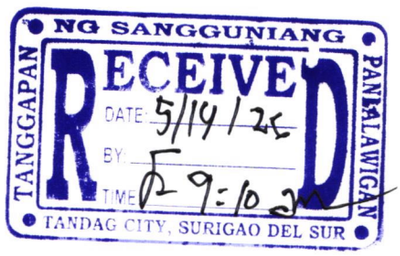
Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

OFFICE OF THE SECRETARY TO THE SANGGUNIANG BAYAN

May 14, 2026



THE HONORABLE VICE-GOVERNOR

AND

THE HONORABLE SANGGUNIANG PANLALAWIGAN MEMBERS

THRU: **THE SECRETARY TO THE SANGGUNIANG PANLALAWIGAN**
Tanggapan Ng Sangguniang Panlalawigan,
Capitol Hills, Tandag City,
Surigao del Sur

Sirs/ Mesdames:

Respectfully submitting to your level, **ORDINANCE NO. 51, Series of 2026** entitled **"AN ORDINANCE REGULATING THE OPERATION OF COCKFIGHTING, IMPOSING FEES/CHARGES THEREOF AND FOR OTHER PURPOSES"** dated April 28, 2026.

Attached herewith are the following:

1) Toolkit of the fees and charges
2) Minutes of the Public Hearing
3) Attendance of the Public Hearing
4) Pictures during the Public Hearing

For your review and favorable action.

Thank you and more power.

Very truly yours,

MA. JULINA T. BORDA- JUTILO, LLB., J.D.
Secretary to the Sangguniang Bayan

POSTED:
DATE: 5-11-2026
BY:
MA. JULINA B. JUTILO
SB SECRETARY

Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

TANGGAPAN NG SANGGUNIANG BAYAN

EXCERPTS FROM THE MINUTES OF THE 39TH REGULAR SESSION OF THE 14TH SANGGUNIANG BAYAN OF CARMEN, SURIGAO DEL SUR HELD AT THE SB SESSION HALL, LEGISLATIVE BUILDING ON APRIL 28, 2026

Refer To: Committee on Sports, Games and Development

PRESENT:

Hon. Jane V. Plaza	.....	Municipal Vice- Mayor/ Presiding Officer
REGULAR SANGGUNIANG BAYAN MEMBERS:		
Hon. Carlos S. Estrada	.....	SB Member
Hon. Harvey S. Manawatao	.....	SB Member
Hon. Tanie A. Quillano	.....	SB Member
Hon. Nilo S. Bigno	.....	SB Member
Hon. Rencio P. Valeroso	.....	SB Member
Hon. Elvie U. Ohao	.....	SB Member
EX-OFFICIO MEMBERS:		
Hon. Blandena V. Sugian	.....	ABC President
Hon. Jeff Anthony D. Beloria	.....	SK Federation President

TANGGAPAN NG SANGGUNIANG PANLALAWIGAN
RECEIVED
DATE: 5/14/26
BY:
TIME: 9:10
TANDAG CITY, SURIGAO DEL SUR

ON LEAVE:

REGULAR SANGGUNIANG BAYAN MEMBERS:		
Hon. Daniel A. Tejoi	.....	SB Member
Hon. Michael C. Escuyos	.....	SB Member

ORDINANCE NO. 51
Series of 2026

"AN ORDINANCE REGULATING THE OPERATION OF COCKFIGHTING, IMPOSING FEES/CHARGES THEREOF AND FOR OTHER PURPOSES"

Author: Hon. Harvey S. Manawatao

Enacted: All Members Present

EXPLANATORY NOTE

Cockfights are part of our culture/heritage. While is true that cockfighting has been practiced for centuries, it does not mean, everyone is free to engage into this game. No one is allowed to hold cockfights without permit and outside in a licensed legitimate cockpit arena.

Presidential Decree No. 449 otherwise known as Cockfighting Law of 1974 is instructive about cockfighting. On the other hand, the Local Government Code of 1991 as amended is explicit, that the Sangguniang Bayan has the power to authorize and grant license for the establishment, operation and maintenance of cockpit and regulate cockfighting.

PROVINCE OF SURIGAO DEL SUR
Office of the Secretary to the Sangguniang Panlalawigan
Tel. No.: 086-2115832
Email: ossp@surigaodelsur.gov.ph
OSSP-26-05845

To ensure the safety of the cockfight aficionados and the cockfights shall be held only in an authorized and license cockpit arena, to enact this ordinance is deemed necessary.

BE IT ORDAINED, by the Sangguniang Bayan of Carmen, Surigao del Sur in Regular Session assembled, that:

Section 1. TITLE- This ordinance shall be known as COCKFIGHTING ORDINANCE OF CARMEN 2026.

Section 2. PURPOSE- This Ordinance shall govern the establishment, operation and maintenance of cockpits, fees and charges, and the regulation of cockfighting.

Section 3. DECLARATION OF POLICY- It is hereby declared a policy of the Municipality of Carmen:

1. To ensure maximum development and promotion of wholesome recreation and amusement to bring about the family goals.

2. It is the purpose of this ordinance to efficiently control and regulate cockfighting toward its establishments, as a national recreation, relaxation and other source of entertainment.

3. To remove and prevent an excessive reasonable business operation and profits consideration in the management of cockpits and instead preserve Philippine Customs and traditions and enhance national identity.

Section 4. DEFINITION OF TERMS- As used in this ordinance the following terms shall be understood, applied and construed as follows:

1. Cockfighting (Buyang/ Sabong)- shall embrace and mean the commonly known game or term cockfighting, derby, pintakasi, or tupad or its equivalent terms.

2. Cockpit (Buyangan)- the properly enclosed building, or fenced premises provided with one or more gates or door for define of entrance and exit licensed in accordance herewith for holding of cockfighting, derby, pinataksi, tupada, or its equivalent.

3. International Derby- a cockfight promotion with foreign entries.

4. National Derby- a cockfight promotion with national participants.

5. Regional/Local Derby- a cockfight promotion with participants.

6. Regular Cockfight- means a cockfight held on Sunday and/or Legal Holidays in a licensed cockpit.

7. Special Cockfight- means a fight held on days other than Sundays and Legal Holidays and for special purpose, either in a licensed cockpit or in open spaces provide, there is constructed and enclosed premises where cockfighting takes place.

8. Promoter- a person licensed by the Municipal Government as such who is engaged in the convening, holding and the celebration of specially programmed and arranged cockfighting set to or encounter, pintakasi, and ordinary fights or hack fights.

9. Pit Manager- a person who professionally, regularly and habitually manages a cockpit and cockfights therein. He may not be the owner of the cockpit himself.

10. Referee (Kuymi/Sentenciador)- a person who watches and oversees the progress of the cockpit and decided its results by announcing the winner or declaring a draw or no contest game.

11. Bet Manager (Masyador)- refers to a person who calls and takes care of bets from the owner of both gamecocks and those of other betters before he orders commencement of the cockfight derby match maker (magtatari) and thereafter distribute winning bets after deduction certain commission.

12. Gaffer (Mananare)- a person knowledgeable in the technique of arming cocks with gaff or gaffs on either or both legs.

13. Handler (Sultador)- a person takes physical custody and control, inside the area of the fitted gamecock and who actually releases the same for actual fights and combats in a cockfight.

14. Gamecocks- refers to domesticated fowls, either imported or locally breed, as well as native fighting cocks indigenous to the country, especially breed, trained and condition for actual cockfighting, or for propagating or breeding purpose of eventual use in cockfighting.

15. Cocker (Afficionado) a person who breeds gamecock or engages in cockfighting and who participates and bets in cockfighting as a sport, amusement, recreation or form of relaxation.

16. Zoning Law or Ordinance- either or both national or local legislations which locally arranges, prescribes, defines and apportions given political subdivision into specific land uses at present and for future projection.

Section 5. OWNERSHIP, OPERATION AND MANAGEMENT OF COCKPIT-The following person or entities may own, operate, or manage a cockpit:

a. Filipino Citizens not otherwise prohibited by laws.

b. Cooperative or Corporation, the capitalization of which is sixty percent (60%) Filipino owned or formed, organized, established and licensed for such purpose.

Section 6. ESTABLISHING OF COCKPIT- only one cockpit shall be allowed in the municipality. However, when the population of the municipality is determined by the Municipal Planning and Development Coordinator or by the Municipal Population Officer shall have reached one hundred thousand (100,000.00) an additional cockpit shall be established, maintained and operated. Provided, however, that existing right shall not be prejudiced. Provided further, that new cockpit to be established should not be nearer than one (1) kilometer radius of an existing cockpit.

Section 7. SITES AND CONSTRUCTION OF COCKPIT- Cockpits shall be constructed and in accordance with PD No. 449 that no cockpit shall be established and/or operated within the radius operated within the appropriate areas as prescribed in the Municipal Zoning Laws or Ordinances, and or other public buildings except cockpits already established and licensed before the passage of this of fifty (50) linear meters from any existing residential or commercial area, hospital, churches, schools. Decree Cockpit may also be established with and/or as adjunct of resorts, sports and/or recreational project site only recognized and registered with Philippine Tourism Authority subject to the limitations the plan, specification, location and vicinity of the proposed cockpit shall first be submitted to the herein set forth: Before the approval or issuance of building permits for the constructions of cockpits, Sangguniang with the National Building Code, Ordinance and Regulations, and of the provisions thereof.

Section 8. PLACE AND TIME AND HOLDING COCKPIT- Regular cockfighting shall be held only in licensed cockpits.

A) For Regular Cockfights, during Sundays and Local Holidays, except on the following days when no cockfighting shall be held:

1. Holy Thursday
2. Good Friday

3. Philippine Independence Day (June 12)
4. National Heroes Day (Last Sunday of August)
5. Bonifacio Day (November 30)
6. Rizal Day (December 30)
7. Election/Referendum Day
8. Registration Day on such election/referendum

B) The Municipal Mayor may issue special permits for Special Cockfights, as provide in Section 13, under the following circumstances:

1. For not more than three (3) days, during Barangay Fiesta upon resolution of the Barangay Sangguniang concerned. Should special cockfights be held in a place other than a licensed cockpit, no special permit shall be granted unless an enclosed premises shall be constructed where the cockfighting may take place for the safety of spectators.

2. For not more than three (3) consecutive days, on the occasion of an agricultural, commercial or industrial fair, carnival or exposition, upon resolution of the Barangay Sangguniang where such fair, carnival or exposition is to be held.

3. For the entertainment of Foreign Dignitaries or for Tourist, or for renting Filipinos, commonly known as "Balikbayan", upon application of the host organization concerned for a period of not exceeding three (3) consecutive days.

4. For the support of fund- raising campaign for charitable purpose upon application of the beneficiary concerned for a period not exceeding three (3) days.

Section 9. LICENSING OF COCKPITS- The Municipal Mayor or his duly authorized representative may issue, upon satisfactory proof that the applicant is qualified and has complied with the requirements of this ordinance specifically Sections 6 and 7 hereof, a COCKPIT PERMIT, which shall be valid for three (3) years, renewable for the same period, upon payment of Three Thousand Pesos (Php3,000.00) annually.

Should the grantee stop the operation of his cockpit before the expiration of his permit, he should immediately notify in writing the Office of the Municipal Treasurer of Carmen of such cessation, so as to exempt him in the payment of the quarterly tax, thereafter.

The Cockpit Permit is strictly personal to the grantee, hence, non-transferrable. In the event that the grantee alienates cockpit to a third person, the latter should first secure the Cockpit Permit before he commences to operate the cockpit.

In addition, a Franchise Tax shall be collected from the provincial government within the first twenty days of January each year at the provincial treasurer's office (PTO), Capitol Site, Tandag City, Surigao del Sur.

Section 10. REQUIREMENT FOR APPLICATION OF PERMIT/ LICENSE- The following requirements must be fully complied before the issuance of Permit/ License:

A) For New Application- every application to operate or maintain a cockpit shall be submitted to the Office of the Sangguniang Bayan concerned accompanied by the following requirements provided in Doing and business Act of 2018:

1. Proof of Business Registration from either SEC or DTI
2. Occupancy Permit
3. Contract of Lease (if lease)
4. Barangay Clearance
5. Basis for computing taxes, fees, and charges (ex. Income Tax Return)

6. Building Clearance
7. Sanitary Permit
8. Zoning Clearance
9. Police Clearance
10. BFP Clearance

B) For Renewal of Application- the requirement for renewal shall be based on the following documents provided under DILG/DTI JMC No. 01, Series of 2016 dated August 30, 2016:

1. Basis for computing taxes, fees, and charges (ex. Income Tax Return)
2. Barangay Clearance
3. Sanitary Permit
4. Police Clearance
5. BFP Clearance

Section 11. ANNUAL RENEWAL OF BUSINESS PERMIT- Every application for the annual renewal of a license to operate or manage a cockpit to be shall be submitted to the Municipal Mayor on the First day of January or not later than 20th day of each year and shall be accompanied with the following:

1. Official Receipt showing payment of Municipal Taxes, Fees, and other Levies as prescribed in pertinent Municipal Ordinances.

2. In case the cockpit was constructed more than ten (10) years before the date of renewal application, a certificate from the Municipal Engineer to the effect that such cockpit is free from material, structural or other physical hazards.

Section 12. COCKFIGHTING OFFICIALS- The following cockfighting officials are required to register with the Office of the Municipal Mayor.

1. Promoters
2. Pit Managers
3. Referees (Sentenciadors/Kuymi)
4. Bit Managers (Kasadors/Monton)
5. Bet Takers (Kristo/Llamador/Masyador)
6. Gaffers (Mananare)
7. Cashiers or Gatekeeper

They shall not officiate as such in any regular or special cockfights herein authorized without first seeking the Mayor's Permit and renewal every year on or before January 20.

Section 13. PERMIT REQUIRED FOR FILING SPECIAL COCKFIGHTS- The following are the requisites for Special Permit:

a. No special cockfights shall be allowed unless authorized by Special Cockfight Permits from the Municipal Mayor subject to the approval of the Police Provincial Director. Application for such special shall be filed with the Office of the Municipal Mayor at least three (3) days before the event. Every application shall be signed by the owner operator or the license cockpit where such special cockfights are to be held or by the sponsor in case the special cockfight shall be held in a place other than in a license cockpit.

b. No international Cockfights may be held without permit or license from the Sangguniang Bayan and approved by the Municipal Mayor. The Sangguniang Bayan may authorize the promotion of International Cockfight Derbies for the support of fund-raising campaigns upon application of duly qualified promoters and countersigned by the owner/operator or license of the cockpit or sponsoring organization. Such application shall be at least seven (7) days before the scheduled international Cockfight Derby.

Section 13.1 - All persons maintaining, operating or conducting any cockpit, any person directly or indirectly participating in the cockfights shall abide by, and obey the following rules and regulations of cockfighting as herein below enumerated, to wit:

Rule 1. It is prohibited for any person to accept any bet without the corresponding money at his disposal to respond to the bet in case he loses. No checks will be accepted in bets or payment of bets.

Rule 2. No person shall talk to, interfere with, or in any way obstruct the acts of the starters while releasing their respective cocks; neither shall any person talk to, interfere with, or in any way hamper, the referee while a cockfight is in progress, especially when the referee is in the act of rendering his decision on any match.

Rule 3. Any violation of the provisions of the two preceding rules shall give the management of the cockpit the right to eject the person or persons responsible therefore, and in addition to file such criminal action the management may see fit.

Rule 4. There shall be a referee (sentenciador) appointed by the management of the cockpit, who shall have the following duties to wit:

a. To direct and supervise the fight of game cocks in the ring and enforce all the rules on cockfight as herein prescribed.
b. To see to it, before the cocks are ordered released to fight, that their gaffs are genuine, placed in the correct position, and in right angle, and properly stringed.
c. To see to it that the contending cocks are in good physical condition- holding the cocks one after another at a reasonable height from the ground and releasing cocks has been fixed (tippe), poisoned, injured, wounded or is unable to continue in a fight due to any physical defects internationally inflicted upon it. In case any of the cocks suffers from any of these defects, the match shall be nullified.
d. To keep the two cocks in constant fight until one is outfought in the encounter or the two cocks are dead or refuse to fight any longer.
e. The referee has the authority to declare a draw to a match when in his opinion the match is fixed.
f. To decide each fight immediately and publicly and his decision is FINAL.

Rule 5. There shall be an assistant referee possessing the same qualifications as the referee who shall act in the absence or sickness of the referee, or discharge such duties as may be assigned to him by the referee.

Rule 6. In case the referee needs assistance in carrying out any of the rules herein prescribed, as in the act of performing the confrontation, and in the removal of the cocks to the center of the ring, he shall ask the assistant referee to render to him the necessary aid.

Rule 7. The contending sides may, in a particular match, agree to appoint a third party to act as referee who shall, however, be subject to all the rules herein prescribed.

Rule 8. The referee and assistant referee, including members of their immediate families, are absolutely prohibited to have game cocks of their own in the cockpit where they are the referee and own in the cockpit where they are the referee and assistant referee; neither, shall both be allowed to place a bet or side be during matches (soltadas). Any violation of this rules shall disqualify permanently the referee or the assistant referee, as the case may be, from acting as such in cockpit.

Rule 9. There shall be two starters (soltadores) in each fight 1 whose duties shall be to release the contending cocks, and to go to their respective places opposite each other, after the two contending cocks have met and in actual fight. They shall not leave these places, except when their persons are endangered by the fighting cocks, remaining, however, always apart.

The management shall provide places where the starters shall be located after releasing their respective cocks, which Places shall be adjacent to the ring with free access thereto.

Rule 10. The starters shall not take back their respective cocks after releasing them to fight, except when so ordered by the referee or when their respective cocks peck on the ground or are out of position.

Rule 11. The starters shall not interfere with the referee by eight preventing the latter from taking the two cocks to perform the necessary confrontation (careo) or from rendering this rule shall lose the matched-money delivered by him or by the owner of the cock released by him to the bet fixer: Provided, however, that the betting of the general public shall be decided in accordance with the result of the fight. The said starter shall furthermore be disqualified permanently from releasing any cock in the ring of any cockpit.

Rule 12. There shall be a bet fixer (casador) appointed by the management of the cockpit, whose duty shall be to take possession of the matched money from the starters or owners of the two contending cocks before the fight, delivering the money to the corresponding winners after the fight, and after deducting the participation to which the management and the owners agree when the fight, is declare a draw.

Rule 13. The bet fixer shall place the matched money before each fight on a table located within the premises of any cockpit and shall advise the referee before the latter orders the release of the game cocks, that all arrangements with respect to betting have been completed.

Rule 14. Persons waging a bet may, at their option, change their bet or withdraw their matched money before any fight begins: but once the fight has started, no such change, or withdrawal shall be permitted. Any discrepancy or shortage in the amount of bets delivered to the bet fixer shall be paid by the management.

Rule 15. The management of cockpits has the right and power to oust with the assistance of peace officers to bar any person who is causing nuisance or disturbance in the cockpit premises during cockfights.

Rule 16. The ring of any cockpit shall be at least seven (7) meters wide, which shall be maintained clean at all

Rule 17. Two lines parallel with each other shall be drawn in the middle of the ring with a distance of forty (40) centimeters between them.

Rule 18. The game cocks shall each have a gaff of such form and length, and places in such manner as may be agreed upon between the opposing sides. The gaffs shall be smooth, clean, pointed at the end and sharpened at one side. During the fight the position of such gaffs shall not be changed nor down or is loosened from the leg.

Rule 19. The referee may, however, interfere in any match for the purpose allowing the contending cocks to continue the fight.

a. When the gaffs of both cocks are entangled with one another thereby preventing the continuance of the fight.
b. When the gaff of any fighting cock gets entangled with the railing of the ring, or of any object, and its adversary does not take the initiative to attack.
c. When the gaff is embarked in any of the cocks, the same may be removed when the cocks have stopped pecking or shuffling.

RULE 20. Only four (4) persons shall remain in the ring when the two contending cocks are released to fight, the referee, the two starters, and other employees, not exceeding four, provided, that if it is necessary to maintain peace and order, any peace officer may enter or stay in the said premises.

RULE 21. After arrangement have been made with regard to bets waged on each fighting cock, and after having complied with the requirements of the preceding rule, the starters, upon the direction of the referee, shall cause their respective cocks to peck on each other, remove the sweats of the gaffs. And worthwhile release the contending cocks.

RULE 22. Any, match shall be deemed terminated-

a. When one or both cocks are killed in a fight.
b. When any one of them flees or runs away as a sign of giving-up the fight.
c. The referee shall render his decision by raising the winning cock in his hand, and delivering the same to the corresponding starter.

RULE 23. If in an encounter a cock flees or runs away but not quickly or give signs that it gives-up the fight, it should be left undisturbed until it quakes and shown signs that it refuses to fight any longer.

RULE 24. The match shall be deemed terminated and considered a draw whenever any of the game cocks, at the start, without being attacked by its adversary, flees or runs away, and refuses to fight.

RULES 25. In no case shall a cockfight be allowed to last more than ten (10) minutes from the start of the fight. After ten (10) minutes, the referee shall declare the said match a DRAW (tabla). However, the referee must count ten (10) seconds from the termination of the ten (10) minutes from the start of the fight. The count must be made public. For this purpose, the management shall provide a time piece situated at a conspicuous place for the general public to see.

