst. City Treasurer | Variable/as computed | 3 minutes | <i>RCC II/Asst City Treasurer (OIC) (Office of the City Treasurer)</i> |



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| | (OIC) signs the bill | | | |
| 3. Client proceeds to Cash Receipts Division for payment of Business Tax | 3. Local Revenue Collectors and/or Deputized Collectors issues receipt | Variable/as computed | 3 minutes | <i>Loc. Rev Collection Officer IV Local Revenue Collection Off. III Admin Officer V Deputized Collector (Office of the City Treasurer)</i> |
| TOTAL | | | 9 Minutes | |



12. PAYMENT OF CITY ORDINANCE VIOLATION

It is a fee being paid by an individual who was issued an Ordinance Violation Receipt (OVR) for violation of City Ordinance.

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| Office or Division: | City Treasurer's Office - Cash Receipts Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2C - Government to Client | | | |
| Who may avail: | City Ordinance Violator(s) | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Violation Ticket | | From the Apprehending Officer PNP Traffic Officer/Deputized Officer from GSO, CHO | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Apprehension of Violator(s) | 1. PNP, CHO, GSO, I-Patrol Task Force | Variable | 3 minutes | <i>Deputized Personnel</i> |
| 2. Client Proceed to CTO for verification of the Violation Ticket | 2.1 City Treasurer 2.2 Administrative Division | Variable | 3 minutes | <i>Local Treasury Operations Off. III Rev Collection Clerk I Admin Aide III (Office of the City Treasurer)</i> |
| 3. Client proceed to GSO, CHO on violation of Ord. 2012-012 or 2014-02 for information and/or counseling | 3. GSO or CHO Personnel | None | 3 minutes | <i>GSO or CHO Personnel</i> |
| 4. Client return to CTO for payment of his Violation (Ordinance Violation Fee) | 4. CTO Cash Receipts Division Personnel | Variable | 3 minutes | <i>Local Revenue Collection Officer IV Loc Revenue. Collection Officer III Administrative Officer V-Collector Designate (Office of the City Treasurer)</i> |
| 5. Client returns to CTO Admin Division for recording and/or | 5. City Treasurer's Office | None | 3 minutes | <i>Local Treasury Operations Officer. III</i> |



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| retrieval of the original copy of violation ticket | | | | <i>Revenue Collection Clerk I Admin Aide III (Office of the City Treasurer)</i> |
| TOTAL | | | 15 Minutes | |



13. PAYMENT OF COMMUNITY TAX CERTIFICATE

Tax paid by an individual citizen or juridical person who is residing or doing business in the City.

INDIVIDUAL CTC- Tax paid by every inhabitant of the Philippines who is 18 years of age or over who has been regularly employed on wage or salary basis for at least 30 working days during any calendar year, an individual who is engage in business or occupation, an individual who owns a real property. In case of husband and wife the additional tax imposed shall be upon the total property owned by them and the total earnings and receipts earned by them.

JURIDICAL PERSON CTC- Every Corporation, no matter how created or organized, whether domestic or resident foreign, engage in or doing business in the City shall pay an annual community tax.

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|--|--|------------------------|------------------------|--|
| Office or Division: | City Treasurer's Office - Cash Receipts Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2C - Government to Client, G2B – Government to Business | | | |
| Who may avail: | Individual or Business entity in the City | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Information sheet (individual) | | CTO | | |
| 2. Cert of Incorporation (Business Entity) | | SEC | | |
| 3. Information sheet (Business Entity with Gross Receipts) | | CTO | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Client proceed to the City Treasurer Cash Receipts Division | 1.1 Client presents the filled-up form | None | 3 minutes | <i>Cashier II Local Treasury Operation Off. III (Office of the City Treasurer)</i> |
| | 1.2 Collector encodes the data of the payor | | 2 minutes | |
| 2. Client pays the corresponding amount | 2.1 Issues receipt | | 3 minutes | <i>Loc. Rev Collection Officer IV Local Revenue Collection Off. III Admin Officer V Deputized Collector (Office of the City Treasurer)</i> |
| | 2.2 Client gives his payment to the Collector | | | |
| TOTAL | | | 8 Minutes | |



14. PAYMENT OF MTOP/MAYOR'S PERMIT FEE

A permit fee issued /paid by an individual who operates and owns a trimobile for hire, service, padyak plying within the jurisdiction of the City.