RULE 26. Confrontation shall be effected by the referee in the following cases:

a. When neither of the contending cocks does not initiate a fight or pursue its adversary.
b. When the cock that pursues its adversary in the ring stops in its pursuit or departs from its course and fight is not resumed when seen by its adversary.
c. When the cocks are seriously wounded after an encounter and cannot attack each other.
d. When one of the cocks or both of them appear to be dead.
e. When one of the fighting cocks attacks the other and cannot pull off its gaff from its adversary.
f. When one of the cocks falls on top of the other and remains in this position or in any case when two cocks are close to each other that each is unable to make any movements to attack each other.
g. When one of the cocks does not fight back after receiving a blow from its adversary, and it is not certain that it refuses to fight any longer.

RULE 27. Whenever a contending cock abandons its position after confrontation and takes to flight with its feathers near its head raised as an indication of giving upon the fight, the said cock shall be deemed to have lost although it walks slowly in leaving such position.

RULE 28. It during the encounter one of the contending cocks falls, on the ground, and then flees, leaving behind its adversary, the match shall not be deemed terminated whenever the fleeing cock stops and shows signs to fight, in which case confrontation shall be effected. If it retreats or refuses, the match shall be declared in favor of the adversary.

RULE 29. If the cock has pecked its adversary twice clearly if and adversary refuses to do so it is declared a win. If the cock shuffles it will also be declared a win. If both cocks make only one peck, then it will have declared a draw.

RULE 30. When both cocks are seriously, and after confronting with each other are no longer in a fighting mood, the referee shall observe closely which of them show signs of dying such as twisting the head or pecking on the ground. When one or both cocks show such signs that they should be confronted and place face to face on the ground for them to peck or shuffle at each other. Victory is decided by two (2) pecks or one (1) shuffle or one (I) peck and one (I) shuffle, considering the opponent does not response. The decision of the referee is final and unappeasable.

RULE 31. When one of the contending cocks, without being attacked by its adversary, walks away from its position and there is doubt as to its desire to fight, the referee shall effect the necessary confrontation. If in the act or performing the confrontation the cock referred to instantly dies at the hands of the referee, it shall be considered the loser after it is pecked twice by its opponent. Should the other cock die instead, confrontation shall be effected just the same, and it its adversary refuses to fight, it shall be considered as having run away, and the match shall be considered a draw.

RULE 32. In the event that the cocks referred to in the preceding rule which wilds away from its position shows signs of dying in the same manner as its adversary, the referee shall immediately lift and hold it in his hand and place it in front of the other which might be lying on the ground or standing still to determine which of them shall be declared the loser in accordance with Rule 28, hereof.

RULE 33. A cock which is seriously wounded shall not be considered the loser although it sticks it beak on the ground.

a. When it continues to stand on its legs.
b. When it sticks its beak on the ground as a result of its attempt to rise due to an injured leg or broken wing or to any wound.
c. When it does so because of its having been pecked by its adversary.

RULE 34. When one of the cocks pierces itself with its own gaff and remains lying on the ground, the referee shall not disturb the cock until he is satisfied that the wounded cock it already dead, in which case he shall pull out the gaff of the dead cock and shall hold its adversary in his hands. The dead cock shall be considered the loser. If on the other hand, it is found that the wounded cock is alive, the referee shall cause them to resume the fight.

RULE 35. If the cock which was not wounded by its own gaff dies, the referee shall proceed to the confrontation shall be effected by the referee after pulling out the gaff of the wounded cock.

RULE 36. If the cock which was not wounded by its own gaff dies, the referee shall proceed to the confrontation and should its adversary peck or attack, the latter shall be declared the winner. But should it quickly and refuse to fight, the match shall be declared a draw.

The match shall likewise be declared a draw if after pulling out the gaff which stuck into a cock, the same dies thereafter, and its adversary does not peck it.

RULE 37. In addition to the case mentioned in the preceding rule, a match shall likewise be declared a draw.

a. When both cocks die simultaneously.
b. When one of the cocks flees from the other which is in the act of dying and no longer pecks or shuffles.
c. When both cocks show signs of dying and neither pecks, nor attacks the other. In this case, the referee shall not wait for one to die ahead of the other, not held either of them.
d. When one of the cocks jumps out of the railing of the ring after the first attack of its adversary, and is not wounded.
e. When both cocks refuse to peck each other before the start of any fight in the absence of a mutual agreement to the effect.

RULE 38. Confrontation shall be effected by the referee and the assistant referee without the intervention of the starters or other persons and shall be done precisely at the place where the cocks are found without the necessity of taking them to the middle of the ring. Confrontation between the live cock and the dead one shall be effected in the same place where they are found. Loser not only loses high places be but also his cock, dead or alive.

RULE 39. Questions arising from any condition not covered by these rules shall be decided in accordance with practices, customs and usages generally established and observed in the locality.

Section 14. IMPOSITION OF FEES- The local fees and charges herein prescribed shall be imposed to the following:

1) Annual Cockpit Permit Fee - Three Thousand Pesos (Php3,000.00)

2) Cockpit Personnel Permit Fee:

a. Promoter - Twenty Thousand Pesos (Php20,000.00)

b. Pit Manager - Three Thousand Pesos (Php3,000.00)

c. Referee - One Thousand Pesos (Php1,000.00)

d. Bet Taker - One Thousand Pesos (Php1,000.00)

e. Bet Manager - One Thousand Pesos (Php1,000.00)

f. Gaffer - One Thousand Pesos (Php1,000.00)

g. Cashier - One Thousand Pesos (Php1,000.00)

h. Derby Matchmaker - One Thousand Pesos (Php1,000.00)

3) Special Permit Fee Special Cockfights

Pintakasi/ application -Two Thousand Five Hundred Pesos (Php2,500.00)

4) Special Derby Assessment from Promoters of:

a. Two-Cock Derby - One Thousand Five Hundred Pesos (Php1,500.00)

b. Three-Cock Derby - Two Thousand Pesos (Php2.000.00)

c. Four-Cock Derby - Two Thousand Five Hundred Pesos (Php2,500.00)

5) Permit Fee for Ordinary Hack fight - One Thousand Pesos (Php1,000.00)

6) Permit Fee Sultador Aplinary - Two Hundred Pesos (Php200.00)

7) Fee Per Sultada on Special Derby - One Hundred Fifty Pesos (Php150.00)

8) Fee Per Sultada on Ordinary Hack Fight- Two Hundred Pesos (Php200.00)

Section 15. PROHIBITIONS- The following are prohibited inside the cockpit arena:

a) Any form of Illegal gambling.
b) Carrying of deadly weapons, except for security personnel and military authorities.
c) Operation of other business activities within the premises of the cockpit arena

without the Mayor's Permit, aside from the operations of the cockpit using traditional buyang/ sabong or traditional bet.

d) Minors are not allowed to enter the cockpit area.
e) Using Technology-Based Betting is strictly prohibited unless there is a law so provides.

Section 16. PENAL PROVISIONS- Violation of any provision of this ordinance shall have the following penalties:

First Offense	-	Two Thousand Five Hundred Pesos (Php2,500.00)
Second Offense	-	one (1) month suspension of the operation of the cockpit
Third Offense	-	Revocation of Franchise

In case the owner or operator of a cockpit is a firm, company, or association, the person in-charge with the management of the business shall be liable for any accident and violation thereof.

Section 17. SEPARABILITY CLAUSE- If any provision of this Ordinance is declared unconstitutional or invalid, the remaining provisions not affected therewith shall be in force and effect.

Section 18. REPEALING CLAUSE- Any ordinance or parts of any ordinance inconsistent hereof are hereby repealed or modified accordingly.

Section 19. EFFECTIVITY CLAUSE- This ordinance shall take effect ten (10) days after the approval.

ENACTED this 28th day of April, 2026 at Carmen, Surigao del Sur.

I HEREBY ATTEST to the correctness of the foregoing Ordinance.

MA. JULINA T. BORDA-JUTILO, LLB., J.D.
Secretary to the Sangguniang Bayan

CERTIFIED CORRECT:

JANE V. PLAZA
Municipal Vice- Mayor/
Presiding Officer

APPROVED:

NESTOR S. VALEROSO
Municipal Mayor
5/11/2026

STEP 1: MAP YOUR PROCESS FLOW

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

Instructions in Filling the Form

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

Table 1:

	LIST OF ACTIVITIES
1	Receives accomplished Unified Business Application Form together with documentary requirements for **Annual Cockpit Permit Fee**, encode the application in the system, verifies correctness of entry and the documentary requirements then print the Tax Order of Payment
2	Signify the application, approves payment then issue Official Receipt
3	Issue, approves, record and release Mayor's Permit
4	Perform actual inspection
5	

STEP 2: IDENTIFY THE RESOURCES FOR EACH ACTIVITY

Instructions in Filling the Form

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

Table 2:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL
1	Receives accomplished Unified Business Application Form together with documentary requirements for **Annual Cockpit Permit Fee**, encode the application in the system, verifies correctness of entry and the documentary requirements then print the Tax Order of Payment	BPLO, MTO	All MTO Personnel, BPLO Designate	Unified Form, Bond Paper, Ink, Ballpen
2	Signify the application, approves payment then issue Official Receipt	BPLO, MTO	BPLO Designate,MT, AMT, RCC	Ballpen, Official Receipt
3	Issue, approves, record and release Mayor's Permit	BPLO,Mayor's Office, MTO	BPLO Designate, Municipal Mayor, Admin. Aide	Linen Paper A4, Bond Paper, Ballpen, ink, Business Plate, Sticker, Logbook
4	Perform actual inspection	Mayor's Office,BPLO, MHO,MEO, MPDO,MAO	BPLO Designate, Executive Assistant-Representative, Municipal Health Officer--**Mary Michelle R. Paganpan**, Municipal Engineer-Representative(**Joegie E. Cabatuan/Admin. Aide VI**), Municipal Planning Officer-Representative(**Ray Mark S. Mainit/Admin. Aide IV**), Municipal Agriculturist-Representative(**Queven P. Tisbe/Agri'l Technologist**), Municipal Environment and Natural Resources Officer-Representative(**Rachel Ontolan/Envi. Mgmt. Specialist**)	Bond Paper, Ink, Ballpen
5	-			

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

Instructions in Filling the Form

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

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

Table 3:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL	TYPE OF ACTIVITY
1	Receives accomplished Unified Business Application Form together with documentary requirements for **Annual Cockpit Permit Fee**, encode the application in the system, verifies correctness of entry and the documentary requirements then print the Tax Order of Payment	BPLO, MTO	All MTO Personnel, BPLO Designate	Unified Form, Bond Paper, Ink, Ballpen	Routine
2	Signify the application, approves payment then issue Official Receipt	BPLO, MTO	BPLO Designate,MT, AMT, RCC	Ballpen, Official Receipt	Routine
3	Issue, approves, record and release Mayor's Permit	BPLO,Mayor's Office, MTO	BPLO Designate, Municipal Mayor, Admin. Aide	Linen Paper A4, Bond Paper, Ballpen, ink, Business Plate, Sticker, Logbook	Routine
4	Perform actual inspection	Mayor's Office,BPLO, MHO,MEO, MPDO,MAO	BPLO Designate, Executive Assistant-Representative, Municipal Health Officer--**Mary Michelle R. Paganpan**, Municipal Engineer-Representative(**Joegie E. Cabatuan/Admin. Aide VI**), Municipal Planning Officer-Representative(**Ray Mark S. Mainit/Admin. Aide IV**), Municipal Agriculturist-Representative(**Anthony A. Rengel/Agri'l Technologist**), Municipal Environment and Natural Resources Officer-Representative(**Rachel Ontolan/Envi. Mgmt. Specialist**)	Bond Paper, Ink, Ballpen	Special
5	-	-	-	-	

STEP 4. QUANTIFY THE VARIABLE COST FOR ROUTINE ACTIVITIES

STEP 4.A PERSONNEL COSTS

Instructions in Filling Up the Form

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

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

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

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

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

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

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

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

Table 4: Personnel Cost

Name and Position	Compensation					% Time assigned in the delivery of Annual Cockpit Permit Fee	Annual Cost of the Service
	SG-Step	Monthly Salary	Annual Salary	Other Benefits	Annual Compensation		
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
Marilou A. Aspril-Mun. Treas.	SG-24/S2	74,791	897,492	291,794	951,428.80	0.01%	95.14
Aileen Rose A. Tantoy-LRCO I/BPLO	SG-11/S1	22,731	272,772	75,614	278,708.80	0.08%	222.97
Luzviminda Datoy-RCC III	SG9/S1	17,420	209,040	64,320	218,688.00	0.06%	131.21
Nora D. Ogdoc-Admin Aide	SG1/S1	10,623	127,476	57,424	147,920.00	0.03%	44.38
Nestor S. Valeroso-Mun. Mayor	SG-27/S3	106,997	1,283,964	377,304	1,329,014.40	0.01%	132.90
Jheian Richelle Lipao-Admin Aide I	SG-1/S1	10,546	126,552	57,424	147,180.80	0.03%	44.15
							-
							-
							-
							-
							-
			-		-		-
			-		-		-
			-		-		-
						TOTAL	670.75

ST 4.B COST OF TRANSPORTATION

Instructions in Filling the Form

Column 1. Identify the vehicles used for inspection
Column 2. Identify the number of vehicles used for inspection.
Column 3. Verify unit cost of vehicle
Column 4. Determine the total cost by multiplying columns 2 and 3
Column 5. Apply the depreciation rate (Note: Economic life of a vehicle is 10 years)
Column 6. Compute for the annual depreciation cost by multiplying columns 4 and 5.
Column 7. Verify from the City Accounting Office the actual amount spent for maintenance of the vehicle used for inspection. In the absence of actual data, the amount can be computed by multiplying column 5 by 20%.
Column 8. Determine the frequency of use of the vehicle. In the specific case sample, half day use from February to November is 44/52 weeks x .5 days. Note that the LGUs may devise other method to determine the actual frequency of use of vehicle.
Column 9. Compute the cost of vehicle for inspection by adding columns 6 and 7 thenmultiply the frequency of use in column 8.

Table 5:

Variable Cost - Vehicle

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

Instructions in Filling the Form

Column 1. Identify the vehicles used for inspection
Column 2. Identify the number of vehicles used for inspection
Column 3. Verify the average cost of fuel per liter
Column 4. Check the average weekly consumption in liters
Column 5. There are 52 weeks in one year. Identify the number of weeks the vehicles(s) has been used in a year.
Column 6. Compute for annual cost of fuel for 1 year by multiplying columns 2, 3, 4 and 5.
Column 7. Determine the percentage for the frequency of use of the vehicle for inspection. In the specific case sample, half day use from February to November is 44/52 weeks X .5 days. Note that the LGUs may devise other method to determine the actual percentage for the frequency of use of the vehicle.
Column 8. Compute the cost of fuel for inspection activities by multiplying columns 6 and 7.

Table 6:

Variable Cost - Fuel

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

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

Table 7:

Variable Cost - Allowance/Reimbursement for Fuel

Name and Position	Transportation Cost based on Allowance/Reimbursements		% Time assigned in the delivery of the "Annual Cockpit Permit Fee"	Annual Cost of the Service
	Average Monthly	Annual Allowance		
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)
Aileen Rose A. Tantoy - LRCO-I/BPLO Designate	100	1,200	0.22%	2.64
Mary Michelle R. Paganpan-Mun. Health Officer	100	1,200	0.22%	2.64
Joegie E. Cabatuan-Admin. Aide VI	100	1,200	0.22%	2.64
Ray Mark S. Mainit- Admin. Aide VI	100	1,200	0.22%	2.64
Anthony C. Rengel - Agri. Tech.	100	1,200	0.22%	2.64
Rachel Ontolan-Envi.Mgt. Specialist	100	1,200	0.22%	2.64
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
			TOTAL	15.84

TOTAL OF VEHICLE AND FUEL:	-

STEP 4.C OTHER VARIABLE COSTS

Instructions in Filling the Form

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

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

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

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

Table 8:

Variable Cost - Other variable cost

Particulars	Annual Number of Applications	Cost/Measuring unit (Php)	Annual cost (Php)
(col 1)	(col 2)	(col 3)	(col 4)
	1		
Bond paper	4	0.50	2.00
business plate	1	250.00	250.00
sticker	1	30.00	30.00
official receipts	1	5.10	5.10
linen paper A4	2	2.00	4.00
Ballpen	1	7.50	7.50
		TOTAL	298.60

Instructions for Filling Up the Form

Column 1 - List all identified variable costs.

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

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

Table 9:

Summary Table- Variable Costs

	Total	Estimated Routine Variable Cost Per Application
Annual Number of Applications	1	
Variable Costs		
Routine Personnel	670.75	670.75
Travel Reimbursement	15.84	15.84
Other Supplies/Forms/Materials	298.60	298.60
TOTAL	985.19	985.19

STEP 5. ALLOCATE THE VARIABLE COST FOR SPECIAL ACTIVITIES

Name and position	SG/Step	Monthly Salary	Annual Salary	Other compensation	Total Annual Compensation	% Time allocated for the service	Annual cost of service for inspection
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
Aileen Rose A. Tantoy	SG-11/S1	22,731.00	272,772.00	75,614.00	278,708.80	0.01%	27.87
Mary Michell R. Paganpan	SG24/S2	89,853.00	1,078,236.00	148,830.00	981,652.80	0.01%	98.17
Joegie E. Cabatuan	SG6/S3	11,996.00	143,952.00	63,992.00	166,355.20	0.01%	16.64
Ray Mark S. Mainit	SG6/S1	11,814.00	141,768.00	60,990.00	162,206.40	0.01%	16.22
Anthony C. Rengel	SG-10/S1	15,663.00	187,956.00	71,326.00	207,425.60	0.01%	20.74
Rachel Ontolan	SG15/S1	24,568.00	294,816.00	89,136.00	307,161.60	0.01%	30.72
			-		-		-
						TOTAL	210.35

Instructions in Filling the Form

Column 1- List the staff assigned to the "Special" Activity/ies.
Column 2 - Match the salary grade for each staff
Column 3 - Fill out the salary rate/month for each staff.
Column 4 - Compute for the annual salary of the staff by multiplying column 3 by 12 months
Column 5. Identify all other remunerations regularly received by the staff. Other benefits include RATA, PERA, year end benefits and other remunerations
Column 6. Sum up columns 4 and 5
Column 7.Estimate the annual % of time each staff performs directly to the issuance of the subject service. The rate shall be provided by the concerned unit
Column 8.Get the total cost for the Special Activity by adding the cost for each staff involved in delivering the service.
Proceed to the weight allocation. (The weight allocation may vary depending on the appropriate basis to the scenario within an LGU)

Basis (2) Simple and Complex

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

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

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

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

Basis (1) Per Business Classification

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

Weight Allocation According to Complexity and Business Classification

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

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

STEP 6. ESTIMATE AND DISTRIBUTE THE FIXED COSTS

STEP 6.A COST OF OFFICE SPACE

Instruction in Filling Up the Form

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

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

Table 10:

Fixed Cost - Office Space (Owned by the LGU)

Particulars (col 1)	Offices Involved in the delivery of "Annual Cockpit Permit Fee" (col 2)
Construction Cost (per sq m)	14,751.85
Floor area of City Hall (sq m)	1,080.00
Building Construction Cost (Php)	15,913,000.00
Office Area Occupied (sq. m)	72.00
Cost of Office Area Occupied (Php)	1,060,866.67
Depreciation Rate (%)	3%
Annual Depreciation Expense (Php)	503,911.66
Annual Maintenance Cost (Php)	100,782.33
Percent of Work for "Annual Cockpit Permit Fee " (%)	0.22%
Share of Cost attributable to delivering the service (Php)	1,330.33

Instructions for Filling Up the Form

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

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

Table 11:

Fixed Cost - Office Space (Rented by the LGU)

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

STEP 6.C COST OF EQUIPMENT AND FURNITURE

Instructions in Filling the Form

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

Table 15:

Fixed Cost - Equipment and Furniture

Particulars	Number of Units	Acquisition Cost	Total Cost	Depreciation Rate	Annual Depreciation Cost	Maintenance Cost	Total Annual Cost	% Used for delivering the Service	Annual Cost Share for Equipment and Furniture
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)	(col 9)	(col 10)
A. Equipment									
Air Condition	3	35,000	105,000.00	10%	10,500	2,100	12,600	0.22%	28
Computers	3	50,000	150,000.00	5%	7,500	1,500	9,000	0.22%	20
Photocopier			-		-	-	-		-
								Sub-Total	48
B. Furniture									
Filing Cabinets	2	5,000	10,000.00	3%	300	60	360	0.22%	1
Tables and Chairs	4	2,000	8,000.00	3%	240	48	288	0.22%	1
								Sub-Total	1
								TOTAL	48.95

STEP 6.B UTILITIES

Instructions for Filling Up the Form

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

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

Table 12:

Cost of Electricity

Particulars	Offices Involved in the delivery of "Annual Cockpit Permit Fee"
(col 1)	(col 2)
Electricity rate per kilowatt hour (Php)	17.07
Kilowatt consumption/hour for the unit delivering the service	5.63
Number of operating hours per day	8.00
Number of days per year	250.00
Electricity cost per year	192,208.20
Percent of work for the service rendered	0.22%
Net electricity cost attributed to "Subject Service" service	422.86

Instructions for Filling Up the Form

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

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

Table 13:

Cost of Water

Particulars	Offices Involved in the delivery of "Annual Cockpit Permit Fee"
(col 1)	(col 2)
Number of People	11
Water bill per person per month	
Estimated water bill of the office per year	9,300.00
Percent of work for the service rendered	0.22%
Net cost of water attributed to delivery of "Subject Service".	20.46

Instructions for Filling Up the Form

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

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

Table 14:

Cost for Communication

Particulars	Offices Involved in the delivery of "Annual Cockpit Permit Fee"
(col 1)	(col 2)
Number of telephone/cellphone lines in the Office delivering the	1
Rate of subscription per month	599
Annual cost of telephone/mobile services	7,188.00
Percent of work for the service rendered	0.00%
Net cost of telephone/mobile services attributed to processing and issuance of "Subject Service"	-

STEP 6.D OTHER FIXED COST

Instructions in Filling the Form

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

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

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

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

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

Table 16:

Other Fixed Cost

Particulars	Annual Rate	Percent of Use for "Annual Cockpit Permit Fees"	Annual Cost
(col 1)	(col 2)	(col 3)	(col 4)
Internet Services	18000	0.22%	39.60
Regular Office Supplies			-
Information Tech Team			-
Security Team			
Janitorial Team			
Reception Services			
		Total	39.60

Instructions for Filling Up the Form

Column 1 - List all identified fixed costs.
Column 2 - Fill up the fixed costs for the "Subject Service" and reflect the sum of all entries of each cell under "Total".
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Fixed Cost Per Application.