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| Office or Division: | City Treasurer's Office - Cash Receipts Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2C - Government to Client | | | |
| Who may avail: | An individual who owns a trimobile for hire, service or padyak | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Official Receipts/Certificate of Registration of the Truck/Vehicle (OR/CR) | | LTO | | |
| | | | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Client proceed to the City Mayor MTOP Division to secure MTOP Application for License and Permit | 1. Client presents OR/CR to the Person In-Charge at the MTOP and Franchising Division (CMO) | None | 3 minutes | <i>Person In Charge at the MTOP and Franchising Division (City Mayor's Office)</i> |
| 2. Client proceed to City Treasurer's Office | 2.1 Client pays the corresponding amount 2.1 Collector issues Official Receipt | P1505.0p - Oprt with Driver P1455.00 - Oprt -Driver P1606.25 - Oprt/Driver with Penalty P1656.25 - Driver w/penalty | 3 minutes | <i>Loc. Rev Collection Officer IV Local Revenue Collection Off. III Admin Officer V Deputized Collector (Office of the City Treasurer)</i> |



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| | <p>2.2 Client signs the logbook of CRD</p> <p>2.3 LRCO IV review and acknowledges its payment by signing the application (License and Permit)</p> | | | |
| 3. Client proceed to Land Tax Division for signature as to property verification payment | <p>3.1 Recording of the of the Payor to the Logbook</p> <p>3.2 Issuance of Tax bill if applicable</p> <p>3.3 Signature of Division Head, if cleared</p> | None | 3 minutes | <p><i>Local Treasury Operation Officer III, Cashier III, Personnel Designated (Office of the City Treasurer)</i></p> |
| 4. Client proceed to the Assistant City Treasurer for approval of his License/MTOP Permit | <p>4.1 Client obtains the approval of his License/MTOP Permit</p> <p>4.2 Clients Logs in</p> <p>4.3The Asst City Treasurer sign the application</p> | None | 2 minutes | <p><i>Administrative Aide 1 Local Treasury Operation Officer II/Acting Asst City Treasurer (Office of the City Treasurer)</i></p> |



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| TOTAL | 11 Minutes |
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15. PAYMENT OF PENALTIES OF VIOLATION OF CITY ORDINANCE

The LGU has passed city ordinances against smoking under 2014-02, Sanitary under 97-01, plastic use under 2012-12 and revised traffic code 2002-02. Violators are issued receipt for violation which must be paid according to offense.

| Office or Division: | City Treasurer's Office - Administrative Division | | | |
|--|---|--|-----------------|---|
| Classification: | Simple | | | |
| Type of Transaction: | G2C - Government to Client | | | |
| Who may avail: | Violators | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Ordinance Violation Receipts for: Duplicate (Pink Copy) | | City Treasurers Office/Legal | | |
| 2. Smoke Free | | CHO | | |
| 3. Sanitary | | CHO | | |
| 4. Plastic | | GSO | | |
| 5. Traffic | | CTO/Legal/MTC Br I and Br 2 | | |
| CLIENT STEPS | | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Show the Receipt for Violation | 1.1 Verify the Receipt | None | 2 minutes | LTOO III LTOO I RCC II Admin Aide III (City Treasurer's Office) |
| | 1.2 Record/ Capture the Receipt | | | |
| | 2. Issue official receipt | <u>Smoke</u> 1 st offense-P500 2 nd offense-P1,000 3 rd offense-P3,000 <u>Sale/Distribution of tobacco</u> 1 st offense-P1,000 2 nd offense-P3,000 3 rd offense-P5,000 <u>Plastic</u> 1 st offense-P2,000 2 nd offense-P4,000 3 rd offense-P5,000 <u>Plastic</u> No Driver License- P300 Failure to carry Driver's License while driving – P100 | 5 minutes | LTOO IV LTOO III AO V (City Treasurer's Office) |



| | | | |
|--|--|--|--|
| | | <p>Driving motor vehicle with delinquent or invalid driver's license – P200 Exp./DEL Registration – P300 Conductor without conductor's license- P100 Motor vehicle drivers, driving under the influence of liquor/drugs- P1,000 in case of padyak and bicycle driver – P200 No loading/unloading (trimobile –P200 PUV – P500 SDP not accomp by LD – P200 Colorum/No Franchise of SPL permit/ No Franchise/Mayor's permit – P500 Color coding violation – P500</p> <p>Arrogant/discourteous failure to display ID Illegal parking Illegal sidewalk vendor No capacity marking No horn/annoying No body number No driver/Optr ID No crash helmet No signal light No observance of road sign Not properly dressed Obstruction Parking on sidewalk Passengers on top Reckless driving Refuse to convey pass Riding on running board</p> | |
|--|--|--|--|