Table 17:

Summary Table - Fixed Costs

Fixed Cost	Total	Estimated Routine Fixed Cost Per Application
(col 1)	(col 2)	(col 3)
Annual Number of Applications	1	
Office Space	1,330.33	1,330.33
Utilities	443.32	443.32
Electricity	422.86	422.86
Water	20.46	20.46
Communication	-	-
Equipment and Furniture	48.95	48.95
Other Fixed Cost	39.60	39.60
TOTAL	1,862.19	1,862.19

STEP 7. COMPARE FEE WITH COST OF DELIVERING SERVICES

Name of Fee/Charge:

Fee Rate Estimation Using Costs of Issuing Permits Plus Cost of Surveillance		Comparison with Current Fee Rates		Difference	% Variance (-/+)	Remaks:Reasonable/Not Reasonable
Total Cost	3,057.74	Total Collection on Fees and/or Charges	1,500.00	(1,557.74)	(0.51)	Reasonable
Number of Applications Processed	1	Number of Applications Processed	1			
Average Fee Rate	3,057.74	Average Fee Rates	1,500.00	(1,557.74)	(0.51)	

Instructions for Filling

(1) For every fee or charge, compare Total Revenue with Total Cost of delivering the subject service based on the results of the foregoing procedures.
(2) Compute the difference and determine the corresponding variance. If it yields a variance (-/+) of more than 10%, the LGU is either subsidizing (-) or generating revenues (+) in relation to the subject Service.

(3) Input the results in a summary form using Table 23 for ease in reference and appreciation during the review and deliberation of the results of the Toolkit.
(4) If so, then the LGU must submit, along with the report of the results, a proposed Rationalization of Fees and Charges using the options.

EXAMPLE:

Compare Fee with Cost of Delivering Services					
Fee Rate Estimation using Costs of Issuing permits plus cost of surveillance		Comparison with Current Fee Rates			
Total Cost	3,057.74	Total Revenue	1,500.00	(1,557.74)	-51%
Total Number of Applicants	248	Number of Applications Processed	248		
Average Fee Rate	12.33	Average Fee Rates	1,500.00	1,487.67	12066%

			10,594.00	Total						
Scenario 1	% of Applicants	Number of Applicants	Cost (with weight)	SPCL-PERSONNEL	STD-VAR	STD-FXD	Cost per Application			
Simple	#DIV/0!		#DIV/0!	#DIV/0!	985.19	1,862.19	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Complex	#DIV/0!		#DIV/0!	#DIV/0!	985.19	1,862.19	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	#DIV/0!	-	#DIV/0!				#DIV/0!			#DIV/0!

Scenario 2				SPCL-PERSONNEL	STD-VAR	STD-FXD				
Classification	Allocation	% of Applicants	Number				Cost per Application			
Manufacturer	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Wholesalers	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Exporters	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Retailers	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Contractors	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Banks and other institutions	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Peddlers	#DIV/0!								-	-
Others	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	#DIV/0!		-	#DIV/0!				#DIV/0!		#DIV/0!
Total	0%									
	100%									
							Ok		ok	
	235801.42	-	-	#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	235801.42	-	-	#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	#REF!									
				#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
				#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
										#DIV/0!

Summary of Rationalized Local Fees and Charges

Local Fee/Charge	Current Rate	Rationalized Rate	% Variance	Remarks/Recommended Rate
Annual Cockpit Permit Fee	1,500.00	3,057.74	0.51	Increase to 3,000.00

STEP 1: MAP YOUR PROCESS FLOW

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

Instructions in Filling the Form

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

Table 1:

	LIST OF ACTIVITIES
1	Receives Application Form for Cockpit Personnel Permit Fee-Promoter
2	Signify the application, approves payment then issue Official Receipt
3	Issue, approves, record and release Mayor's Permit
4	
5	

STEP 2: IDENTIFY THE RESOURCES FOR EACH ACTIVITY

Instructions in Filling the Form

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

Table 2:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL
1	Receives Application Form for Cockpit Personnel Permit Fee-Promoter	BPLO, MTO	All MTO Personnel, BPLO Designate	Unified Form, Bond Paper, Ink, Ballpen
2	Signify the application, approves payment then issue Official Receipt	BPLO, MTO	BPLO Designate,MT, RCC	Ballpen, Official Receipt
3	Issue, approves, record and release Mayor's Permit	BPLO,Mayor's Office, MTO	BPLO Designate, Municipal Mayor, Admin. Aide	Linen Paper A4, Bond Paper, Ballpen, ink, Business Plate, Sticker, Logbook
4	-			
5	-			

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

Instructions in Filling the Form

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

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

Table 3:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL	TYPE OF ACTIVITY
1	Receives Application Form for Cockpit Personnel Permit Fee-Promoter	BPLO, MTO	All MTO Personnel, BPLO Designate	Unified Form, Bond Paper, Ink, Ballpen	Routine
2	Signify the application, approves payment then issue Official Receipt	BPLO, MTO	BPLO Designate,MT, RCC	Ballpen, Official Receipt	Routine
3	Issue, approves, record and release Mayor's Permit	BPLO,Mayor's Office, MTO	BPLO Designate, Municipal Mayor, Admin. Aide	Linen Paper A4, Bond Paper, Ballpen, ink, Business Plate, Sticker, Logbook	Routine
4	-	-			
5	-	-	-	-	

STEP 4. QUANTIFY THE VARIABLE COST FOR ROUTINE ACTIVITIES

STEP 4.A PERSONNEL COSTS

Instructions in Filling Up the Form

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

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

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

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

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

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

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

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

Table 4: Personnel Cost

Name and Position	Compensation					% Time assigned in the delivery of Cockpit Personnel Permit Fee-Promoter	Annual Cost of the Service
	SG-Step	Monthly Salary	Annual Salary	Other Benefits	Annual Compensation		
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
Marilou A. Aspril-Mun. Treas.	SG24/S2	74,791	897,492	291,794	951,428.80	0.20%	1,902.86
Aileen Rose A. Tantoy-LRCO-I/BPLO	SG11/S1	22,731	272,772	75,614	278,708.80	0.16%	445.93
Luzviminda A. Datoy-RCC-III	SG11/S1	17,807	213,684	64,320	222,403.20	0.69%	1,534.58
Nora D. Ogdoc-Admin Aide	SG1/S1	8,762	105,144	57,424	130,054.40	0.05%	65.03
Nestor S. Valeroso-Mayor	SG27/S3	106,997	1,283,964	377,304	1,329,014.40	0.10%	1,329.01
Jhelan Richelle Lipao-Admin Aide I	SG6/S1	10,546	126,552	64,928	153,184.00	0.12%	183.82
							-
							-
							-
							-
							-
			-		-		-
			-		-		-
			-		-		-
						TOTAL	5,461.24

STEP 4.B COST OF TRANSPORTATION

Instructions in Filling the Form

Column 1. Identify the vehicles used for inspection

Column 2. Identify the number of vehicles used for inspection.

Column 3. Verify unit cost of vehicle

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

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

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

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

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

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

Table 5:

Variable Cost - Vehicle

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

Instructions in Filling the Form

Column 1. Identify the vehicles used for inspection

Column 2. Identify the number of vehicles used for inspection

Column 3. Verify the average cost of fuel per liter

Column 4. Check the average weekly consumption in liters

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

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

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

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

Table 6:

Variable Cost - Fuel

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

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

Table 7:

Variable Cost - Allowance/Reimbursement for Fuel

Name and Position	Transportation Cost based on Allowance/Reimbursements		% Time assigned in the delivery of the " Cockpit Personnel Permit Fee-Promoter"	Annual Cost of the Service
	Average Monthly	Annual Allowance	(col 4)	
(col 1)	(col 2)	(col 3)		(col 5)
Aileen Rose A. Tantoy - LRCO-I/BPLO Designate	0	-	0%	-
Mary Michelle R. Paganpan-Mun. Health Officer	0	-	0%	-
Joegie E. Cabatuan-Admin. Aide VI	0	-	0%	-
Ray Mark S. Mainit- Admin. Aide VI	0	-	0%	-
Anthony Rengel-Agri'l Technologist	0	-	0%	-
Rachel Ontolan-Envi.Mgt. Specialist	0	-	0%	-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
			TOTAL	-

TOTAL OF VEHICLE AND FUEL:	-

STEP 4.C OTHER VARIABLE COSTS

Instructions in Filling the Form

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

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

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

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

Table 8:

Variable Cost - Other variable cost

Particulars	Annual Number of Applications	Cost/Measuring unit (Php)	Annual cost (Php)
(col 1)	(col 2)	(col 3)	(col 4)
	1		
Bond paper	1	0.50	0.50
business plate	-	250.00	-
sticker	-	30.00	-
official receipts	1	5.10	5.10
logbook	0.03	205.00	6.15
linen paper A4	0	2.00	-
Ballpen	1	7.50	7.50
		TOTAL	19.25

Instructions for Filling Up the Form

Column 1 - List all identified variable costs.

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

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

Table 9:

Summary Table- Variable Costs

	Total	Estimated Routine Variable Cost Per Application
Annual Number of Applications	1	
Variable Costs		
Routine Personnel	5,461.24	5,461.24
Travel Reimbursement	-	-
Other Supplies/Forms/Materials	19.25	19.25
TOTAL	5,480.49	5,480.49

STEP 6. ESTIMATE AND DISTRIBUTE THE FIXED COSTS

STEP 6.A COST OF OFFICE SPACE

Instruction in Filling Up the Form

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

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

Table 10:

Fixed Cost - Office Space (Owned by the LGU)	
Particulars	Offices Involved in the delivery of "Cockpit Personnel Permit Fee-Promoter"
(col 1)	(col 2)
Construction Cost (per sq m)	14,751.85
Floor area of City Hall (sq m)	1,080.00
Building Construction Cost (Php)	15,913,000.00
Office Area Occupied (sq. m)	72.00
Cost of Office Area Occupied (Php)	1,060,866.67
Depreciation Rate (%)	3%
Annual Depreciation Expense (Php)	503,911.66
Annual Maintenance Cost (Php)	100,782.33
Percent of Work for "Cockpit Personnel Permit Fee-Promoter " (%)	1.32%
Share of Cost attributable to delivering the service (Php)	7,981.96

Instructions for Filling Up the Form

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

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

Table 11:

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

STEP 6.C COST OF EQUIPMENT AND FURNITURE

Instructions in Filling the Form

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

Table 15:

Fixed Cost - Equipment and Furniture

Particulars	Number of Units	Acquisition Cost	Total Cost	Depreciation Rate	Annual Depreciation Cost	Maintenance Cost	Total Annual Cost	% Used for delivering the Service	Annual Cost Share for Equipment and Furniture
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)	(col 9)	(col 10)
A. Equipment									
Air Condition	3	35,000	105,000.00	10%	10,500	2,100	12,600	10%	1,260
Computers	3	50,000	150,000.00	5%	7,500	1,500	9,000	10%	900
Photocopier			-		-	-	-		-
								Sub-Total	2,160
B. Furniture									
Filing Cabinets	2	5,000	10,000.00	3%	300	60	360	10%	36
Tables and Chairs	4	2,000	8,000.00	3%	240	48	288	10%	29
								Sub-Total	65
								TOTAL	2,224.80

STEP 6.B UTILITIES

Instructions for Filling Up the Form

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

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

Table 12:

Cost of Electricity

Particulars	Offices Involved in the delivery of "Cockpit Personnel Permit Fee-Promoter"
(col 1)	(col 2)
Electricity rate per kilowatt hour (Php)	17.07
Kilowatt consumption/hour for the unit delivering the service	5.63
Number of operating hours per day	8.00
Number of days per year	250.00
Electricity cost per year	192,208.20
Percent of work for the service rendered	1.32%
Net electricity cost attributed to "Subject Service" service	2,537.15

Instructions for Filling Up the Form

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

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

Table 13:

Cost of Water

Particulars	Offices Involved in the delivery of "Cockpit Personnel Permit Fee-Promoter"
(col 1)	(col 2)
Number of People	3
Water bill per person per month	
Estimated water bill of the office per year	9,300.00
Percent of work for the service rendered	1.32%
Net cost of water attributed to delivery of "Subject Service".	122.76

Instructions for Filling Up the Form

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

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

Table 14:

Cost for Communication

Particulars	Offices Involved in the delivery of "Cockpit Personnel Permit Fee-Promoter"
(col 1)	(col 2)
Number of telephone/cellphone lines in the Office delivering the	1
Rate of subscription per month	0
Annual cost of telephone/mobile services	599.00
Percent of work for the service rendered	0%
Net cost of telephone/mobile services attributed to processing and issuance of "Subject Service"	-

STEP 6.D OTHER FIXED COST

Instructions in Filling the Form

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

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

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

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

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

Table 16:

Other Fixed Cost

Particulars	Annual Rate	Percent of Use for " Cockpit Personnel Permit Fees -Promoter"	Annual Cost
(col 1)	(col 2)	(col 3)	(col 4)
Internet Services	18000	10.00%	1,800.00
Regular Office Supplies			-
Information Tech Team			-
Security Team			
Janitorial Team			
Reception Services			
		Total	1,800.00

Instructions for Filling Up the Form

Column 1 - List all identified fixed costs.
Column 2 - Fill up the fixed costs for the "Subject Service" and reflect the sum of all entries of each cell under "Total".
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Fixed Cost Per Application.

Table 17:

Summary Table - Fixed Costs

Fixed Cost	Total	Estimated Routine Fixed Cost Per Application
(col 1)	(col 2)	(col 3)
Annual Number of Applications	1	
Office Space	7,981.96	7,981.96
Utilities	2,659.91	2,659.91
Electricity	2,537.15	2,537.15
Water	122.76	122.76
Communication	-	-
Equipment and Furniture	2,224.80	2,224.80
Other Fixed Cost	1,800.00	1,800.00
TOTAL	14,666.67	14,666.67

STEP 7. COMPARE FEE WITH COST OF DELIVERING SERVICES

Name of Fee/Charge:

Fee Rate Estimation Using Costs of Issuing Permits Plus Cost of Surveillance		Comparison with Current Fee Rates		Difference	% Variance (-/+)	Remaks:Reasonable/Not Reasonable
Total Cost	20,147.16	Total Collection on Fees and/or Charges	350.00	(19,797.16)	(0.98)	Reasonable
Number of Applications Processed	1	Number of Applications Processed	1			
Average Fee Rate	20,147.16	Average Fee Rates	350.00	(19,797.16)	(0.98)	

Instructions for Filling

(1) For every fee or charge, compare Total Revenue with Total Cost of delivering the subject service based on the results of the foregoing procedures.
(2) Compute the difference and determine the corresponding variance. If it yields a variance (-/+) of more than 10%, the LGU is either subsidizing (-) or generating revenues (+) in relation to the subject Service.

(3) Input the results in a summary form using Table 23 for ease in reference and appreciation during the review and deliberation of the results of the Toolkit.
(4) If so, then the LGU must submit, along with the report of the results, a proposed Rationalization of Fees and Charges using the options.

EXAMPLE:

Compare Fee with Cost of Delivering Services					
Fee Rate Estimation using Costs of Issuing permits plus cost of surveillance		Comparison with Current Fee Rates			
Total Cost	20,147.16	Total Revenue	350.00	(19,797.16)	-98%
Total Number of Applicants	1	Number of Applications Processed	1		
Average Fee Rate	20,147.16	Average Fee Rates	350.00	(19,797.16)	-98%

			10,594.00	Total						
Scenario 1	% of Applicants	Number of Applicants	Cost (with weight)	SPCL-PERSONNEL	STD-VAR	STD-FXD	Cost per Application			
Simple	#DIV/0!		#DIV/0!	#DIV/0!	5,480.49	14,666.67	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Complex	#DIV/0!		#DIV/0!	#DIV/0!	5,480.49	14,666.67	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	#DIV/0!	-	#DIV/0!				#DIV/0!			#DIV/0!

Scenario 2				SPCL-PERSONNEL	STD-VAR	STD-FXD				
Classification	Allocation	% of Applicants	Number				Cost per Application			
Manufacturer	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Wholesalers	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Exporters	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Retailers	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Contractors	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Banks and other institutions	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Peddlers	#DIV/0!									-
Others	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	#DIV/0!		-	#DIV/0!				#DIV/0!		#DIV/0!
Total	0%									
	100%									

						Ok		ok	
235801.42	-	-	#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
235801.42	-	-	#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#REF!		-							
			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
									#DIV/0!

Summary of Rationalized Local Fees and Charges

Local Fee/Charge	Current Rate	Rationalized Rate	% Variance	Remarks/Recommended Rate
Permit Fee: Cockpit Personnel- Promoter	350.00	20,147.16	-0.98	20,000.00

STEP 1: MAP YOUR PROCESS FLOW

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

Instructions in Filling the Form

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

Table 1:

	LIST OF ACTIVITIES
1	Receives Application for Cockpit Personnel Permit Fee-Pit Manager
2	Signify the application, approves payment then issue Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee-Cockpit Personnel
4	
5	

STEP 2: IDENTIFY THE RESOURCES FOR EACH ACTIVITY

Instructions in Filling the Form

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

Table 2:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL
1	Receives Application for Cockpit Personnel Permit Fee-Pit Manager	BPLO, MTO	All MTO Personnel, BPLO Designate	Unified Form, Bond Paper, Ink, Ballpen
2	Signify the application, approves payment then issue Official Receipt	BPLO, MTO	BPLO Designate,MT, RCC	Ballpen, Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee-Cockpit Personnel	BPLO,Mayor's Office, MTO	BPLO Designate, Municipal Mayor, Admin. Aide	Linen Paper A4, Bond Paper, Ballpen, ink, Business Plate, Sticker, Logbook
4	-			
5	-			

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

Instructions in Filling the Form

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

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

Table 3:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL	TYPE OF ACTIVITY
1	Receives Application for Cockpit Personnel Permit Fee-Pit Manager	BPLO, MTO	All MTO Personnel, BPLO Designate	Unified Form, Bond Paper, Ink, Ballpen	Routine
2	Signify the application, approves payment then issue Official Receipt	BPLO, MTO	BPLO Designate,MT, RCC	Ballpen, Official Receipt	Routine
3	Issue, approves, record and release Mayor's Permit Fee-Cockpit Personnel	BPLO,Mayor's Office, MTO	BPLO Designate, Municipal Mayor, Admin. Aide	Linen Paper A4, Bond Paper, Ballpen, ink, Business Plate, Sticker, Logbook	Routine
4	-	-			
5	-	-	-	-	

STEP 4. QUANTIFY THE VARIABLE COST FOR ROUTINE ACTIVITIES

STEP 4.A PERSONNEL COSTS

Instructions in Filling Up the Form

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

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

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

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

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

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

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

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

Table 4: Personnel Cost

Name and Position	Compensation					% Time assigned in the delivery of Cockpit Personnel Permit Fee-Pit Manager	Annual Cost of the Service
	SG-Step	Monthly Salary	Annual Salary	Other Benefits	Annual Compensation		
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
Marilou A. Aspril-Mun. Treas.	SG24/S2	74,791	897,492	291,794	951,428.80	0.02%	190.29
Aileen Rose A. Tantoy-LRCO-I/BPLO	SG11/S1	22,731	272,772	75,614	278,708.80	0.04%	111.48
Luzviminda Datoy-RCC III	SG9/S1	17,420	209,040	75,614	227,723.20	0.08%	182.18
Nora D. Ogdoc-Admin Aide	SG1/S1	8,762	105,144	57,424	130,054.40	0.01%	13.01
Nestor S. Valeroso	SG27/S3	106,997	1,283,964	377,304	1,329,014.40	0.01%	132.90
Jheian Richelle Lipao-Admin Aide I	SG1/S1	10,546	126,552	57,424	147,180.80	0.01%	14.72
							-
							-
							-
							-
							-
			-		-		-
			-		-		-
			-		-		-
						TOTAL	644.57

STEP 4.B COST OF TRANSPORTATION

Instructions in Filling the Form

Column 1. Identify the vehicles used for inspection
Column 2. Identify the number of vehicles used for inspection.
Column 3. Verify unit cost of vehicle
Column 4. Determine the total cost by multiplying columns 2 and 3
Column 5. Apply the depreciation rate (Note: Economic life of a vehicle is 10 years)
Column 6. Compute for the annual depreciation cost by multiplying columns 4 and 5.
Column 7. Verify from the City Accounting Office the actual amount spent for maintenance of the vehicle used for inspection. In the absence of actual data, the amount can be computed by multiplying column 5 by 20%.

Column 8. Determine the frequency of use of the vehicle. In the specific case sample, half day use from February to November is 44/52 weeks x .5 days. Note that the LGUs may devise other method to determine the actual frequency of use of vehicle.
Column 9. Compute the cost of vehicle for inspection by adding columns 6 and 7 thenmultiply the frequency of use in column 8.

Table 5:

Variable Cost - Vehicle

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

Instructions in Filling the Form

Column 1. Identify the vehicles used for inspection
Column 2. Identify the number of vehicles used for inspection
Column 3. Verify the average cost of fuel per liter
Column 4. Check the average weekly consumption in liters
Column 5. There are 52 weeks in one year. Identify the number of weeks the vehicles(s) has been used in a year.
Column 6. Compute for annual cost of fuel for 1 year by multiplying columns 2, 3, 4 and 5.
Column 7. Determine the percentage for the frequency of use of the vehicle for inspection. In the specific case sample, half day use from February to November is 44/52 weeks X .5 days. Note that the LGUs may devise other method to determine the actual percentage for the frequency of use of the vehicle.
Column 8. Compute the cost of fuel for inspection activities by multiplying columns 6 and 7.

Table 6:

Variable Cost - Fuel

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

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

Table 7:

Variable Cost - Allowance/Reimbursement for Fuel

Name and Position	Transportation Cost based on Allowance/Reimbursements		% Time assigned in the delivery of the " Cockpit Personnel Permit Fee-Pit Manager"	Annual Cost of the Service
	Average Monthly	Annual Allowance		
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)
Aileen Rose A. Tantoy - LRCO-I/BPLO Designate	0	-	0%	-
Mary Michelle R. Paganpan-Mun. Health Officer	0	-	0%	-
Joegie E. Cabatuan-Admin. Aide VI	0	-	0%	-
Ray Mark S. Mainit- Admin. Aide VI	0	-	0%	-
Anthony A. Rengel-Agri'l Technologist	0	-	0%	-
Rachel Ontolan-Envi.Mgt. Specialist	0	-	0%	-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
			TOTAL	-

TOTAL OF VEHICLE AND FUEL:	-

STEP 4.C OTHER VARIABLE COSTS

Instructions in Filling the Form

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

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

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

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

Table 8:

Variable Cost - Other variable cost

Particulars	Annual Number of Applications	Cost/Measuring unit (Php)	Annual cost (Php)
(col 1)	(col 2)	(col 3)	(col 4)
	1		
Bond paper	3	0.50	1.50
business plate	-	250.00	-
sticker	1	30.00	30.00
official receipts	3	5.10	15.30
logbook	0.005	205.00	1.03
linen paper A4	0	2.00	-
Ballpen	2	7.50	15.00
		TOTAL	62.83

Instructions for Filling Up the Form

Column 1 - List all identified variable costs.

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

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

Table 9:

Summary Table- Variable Costs

	Total	Estimated Routine Variable Cost Per Application
Annual Number of Applications	1	
Variable Costs		
Routine Personnel	644.57	644.57
Travel Reimbursement	-	-
Other Supplies/Forms/Materials	62.83	62.83
TOTAL	707.40	707.40

STEP 6. ESTIMATE AND DISTRIBUTE THE FIXED COSTS

STEP 6.A COST OF OFFICE SPACE

Instruction in Filling Up the Form

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

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

Table 10:

Fixed Cost - Office Space (Owned by the LGU)

Particulars	Offices Involved in the delivery of "Cockpit Personnel Permit Fee-Pit Manager"
(col 1)	(col 2)
Construction Cost (per sq m)	14,751.85
Floor area of City Hall (sq m)	1,080.00
Building Construction Cost (Php)	15,913,000.00
Office Area Occupied (sq. m)	72.00
Cost of Office Area Occupied (Php)	1,060,866.67
Depreciation Rate (%)	3%
Annual Depreciation Expense (Php)	503,911.66
Annual Maintenance Cost (Php)	100,782.33
Percent of Work for "Cockpit Personnel Permit Fee-Pit Manager " (%)	0.17%
Share of Cost attributable to delivering the service (Php)	1,027.98

Instructions for Filling Up the Form

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

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

Table 11:

Fixed Cost - Office Space (Rented by the LGU)

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

STEP 6.C COST OF EQUIPMENT AND FURNITURE

Instructions in Filling the Form

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

Table 15:

Fixed Cost - Equipment and Furniture

Particulars	Number of Units	Acquisition Cost	Total Cost	Depreciation Rate	Annual Depreciation Cost	Maintenance Cost	Total Annual Cost	% Used for delivering the Service	Annual Cost Share for Equipment and Furniture
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)	(col 9)	(col 10)
A. Equipment									
Air Condition	3	35,000	105,000.00	10%	10,500	2,100	12,600	0.10%	12.60
Computers	3	50,000	150,000.00	5%	7,500	1,500	9,000	0.10%	9.00
Photocopier			-		-	-	-		-
								Sub-Total	21.60
B. Furniture									
Filing Cabinets	2	5,000	10,000.00	3%	300	60	360	0.10%	0.36
Tables and Chairs	4	2,000	8,000.00	3%	240	48	288	0.10%	0.29
								Sub-Total	0.65
								TOTAL	22.25

STEP 6.B UTILITIES

Instructions for Filling Up the Form

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

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

Table 12:

Cost of Electricity	
Particulars	Offices Involved in the delivery of "Cockpit Personnel Permit Fee-Pit Manager"
(col 1)	(col 2)
Electricity rate per kilowatt hour (Php)	17.07
Kilowatt consumption/hour for the unit delivering the service	5.63
Number of operating hours per day	8.00
Number of days per year	250.00
Electricity cost per year	192,208.20
Percent of work for the service rendered	0.17%
Net electricity cost attributed to "Subject Service" service	326.75

Instructions for Filling Up the Form

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

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

Table 13:

Cost of Water	
Particulars	Offices Involved in the delivery of "Cockpit Personnel Permit Fee-Pit Manager"
(col 1)	(col 2)
Number of People	6
Water bill per person per month	35
Estimated water bill of the office per year	9,300.00
Percent of work for the service rendered	0.17%
Net cost of water attributed to delivery of "Subject Service".	15.81

Instructions for Filling Up the Form

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

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

Table 14:

Cost for Communication	
Particulars	Offices Involved in the delivery of "Cockpit Personnel Permit Fee-Pit Manager"
(col 1)	(col 2)
Number of telephone/cellphone lines in the Office delivering the	0
Rate of subscription per month	599.00
Annual cost of telephone/mobile services	
Percent of work for the service rendered	0%
Net cost of telephone/mobile services attributed to processing and issuance of "Subject Service"	-

STEP 6.D OTHER FIXED COST

Instructions in Filling the Form

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

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

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

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

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

Table 16:

Other Fixed Cost

Particulars	Annual Rate	Percent of Use for " Cockpit Personnel Permit Fees -Pit Manager"	Annual Cost
(col 1)	(col 2)	(col 3)	(col 4)
Internet Services	18000	5.00%	900.00
Regular Office Supplies			-
Information Tech Team			-
Security Team			
Janitorial Team			
Reception Services			
		Total	900.00

Instructions for Filling Up the Form

Column 1 - List all identified fixed costs.
Column 2 - Fill up the fixed costs for the "Subject Service" and reflect the sum of all entries of each cell under "Total".
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Fixed Cost Per Application.

Table 17:

Summary Table - Fixed Costs

Fixed Cost	Total	Estimated Routine Fixed Cost Per Application
(col 1)	(col 2)	(col 3)
Annual Number of Applications	1	
Office Space	1,027.98	1,027.98
Utilities	342.56	342.56
Electricity	326.75	326.75
Water	15.81	15.81
Communication	-	-
Equipment and Furniture	22.25	22.25
Other Fixed Cost	900.00	900.00
TOTAL	2,292.79	2,292.79

STEP 7. COMPARE FEE WITH COST OF DELIVERING SERVICES

Name of Fee/Charge:

Fee Rate Estimation Using Costs of Issuing Permits Plus Cost of Surveillance		Comparison with Current Fee Rates		Difference	% Variance (-/+)	Remaks:Reasonable/Not Reasonable
Total Cost	3,000.19	Total Collection on Fees and/or Charges	300.00	(2,700.19)	(0.90)	Reasonable
Number of Applications Processed	1	Number of Applications Processed	1			
Average Fee Rate	3,000.19	Average Fee Rates	300.00	(2,700.19)	(0.90)	

Instructions for Filling

(1) For every fee or charge, compare Total Revenue with Total Cost of delivering the subject service based on the results of the foregoing procedures.
(2) Compute the difference and determine the corresponding variance. If it yields a variance (-/+) of more than 10%, the LGU is either subsidizing (-) or generating revenues (+) in relation to the subject Service.

(3) Input the results in a summary form using Table 23 for ease in reference and appreciation during the review and deliberation of the results of the Toolkit.
(4) If so, then the LGU must submit, along with the report of the results, a proposed Rationalization of Fees and Charges using the options.

EXAMPLE:

Compare Fee with Cost of Delivering Services					
Fee Rate Estimation using Costs of Issuing permits plus cost of surveillance		Comparison with Current Fee Rates			
Total Cost	3,000.19	Total Revenue	300.00	(2,700.19)	-90%
Total Number of Applicants	1	Number of Applications Processed	1		
Average Fee Rate	3,000.19	Average Fee Rates	300.00	(2,700.19)	-90%

10,594.00 Total

Scenario 1	% of Applicants	Number of Applicants	Cost (with weight)	SPCL-PERSONNEL	STD-VAR	STD-FXD	Cost per Application			
Simple	#DIV/0!		#DIV/0!	#DIV/0!	707.40	2,292.79	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Complex	#DIV/0!		#DIV/0!	#DIV/0!	707.40	2,292.79	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	#DIV/0!	-	#DIV/0!				#DIV/0!			#DIV/0!

Scenario 2				SPCL-PERSONNEL	STD-VAR	STD-FXD				
Classification	Allocation	% of Applicants	Number				Cost per Application			
Manufacturer	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Wholesalers	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Exporters	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Retailers	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Contractors	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Banks and other institutions	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Peddlers	#DIV/0!									-
Others	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	#DIV/0!		-	#DIV/0!						#DIV/0!

Total	0%
	100%

Ok ok

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										#DIV/0!

Summary of Rationalized Local Fees and Charges

Local Fee/Charge	Current Rate	Rationalized Rate	% Variance	Remarks/Recommended Rate
Permit Fee: Cockpit Personnel- Pit Manager	300.00	3,000.19	-0.90	3,000.00

STEP 1: M[illegible] YOUR PROCESS FLOW

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

Instructions in Filling the Form

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

Table 1:

	LIST OF ACTIVITIES
1	Receives Application Form for Cockpit Personnel Permit Fee-Referee
2	Signify the application, approves payment then issue Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee-Cockpit Personnel
4	
5	

STEP 2: IDENTIFY THE RESOURCES FOR EACH ACTIVITY

Instructions in Filling the Form

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

Table 2:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL
1	Receives Application Form for Cockpit Personnel Permit Fee- Referee	BPLO, MTO	All MTO Personnel, BPLO Designate	Unified Form, Bond Paper, Ink, Ballpen
2	Signify the application, approves payment then issue Official Receipt	BPLO, MTO	BPLO Designate,MT, RCC	Ballpen, Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee-Cockpit Personnel	BPLO,Mayor's Office, MTO	BPLO Designate, Municipal Mayor, Admin. Aide	Linen Paper A4, Bond Paper, Ballpen, ink, Business Plate, Sticker, Logbook
4	-			
5	-			

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

Instructions in Filling the Form

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

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

Table 3:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL	TYPE OF ACTIVITY
1	Receives Application Form for Cockpit Personnel Permit Fee-Referee	BPLO, MTO	All MTO Personnel, BPLO Designate	Unified Form, Bond Paper, Ink, Ballpen	Routine
	Signify the application, approves payment then issue Official Receipt	BPLO, MTO	BPLO Designate,MT, RCC	Ballpen, Official Receipt	Routine
3	Issue, approves, record and release Mayor's Permit Fee-Cockpit Personnel	BPLO,Mayor's Office, MTO	BPLO Designate, Municipal Mayor, Admin. Aide	Linen Paper A4, Bond Paper, Ballpen, ink, Business Plate, Sticker, Logbook	Routine
4	-	-			
5	-	-	-	-	

STEP 4. QUANTIFY THE VARIABLE COST FOR ROUTINE ACTIVITIES

STEP 4.A PERSONNEL COSTS

Instructions in Filling Up the Form

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

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

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

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

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

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

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

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

Table 4: Personnel Cost

Name and Position	Compensation					% Time assigned in the delivery of Cockpit Personnel Permit Fee-Referee	Annual Cost of the Service
	SG-Step	Monthly Salary	Annual Salary	Other Benefits	Annual Compensation		
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
Marilou A. Aspril-Mun. Treas.	SG24/S2	74,791	897,492	291,794	951,428.80	0.02%	190.29
Aileen Rose A. Tantoy-LRCO-I/BPLO	SG11/S1	22,731	272,772	75,614	278,708.80	0.04%	111.48
Luzviminda A. Datoy-RCC III	SG9/S1	17,420	209,040	64,320	218,688.00	0.01%	21.87
Nora D. Ogdoc-Admin Aide	SG1/S1	10,623	127,476	57,424	147,920.00	0.01%	14.79
Nestor S. Valeroso-Mayor	SG27/S1	106,997	1,283,964	377,304	1,329,014.40	0.00%	-
Jheian Richelle Lipao-Admin Aide I	SG6/S1	10,546	126,552	57,424	147,180.80	0.00%	-
							-
							-
							-
							-
							-
			-		-		-
			-		-		-
			-		-		-
						TOTAL	338.43

STEP 4.B COST OF TRANSPORTATION

Instructions in Filling the Form

Column 1. Identify the vehicles used for inspection
Column 2. Identify the number of vehicles used for inspection.
Column 3. Verify unit cost of vehicle
Column 4. Determine the total cost by multiplying columns 2 and 3
Column 5. Apply the depreciation rate (Note: Economic life of a vehicle is 10 years)
Column 6. Compute for the annual depreciation cost by multiplying columns 4 and 5.
Column 7. Verify from the City Accounting Office the actual amount spent for maintenance of the vehicle used for inspection. In the absence of actual data, the amount can be computed by multiplying column 5 by 20%.

Column 8. Determine the frequency of use of the vehicle. In the specific case sample, half day use from February to November is 44/52 weeks x .5 days. Note that the LGUs may devise other method to determine the actual frequency of use of vehicle.
Column 9. Compute the cost of vehicle for inspection by adding columns 6 and 7 thenmultiply the frequency of use in column 8.

Table 5:

Variable Cost - Vehicle

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

Instructions in Filling the Form

Column 1. Identify the vehicles used for inspection
Column 2. Identify the number of vehicles used for inspection
Column 3. Verify the average cost of fuel per liter
Column 4. Check the average weekly consumption in liters
Column 5. There are 52 weeks in one year. Identify the number of weeks the vehicles(s) has been used in a year.
Column 6. Compute for annual cost of fuel for 1 year by multiplying columns 2, 3, 4 and 5.
Column 7. Determine the percentage for the frequency of use of the vehicle for inspection. In the specific case sample, half day use from February to November is 44/52 weeks X .5 days. Note that the LGUs may devise other method to determine the actual percentage for the frequency of use of the vehicle.
Column 8. Compute the cost of fuel for inspection activities by multiplying columns 6 and 7.

Table 6:

Variable Cost - Fuel

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

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

Table 7:

Variable Cost - Allowance/Reimbursement for Fuel

Name and Position	Transportation Cost based on Allowance/Reimbursements		% Time assigned in the delivery of the " Cockpit Personnel Permit Fee-Referee"	Annual Cost of the Service
	Average Monthly	Annual Allowance		
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)
Aileen Rose A. Tantoy - LRCO-I/BPLO Designate	0	-	0%	-
Mary Michelle R. Paganpan-Mun. Health Officer	0	-	0%	-
Joegie E. Cabatuan-Admin. Aide VI	0	-	0%	-
Ray Mark S. Mainit- Admin. Aide VI	0	-	0%	-
Anthony C. Rengel-Agri'l Technologist	0	-	0%	-
Rachel Ontolan-Envi.Mgt. Specialist	0	-	0%	-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
			TOTAL	-

TOTAL OF VEHICLE AND FUEL:	-

STEP 4.C OTHER VARIABLE COSTS

Instructions in Filling the Form

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

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

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

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

Table 8:

Variable Cost - Other variable cost

Particulars	Annual Number of Applications	Cost/Measuring unit (Php)	Annual cost (Php)
(col 1)	(col 2)	(col 3)	(col 4)
	1		
Bond paper	1	0.50	0.50
business plate	-	250.00	-
sticker	1	30.00	30.00
official receipts	3	5.10	15.30
logbook	0.005	205.00	1.03
linen paper A4	0	2.00	-
Ballpen	1	7.50	7.50
		TOTAL	54.33

Instructions for Filling Up the Form

Column 1 - List all identified variable costs.

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

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

Table 9:

Summary Table- Variable Costs

	Total	Estimated Routine Variable Cost Per Application
Annual Number of Applications	1	
Variable Costs		
Routine Personnel	338.43	338.43
Travel Reimbursement	-	-
Other Supplies/Forms/Materials	54.33	54.33
TOTAL	392.76	392.76

STEP 6. ESTIMATE AND DISTRIBUTE THE FIXED COSTS

STEP 6.A COST OF OFFICE SPACE

Instruction in Filling Up the Form

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

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

Table 10:

Fixed Cost - Office Space (Owned by the LGU)

Particulars	Offices Involved in the delivery of "Cockpit Personnel Permit Fee-Referee"
(col 1)	(col 2)
Construction Cost (per sq m)	14,751.85
Floor area of City Hall (sq m)	1,080.00
Building Construction Cost (Php)	15,913,000.00
Office Area Occupied (sq. m)	72.00
Cost of Office Area Occupied (Php)	1,060,866.67
Depreciation Rate (%)	3%
Annual Depreciation Expense (Php)	503,911.66
Annual Maintenance Cost (Php)	100,782.33
Percent of Work for "Cockpit Personnel Permit Fee-Referee " (%)	0.08%
Share of Cost attributable to delivering the service (Php)	483.76

Instructions for Filling Up the Form

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

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

Table 11:

Fixed Cost - Office Space (Rented by the LGU)

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

STEP 6.C COST OF EQUIPMENT AND FURNITURE

Instructions in Filling the Form

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

Table 15:

Fixed Cost - Equipment and Furniture

Particulars	Number of Units	Acquisition Cost	Total Cost	Depreciation Rate	Annual Depreciation Cost	Maintenance Cost	Total Annual Cost	% Used for delivering the Service	Annual Cost Share for Equipment and Furniture
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)	(col 9)	(col 10)
A. Equipment									
Air Condition	3	35,000	105,000.00	10%	10,500	2,100	12,600	0.02%	3
Computers	3	50,000	150,000.00	5%	7,500	1,500	9,000	0.01%	1
Photocopier			-		-	-	-		-
								Sub-Total	3
B. Furniture									
Filing Cabinets	2	5,000	10,000.00	3%	300	60	360	0.02%	0
Tables and Chairs	4	2,000	8,000.00	3%	240	48	288	0.02%	0
								Sub-Total	0
								TOTAL	3.55

STEP 6.B UTILITIES

Instructions for Filling Up the Form

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

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

Table 12:

Cost of Electricity

Particulars	Offices Involved in the delivery of "Cockpit Personnel Permit Fee-Referee"
(col 1)	(col 2)
Electricity rate per kilowatt hour (Php)	17.07
Kilowatt consumption/hour for the unit delivering the service	5.63
Number of operating hours per day	8.00
Number of days per year	250.00
Electricity cost per year	192,208.20
Percent of work for the service rendered	0.08%
Net electricity cost attributed to "Subject Service" service	153.77

Instructions for Filling Up the Form

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

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

Table 13:

Cost of Water

Particulars	Offices Involved in the delivery of "Cockpit Personnel Permit Fee-Referee"
(col 1)	(col 2)
Number of People	6
Water bill per person per month	35
Estimated water bill of the office per year	9,300.00
Percent of work for the service rendered	0.08%
Net cost of water attributed to delivery of "Subject Service".	7.44

Instructions for Filling Up the Form

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

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

Table 14:

Cost for Communication

Particulars	Offices Involved in the delivery of "Cockpit Personnel Permit Fee-Referee"
(col 1)	(col 2)
Number of telephone/cellphone lines in the Office delivering the	0
Rate of subscription per month	0
Annual cost of telephone/mobile services	-
Percent of work for the service rendered	0%
Net cost of telephone/mobile services attributed to processing and issuance of "Subject Service"	-

STEP 6.D OTHER FIXED COST

Instructions in Filling the Form

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

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

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

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

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

Table 16:

Other Fixed Cost

Particulars	Annual Rate	Percent of Use for " Cockpit Personnel Permit Fees -Referee"	Annual Cost
(col 1)	(col 2)	(col 3)	(col 4)
Internet Services	0	0.00%	-
Regular Office Supplies			-
Information Tech Team			-
Security Team			
Janitorial Team			
Reception Services			
		Total	-

Instructions for Filling Up the Form

Column 1 - List all identified fixed costs.
Column 2 - Fill up the fixed costs for the "Subject Service" and reflect the sum of all entries of each cell under "Total".
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Fixed Cost Per Application.