| | | | |
|--|--|---|--|
| | | <p>Unsigned ID Wearing slippers, rubber sandals Sando, sleeveless shirt Counter flow of traffic 1st offense – P100 2nd offense – P300</p> <p><u>Sanitary City Ordinance No. 1997-01</u></p> <p>* Unsanitary condition (unarranged things/scattered garbage)</p> <p>* Not wearing proper attire (driver and conductors including padyak) nakasando or sleeveless, shorts pants)</p> <p>*Without sanitary permit (All kind of business)</p> <p>*Scattered of waste materials</p> <p>*Throwing, pitching of garbage, use of oil o existing canals</p> <p>*Urinating or spitting in public places</p> <p>*Burning of waste materials</p> <p>*Washing of vehicles along the National Roads</p> <p>*Unsanitary condition (eg. Scattered garbage or unarranged food materials)</p> | |
|--|--|---|--|



| | | | | |
|--|---|--|-----------|---|
| | | <p>*Without trash can or waste</p> <p>*Without food protection</p> <p>*With partitions and sheds (in public markets)</p> <p>*Living, sleeping in public places and public market or provide for living quarters</p> <p>*Chewing and spitting of betel nuts in the grounds 1st offense – Reprimand 2nd offense – P100 3rd offense – confiscation of products, foods and/or P500 4th offense – imprisonment of not less than one (1) month nor more than six (6) months and/or a fine of not more than two thousands (P2,000)</p> <p>*Food in state of decomposition 1st offense – P500 2nd offense – P2,000</p> | | |
| | <p>2.2 Give the original copy of violation to payee</p> <p>2.3 Record the payment</p> | None | 3 minutes | <p><i>Admin. Division</i> <i>LTOO III</i> <i>LTOO I</i> <i>RCC I</i> <i>Admin. Aide III</i> <i>(City Treasurer's Office)</i></p> |



| | | | | |
|--------------|--|------|-------------------|---|
| | 2.4. List of unpaid violators prepared for endorsement (verified and depends on the number of OVR to be transmitted) | None | 1 day | <i>Attorney IV</i> <i>Attorney II</i> <i>Administrative Officer III</i> <i>Utility Worker I</i> (City Legal Office) |
| TOTAL | | | 1 Day, 10 Minutes | |



16. PAYMENT OF REAL PROPERTY TAX

Tax collected from person/ individual or entity who owns Real Property such as land, building or machinery in the City. A kind or Revenue that we collect and receive into the treasury to support governmental needs. It is monetary in form can be paid either in cash or check.

| | | | | |
|--|---|------------------------|------------------------|---|
| Office or Division: | City Treasurer's Office - Cash Receipts Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2C - Government to Client | | | |
| Who may avail: | Individual or entity who is a property owner in the City | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Tax Declaration | | City Assessor's Office | | |
| 2. Previous Receipt | | Own File | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Client proceed to the City Treasurer Land Tax Division to obtain computation/order of payment | 1.1 Computation of Tax Bill 1.2 Verification of Taxes to be paid 1.3 Approval of Tax bill | Variable | 3 minutes | Cashier II Local Treasury Operation Off. III (Office of the City Treasurer) |
| 2. Client proceeds to Cash Receipts Division for payment of taxes | 2.1 Issues receipts 2.2 Client gives his payment to the Collector | Variable | 3 minutes | Loc. Rev Collection Officer IV Local Revenue Collection Off. III Admin Officer V Deputized Collector (Office of the City Treasurer) |
| 3. Client proceeds to Land Tax Division for posting of his paid receipt/s | 3. Recording of the name of the Payor to the Logbook | — | 3 minutes | Administrative Aide -Designate Local Revenue Collection III Cashier II Revenue Collection Clerk II (Office of the City Treasurer) |
| TOTAL | | | 9 Minutes | |



17. PAYMENT OF TRANSFER TAX

Tax imposed to an individual or entity on the sale, transfer or other mode of conveyance/disposition of a property. It is a tax paid by an individual or entity who wishes to transfer the ownership of the property he/she acquires to his/her name.

| | | | | |
|--|--|------------------------|------------------------|---|
| Office or Division: | City Treasurer's Office - Cash Receipts Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2C - Government to Client | | | |
| Who may avail: | All | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Deed of conveyance | | Lawyer | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Client proceed to Land Tax Division for computation of Transfer Tax upon presentation of the Deed of Conveyance | 1.1 Client is required to log in at the record book | Variable | 3 minutes | <i>Cashier II Local Treasury Operation Off. III (Office of the City Treasurer)</i> |
| | 1.2 Client present deed of conveyance | | | |
| | 1.3 Computation of Transfer Tax | | | |
| | 1.4 Issues Order of Payment | | | |
| 2. Client proceed to Cash Receipts Division for payment | 2. Issues receipts upon presentation of order of payment | Variable | 3 minutes | <i>Loc. Rev Collection Officer IV Local Revenue Collection Off. III Admin Officer V Deputized Collector</i> |



| | | | | |
|--|---|---|-----------|--|
| | | | | (Office of the City Treasurer) |
| 3. Client proceed to the Land Tax Division for recording of the payment made and retrieval of Order of Payment | 3.1 Recording/ retrieval of the order of payment 3.2 Order of payment filed and Official Receipt Noted | — | 3 minutes | <i>Cashier II</i> <i>Local Treasury</i> <i>Operation Officer III</i> (Office of the City Treasurer) |
| TOTAL | | | 9 Minutes | |