Table 17:

Summary Table - Fixed Costs

Fixed Cost	Total	Estimated Routine Fixed Cost Per Application
(col 1)	(col 2)	(col 3)
Annual Number of Applications	1	
Office Space	483.76	483.76
Utilities	161.21	161.21
Electricity	153.77	153.77
Water	7.44	7.44
Communication	-	-
Equipment and Furniture	3.55	3.55
Other Fixed Cost	-	-
TOTAL	648.51	648.51

STEP 7. COMPARE FEE WITH COST OF DELIVERING SERVICES

Name of Fee/Charge:

Fee Rate Estimation Using Costs of Issuing Permits Plus Cost of Surveillance		Comparison with Current Fee Rates		Difference	% Variance (-/+)	Remaks:Reasonable/Not Reasonable
Total Cost	1,041.27	Total Collection on Fees and/or Charges	250.00	(791.27)	(0.76)	Reasonable
Number of Applications Processed	1	Number of Applications Processed	1			
Average Fee Rate	1,041.27	Average Fee Rates	250.00	(791.27)	(0.76)	

Instructions for Filling

(1) For every fee or charge, compare Total Revenue with Total Cost of delivering the subject service based on the results of the foregoing procedures.
(2) Compute the difference and determine the corresponding variance. If it yields a variance (-/+) of more than 10%, the LGU is either subsidizing (-) or generating revenues (+) in relation to the subject Service.

(3) Input the results in a summary form using Table 23 for ease in reference and appreciation during the review and deliberation of the results of the Toolkit.
(4) If so, then the LGU must submit, along with the report of the results, a proposed Rationalization of Fees and Charges using the options.

EXAMPLE:

Compare Fee with Cost of Delivering Services					
Fee Rate Estimation using Costs of Issuing permits plus cost of surveillance		Comparison with Current Fee Rates			
Total Cost	1,041.27	Total Revenue	250.00	(791.27)	-76%
Total Number of Applicants	1	Number of Applications Processed	1		
Average Fee Rate	1,041.27	Average Fee Rates	250.00	(791.27)	-76%

			10,594.00	Total						
Scenario 1	% of Applicants	Number of Applicants	Cost (with weight)	SPCL-PERSONNEL	STD-VAR	STD-FXD	Cost per Application			
Simple	#DIV/0!		#DIV/0!	#DIV/0!	392.76	648.51	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Complex	#DIV/0!		#DIV/0!	#DIV/0!	392.76	648.51	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	#DIV/0!	-	#DIV/0!					#DIV/0!		#DIV/0!

Scenario 2				SPCL-PERSONNEL	STD-VAR	STD-FXD				
Classification	Allocation	% of Applicants	Number				Cost per Application			
Manufacturer	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Wholesalers	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Exporters	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Retailers	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Contractors	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Banks and other institutions	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Peddlers	#DIV/0!								-	-
Others	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	#DIV/0!		-	#DIV/0!				#DIV/0!		#DIV/0!
	Total	0%								
		100%								

							Ok		ok	
	235801.42	-	-	#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	235801.42	-	-	#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
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				#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Summary of Rationalized Local Fees and Charges

Local Fee/Charge	Current Rate	Rationalized Rate	% Variance	Remarks/Recommended Rate
Permit Fee: Cockpit Personnel- Referee	250.00	1,041.27	-0.76	1,000.00

STEP 1: MAP YOUR PROCESS FLOW

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

Instructions in Filling the Form

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

Table 1:

	LIST OF ACTIVITIES
1	Receives Application Form for **Cockpit Personnel Permit Fee-Bet Taker- "Kristo"/"Llamador"**
2	Signify the application, approves payment then issue Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee-Cockpit Personnel
4	
5	

STEP 2: IDENTIFY THE RESOURCES FOR EACH ACTIVITY

Instructions in Filling the Form

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

Table 2:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL
1	Receives Application Form for **Cockpit Personnel Permit Fee-Bet Taker "Kristo"/ "Llamador"**	BPLO, MTO	All MTO Personnel, BPLO Designate	Unified Form, Bond Paper, Ink, Ballpen
2	Signify the application, approves payment then issue Official Receipt	BPLO, MTO	BPLO Designate,MT, RCC	Ballpen, Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee-Cockpit Personnel	BPLO,Mayor's Office, MTO	BPLO Designate, Municipal Mayor, Admin. Aide	Linen Paper A4, Bond Paper, Ballpen, ink, Business Plate, Sticker, Logbook
4	-			
5	-			

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

Instructions in Filling the Form

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

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

Table 3:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL	TYPE OF ACTIVITY
1	Receives Application Form for **Cockpit Personnel Permit Fee-Bet Taker "Kristo" / "Llamador"**	BPLO, MTO	All MTO Personnel, BPLO Designate	Unified Form, Bond Paper, Ink, Ballpen	Routine
2	Signify the application, approves payment then issue Official Receipt	BPLO, MTO	BPLO Designate,MT, RCC	Ballpen, Official Receipt	Routine
3	Issue, approves, record and release Mayor's Permit Fee-Cockpit Personnel	BPLO,Mayor's Office, MTO	BPLO Designate, Municipal Mayor, Admin. Aide	Linen Paper A4, Bond Paper, Ballpen, ink, Business Plate, Sticker, Logbook	Routine
4	-	-			
5	-	-	-	-	

STEP 4. QUANTIFY THE VARIABLE COST FOR ROUTINE ACTIVITIES

STEP 4.A PERSONNEL COSTS

Instructions in Filling Up the Form

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

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

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

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

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

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

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

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

Table 4: Personnel Cost

Name and Position	Compensation					% Time assigned in the delivery of Cockpit Personnel Permit Fee-Bet Taker "Kristo" / "Llamador"	Annual Cost of the Service
	SG-Step	Monthly Salary	Annual Salary	Other Benefits	Annual Compensation		
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
Marilou A. Aspril-Mun. Treas.	SG24/S2	74,791	897,492	291,794	951,428.80	0.02%	190.29
Aileen Rose A. Tantoy-LRCO-I/BPLO	SG11/S1	22,731	272,772	75,614	278,708.80	0.04%	111.48
Luzviminda A. Datoy-RCC III	SG9/S1	17,420	209,040	64,320	218,688.00	0.01%	21.87
Nora D. Ogdoc-Admin Aide	SG1/S1	10,623	127,476	57,424	147,920.00	0.01%	14.79
Nestor S. Valeroso-Mayor	SG27/S1	106,997	1,283,964	377,304	1,329,014.40	0.00%	-
Jheian Richelle Lipao-Admin Aide	SG6/S1	10,546	126,552	57,424	147,180.80	0.00%	-
							-
							-
							-
							-
							-
			-		-		-
			-		-		-
			-		-		-
						TOTAL	338.43

STEP 4.B COST OF TRANSPORTATION

Instructions in Filling the Form

Column 1. Identify the vehicles used for inspection
Column 2. Identify the number of vehicles used for inspection.
Column 3. Verify unit cost of vehicle
Column 4. Determine the total cost by multiplying columns 2 and 3
Column 5. Apply the depreciation rate (Note: Economic life of a vehicle is 10 years)
Column 6. Compute for the annual depreciation cost by multiplying columns 4 and 5.
Column 7. Verify from the City Accounting Office the actual amount spent for maintenance of the vehicle used for inspection. In the absence of actual data, the amount can be computed by multiplying column 5 by 20%.

Column 8. Determine the frequency of use of the vehicle. In the specific case sample, half day use from February to November is 44/52 weeks x .5 days. Note that the LGUs may devise other method to determine the actual frequency of use of vehicle.
Column 9. Compute the cost of vehicle for inspection by adding columns 6 and 7 thenmultiply the frequency of use in column 8.

Table 5:

Variable Cost - Vehicle

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

Instructions in Filling the Form

Column 1. Identify the vehicles used for inspection
Column 2. Identify the number of vehicles used for inspection
Column 3. Verify the average cost of fuel per liter
Column 4. Check the average weekly consumption in liters
Column 5. There are 52 weeks in one year. Identify the number of weeks the vehicles(s) has been used in a year.
Column 6. Compute for annual cost of fuel for 1 year by multiplying columns 2, 3, 4 and 5.
Column 7. Determine the percentage for the frequency of use of the vehicle for inspection. In the specific case sample, half day use from February to November is 44/52 weeks X .5 days. Note that the LGUs may devise other method to determine the actual percentage for the frequency of use of the vehicle.
Column 8. Compute the cost of fuel for inspection activities by multiplying columns 6 and 7.

Table 6:

Variable Cost - Fuel

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

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

Table 7:

Variable Cost - Allowance/Reimbursement for Fuel

Name and Position	Transportation Cost based on Allowance/Reimbursements		% Time assigned in the delivery of the "Cockpit Personnel Permit Fee-Bet Taker "Kristo" / " Llamador"	Annual Cost of the Service
	Average Monthly	Annual Allowance		
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)
Alleen Rose A. Tantoy-LRCO-I/BPLO Designate	0	-	0%	-
Mary Michelle R. Paganpan-Mun. Health Officer	0	-	0%	-
Joegie E. Cabatuan-Admin. Aide VI	0	-	0%	-
Ray Mark S. Mainit- Admin. Aide VI	0	-	0%	-
Anthony C. Rengel-Agri'l Technologist	0	-	0%	-
Rachel Ontolan-Envi.Mgt. Specialist	0	-	0%	-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
			TOTAL	-

TOTAL OF VEHICLE AND FUEL:	-

STEP 4.C OTHER VARIABLE COSTS

Instructions in Filling the Form

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

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

Column 3. Secure the unit cost for each and every item identified as other variable cost from the City Accounting Office.
Column 4. Compute for the annual other variable cost by multiplying column 2 and column 3

Table 8:

Variable Cost - Other variable cost

Particulars	Annual Number of Applications	Cost/Measuring unit (Php)	Annual cost (Php)
(col 1)	(col 2)	(col 3)	(col 4)
	1		
Bond paper	1	0.50	0.50
business plate	-	250.00	-
sticker	1	30.00	30.00
official receipts	3	5.10	15.30
logbook	0.005	205.00	1.03
linen paper A4	0	2.00	-
Ballpen	1	7.50	7.50
		TOTAL	54.33

Instructions for Filling Up the Form

Column 1 - List all identified variable costs.
Column 2 - Fill up the variable costs for the "Subject Service" and reflect the sum of all entries of each cell to total
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Variable Cost Per Application.

Table 9:

Summary Table- Variable Costs		
	Total	Estimated Routine Variable Cost Per Application
Annual Number of Applications	1	
Variable Costs		
Routine Personnel	338.43	338.43
Travel Reimbursement	-	-
Other Supplies/Forms/Materials	54.33	54.33
TOTAL	392.76	392.76

STEP 6. ESTIMATE AND DISTRIBUTE THE FIXED COSTS

STEP 6.A COST OF OFFICE SPACE

Instruction in Filling Up the Form

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

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

Table 10:

Fixed Cost - Office Space (Owned by the LGU)	
Particulars (col 1)	Offices Involved in the delivery of "Cockpit Personnel Permit Fee-Bet Taker "Kristo" / "Llamador" (col 2)
Construction Cost (per sq m)	14,751.85
Floor area of City Hall (sq m)	1,080.00
Building Construction Cost (Php)	15,913,000.00
Office Area Occupied (sq. m)	72.00
Cost of Office Area Occupied (Php)	1,060,866.67
Depreciation Rate (%)	3%
Annual Depreciation Expense (Php)	503,911.66
Annual Maintenance Cost (Php)	100,782.33
Percent of Work for "Cockpit Personnel Permit Fee-Bet Taker "Kristo" (%)	0.08%
Share of Cost attributable to delivering the service (Php)	483.76

Instructions for Filling Up the Form

Column 1 - Determine the monthly rental rate and multiply by the number of months the office space was rented to know the annual cost for rental. Add actual cost for maintaining the Office space. If the actual data is not available add 20% of the annual cost of rental to determine the annual cost for rented office space. The annual fixed cost for rented office space attributable to rendering the service is the annual cost of rented office space multiplied by the proportion of time used for "Subject Service" services in relation to the total responsibility of the Office delivering the service
Column 2 - Apply the formula described above for the office involved in the delivery of the "Subject Service".

Table 11:

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

STEP 6.C COST OF EQUIPMENT AND FURNITURE

Instructions in Filling the Form

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

Table 15:

Fixed Cost - Equipment and Furniture

Particulars	Number of Units	Acquisition Cost	Total Cost	Depreciation Rate	Annual Depreciation Cost	Maintenance Cost	Total Annual Cost	% Used for delivering the Service	Annual Cost Share for Equipment and Furniture
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)	(col 9)	(col 10)
A. Equipment									
Air Condition	3	35,000	105,000.00	10%	10,500	2,100	12,600	0.02%	3
Computers	3	50,000	150,000.00	5%	7,500	1,500	9,000	0.01%	1
Photocopier			-		-	-	-		-
								Sub-Total	3
B. Furniture									
Filing Cabinets	2	5,000	10,000.00	3%	300	60	360	0.02%	0
Tables and Chairs	4	2,000	8,000.00	3%	240	48	288	0.02%	0
								Sub-Total	0
								TOTAL	3.55

STEP 6.B UTILITIES

Instructions for Filling Up the Form

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

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

Table 12:

Cost of Electricity

Particulars	Offices Involved in the delivery of "Cockpit Personnel Permit Fee-Bet Taker " Kristo" / "Llamador"
(col 1)	(col 2)
Electricity rate per kilowatt hour (Php)	17.07
Kilowatt consumption/hour for the unit delivering the service	5.63
Number of operating hours per day	8.00
Number of days per year	250.00
Electricity cost per year	192,208.20
Percent of work for the service rendered	0.08%
Net electricity cost attributed to "Subject Service" service	153.77

Instructions for Filling Up the Form

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

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

Table 13:

Cost of Water

Particulars	Offices Involved in the delivery of "Cockpit Personnel Permit Fee-Bet Taker " Kristo" / "Llamador"
(col 1)	(col 2)
Number of People	6
Water bill per person per month	35
Estimated water bill of the office per year	9,300.00
Percent of work for the service rendered	0.08%
Net cost of water attributed to delivery of "Subject Service".	7.44

Instructions for Filling Up the Form

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

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

Table 14:

Cost for Communication

Particulars	Offices Involved in the delivery of "Cockpit Personnel Permit Fee-Bet Taker " Kristo" / "Llamador"
(col 1)	(col 2)
Number of telephone/cellphone lines in the Office delivering the	0
Rate of subscription per month	0
Annual cost of telephone/mobile services	-
Percent of work for the service rendered	0%
Net cost of telephone/mobile services attributed to processing and issuance of "Subject Service"	-

STEP 6.D OTHER FIXED COST

Instructions in Filling the Form

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

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

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

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

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

Table 16:

Other Fixed Cost

Particulars	Annual Rate	Percent of Use for " Cockpit Personnel Permit Fees -Bet Taker "Kristo" / "Llamador"	Annual Cost
(col 1)	(col 2)	(col 3)	(col 4)
Internet Services	0	0.00%	-
Regular Office Supplies			-
Information Tech Team			-
Security Team			
Janitorial Team			
Reception Services			
		Total	-

Instructions for Filling Up the Form

Column 1 - List all identified fixed costs.
Column 2 - Fill up the fixed costs for the "Subject Service" and reflect the sum of all entries of each cell under "Total".
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Fixed Cost Per Application.

Table 17:

Summary Table - Fixed Costs

Fixed Cost	Total	Estimated Routine Fixed Cost Per Application
(col 1)	(col 2)	(col 3)
Annual Number of Applications	1	
Office Space	483.76	483.76
Utilities	161.21	161.21
Electricity	153.77	153.77
Water	7.44	7.44
Communication	-	-
Equipment and Furniture	3.55	3.55
Other Fixed Cost	-	-
TOTAL	648.51	648.51

STEP 7. COMPARE FEE WITH COST OF DELIVERING SERVICES

Name of Fee/Charge:

Fee Rate Estimation Using Costs of Issuing Permits Plus Cost of Surveillance		Comparison with Current Fee Rates		Difference	% Variance (-/+)	Remaks:Reasonable/Not Reasonable
Total Cost	1,041.27	Total Collection on Fees and/or Charges	200.00	(841.27)	(0.81)	Reasonable
Number of Applications Processed	1	Number of Applications Processed	1			
Average Fee Rate	1,041.27	Average Fee Rates	200.00	(841.27)	(0.81)	

Instructions for Filling

(1) For every fee or charge, compare Total Revenue with Total Cost of delivering the subject service based on the results of the foregoing procedures.
(2) Compute the difference and determine the corresponding variance. If it yields a variance (-/+) of more than 10%, the LGU is either subsidizing (-) or generating revenues (+) in relation to the subject Service.

(3) Input the results in a summary form using Table 23 for ease in reference and appreciation during the review and deliberation of the results of the Toolkit.
(4) If so, then the LGU must submit, along with the report of the results, a proposed Rationalization of Fees and Charges using the options.

EXAMPLE:

Compare Fee with Cost of Delivering Services					
Fee Rate Estimation using Costs of Issuing permits plus cost of surveillance		Comparison with Current Fee Rates			
Total Cost	1,041.27	Total Revenue	200.00	(841.27)	-81%
Total Number of Applicants	1	Number of Applications Processed	1		
Average Fee Rate	1,041.27	Average Fee Rates	200.00	(841.27)	-81%

			10,594.00	Total						
Scenario 1	% of Applicants	Number of Applicants	Cost (with weight)	SPCL-PERSONNEL	STD-VAR	STD-FXD	Cost per Application			
Simple	#DIV/0!		#DIV/0!	#DIV/0!	392.76	648.51	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Complex	#DIV/0!		#DIV/0!	#DIV/0!	392.76	648.51	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	#DIV/0!	-	#DIV/0!				#DIV/0!			#DIV/0!

Scenario 2				SPCL-PERSONNEL	STD-VAR	STD-FXD				
Classification	Allocation	% of Applicants	Number				Cost per Application			
Manufacturer	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Wholesalers	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Exporters	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Retailers	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Contractors	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Banks and other institutions	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Peddlers	#DIV/0!									
Others	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	#DIV/0!		-	#DIV/0!				#DIV/0!		#DIV/0!
Total	0%									
	100%									

				Ok			ok		
235801.42	-	-	#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
235801.42	-	-	#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#REF!									
			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Summary of Rationalized Local Fees and Charges

Local Fee/Charge	Current Rate	Rationalized Rate	% Variance	Remarks/Recommended Rate
Permit Fee: Cockpit Personnel- Bet Taker "Kristo"/ "Llamador"	200.00	1,041.27	-0.81	1,000.00

STEP 1: MAP YOUR PROCESS FLOW

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

Instructions in Filling the Form

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

Table 1:

	LIST OF ACTIVITIES
1	Receives Application for Cockpit Personnel Permit Fee-Pit Manager
2	Signify the application, approves payment then issue Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee-Cockpit Personnel -Pit Manager
4	
5	

STEP 2: IDENTIFY THE RESOURCES FOR EACH ACTIVITY

Instructions in Filling the Form

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

Table 2:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL
1	Receives Application Form for Cockpit Personnel Permit Fee-Pit Manager	BPLO, MTO	All MTO Personnel, BPLO Designate	Unified Form, Bond Paper, Ink, Ballpen
2	Signify the application, approves payment then issue Official Receipt	BPLO, MTO	BPLO Designate,MT, RCC	Ballpen, Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee-Cockpit Personnel -Pit Manager	BPLO,Mayor's Office, MTO	BPLO Designate, Municipal Mayor, Admin. Aide	Linen Paper A4, Bond Paper, Ballpen, Ink, Logbook
4				
5				

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

Instructions in Filling the Form

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

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

Table 3:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL	TYPE OF ACTIVITY
1	Receives Application for Cockpit Personnel Permit Fee-Pit Manager	BPLO, MTO	All MTO Personnel, BPLO Designate	Unified Form, Bond Paper, Ink, Ballpen	Routine
2	Signify the application, approves payment then issue Official Receipt	BPLO, MTO	BPLO Designate,MT, RCC	Ballpen, Official Receipt	Routine
3	Issue, approves, record and release Mayor's Permit Fee-Cockpit Personnel -Pit Manager	BPLO,Mayor's Office, MTO	BPLO Designate, Municipal Mayor, Admin. Aide	Linen Paper A4, Bond Paper, Ballpen, Ink, Logbook	Routine
4					
5					

STEP 4. QUANTIFY THE VARIABLE COST FOR ROUTINE ACTIVITIES

STEP 4.A PERSONNEL COSTS

Instructions in Filling Up the Form

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

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

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

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

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

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

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

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

Table 4: Personnel Cost

Name and Position	Compensation					% Time assigned in the delivery of Cockpit Personnel Permit Fee-Bet Manager	Annual Cost of the Service
	SG-Step	Monthly Salary	Annual Salary	Other Benefits	Annual Compensation		
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
Marilou A. Aspril-Mun. Treas.	SG24/S2	74,791	897,492	291,794	951,428.80	0.02%	190.29
Aileen Rose A. Tantoy-LRCO-I/BPLO	SG11/S1	22,731	272,772	75,614	278,708.80	0.04%	111.48
Luzviminda A. Datoy-RCC III	SG9/S1	17,420	209,040	64,320	218,688.00	0.01%	21.87
Nora D. Ogdoc-Admin Aide	SG1/S1	10,623	127,476	57,424	147,920.00	0.01%	14.79
Nestor S. Valeroso-Mayor	SG27/S1	93,052	1,116,624	377,304	1,195,142.40	0.00%	-
Jhelan Richelle Lipao-Admin Aide	SG6/S1	10,546	126,552	57,424	147,180.80	0.00%	-
							-
							-
							-
							-
							-
			-		-		-
			-		-		-
			-		-		-
						TOTAL	338.43

STEP 4.B COST OF TRANSPORTATI

Instructions in Filling the Form

Column 1. Identify the vehicles used for inspection
Column 2. Identify the number of vehicles used for inspection.
Column 3. Verify unit cost of vehicle
Column 4. Determine the total cost by multiplying columns 2 and 3
Column 5. Apply the depreciation rate (Note: Economic life of a vehicle is 10 years)
Column 6. Compute for the annual depreciation cost by multiplying columns 4 and 5.
Column 7. Verify from the City Accounting Office the actual amount spent for maintenance of the vehicle used for inspection. In the absence of actual data, the amount can be computed by multiplying column 5 by 20%.
Column 8. Determine the frequency of use of the vehicle. In the specific case sample, half day use from February to November is 44/52 weeks x .5 days. Note that the LGUs may devise other method to determine the actual frequency of use of vehicle.
Column 9. Compute the cost of vehicle for inspection by adding columns 6 and 7 thenmultiply the frequency of use in column 8.