18. PAYMENT OF OTHER TAXES, FEES AND CHARGES

Taxes, fees and charges paid by an individual, judicial person or company who transact business in the city. This fees and charges are paid to the City Treasurer's Office based on the City Ordinance on Taxes and Fees. These are regulatory fees and taxes due to the city for payment.

| | | | | |
|--|--|---|------------------------|--|
| Office or Division: | City Treasurer's Office - Cash Receipts Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2C - Government to Client | | | |
| Who may avail: | Businessmen/Business owner in the city, individual taxpayer | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Order of Payment from the office they transacted business | | Office concerned (LCR, OCPDC, City Engineer, City Architect, CHO, City Vet, etc.) | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Client proceed to the Office where they will transact business | 1. Client secures order of payment | None | 3 minutes | Personnel In-Charge of the concerned office |
| 2. Client proceed to City Treasurer Cash Receipts Division for payment | 2.1 Issued the corresponding receipts 2.2 Revenue Collector encodes the information based on the bill presented | Variable | 2 minutes | <i>Loc. Rev Collection Officer IV Local Revenue Collection Off. III Admin Officer V Deputized Collector (Office of the City Treasurer)</i> |
| 3. Client proceeds to Cash Receipts Division for payment of business tax | 3. Local Revenue Collectors and/or deputized collectors issue receipt | As computed | 5 minutes | <i>Loc. Rev Collection Officer IV Local Revenue Collection Off. III Admin Officer V Deputized Collector (Office of the City Treasurer)</i> |
| TOTAL | | | 8 Minutes | |



19. REVIEW AND VERIFICATION OF REMITTANCES

Remittances must be reviewed before it is remitted/turn- over to the Cashier/Liquidating Officer to ascertain the accuracy of computation and completeness of the official receipts.

| | | | | |
|---|---|------------------------|------------------------|--|
| Office or Division: | City Treasurer's Office – Treasury Operations Review Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2C - Government to Client | | | |
| Who may avail: | All revenue collectors and other designated collectors | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Duplicate and triplicate copies of the official receipts | | Revenue Collector | | |
| 2. Accomplished report of collection and remittance form | | Revenue Collector | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Submit OR and report of collection and remittance | 1.1 Reviewed the OR numbers (duplicate) | None | 4 minutes | <i>Admin. Aide III LRCO II (Office of the City Treasurer)</i> |
| | 1.2 Checked the correctness of the amount to be remitted | None | 7 minutes | <i>Admin. Aide III LRCO II (Office of the City Treasurer)</i> |
| | 1.3 Controlled and Recorded | None | 2 minutes | <i>Admin. Aide III LRCO II (Office of the City Treasurer)</i> |
| | 1.4 Forwarded the report of collection and remittance | None | | <i>Admin. Aide III LRCO II Admin. Aide Cashier IV (Office of the City Treasurer)</i> |
| TOTAL | | None | 13 Minutes | |



20. SECURING MOTORIZED TRIMOBILE OPERATIONS PERMIT (MTOPT)

All operators of trimobile for Hire should secure Mayor's Permit and pay applicable fees and charges before the start of its business operation.

| | | | | |
|--|---|--|------------------------|---|
| Office or Division: | City Treasurer's Office - Business Taxes and Fees Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2C - Government to Client | | | |
| Who may avail: | All Operators of Trimobile for Hire | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Barangay Clearance (Operator and Driver) | | Respective Barangay | | |
| 2. Police Clearance (Operator and Driver) | | Philippine National Police (PNP) | | |
| 3. Community Tax Certificate (Operator and Driver) | | City Treasurer's Office | | |
| 4. Official Receipts/Certificate of Registration | | | | |
| 5. Previous year Mayor's Permit | | | | |
| 6. MTOPT Certification | | Motorized Trimobile Operations Permit Office (MTOPT) | | |
| | | | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Prepares Application Form | 1. The operator must present the above requirements to the MTOPT Personnel. | None | 3 minutes | <i>MTOPT Personnel (MTOPT)</i> |
| 2. Issuance of Official Receipts | 2. Present the application form and all supporting documents to the collector for the payment of all fees | Permit Fee on Operation – PHP 100.00 Registration Fee – PHP 100.00 Medical Fee – PHP | 3 minutes | <i>LRCO IV LRCO III Administrative Officer V (Office of the City Treasurer)</i> |



| | | | | |
|--|---|---|------------|--|
| | and charges. | <p>200.00 (Operator and Driver) Numbering Fee – PHP 400.00</p> <p>Cost of ID for Operator – PHP 100.00</p> <p>MTOP Fee - P605.00</p> <p>Cost of ID for Driver – PHP 100.00</p> <p>Surcharge of 25% of Franchising</p> | | |
| 3. Complete the signatories in the application form. | 3.1 As to Payment Reviews the completeness of payment | None | 2 minutes | <i>LRCO IV</i> (Office of the City Treasurer) |
| | 3.2 As to Real Property Reviews any unpaid real property taxes | Payment of unpaid real property taxes, if any | 10 minutes | <i>LTOO III</i> (Office of the City Treasurer) |
| | 3.3 As to Garbage Inspects the garbage can installed in the trimobile | | | <i>GSO Personnel</i> (General Services Office) |
| 4. Receives and Controls Application | 4. Validate all | None | 5 minutes | <i>Admin. Aide I</i> (Office of the City Treasurer) |



| | | | | |
|--|---|------|-----------|---|
| | supporting documents | | | |
| 6. Complete the additional signatories in the application form | 6.1 Route President Signifies the validity of the operator's membership on the assigned route. | None | | <i>Assigned Route President (Respective Barangay)</i> |
| | 6.2 Police Inspector Inspects the validity of the Driver's License, OR/CR and the MTOP assigned number. | None | | <i>Police Inspector (PNP)</i> |
| 7. Prepares Mayor's Permit & ID | 7. MTOP personnel prepares Mayor's Permit and ID after all the supporting documents and signatories are completed | None | | <i>MTOP Personnel (MTOP)</i> |
| 8. Recommending Approval by the City Treasurer | 8. The Asst. City Treasurer will affix her initial and the City Treasurer approves | None | 5 minutes | <i>Actg. Asst. City Treasurer City Treasurer (Office of the City Treasurer)</i> |



| | | | | |
|--|---|------|------------|--|
| | the Mayor's Permit and ID | | | |
| 9. Approval & Release of Mayor's Permit and ID | 9.1 The Sec. to the Mayor approves the Mayor's Permit and ID. | None | | <i>Sec. to the Mayor</i> (Office of the Secretary to the Mayor) |
| | 9.2 MTOP Personnel releases the Mayor's Permit and ID | None | | <i>MTOP Personnel</i> (MTOP) |
| TOTAL | | | 25 Minutes | |



21. SECURING OF NEW BUSINESS PERMIT; RENEWAL OF BUSINESS; CHANGE OF OWNERSHIP OR ADDITIONAL LINE OF BUSINESS ACTIVITY

All business establishments are required to secure a Mayor's Permit and pay business taxes and other regulatory fees before they engage in any business within the city. The license must be renewed from January 1 to 20th of every year. Penalties are imposed after this period. For newly started business, the initial tax for the quarter shall be one fifteenth of one (1/15 of 1%) of the capital investment and for succeeding years are computed as a percentage of gross receipts. Payments maybe made annually, semi-annually or quarterly installments, as follows:

- 1st Quarter - on or before January 20
- 2nd Quarter - on or before April 20
- 3rd Quarter - on or before July 20
- 4th Quarter - on or before October 20

A surcharge of Twenty Five Percent (25%) and an interest of 2% per month upon the unpaid amount from the due date until the tax is fully paid but in no case shall the total interest thereof exceed thirty-six (36) months.

| | | |
|--|--|--|
| Office or Division: | City Treasurer's Office - Business Taxes and Fees Division | |
| Classification: | Simple | |
| Type of Transaction: | G2B - Government to Business | |
| Who may avail: | All business establishments and entities | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE |
| 1. Business License Application with barcode duly signed by ICIPBAC Officer | | Iriga City Investment & Promotion Business Assistance Center (ICIPBAC) |
| 2. Community Tax Certificate | | City Treasurer's Office or Respective Barangay where the business is located |
| 3. Barangay Clearance | | Respective Barangay where the business is located |
| ADDITIONAL REQUIREMENTS FOR NEW APPLICANTS: | | |
| 1. Location sketch of the new business | | |
| 2. Securities of Exchange Commission Articles of Incorporation (in case of partnership or corporation) | | Security of Exchange Commission (SEC) |
| 3. Department of Trade and Industry Name of Registration (in case of single proprietorship) | | Department of Trade and Industry (DTI) |
| 4. Certificate attesting to the tax exemption if business is tax exempt | | Security of Exchange Commission (SEC) |