Table 5:

Variable Cost - Vehicle

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

Instructions in Filling the Form

Column 1. Identify the vehicles used for inspection
Column 2. Identify the number of vehicles used for inspection
Column 3. Verify the average cost of fuel per liter
Column 4. Check the average weekly consumption in liters
Column 5. There are 52 weeks in one year. Identify the number of weeks the vehicles(s) has been used in a year.
Column 6. Compute for annual cost of fuel for 1 year by multiplying columns 2, 3, 4 and 5.
Column 7. Determine the percentage for the frequency of use of the vehicle for inspection. In the specific case sample, half day use from February to November is 44/52 weeks X .5 days. Note that the LGUs may devise other method to determine the actual percentage for the frequency of use of the vehicle.
Column 8. Compute the cost of fuel for inspection activities by multiplying columns 6 and 7.

Table 6:

Variable Cost - Fuel

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

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

Table 7:

Variable Cost - Allowance/Reimbursement for Fuel

Name and Position	Transportation Cost based on Allowance/Reimbursements		% Time assigned in the delivery of the " Cockpit Personnel Permit Fee-Bet Manager"	Annual Cost of the Service
	Average Monthly	Annual Allowance	(col 4)	
(col 1)	(col 2)	(col 3)		(col 5)
Aileen Rose A. Tantoy-LRCO I/BPLO Designate	0	-	0%	-
Mary Michelle R. Paganpan-Mun. Health Officer	0	-	0%	-
Joegie E. Cabatuan-Admin. Aide VI	0	-	0%	-
Ray Mark S. Mainit- Admin. Aide VI	0	-	0%	-
Anthony C. Rengel-Agri'l Technologist	0	-	0%	-
Rachel Ontolan-Envi.Mgt. Specialist	0	-	0%	-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
			TOTAL	-

TOTAL OF VEHICLE AND FUEL:	-

STEP 4.C OTHER VARIABLE COSTS

Instructions in Filling the Form

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

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

Column 3. Secure the unit cost for each and every item identified as other variable cost from the City Accounting Office.
Column 4. Compute for the annual other variable cost by multiplying column 2 and column 3

Table 8:

Variable Cost - Other variable cost

Particulars	Annual Number of Applications	Cost/Measuring unit (Php)	Annual cost (Php)
(col 1)	(col 2)	(col 3)	(col 4)
	1		
Bond paper	1	0.50	0.50
business plate	-	250.00	-
sticker	1	30.00	30.00
official receipts	3	5.10	15.30
logbook	0.005	205.00	1.03
linen paper A4	0	2.00	-
Ballpen	1	7.50	7.50
		TOTAL	54.33

Instructions for Filling Up the Form

Column 1 - List all identified variable costs.
Column 2 - Fill up the variable costs for the "Subject Service" and reflect the sum of all entries of each cell to total
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Variable Cost Per Application.

Table 9:

Summary Table- Variable Costs		
	Total	Estimated Routine Variable Cost Per Application
Annual Number of Applications	1	
Variable Costs		
Routine Personnel	338.43	338.43
Travel Reimbursement	-	-
Other Supplies/Forms/Materials	54.33	54.33
TOTAL	392.76	392.76

STEP 6. ESTIMATE AND DISTRIBUTE THE FIXED COSTS

STEP 6.A COST OF OFFICE SPACE

Instruction in Filling Up the Form

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

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

Table 10:

Fixed Cost - Office Space (Owned by the LGU)	
Particulars	Offices Involved in the delivery of "Cockpit Personnel Permit Fee-Pit Manager"
(col 1)	(col 2)
Construction Cost (per sq m)	14,751.85
Floor area of City Hall (sq m)	1,080.00
Building Construction Cost (Php)	15,913,000.00
Office Area Occupied (sq. m)	72.00
Cost of Office Area Occupied (Php)	1,060,866.67
Depreciation Rate (%)	3%
Annual Depreciation Expense (Php)	503,911.66
Annual Maintenance Cost (Php)	100,782.33
Percent of Work for "Cockpit Personnel Permit Fee-Pit Manager " (%)	0.08%
Share of Cost attributable to delivering the service (Php)	483.76

Instructions for Filling Up the Form

Column 1 - Determine the monthly rental rate and multiply by the number of months the office space was rented to know the annual cost for rental. Add actual cost for maintaining the Office space. If the actual data is not available add 20% of the annual cost of rental to determine the annual cost for rented office space. The annual fixed cost for rented office space attributable to rendering the service is the annual cost of rented office space multiplied by the proportion of time used for "Subject Service" services in relation to the total responsibility of the Office delivering the service
Column 2 - Apply the formula described above for the office involved in the delivery of the "Subject Service".

Table 11:

Fixed Cost - Office Space (Rented by the LGU)	
Particulars	Offices Involved in the delivery of "Subject Service" Fee
(col 1)	(col 2)
Rental rate per month	
Number of months use	
Annual cost of rental	-
Maintenance Cost	-
Annual cost of rented office space	-

STEP 6.C COST OF EQUIPMENT AND FURNITURE

Instructions in Filling the Form

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

Table 15:

Fixed Cost - Equipment and Furniture

Particulars	Number of Units	Acquisition Cost	Total Cost	Depreciation Rate	Annual Depreciation Cost	Maintenance Cost	Total Annual Cost	% Used for delivering the Service	Annual Cost Share for Equipment and Furniture
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)	(col 9)	(col 10)
A. Equipment									
Air Condition	3	35,000	105,000.00	10%	10,500	2,100	12,600	0.02%	3
Computers	3	50,000	150,000.00	5%	7,500	1,500	9,000	0.01%	1
Photocopier			-		-	-	-		-
								Sub-Total	3
B. Furniture									
Filing Cabinets	2	5,000	10,000.00	3%	300	60	360	0.02%	0
Tables and Chairs	4	2,000	8,000.00	3%	240	48	288	0.02%	0
								Sub-Total	0
								TOTAL	3.55

STEP 6.B UTILITIES

Instructions for Filling Up the Form

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

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

Table 12:

Cost of Electricity

Particulars	Offices Involved in the delivery of "Cockpit Personnel Permit Fee-Pit Manager"
(col 1)	(col 2)
Electricity rate per kilowatt hour (Php)	17.07
Kilowatt consumption/hour for the unit delivering the service	5.63
Number of operating hours per day	8.00
Number of days per year	250.00
Electricity cost per year	192,208.20
Percent of work for the service rendered	0.08%
Net electricity cost attributed to "Subject Service" service	153.77

Instructions for Filling Up the Form

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

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

Table 13:

Cost of Water

Particulars	Offices Involved in the delivery of "Cockpit Personnel Permit Fee-Pit Manager"
(col 1)	(col 2)
Number of People	6
Water bill per person per month	35
Estimated water bill of the office per year	9,300.00
Percent of work for the service rendered	0.08%
Net cost of water attributed to delivery of "Subject Service".	7.44

Instructions for Filling Up the Form

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

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

Table 14:

Cost for Communication

Particulars	Offices Involved in the delivery of "Cockpit Personnel Permit Fee-Pit Manager"
(col 1)	(col 2)
Number of telephone/cellphone lines in the Office delivering the	0
Rate of subscription per month	0
Annual cost of telephone/mobile services	-
Percent of work for the service rendered	0%
Net cost of telephone/mobile services attributed to processing and issuance of "Subject Service"	-

STEP 6.D OTHER FIXED COST

Instructions in Filling the Form

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

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

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

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

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

Table 16:

Other Fixed Cost

Particulars	Annual Rate	Percent of Use for " Cockpit Personnel Permit Fees -Pit Manager"	Annual Cost
(col 1)	(col 2)	(col 3)	(col 4)
Internet Services	0	0.00%	-
Regular Office Supplies			-
Information Tech Team			-
Security Team			
Janitorial Team			
Reception Services			
		Total	-

Instructions for Filling Up the Form

Column 1 - List all identified fixed costs.
Column 2 - Fill up the fixed costs for the "Subject Service" and reflect the sum of all entries of each cell under "Total".
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Fixed Cost Per Application.

Table 17:

Summary Table - Fixed Costs

Fixed Cost	Total	Estimated Routine Fixed Cost Per Application
(col 1)	(col 2)	(col 3)
Annual Number of Applications	248	
Office Space	483.76	1.95
Utilities	161.21	0.65
Electricity	153.77	0.62
Water	7.44	0.03
Communication	-	-
Equipment and Furniture	3.55	0.01
Other Fixed Cost	-	-
TOTAL	648.51	2.61

STEP 7. COMPARE FEE WITH COST OF DELIVERING SERVICES

Name of Fee/Charge:

Fee Rate Estimation Using Costs of Issuing Permits Plus Cost of Surveillance		Comparison with Current Fee Rates		Difference	% Variance (-/+)	Remaks:Reasonable/Not Reasonable
Total Cost	1,041.27	Total Collection on Fees and/or Charges	300.00	(741.27)	(0.71)	Reasonable
Number of Applications Processed	1	Number of Applications Processed	1			
Average Fee Rate	1,041.27	Average Fee Rates	300.00	(741.27)	(0.71)	

Instructions for Filling

(1) For every fee or charge, compare Total Revenue with Total Cost of delivering the subject service based on the results of the foregoing procedures.
(2) Compute the difference and determine the corresponding variance. If it yields a variance (-/+) of more than 10%, the LGU is either subsidizing (-) or generating revenues (+) in relation to the subject Service.

(3) Input the results in a summary form using Table 23 for ease in reference and appreciation during the review and deliberation of the results of the Toolkit.
(4) If so, then the LGU must submit, along with the report of the results, a proposed Rationalization of Fees and Charges using the options.

EXAMPLE:

Compare Fee with Cost of Delivering Services					
Fee Rate Estimation using Costs of Issuing permits plus cost of surveillance		Comparison with Current Fee Rates			
Total Cost	1,041.27	Total Revenue	300.00	(741.27)	-71%
Total Number of Applicants	1	Number of Applications Processed	1		
Average Fee Rate	1,041.27	Average Fee Rates	300.00	(741.27)	-71%

10,594.00 Total

Scenario 1	% of Applicants	Number of Applicants	Cost (with weight)	SPCL-PERSONNEL	STD-VAR	STD-FXD	Cost per Application			
Simple	#DIV/0!		#DIV/0!	#DIV/0!	392.76	2.61	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Complex	#DIV/0!		#DIV/0!	#DIV/0!	392.76	2.61	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	#DIV/0!	-	#DIV/0!				#DIV/0!			#DIV/0!

Scenario 2				SPCL-PERSONNEL	STD-VAR	STD-FXD				
Classification	Allocation	% of Applicants	Number				Cost per Application			
Manufacturer	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Wholesalers	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Exporters	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Retailers	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Contractors	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Banks and other institutions	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Peddlers	#DIV/0!								-	-
Others	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	#DIV/0!		-	#DIV/0!				#DIV/0!		#DIV/0!

Total	0%
	100%

Ok ok

235801.42	-	-	#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
235801.42	-	-	#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
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			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
									#DIV/0!	

Summary of Rationalized Local Fees and Charges

Local Fee/Charge	Current Rate	Rationalized Rate	% Variance	Remarks/Recommended Rate
Permit Fee: Cockpit Personnel- Pit Manager	300.00	1,041.27	-0.71	1,000.00

STEP 1: M[illegible] YOUR PROCESS FLOW

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

Instructions in Filling the Form

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

Table 1:

	LIST OF ACTIVITIES
1	Receives Application Form for Cockpit Personnel Permit Fee-Gaffer "Mananari"
2	Signify the application, approves payment then issue Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee-Cockpit Personnel
4	
5	

STEP 2: IDENTIFY THE RESOURCES FOR EACH ACTIVITY

Instructions in Filling the Form

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

Table 2:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL
1	Receives Application Form for Cockpit Personnel Permit Fee-Gaffer "Mananari"	BPLO, MTO	All MTO Personnel, BPLO Designate	Unified Form, Bond Paper, Ink, Ballpen
2	Signify the application, approves payment then issue Official Receipt	BPLO, MTO	BPLO Designate,MT, RCC	Ballpen, Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee-Cockpit Personnel	BPLO,Mayor's Office, MTO	BPLO Designate, Municipal Mayor, Admin. Aide	Linen Paper A4, Bond Paper, Ballpen, ink, Business Plate, Sticker, Logbook
4				
5				

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

Instructions in Filling the Form

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

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

Table 3:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL	TYPE OF ACTIVITY
1	Receives Application Form for Cockpit Personnel Permit Fee-Gaffer "Mananari"	BPLO, MTO	All MTO Personnel, BPLO Designate	Unified Form, Bond Paper, Ink, Ballpen	Routine
2	Signify the application, approves payment then issue Official Receipt	BPLO, MTO	BPLO Designate,MT, RCC	Ballpen, Official Receipt	Routine
3	Issue, approves, record and release Mayor's Permit Fee-Cockpit Personnel	BPLO,Mayor's Office, MTO	BPLO Designate, Municipal Mayor, Admin. Aide	Linen Paper A4, Bond Paper, Ballpen, ink, Business Plate, Sticker, Logbook	Routine
4					
5					

STEP 4. QUANTIFY THE VARIABLE COST FOR ROUTINE ACTIVITIES

STEP 4.A PERSONNEL COSTS

Instructions in Filling Up the Form

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

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

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

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

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

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

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

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

Table 4: Personnel Cost

Name and Position	Compensation					% Time assigned in the delivery of Cockpit Personnel Permit Fee-Gaffer "Mananari"	Annual Cost of the Service
	SG-Step	Monthly Salary	Annual Salary	Other Benefits	Annual Compensation		
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
Marilou A. Aspril-Mun. Treas.	SG24/S2	74,791	897,492	291,794	951,428.80	0.02%	190.29
Aileen Rose A. Tantoy-LRCO I/BPLO	SG11/S1	22,731	272,772	75,614	278,708.80	0.04%	111.48
Luzviminda A. Tantoy-RCC III	SG9/S1	17,420	209,040	64,320	218,688.00	0.01%	21.87
Nora D. Ogdoc-Admin Aide	SG1/S1	10,623	127,476	57,424	147,920.00	0.01%	14.79
Nestor S. Valeroso-Mayor	SG27/S1	106,997	1,283,964	377,304	1,329,014.40	0.00%	-
Jheian Richelle Lipao-Admin Aide	SG6/S1	10,546	126,552	57,424	147,180.80	0.00%	-
							-
							-
							-
							-
							-
			-		-		-
			-		-		-
			-		-		-
						TOTAL	338.43

EP 4.B COST OF TRANSPORTATIO

Instructions in Filling the Form

Column 1. Identify the vehicles used for inspection
Column 2. Identify the number of vehicles used for inspection.
Column 3. Verify unit cost of vehicle
Column 4. Determine the total cost by multiplying columns 2 and 3
Column 5. Apply the depreciation rate (Note: Economic life of a vehicle is 10 years)
Column 6. Compute for the annual depreciation cost by multiplying columns 4 and 5.
Column 7. Verify from the City Accounting Office the actual amount spent for maintenance of the vehicle used for inspection. In the absence of actual data, the amount can be computed by multiplying column 5 by 20%.

Column 8. Determine the frequency of use of the vehicle. In the specific case sample, half day use from February to November is 44/52 weeks x .5 days. Note that the LGUs may devise other method to determine the actual frequency of use of vehicle.
Column 9. Compute the cost of vehicle for inspection by adding columns 6 and 7 thenmultiply the frequency of use in column 8.

Table 5:

Variable Cost - Vehicle

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

Instructions in Filling the Form

Column 1. Identify the vehicles used for inspection
Column 2. Identify the number of vehicles used for inspection
Column 3. Verify the average cost of fuel per liter
Column 4. Check the average weekly consumption in liters
Column 5. There are 52 weeks in one year. Identify the number of weeks the vehicles(s) has been used in a year.
Column 6. Compute for annual cost of fuel for 1 year by multiplying columns 2, 3, 4 and 5.
Column 7. Determine the percentage for the frequency of use of the vehicle for inspection. In the specific case sample, half day use from February to November is 44/52 weeks X .5 days. Note that the LGUs may devise other method to determine the actual percentage for the frequency of use of the vehicle.
Column 8. Compute the cost of fuel for inspection activities by multiplying columns 6 and 7.

Table 6:

Variable Cost - Fuel

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

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

Table 7:

Variable Cost - Allowance/Reimbursement for Fuel

Name and Position	Transportation Cost based on Allowance/Reimbursements		% Time assigned in the delivery of the " Cockpit Personnel Permit Fee-Gaffer "Mananari"	Annual Cost of the Service
	Average Monthly	Annual Allowance		
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)
Aileen Rose A. Tantoy-LRCO-I/BPLO Designate	0	-	0%	-
Mary Michelle R. Paganpan-Mun. Health Officer	0	-	0%	-
Joegie E. Cabatuan-Admin. Aide VI	0	-	0%	-
Ray Mark S. Mainit- Admin. Aide VI	0	-	0%	-
Anthony C. Rengel-Agri'l Technologist	0	-	0%	-
Rachel Ontolan-Envi.Mgt. Specialist	0	-	0%	-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
			TOTAL	-

TOTAL OF VEHICLE AND FUEL:	-

STEP 4.C OTHER VARIABLE COSTS

Instructions in Filling the Form

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

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

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

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

Table 8:

Variable Cost - Other variable cost

Particulars	Annual Number of Applications	Cost/Measuring unit (Php)	Annual cost (Php)
(col 1)	(col 2)	(col 3)	(col 4)
	1		
Bond paper	1	0.50	0.50
business plate	-	250.00	-
sticker	1	30.00	30.00
official receipts	3	5.10	15.30
logbook	0.005	205.00	1.03
linen paper A4	0	2.00	-
Ballpen	1	7.50	7.50
		TOTAL	54.33

Instructions for Filling Up the Form

Column 1 - List all identified variable costs.
Column 2 - Fill up the variable costs for the "Subject Service" and reflect the sum of all entries of each cell to total
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Variable Cost Per Application.

Table 9:

Summary Table- Variable Costs		
	Total	Estimated Routine Variable Cost Per Application
Annual Number of Applications	1	
Variable Costs		
Routine Personnel	338.43	338.43
Travel Reimbursement	-	-
Other Supplies/Forms/Materials	54.33	54.33
TOTAL	392.76	392.76

STEP 6. ESTIMATE AND DISTRIBUTE THE FIXED COSTS

STEP 6.A COST OF OFFICE SPACE

Instruction in Filling Up the Form

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

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

Table 10:

Fixed Cost - Office Space (Owned by the LGU)	
Particulars (col 1)	Offices Involved in the delivery of "Cockpit Personnel Permit Fee-Gaffer "Mananari" (col 2)
Construction Cost (per sq m)	14,751.85
Floor area of City Hall (sq m)	1,080.00
Building Construction Cost (Php)	15,913,000.00
Office Area Occupied (sq. m)	72.00
Cost of Office Area Occupied (Php)	1,060,866.67
Depreciation Rate (%)	3%
Annual Depreciation Expense (Php)	503,911.66
Annual Maintenance Cost (Php)	100,782.33
Percent of Work for "Cockpit Personnel Permit Fee-Gaffer "Mananari" (%)	0.08%
Share of Cost attributable to delivering the service (Php)	483.76

Instructions for Filling Up the Form

Column 1 - Determine the monthly rental rate and multiply by the number of months the office space was rented to know the annual cost for rental. Add actual cost for maintaining the Office space. If the actual data is not available add 20% of the annual cost of rental to determine the annual cost for rented office space. The annual fixed cost for rented office space attributable to rendering the service is the annual cost of rented office space multiplied by the proportion of time used for "Subject Service" services in relation to the total responsibility of the Office delivering the service
Column 2 - Apply the formula described above for the office involved in the delivery of the "Subject Service".