| 5. Cooperative Development Authority Registration (for cooperative) | | Cooperative Development Authority | | |
|---|--|---|-----------------|--|
| 6. Certification from the Officer in Charge of Zoning that the location of new business is in accordance with Zoning Regulation | | Office of the City Planning and Development Officer - Zoning Division | | |
| ADDITIONAL REQUIREMENTS FOR RENEWALS: | | | | |
| 1. Market Clearance | | Office of the Market Superintendent | | |
| 2. Terminal Clearance | | City Terminal | | |
| 3. Contract of Lease (if renting) | | | | |
| 4. Declaration of previous years gross sales/receipts | | Bookkeeper | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Secure and Fill-up Application Form | 1. Fill-up and submit application along with all requirements | None | 1 minute | <i>ICIPBAC Personnel OIC-ICIPBAC (Iriga Investment Promotion & Business Assistance Center)</i> |
| 2. Verification and Assessment | 2. Local Revenue Collection Officer verifies taxpayer's ledger card and crosschecked against computerized database to find out if said firm had renewed the previous year, thus, computes taxes, fees and other charges. | None | 5 minutes | <i>PEO III RCC II (Office of the City Treasurer)</i> |
| 3. Approval of Assessment | 3. Asst. City Treasurer | None | 3 minutes | <i>Actg. Asst. City Treasurer</i> |



| | | | | |
|---|--|---|--|---|
| | reviews and affix her signature and the City Treasurer approves the Order of Payment | | | <i>City Treasurer</i> (Office of the City Treasurer) |
| 4. Payment of Business Taxes, Fees and other charges. | 4.1 Proceed to either Window 1-4 and pay the taxes and fees appearing in the Order of Payment on an annual or quarterly basis. | <p>Business Tax - based on the type of business and capitalization (new enterprise) or annual gross receipts for existing enterprises.</p> <p>Mayor's Permit - based on asset size or number of workers, whichever will yield higher fee</p> <p>Sanitary Inspection Fee – PHP 100.00 depending on the area</p> <p>Occupational Tax – PHP 200.00 / PHP 150.00 per person</p> | | |



| | | | | |
|----------------------------------|--|---|------------|---|
| | | <p>Medical Fee - PHP 100.00</p> <p>Garbage Fee - based on the area and type of establishme nt</p> <p>Other Fees - PHP 320.00 payment for Business Permit and Business Plate</p> | | |
| | 4.2 Controls application form as to payment | None | 2 minutes | <i>Admin. Aide I (Office of the City Treasurer)</i> |
| 5. Preparation of Mayor's Permit | <p>5.1 Prepares Mayor's Permit at Iriga City Investment Promotion and Business Assistance Center (ICIPBAC)</p> <p>5.2 Approval of Mayor's Permit</p> <p>5.3 Releases Mayor's Permit and Business Plate</p> | <p>None</p> <p>None</p> <p>None</p> | | <p><i>ICIPBAC Personnel OIC-ICIPBAC (ICIPBAC) City Administrator (Office of the City Administrator) Sec. to the Mayor</i></p> <p><i>ICIPBAC Personnel (ICIPBAC)</i></p> |
| TOTAL | | | 15 Minutes | |



OFFICE OF THE CITY TREASURER

INTERNAL SERVICES



1. CONTROL AND REVIEW OF PAYROLLS

Payrolls are reviewed before the approval for payment to make sure that the amount and supporting papers are correct and complete, respectively, and to be controlled at the logbook.

| | | | | |
|---|---|------------------------------------|------------------------|---|
| Office or Division: | City Treasurer's Office – Treasury Operations Review Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2C - Government to Client | | | |
| Who may avail: | All government employees and other agency | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Payroll | | Office Concerned/Accounting Office | | |
| 2. Daily Time Record and Approved Leave (if Any) | | Human Resource Management Office | | |
| 3. Memorandum | | Office concerned | | |
| 4. Other supporting documents | | | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Check the DTR and verify for the approved leave (if any) (payroll) | 1. Checked and verified the DTR/approve leave (if any) | None | 5 minutes | <i>Admin. Aide III LRCO II (Office of the City Treasurer)</i> |
| | 1.1 Checked the accuracy and correctness of computations | None | 5 minutes | <i>Admin. Aide III LRCO II (Office of the City Treasurer)</i> |
| | 1.2 Checked for the completeness of documents | None | 2 minutes | <i>Admin. Aide III LRCO II (Office of the City Treasurer)</i> |
| | 1.3 Controlled and forwarded for approval. | None | 2 minutes | <i>Admin. Aide III LRCO II Admin. Aide (Office of the City Treasurer)</i> |
| TOTAL | | None | 14 Minutes | |



2. CONTROL AND REVIEW OF VOUCHERS

Payrolls and Vouchers are reviewed before the approval for payment to make sure that the amount and supporting papers are correct and complete, respectively, and to be controlled at the logbook.

| | | | | |
|----------------------------------|--|-------------------------------------|------------------------|---|
| Office or Division: | City Treasurer's Office – Treasury Operations Review Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2C - Government to Client | | | |
| Who may avail: | All government employees and other agency | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Accomplished voucher | | Office Concerned/Accounting Office | | |
| 2. Supporting documents | | Human Resource Management Office or | | |
| 3. Memorandum (if any) | | Office concerned | | |
| 4. Other documentations (if any) | | | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Submit the voucher | 1. Checked and verified the documents | None | 2 minutes | LRCO II (Office of the City Treasurer) |
| | 1.1 Checked the correctness of computations | None | 2 minutes | LRCO II (Office of the City Treasurer) |
| | 1.2 Checked and verified the affixed signatures and completeness of documents | None | 3 minutes | LRCO II (Office of the City Treasurer) |
| | 1.3 Controlled and forwarded to the Asst. City Treasurer or City Treasurer for approval. | None | 2 minutes | Admin. Aide III LRCO II Admin. Aide/Asst. City Treasurer or City Treasurer (Office of the City Treasurer) |
| TOTAL | | None | 9 Minutes | |



3. ISSUANCE OF ACCOUNTABLE FORMS (FOR REVENUE COLLECTORS)

Revenue Collector/Deputized Collectors like Barangay Treasurer and sub-collectors with approved Issue Slip of Accountable Forms are issued various accountable forms.

| | | | | |
|---|--|------------------------|------------------------|---|
| Office or Division: | City Treasurer's Office - Administrative Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2G - Government to Government | | | |
| Who may avail: | Accountable Officers | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Request and Issue Slip for Accountable Forms | | City Treasurers Office | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Submit the e-Request | 1.1 Received the request from e-Receipt Issuance 1.2 Input the e-RIS with the item code, units and quantity 1.3 Print the e-RIS 1.4 Verify the series and record the name of the AO in the ROAF | None | 5 minutes | LTOO III LTOO I RCC II (City Treasurer's Office) |
| 2. Signed e-RIS by the AO | 2. Review and control the e-RIS | None | 2 minutes | AA II - TORD LTOO II Admin. Aide III (City Treasurer's Office) |



| | | | | |
|--|---|------------------|------------|--|
| 3. Proceeds to Accounting Office | 3.Control the RIS at the Accounting Office 4.2 Approval of the e-RIS | None None | | <i>(Accounting Office)</i> <i>City Treasurer Asst. City Treasurer (City Treasurer's Office)</i> |
| 4. Received/Signed RIS/verified the Serial Numbers of the OR | 6. Issuance/ Release of AF | None | 2 minutes | <i>LTOO III RCC II (City Treasurer's Office)</i> |
| TOTAL | | None | 11 Minutes | |



4. ISSUANCE OF CHECK

Issued checks to various claimants of the LGU in payment for statutory obligations (GSIS, HDMF & Philhealth), utility bill and such other services rendered.

| | | | | |
|---|---|--|------------------------|--|
| Office or Division: | City Treasurer's Office – Cash Disbursement Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2C - Government to Client and G2G - Government to Government | | | |
| Who may avail: | Clients from Private, Non-Government & Other Government Institutions, Teaching and Non-Teaching Personnel | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Processed Disbursement Voucher | | City Mayor' Office/Accounting Office/City Treasurer Office | | |
| 2. Journal Entry Voucher | | Accounting Office | | |
| 3. Obligation Request | | City Budget Office | | |
| 4. Other Supporting Documents | | General Services Office | | |
| 5. Payee's Valid ID | | | | |
| 6. Official Receipt/s (Payment to Utility Companies/External Creditors) | | | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Client presents requirements needed, signs the disbursement voucher and if needed, issues official receipt/s | Verifies Payee's Information and validated requirements presented then releases check/s | None | 5 minutes | <i>Disbursing Officer</i> (City Treasurer's Office) |
| TOTAL | | None | 5 Minutes | |



5. ISSUANCE OF OFFICIAL RECEIPTS

Issued official receipts in acknowledgement of fees received from clients.

| | | | | |
|--|---|--|------------------------|--|
| Office or Division: | City Treasurer's Office – Cash Disbursement Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2C - Government to Client and G2G - Government to Government | | | |
| Who may avail: | Clients from Private, Non-Government & Other Government Institutions, Teaching and Non-Teaching Personnel | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Processed Disbursement Voucher | | City Mayor' Office/Accounting Office/City Treasurer Office | | |
| 2. Bill | | | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Proceeds to the Window and presents the duly signed order of payment form (together with the necessary documents) (if non, Client secures the form from a particular Division/Unit) | Checks the issued Order of Payment Form, if none, advise the Client to proceed to the particular Division/Unit for the issuance of the Form | None | 2 minutes | <i>Cashier IV</i> (City Treasurer's Office) |
| 2. Gives necessary fees for payment | Verifies information from the Order of Payment to the documents presented then requests clients to be seated and wait for the name to be called while preparing the receipt | Depend on the amount written in the Order of Payment Form | 2 minutes | <i>Cashier IV</i> (City Treasurer's Office) |



| | | | | |
|---|-------------------------------|---|-----------|--|
| 3. Proceeds to the window to get the Official Receipt/s | Issues the Official Receipt/s | None | 1 minute | <i>Cashier IV</i> (City Treasurer's Office) |
| TOTAL | | Depend on the amount written in the Order of Payment Form | 5 Minutes | |