Table 11:

Fixed Cost - Office Space (Rented by the LGU)	
Particulars (col 1)	Offices Involved in the delivery of "Subject Service" Fee (col 2)
Rental rate per month	
Number of months use	
Annual cost of rental	-
Maintenance Cost	-
Annual cost of rented office space	-

STEP 6.C COST OF EQUIPMENT AND FURNITURE

Instructions in Filling the Form

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

Table 15:

Fixed Cost - Equipment and Furniture

Particulars	Number of Units	Acquisition Cost	Total Cost	Depreciation Rate	Annual Depreciation Cost	Maintenance Cost	Total Annual Cost	% Used for delivering the Service	Annual Cost Share for Equipment and Furniture
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)	(col 9)	(col 10)
A. Equipment									
Air Condition	3	35,000	105,000.00	10%	10,500	2,100	12,600	0.02%	3
Computers	3	50,000	150,000.00	5%	7,500	1,500	9,000	0.01%	1
Photocopier			-		-	-	-		-
								Sub-Total	3
B. Furniture									
Filing Cabinets	2	5,000	10,000.00	3%	300	60	360	0.02%	0
Tables and Chairs	4	2,000	8,000.00	3%	240	48	288	0.02%	0
								Sub-Total	0
								TOTAL	3.55

STEP 6.B UTILITIES

Instructions for Filling Up the Form

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

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

Table 12:

Cost of Electricity

Particulars	Offices Involved in the delivery of Cockpit Personnel Permit Fee-Gaffer "Mananari"
(col 1)	(col 2)
Electricity rate per kilowatt hour (Php)	17.07
Kilowatt consumption/hour for the unit delivering the service	5.63
Number of operating hours per day	8.00
Number of days per year	250.00
Electricity cost per year	192,208.20
Percent of work for the service rendered	0.08%
Net electricity cost attributed to "Subject Service" service	153.77

Instructions for Filling Up the Form

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

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

Table 13:

Cost of Water

Particulars	Offices Involved in the delivery of Cockpit Personnel Permit Fee-Gaffer "Mananari"
(col 1)	(col 2)
Number of People	6
Water bill per person per month	35
Estimated water bill of the office per year	9,300.00
Percent of work for the service rendered	0.08%
Net cost of water attributed to delivery of "Subject Service".	7.44

Instructions for Filling Up the Form

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

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

Table 14:

Cost for Communication

Particulars	Offices Involved in the delivery of Cockpit Personnel Permit Fee-Gaffer "Mananari"
(col 1)	(col 2)
Number of telephone/cellphone lines in the Office delivering the	0
Rate of subscription per month	0
Annual cost of telephone/mobile services	-
Percent of work for the service rendered	0%
Net cost of telephone/mobile services attributed to processing and issuance of "Subject Service"	-

STEP 6.D OTHER FIXED COST

Instructions in Filling the Form

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

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

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

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

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

Table 16:

Other Fixed Cost

Particulars	Annual Rate	Percent of Use for Cockpit Personnel Permit Fees -Gaffer "Mananari"	Annual Cost
(col 1)	(col 2)	(col 3)	(col 4)
Internet Services	0	0.00%	-
Regular Office Supplies			-
Information Tech Team			-
Security Team			
Janitorial Team			
Reception Services			
		Total	-

Instructions for Filling Up the Form

Column 1 - List all identified fixed costs.
Column 2 - Fill up the fixed costs for the "Subject Service" and reflect the sum of all entries of each cell under "Total".
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Fixed Cost Per Application.

Table 17:

Summary Table - Fixed Costs

Fixed Cost	Total	Estimated Routine Fixed Cost Per Application
(col 1)	(col 2)	(col 3)
Annual Number of Applications	1	
Office Space	483.76	483.76
Utilities	161.21	161.21
Electricity	153.77	153.77
Water	7.44	7.44
Communication	-	-
Equipment and Furniture	3.55	3.55
Other Fixed Cost	-	-
TOTAL	648.51	648.51

STEP 7. COMPARE FEE WITH COST OF DELIVERING SERVICES

Name of Fee/Charge:

Fee Rate Estimation Using Costs of Issuing Permits Plus Cost of Surveillance		Comparison with Current Fee Rates		Difference	% Variance (-/+)	Remaks:Reasonable/Not Reasonable
Total Cost	1,041.27	Total Collection on Fees and/or Charges	200.00	(841.27)	(0.81)	Reasonable
Number of Applications Processed	1	Number of Applications Processed	1			
Average Fee Rate	1,041.27	Average Fee Rates	200.00	(841.27)	(0.81)	

Instructions for Filling

(1) For every fee or charge, compare Total Revenue with Total Cost of delivering the subject service based on the results of the foregoing procedures.
(2) Compute the difference and determine the corresponding variance. If it yields a variance (-/+) of more than 10%, the LGU is either subsidizing (-) or generating revenues (+) in relation to the subject Service.

(3) Input the results in a summary form using Table 23 for ease in reference and appreciation during the review and deliberation of the results of the Toolkit.
(4) If so, then the LGU must submit, along with the report of the results, a proposed Rationalization of Fees and Charges using the options.

EXAMPLE:

Compare Fee with Cost of Delivering Services					
Fee Rate Estimation using Costs of Issuing permits plus cost of surveillance		Comparison with Current Fee Rates			
Total Cost	1,041.27	Total Revenue	200.00	(841.27)	-81%
Total Number of Applicants	1	Number of Applications Processed	1		
Average Fee Rate	1,041.27	Average Fee Rates	200.00	(841.27)	-81%

			10,594.00	Total			
Scenario 1	% of Applicants	Number of Applicants	Cost (with weight)	SPCL-PERSONNEL	STD-VAR	STD-FXD	Cost per Application
Simple	#DIV/0!		#DIV/0!	#DIV/0!	392.76	648.51	#DIV/0!
Complex	#DIV/0!		#DIV/0!	#DIV/0!	392.76	648.51	#DIV/0!
	#DIV/0!	-	#DIV/0!				

Scenario 2				SPCL-PERSONNEL	STD-VAR	STD-FXD	
Classification	Allocation	% of Applicants	Number				Cost per Application
Manufacturer	#DIV/0!			#DIV/0!			#DIV/0!
Wholesalers	#DIV/0!			#DIV/0!			#DIV/0!
Exporters	#DIV/0!			#DIV/0!			#DIV/0!
Retailers	#DIV/0!			#DIV/0!			#DIV/0!
Contractors	#DIV/0!			#DIV/0!			#DIV/0!
Banks and other institutions	#DIV/0!			#DIV/0!			#DIV/0!
Peddlers	#DIV/0!						
Others	#DIV/0!			#DIV/0!			#DIV/0!
	#DIV/0!		-	#DIV/0!			
Total	0%						
	100%						

Ok ok

235801.42 - - #DIV/0!
235801.42 - - #DIV/0!
#REF!

#DIV/0!
#DIV/0!

Summary of Rationalized Local Fees and Charges

Local Fee/Charge	Current Rate	Rationalized Rate	% Variance	Remarks/Recommended Rate
Permit Fee: Cockpit Personnel- Gaffer "Mananari"	200.00	1,041.27	-0.81	1,000.00

STEP 1: MAP YOUR PROCESS FLOW

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

Instructions in Filling the Form

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

Table 1:

	LIST OF ACTIVITIES
1	Receives Application Form for **Cockpit Personnel Permit Fee-Cashier**
2	Signify the application, approves payment then issue Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee-Cockpit Personnel
4	
5	

STEP 2: IDENTIFY THE RESOURCES FOR EACH ACTIVITY

Instructions in Filling the Form

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

Table 2:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL
1	Receives Application Form for **Cockpit Personnel Permit Fee- Cashier**	BPLO, MTO	All MTO Personnel, BPLO Designate	Unified Form, Bond Paper, Ink, Ballpen
2	Signify the application, approves payment then issue Official Receipt	BPLO, MTO	BPLO Designate,MT, RCC	Ballpen, Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee-Cockpit Personnel	BPLO,Mayor's Office, MTO	BPLO Designate, Municipal Mayor, Admin. Aide	Linen Paper A4, Bond Paper, Ballpen, ink, Business Plate, Sticker, Logbook
4	-			
5	-			

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

Instructions in Filling the Form

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

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

Table 3:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL	TYPE OF ACTIVITY
1	Receives Application Form for **Cockpit Personnel Permit Fee- Cashier**	BPLO, MTO	All MTO Personnel, BPLO Designate	Unified Form, Bond Paper, Ink, Ballpen	Routine
2	Signify the application, approves payment then issue Official Receipt	BPLO, MTO	BPLO Designate,MT, RCC	Ballpen, Official Receipt	Routine
3	Issue, approves, record and release Mayor's Permit Fee-Cockpit Personnel	BPLO,Mayor's Office, MTO	BPLO Designate, Municipal Mayor, Admin. Aide	Linen Paper A4, Bond Paper, Ballpen, ink, Business Plate, Sticker, Logbook	Routine
4	-	-			
5	-	-	-	-	

STEP 4. QUANTIFY THE VARIABLE COST FOR ROUTINE ACTIVITIES

STEP 4.A PERSONNEL COSTS

Instructions in Filling Up the Form

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

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

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

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

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

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

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

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

Table 4: Personnel Cost

Name and Position	Compensation					% Time assigned in the delivery of Cockpit Personnel Permit Fee-Cashier	Annual Cost of the Service
	SG-Step	Monthly Salary	Annual Salary	Other Benefits	Annual Compensation		
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
Marilou A. Aspril-Mun. Treas.	SG24/S2	74,791	897,492	291,794	951,428.80	0.02%	190.29
Aileen Rose A. Tantoy-LRCO I/BPLO	SG11/S1	22,731	272,772	75,614	278,708.80	0.04%	111.48
Luzviminda A. Datoy-RCC III	SG9/S1	17,420	209,040	64,320	218,688.00	0.01%	21.87
Nora D. Ogdoc-Admin Aide	SG1/S1	10,623	127,476	57,424	147,920.00	0.01%	14.79
Nestor S. Valeroso-Mayor	SG27/S1	106,997	1,283,964	377,304	1,329,014.40	0.00%	-
Jheian Richelle Lipao-Admin Aide	SG6/S1	10,546	126,552	64,928	153,184.00	0.00%	-
							-
							-
							-
							-
							-
			-		-		-
			-		-		-
			-		-		-
						TOTAL	338.43

EP 4.B COST OF TRANSPORTATIO

Instructions in Filling the Form

Column 1. Identify the vehicles used for inspection
Column 2. Identify the number of vehicles used for inspection.
Column 3. Verify unit cost of vehicle
Column 4. Determine the total cost by multiplying columns 2 and 3
Column 5. Apply the depreciation rate (Note: Economic life of a vehicle is 10 years)
Column 6. Compute for the annual depreciation cost by multiplying columns 4 and 5.
Column 7. Verify from the City Accounting Office the actual amount spent for maintenance of the vehicle used for inspection. In the absence of actual data, the amount can be computed by multiplying column 5 by 20%.

Column 8. Determine the frequency of use of the vehicle. In the specific case sample, half day use from February to November is 44/52 weeks x .5 days. Note that the LGUs may devise other method to determine the actual frequency of use of vehicle.
Column 9. Compute the cost of vehicle for inspection by adding columns 6 and 7 thenmultiply the frequency of use in column 8.

Table 5:

Variable Cost - Vehicle

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

Instructions in Filling the Form

Column 1. Identify the vehicles used for inspection
Column 2. Identify the number of vehicles used for inspection
Column 3. Verify the average cost of fuel per liter
Column 4. Check the average weekly consumption in liters
Column 5. There are 52 weeks in one year. Identify the number of weeks the vehicles(s) has been used in a year.
Column 6. Compute for annual cost of fuel for 1 year by multiplying columns 2, 3, 4 and 5.
Column 7. Determine the percentage for the frequency of use of the vehicle for inspection. In the specific case sample, half day use from February to November is 44/52 weeks X .5 days. Note that the LGUs may devise other method to determine the actual percentage for the frequency of use of the vehicle.
Column 8. Compute the cost of fuel for inspection activities by multiplying columns 6 and 7.

Table 6:

Variable Cost - Fuel

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

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

Table 7:

Variable Cost - Allowance/Reimbursement for Fuel

Name and Position	Transportation Cost based on Allowance/Reimbursements		% Time assigned in the delivery of the " Cockpit Personnel Permit Fee-Cashier"	Annual Cost of the Service
	Average Monthly	Annual Allowance		
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)
Aileen Rose A. Tantoy-LRCO I/BPLO Designate	0	-	0%	-
Mary Michelle R. Paganpan-Mun. Health Officer	0	-	0%	-
Joegie E. Cabatuan-Admin. Aide VI	0	-	0%	-
Ray Mark S. Mainit- Admin. Aide VI	0	-	0%	-
Anthony C. Rengel-Agri'l Technologist	0	-	0%	-
Rachel Ontolan-Envi.Mgt. Specialist	0	-	0%	-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
			TOTAL	-

TOTAL OF VEHICLE AND FUEL:	-

STEP 4.C OTHER VARIABLE COSTS

Instructions in Filling the Form

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

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

Column 3. Secure the unit cost for each and every item identified as other variable cost from the City Accounting Office.
Column 4. Compute for the annual other variable cost by multiplying column 2 and column 3

Table 8:

Variable Cost - Other variable cost

Particulars	Annual Number of Applications	Cost/Measuring unit (Php)	Annual cost (Php)
(col 1)	(col 2)	(col 3)	(col 4)
	1		
Bond paper	1	0.50	0.50
business plate	-	250.00	-
sticker	1	30.00	30.00
official receipts	3	5.10	15.30
logbook	0.005	205.00	1.03
linen paper A4	0	2.00	-
Ballpen	1	7.50	7.50
		TOTAL	54.33

Instructions for Filling Up the Form

Column 1 - List all identified variable costs.
Column 2 - Fill up the variable costs for the "Subject Service" and reflect the sum of all entries of each cell to total
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Variable Cost Per Application.

Table 9:

Summary Table- Variable Costs		
	Total	Estimated Routine Variable Cost Per Application
Annual Number of Applications	1	
Variable Costs		
Routine Personnel	338.43	338.43
Travel Reimbursement	-	-
Other Supplies/Forms/Materials	54.33	54.33
TOTAL	392.76	392.76

STEP 6. ESTIMATE AND DISTRIBUTE THE FIXED COSTS

STEP 6.A COST OF OFFICE SPACE

Instruction in Filling Up the Form

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

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

Table 10:

Fixed Cost - Office Space (Owned by the LGU)	
Particulars	Offices Involved in the delivery of "Cockpit Personnel Permit Fee- Cashier"
(col 1)	(col 2)
Construction Cost (per sq m)	14,751.85
Floor area of City Hall (sq m)	1,080.00
Building Construction Cost (Php)	15,913,000.00
Office Area Occupied (sq. m)	72.00
Cost of Office Area Occupied (Php)	1,060,866.67
Depreciation Rate (%)	3%
Annual Depreciation Expense (Php)	503,911.66
Annual Maintenance Cost (Php)	100,782.33
Percent of Work for "Cockpit Personnel Permit Fee- Cashier " (%)	0.08%
Share of Cost attributable to delivering the service (Php)	483.76

Instructions for Filling Up the Form

Column 1 - Determine the monthly rental rate and multiply by the number of months the office space was rented to know the annual cost for rental. Add actual cost for maintaining the Office space. If the actual data is not available add 20% of the annual cost of rental to determine the annual cost for rented office space. The annual fixed cost for rented office space attributable to rendering the service is the annual cost of rented office space multiplied by the proportion of time used for "Subject Service" services in relation to the total responsibility of the Office delivering the service
Column 2 - Apply the formula described above for the office involved in the delivery of the "Subject Service".

Table 11:

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

STEP 6.C COST OF EQUIPMENT AND FURNITURE

Instructions in Filling the Form

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

Table 15:

Fixed Cost - Equipment and Furniture

Particulars	Number of Units	Acquisition Cost	Total Cost	Depreciation Rate	Annual Depreciation Cost	Maintenance Cost	Total Annual Cost	% Used for delivering the Service	Annual Cost Share for Equipment and Furniture
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)	(col 9)	(col 10)
A. Equipment									
Air Condition	3	35,000	105,000.00	10%	10,500	2,100	12,600	0.02%	3
Computers	3	50,000	150,000.00	5%	7,500	1,500	9,000	0.01%	1
Photocopier			-		-	-	-		-
								Sub-Total	3
B. Furniture									
Filing Cabinets	2	5,000	10,000.00	3%	300	60	360	0.02%	0
Tables and Chairs	4	2,000	8,000.00	3%	240	48	288	0.02%	0
								Sub-Total	0
								TOTAL	3.55

STEP 6.B UTILITIES

Instructions for Filling Up the Form

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

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

Table 12:

Cost of Electricity

Particulars	Offices Involved in the delivery of "Cockpit Personnel Permit Fee- Cashier"
(col 1)	(col 2)
Electricity rate per kilowatt hour (Php)	17.07
Kilowatt consumption/hour for the unit delivering the service	5.63
Number of operating hours per day	8.00
Number of days per year	250.00
Electricity cost per year	192,208.20
Percent of work for the service rendered	0.08%
Net electricity cost attributed to "Subject Service" service	153.77

Instructions for Filling Up the Form

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

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

Table 13:

Cost of Water

Particulars	Offices Involved in the delivery of "Cockpit Personnel Permit Fee- Cashier"
(col 1)	(col 2)
Number of People	6
Water bill per person per month	35
Estimated water bill of the office per year	9,300.00
Percent of work for the service rendered	0.08%
Net cost of water attributed to delivery of "Subject Service".	7.44

Instructions for Filling Up the Form

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

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

Table 14:

Cost for Communication

Particulars	Offices Involved in the delivery of "Cockpit Personnel Permit Fee- Cashier"
(col 1)	(col 2)
Number of telephone/cellphone lines in the Office delivering the	0
Rate of subscription per month	0
Annual cost of telephone/mobile services	-
Percent of work for the service rendered	0%
Net cost of telephone/mobile services attributed to processing and issuance of "Subject Service"	-

STEP 6.D OTHER FIXED COST

Instructions in Filling the Form

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

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

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

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

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

Table 16:

Other Fixed Cost

Particulars	Annual Rate	Percent of Use for " Cockpit Personnel Permit Fees - Cashier"	Annual Cost
(col 1)	(col 2)	(col 3)	(col 4)
Internet Services	0	0.00%	-
Regular Office Supplies			-
Information Tech Team			-
Security Team			
Janitorial Team			
Reception Services			
		Total	-

Instructions for Filling Up the Form

Column 1 - List all identified fixed costs.
Column 2 - Fill up the fixed costs for the "Subject Service" and reflect the sum of all entries of each cell under "Total".
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Fixed Cost Per Application.

Table 17:

Summary Table - Fixed Costs

Fixed Cost	Total	Estimated Routine Fixed Cost Per Application
(col 1)	(col 2)	(col 3)
Annual Number of Applications	1	
Office Space	483.76	483.76
Utilities	161.21	161.21
Electricity	153.77	153.77
Water	7.44	7.44
Communication	-	-
Equipment and Furniture	3.55	3.55
Other Fixed Cost	-	-
TOTAL	648.51	648.51

STEP 7. COMPARE FEE WITH COST OF DELIVERING SERVICES

Name of Fee/Charge:

Fee Rate Estimation Using Costs of Issuing Permits Plus Cost of Surveillance		Comparison with Current Fee Rates		Difference	% Variance (-/+)	Remaks:Reasonable/Not Reasonable
Total Cost	1,041.27	Total Collection on Fees and/or Charges	200.00	(841.27)	(0.81)	Reasonable
Number of Applications Processed	1	Number of Applications Processed	1			
Average Fee Rate	1,041.27	Average Fee Rates	200.00	(841.27)	(0.81)	

Instructions for Filling

(1) For every fee or charge, compare Total Revenue with Total Cost of delivering the subject service based on the results of the foregoing procedures.
(2) Compute the difference and determine the corresponding variance. If it yields a variance (-/+) of more than 10%, the LGU is either subsidizing (-) or generating revenues (+) in relation to the subject Service.

(3) Input the results in a summary form using Table 23 for ease in reference and appreciation during the review and deliberation of the results of the Toolkit.
(4) If so, then the LGU must submit, along with the report of the results, a proposed Rationalization of Fees and Charges using the options.