6. PROCESSING OF PAYROLLS AND VOUCHERS

Payrolls of employees and disbursement vouchers from the different offices received by CTO are processed, carded and consequently paid or issued checks.

| | | | | |
|---|---|------------------------|-------------------------|--|
| Office or Division: | City Treasurer's Office - Administrative Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2G - Government to Government | | | |
| Who may avail: | Accountable Officers | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Payrolls & vouchers | | City Treasurers Office | | |
| | | | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Client/s register in the office logbook for client information | 1. Received the payroll/voucher | None | 2 minutes | <i>LTOO III LTOO I RCC II</i> (City Treasurer's Office) |
| 2. DV & Payroll Recorded/Received | 2.1 Received and Record/Posting in the individual ledger cards | None | 15 minutes/ payrolls | <i>Admin. Division</i> (City Treasurer's Office) |
| | 2.2 Review the Payroll/DV as correctness and accuracy of the computation | None | | <i>TORD Division LRCO II</i> (City Treasurer's Office) |
| | 2.3 Certification as to fund available 2.4 Forward the DV/Payroll for approval of the City Mayor | None | 3 minutes | <i>City Treasurer</i> (City Treasurer's Office) <i>Admin Division</i> (City Treasurer's Office) |



| | | | | |
|--|---|------|------------|--|
| 3. Received the Approved Payrolls from CMO | 3.1 Stamp Released the approved payroll | None | 2 minutes | LTOO III LTOO I RCC II Admin. Aide III (City Treasurer's Office) |
| | 3.2. Indorse to CD for the preparation of DV for wages & salaries | None | 2 minutes | Cashier IV LTOO IV Cashier III CDO (City Treasurer's Office) |
| TOTAL | | | 24 minutes | |



7. REQUESTS AND ISSUANCE OF ACCOUNTABLE FORMS (DEPUTIZED ACCOUNTABLE OFFICER)

Accountable Officers with Request and Issue Slip (RIS) of Accountable Forms, requisition accountable forms like AF 51.

| | | | | |
|--|--|---------------------------------|------------------------|---|
| Office or Division: | City Treasurer's Office - Administrative Division | | | |
| Classification: | Simple | | | |
| Type of Transaction: | G2G - Government to Government | | | |
| Who may avail: | Accountable Officers-Barangay | | | |
| CHECKLIST OF REQUIREMENTS | | WHERE TO SECURE | | |
| 1. Request and Issue Slip (RIS) of Accountable Forms | | City Treasurers Office | | |
| 2. Official Receipt | | City Accounting Office | | |
| CLIENT STEPS | AGENCY ACTIONS | FEES TO BE PAID | PROCESSING TIME | PERSON RESPONSIBLE |
| 1. Submit the e-Request | 1.1 Received the request from e-Receipt Issuance 1.2 Input the e-RIS with the item code, units and quantity 1.3 Print the e-RIS 1.4 Verify the series and record the name of the AO in the ROAF | None | 5 minutes | LTOO III LTOO I RCC II (City Treasurer's Office) |
| 2. Signed e-RIS by the Accountable Officers | 2. Review and control the e-RIS | None | 2 minutes | TORD LTOO II Admin. Aide III (City Treasurer's Office) |
| 3. Payment for the cost of AF and present the OR | 3. Record the OR number on the RIS | PHP 110.00/stub PHP99.00/ | 2 minutes | LTOO III LTOO I RCC II |



| | | | | |
|--|--|------------|------------|---|
| | | pad | | (City Treasurer's Office) |
| 4. Proceeds to Accounting Office | 41. Control the RIS at the Accounting Office | None | 2 minutes | (City Accounting Office) |
| | 4.2 Approval of the e-RIS | None | | <i>City Treasurer</i> <i>Asst. City Treasurer</i> (City Treasurer's Office) |
| 6. Sign, received and reviewed the AF (serial numbers) | 6. Release /issuance of AF | None | 2 minutes | <i>LTOO III</i> <i>RCC II</i> (City Treasurer's Office) |
| TOTAL | | PHP 110.00 | 13 minutes | |