EXAMPLE:

Compare Fee with Cost of Delivering Services					
Fee Rate Estimation using Costs of Issuing permits plus cost of surveillance		Comparison with Current Fee Rates			
Total Cost	1,041.27	Total Revenue	200.00	(841.27)	-81%
Total Number of Applicants	1	Number of Applications Processed	1		
Average Fee Rate	1,041.27	Average Fee Rates	200.00	(841.27)	-81%

Scenario 1	% of Applicants	Number of Applicants	Cost (with weight)	SPCL-PERSONNEL	STD-VAR	STD-FXD	Cost per Application
		10,594.00		Total			
Simple	#DIV/0!		#DIV/0!	#DIV/0!	392.76	648.51	#DIV/0!
Complex	#DIV/0!		#DIV/0!	#DIV/0!	392.76	648.51	#DIV/0!
	#DIV/0!	-	#DIV/0!				

Scenario 2							
Classification	Allocation	% of Applicants	Number	SPCL-PERSONNEL	STD-VAR	STD-FXD	Cost per Application
Manufacturer	#DIV/0!						
Wholesalers	#DIV/0!			#DIV/0!			#DIV/0!
Exporters	#DIV/0!			#DIV/0!			#DIV/0!
Retailers	#DIV/0!			#DIV/0!			#DIV/0!
Contractors	#DIV/0!			#DIV/0!			#DIV/0!
Banks and other institutions	#DIV/0!			#DIV/0!			#DIV/0!
Peddlers	#DIV/0!			#DIV/0!			#DIV/0!
Others	#DIV/0!			#DIV/0!			#DIV/0!
	#DIV/0!						
Total		0%	-	#DIV/0!			
		100%					

Ok ok

Summary of Rationalized Local Fees and Charges

Local Fee/Charge	Current Rate	Rationalized Rate	% Variance	Remarks/Recommended Rate
Permit Fee: Cockpit Personnel- Cashier	300.00	1,041.27	-0.81	1,000.00

STEP 1: MAP YOUR PROCESS FLOW

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

Instructions in Filling the Form

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

Table 1:

	LIST OF ACTIVITIES
1	Receives Application Form for Cockpit Personnel Permit Fee-Derby Matchmaker
2	Signify the application, approves payment then issue Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee-Cockpit Personnel
4	
5	

STEP 2: IDENTIFY THE RESOURCES FOR EACH ACTIVITY

Instructions in Filling the Form

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

Table 2:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL
1	Receives Application Form for Cockpit Personnel Permit Fee-Derby Matchmaker	BPLO, MTO	All MTO Personnel, BPLO Designate	Unified Form, Bond Paper, Ink, Ballpen
2	Signify the application, approves payment then issue Official Receipt	BPLO, MTO	BPLO Designate,MT, RCC	Ballpen, Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee-Cockpit Personnel	BPLO,Mayor's Office, MTO	BPLO Designate, Municipal Mayor, Admin. Aide	Linen Paper A4, Bond Paper, Ballpen, ink, Business Plate, Sticker, Logbook
4	-			
5	-			

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

Instructions in Filling the Form

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

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

Table 3:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL	TYPE OF ACTIVITY
1	Receives Application Form for Cockpit Personnel Permit Fee-Derby Matchmaker	BPLO, MTO	All MTO Personnel, BPLO Designate	Unified Form, Bond Paper, Ink, Ballpen	Routine
2	Signify the application, approves payment then issue Official Receipt	BPLO, MTO	BPLO Designate,MT, RCC	Ballpen, Official Receipt	Routine
3	Issue, approves, record and release Mayor's Permit Fee-Cockpit Personnel	BPLO,Mayor's Office, MTO	BPLO Designate, Municipal Mayor, Admin. Aide	Linen Paper A4, Bond Paper, Ballpen, ink, Business Plate, Sticker, Logbook	Routine
4	-	-			
5	-	-	-	-	

STEP 4. QUANTIFY THE VARIABLE COST FOR ROUTINE ACTIVITIES

STEP 4.A PERSONNEL COSTS

Instructions in Filling Up the Form

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

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

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

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

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

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

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

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

Table 4: Personnel Cost

Name and Position	Compensation					% Time assigned in the delivery of Cockpit Personnel Permit Fee-Derby Matchmaker	Annual Cost of the Service
	SG-Step	Monthly Salary	Annual Salary	Other Benefits	Annual Compensation		
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
Marilou A. Aspril-Mun. Treas.	SG24/S2	74,791	897,492	291,794	951,428.80	0.02%	190.29
Aileen Rose A. Tantoy-LRCO I/BPLO	SG11/S1	22,731	272,772	75,614	278,708.80	0.04%	111.48
Luzviminda A. Datoy-RCC III	SG9/S1	17,420	209,040	64,320	218,688.00	0.01%	21.87
Nora D. Ogdoc-Admin Aide	SG1/S1	10,623	127,476	57,424	147,920.00	0.01%	14.79
Nestor S. Valeroso-Mayor	SG27/S1	106,997	1,283,964	377,304	1,329,014.40	0.00%	-
Jheian Richelle Lipao-Admin Aide	SG6/S1	10,546	126,552	57,424	147,180.80	0.00%	-
							-
							-
							-
							-
							-
			-		-		-
			-		-		-
			-		-		-
						TOTAL	338.43

EP 4.B COST OF TRANSPORTATIO

Instructions in Filling the Form

Column 1. Identify the vehicles used for inspection
Column 2. Identify the number of vehicles used for inspection.
Column 3. Verify unit cost of vehicle
Column 4. Determine the total cost by multiplying columns 2 and 3
Column 5. Apply the depreciation rate (Note: Economic life of a vehicle is 10 years)
Column 6. Compute for the annual depreciation cost by multiplying columns 4 and 5.
Column 7. Verify from the City Accounting Office the actual amount spent for maintenance of the vehicle used for inspection. In the absence of actual data, the amount can be computed by multiplying column 5 by 20%.

Column 8. Determine the frequency of use of the vehicle. In the specific case sample, half day use from February to November is 44/52 weeks x .5 days. Note that the LGUs may devise other method to determine the actual frequency of use of vehicle.
Column 9. Compute the cost of vehicle for inspection by adding columns 6 and 7 thenmultiply the frequency of use in column 8.

Table 5:

Variable Cost - Vehicle

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

Instructions in Filling the Form

Column 1. Identify the vehicles used for inspection
Column 2. Identify the number of vehicles used for inspection
Column 3. Verify the average cost of fuel per liter
Column 4. Check the average weekly consumption in liters
Column 5. There are 52 weeks in one year. Identify the number of weeks the vehicles(s) has been used in a year.
Column 6. Compute for annual cost of fuel for 1 year by multiplying columns 2, 3, 4 and 5.
Column 7. Determine the percentage for the frequency of use of the vehicle for inspection. In the specific case sample, half day use from February to November is 44/52 weeks X .5 days. Note that the LGUs may devise other method to determine the actual percentage for the frequency of use of the vehicle.
Column 8. Compute the cost of fuel for inspection activities by multiplying columns 6 and 7.

Table 6:

Variable Cost - Fuel

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

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

Table 7:

Variable Cost - Allowance/Reimbursement for Fuel

Name and Position	Transportation Cost based on Allowance/Reimbursements		% Time assigned in the delivery of the " Cockpit Personnel Permit Fee-Derby Matchmaker"	Annual Cost of the Service
	Average Monthly	Annual Allowance	(col 4)	
(col 1)	(col 2)	(col 3)		(col 5)
Aileen Rose A. Tantoy-LRCO I/BPLO Designate	0	-	0%	-
Mary Michelle R. Paganpan-Mun. Health Officer	0	-	0%	-
Joegie E. Cabatuan-Admin. Aide VI	0	-	0%	-
Ray Mark S. Mainit- Admin. Aide VI	0	-	0%	-
Anthony C. Rengel-Agri'l Technologist	0	-	0%	-
Rachel Ontolan-Envi.Mgt. Specialist	0	-	0%	-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-	TOTAL	-

TOTAL OF VEHICLE AND FUEL:	-

STEP 4.C OTHER VARIABLE COSTS

Instructions in Filling the Form

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

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

Column 3. Secure the unit cost for each and every item identified as other variable cost from the City Accounting Office.
Column 4. Compute for the annual other variable cost by multiplying column 2 and column 3

Table 8:

Variable Cost - Other variable cost

Particulars	Annual Number of Applications	Cost/Measuring unit (Php)	Annual cost (Php)
(col 1)	(col 2)	(col 3)	(col 4)
	1		
Bond paper	1	0.50	0.50
business plate	-	250.00	-
sticker	1	30.00	30.00
official receipts	3	5.10	15.30
logbook	0.005	205.00	1.03
linen paper A4	0	2.00	-
Ballpen	1	7.50	7.50
		TOTAL	54.33

Instructions for Filling Up the Form

Column 1 - List all identified variable costs.
Column 2 - Fill up the variable costs for the "Subject Service" and reflect the sum of all entries of each cell to total
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Variable Cost Per Application.

Table 9:

Summary Table- Variable Costs		
	Total	Estimated Routine Variable Cost Per Application
Annual Number of Applications	1	
Variable Costs		
Routine Personnel	338.43	338.43
Travel Reimbursement	-	-
Other Supplies/Forms/Materials	54.33	54.33
TOTAL	392.76	392.76

STEP 6. ESTIMATE AND DISTRIBUTE THE FIXED COSTS

STEP 6.A COST OF OFFICE SPACE

Instruction in Filling Up the Form

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

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

Table 10:

Fixed Cost - Office Space (Owned by the LGU)	
Particulars (col 1)	Offices Involved in the delivery of "Cockpit Personnel Permit Fee-Derby Matchmaker" (col 2)
Construction Cost (per sq m)	14,751.85
Floor area of City Hall (sq m)	1,080.00
Building Construction Cost (Php)	15,913,000.00
Office Area Occupied (sq. m)	72.00
Cost of Office Area Occupied (Php)	1,060,866.67
Depreciation Rate (%)	3%
Annual Depreciation Expense (Php)	503,911.66
Annual Maintenance Cost (Php)	100,782.33
Percent of Work for "Cockpit Personnel Permit Fee-Derby Matchmaker " (%)	0.08%
Share of Cost attributable to delivering the service (Php)	483.76

Instructions for Filling Up the Form

Column 1 - Determine the monthly rental rate and multiply by the number of months the office space was rented to know the annual cost for rental. Add actual cost for maintaining the Office space. If the actual data is not available add 20% of the annual cost of rental to determine the annual cost for rented office space. The annual fixed cost for rented office space attributable to rendering the service is the annual cost of rented office space multiplied by the proportion of time used for "Subject Service" services in relation to the total responsibility of the Office delivering the service
Column 2 - Apply the formula described above for the office involved in the delivery of the "Subject Service".

Table 11:

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

STEP 6.C COST OF EQUIPMENT AND FURNITURE

Instructions in Filling the Form

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

Table 15:

Fixed Cost - Equipment and Furniture

Particulars	Number of Units	Acquisition Cost	Total Cost	Depreciation Rate	Annual Depreciation Cost	Maintenance Cost	Total Annual Cost	% Used for delivering the Service	Annual Cost Share for Equipment and Furniture
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)	(col 9)	(col 10)
A. Equipment									
Air Condition	3	35,000	105,000.00	10%	10,500	2,100	12,600	0.02%	3
Computers	3	50,000	150,000.00	5%	7,500	1,500	9,000	0.01%	1
Photocopier			-		-	-	-		-
								Sub-Total	3
B. Furniture									
Filing Cabinets	2	5,000	10,000.00	3%	300	60	360	0.02%	0
Tables and Chairs	4	2,000	8,000.00	3%	240	48	288	0.02%	0
								Sub-Total	0
								TOTAL	3.55

STEP 6.B UTILITIES

Instructions for Filling Up the Form

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

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

Table 12:

Cost of Electricity

Particulars	Offices Involved in the delivery of "Cockpit Personnel Permit Fee-Derby Matchmaker"
(col 1)	(col 2)
Electricity rate per kilowatt hour (Php)	17.07
Kilowatt consumption/hour for the unit delivering the service	5.63
Number of operating hours per day	8.00
Number of days per year	250.00
Electricity cost per year	192,208.20
Percent of work for the service rendered	0.08%
Net electricity cost attributed to "Subject Service" service	153.77

Instructions for Filling Up the Form

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

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

Table 13:

Cost of Water

Particulars	Offices Involved in the delivery of "Cockpit Personnel Permit Fee-Derby Matchmaker"
(col 1)	(col 2)
Number of People	6
Water bill per person per month	35
Estimated water bill of the office per year	9,300.00
Percent of work for the service rendered	0.08%
Net cost of water attributed to delivery of "Subject Service".	7.44

Instructions for Filling Up the Form

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

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

Table 14:

Cost for Communication

Particulars	Offices Involved in the delivery of "Cockpit Personnel Permit Fee-Derby Matchmaker"
(col 1)	(col 2)
Number of telephone/cellphone lines in the Office delivering the	0
Rate of subscription per month	0
Annual cost of telephone/mobile services	-
Percent of work for the service rendered	0%
Net cost of telephone/mobile services attributed to processing and issuance of "Subject Service"	-

STEP 6.D OTHER FIXED COST

Instructions in Filling the Form

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

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

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

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

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

Table 16:

Other Fixed Cost

Particulars	Annual Rate	Percent of Use for " Cockpit Personnel Permit Fees -Derby Matchmaker"	Annual Cost
(col 1)	(col 2)	(col 3)	(col 4)
Internet Services	0	0.00%	-
Regular Office Supplies			-
Information Tech Team			-
Security Team			
Janitorial Team			
Reception Services			
		Total	-

Instructions for Filling Up the Form

Column 1 - List all identified fixed costs.
Column 2 - Fill up the fixed costs for the "Subject Service" and reflect the sum of all entries of each cell under "Total".
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Fixed Cost Per Application.

Table 17:

Summary Table - Fixed Costs

Fixed Cost	Total	Estimated Routine Fixed Cost Per Application
(col 1)	(col 2)	(col 3)
Annual Number of Applications	1	
Office Space	483.76	483.76
Utilities	161.21	161.21
Electricity	153.77	153.77
Water	7.44	7.44
Communication	-	-
Equipment and Furniture	3.55	3.55
Other Fixed Cost	-	-
TOTAL	648.51	648.51

STEP 7. COMPARE FEE WITH COST OF DELIVERING SERVICES

Name of Fee/Charge:

Fee Rate Estimation Using Costs of Issuing Permits Plus Cost of Surveillance		Comparison with Current Fee Rates		Difference	% Variance (-/+)	Remaks:Reasonable/Not Reasonable
Total Cost	1,041.27	Total Collection on Fees and/or Charges	200.00	(841.27)	(0.81)	Reasonable
Number of Applications Processed	1	Number of Applications Processed	1			
Average Fee Rate	1,041.27	Average Fee Rates	200.00	(841.27)	(0.81)	

Instructions for Filling

(1) For every fee or charge, compare Total Revenue with Total Cost of delivering the subject service based on the results of the foregoing procedures.
(2) Compute the difference and determine the corresponding variance. If it yields a variance (-/+) of more than 10%, the LGU is either subsidizing (-) or generating revenues (+) in relation to the subject Service.

(3) Input the results in a summary form using Table 23 for ease in reference and appreciation during the review and deliberation of the results of the Toolkit.
(4) If so, then the LGU must submit, along with the report of the results, a proposed Rationalization of Fees and Charges using the options.

EXAMPLE:

Compare Fee with Cost of Delivering Services					
Fee Rate Estimation using Costs of Issuing permits plus cost of surveillance		Comparison with Current Fee Rates			
Total Cost	1,041.27	Total Revenue	200.00	(841.27)	-81%
Total Number of Applicants	1	Number of Applications Processed	1		
Average Fee Rate	1,041.27	Average Fee Rates	200.00	(841.27)	-81%

10,594.00 Total

Scenario 1	% of Applicants	Number of Applicants	Cost (with weight)	SPCL-PERSONNEL	STD-VAR	STD-FXD	Cost per Application			
Simple	#DIV/0!		#DIV/0!	#DIV/0!	392.76	648.51	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Complex	#DIV/0!		#DIV/0!	#DIV/0!	392.76	648.51	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	#DIV/0!	-	#DIV/0!				#DIV/0!			#DIV/0!

Scenario 2				SPCL-PERSONNEL	STD-VAR	STD-FXD				
Classification	Allocation	% of Applicants	Number				Cost per Application			
Manufacturer	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Wholesalers	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Exporters	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Retailers	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Contractors	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Banks and other institutions	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Peddlers	#DIV/0!									
Others	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	#DIV/0!		-	#DIV/0!				#DIV/0!		#DIV/0!

Total 0%
100%

Ok ok

235801.42 - - #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!
235801.42 - - #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!
#REF! -

Summary of Rationalized Local Fees and Charges

Local Fee/Charge	Current Rate	Rationalized Rate	% Variance	Remarks/Recommended Rate
Permit Fee: Cockpit Personnel- Derby Matchmaker	200.00	1,041.27	-0.81	1,000.00

STEP 1: MAP YOUR PROCESS FLOW

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

Instructions in Filling the Form

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

Table 1:

	LIST OF ACTIVITIES
1	Receives Application Form for **Special Permit Fee - Special Cockfights (Pintakasi)**
2	Signify the application, approves payment then issue Official Receipt
3	Issue, approves, record and release Mayor's Permit
4	
5	

STEP 2: IDENTIFY THE RESOURCES FOR EACH ACTIVITY

Instructions in Filling the Form

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

Table 2:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL
1	Receives Application Form for **Special Permit Fee - Special Cockfights (Pintakasi)**	Mayor's Office, MTO	Mayor's Office Personnel, MTO Personnel	Application Form, Bond Paper, Ink, Ballpen
2	Signify the application, approves payment then issue Official Receipt	MO, MTO	MT, RCC	Ballpen, Official Receipt
3	Issue, approves, record and release Mayor's Permit	Mayor's Office, MTO	Municipal Mayor, Admin. Aide	Linen Paper A4, Bond Paper, Ballpen, ink, Business Plate, Sticker, Logbook
4	-			
5	-			

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

Instructions in Filling the Form

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

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

Table 3:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL	TYPE OF ACTIVITY
1	Receives Application Form for **Special Permit Fee - Special Cockfights (Pintakasi)**	Mayor's Office,	Mayor's Office Personnel, MTO Personnel	Application Form, Bond Paper, Ink, Ballpen	Routine
2	Signify the application, approves payment then issue Official Receipt	MO, MTO	MT, RCC	Ballpen, Official Receipt	Routine
3	Issue, approves, record and release Mayor's Permit	Mayor's Office, MTO	Municipal Mayor, Admin. Aide	Linen Paper A4, Bond Paper, Ballpen, ink, Business Plate, Sticker, Logbook	Routine
4	-	-			
5	-	-	-	-	

STEP 4. QUANTIFY THE VARIABLE COST FOR ROUTINE ACTIVITIES

STEP 4.A PERSONNEL COSTS

Instructions in Filling Up the Form

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

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

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

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

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

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

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

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

Table 4: Personnel Cost

Name and Position	Compensation					% Time assigned in the delivery of Special Permit Fee- Special Cockfights (Pintakasi)	Annual Cost of the Service
	SG-Step	Monthly Salary	Annual Salary	Other Benefits	Annual Compensation		
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
Marilou A. Aspril-Mun. Treas.	SG24/S2	74,791	897,492	291,794	951,428.80	0.12%	1,141.71
Aileen Rose A. Tantoy-LRCO I/BPLO	SG11/S1	22,731	272,772	75,614	278,708.80	0.00%	-
Joseph A. Chato-LRCO II	SG15/S1	30,453	365,436	84,935	360,296.80	0.56%	2,017.66
Nora D. Ogdoc-Admin Aide	SG1/S1	10,623	127,476	57,424	147,920.00	0.00%	-
Nestor S. Valeroso-Mayor	SG27/S1	106,997	1,283,964	377,304	1,329,014.40	0.06%	797.41
Jheian Richelle Lipao-Admin Aide	SG6/S1	10,546	126,552	57,424	147,180.80	0.00%	-
							-
							-
							-
							-
							-
			-		-		-
			-		-		-
			-		-		-
						TOTAL	3,956.79

STEP 4.C OTHER VARIABLE COSTS

Instructions in Filling the Form

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

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

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

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

Table 8:

Variable Cost - Other variable cost

Particulars	Annual Number of Applications	Cost/Measuring unit (Php)	Annual cost (Php)
(col 1)	(col 2)	(col 3)	(col 4)
	5		
Bond paper	10	0.50	5.00
business plate	-	250.00	-
sticker	-	30.00	-
official receipts	5	5.10	25.50
logbook	0.01	205.00	2.05
linen paper A4	0	2.00	-
Ballpen	2	7.50	15.00
		TOTAL	47.55

Instructions for Filling Up the Form

Column 1 - List all identified variable costs.
Column 2 - Fill up the variable costs for the "Subject Service" and reflect the sum of all entries of each cell to total
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Variable Cost Per Application.

Table 9:

Summary Table- Variable Costs		
	Total	Estimated Routine Variable Cost Per Application
Annual Number of Applications	5	
Variable Costs		
Routine Personnel	3,956.79	791.36
Travel Reimbursement	-	-
Other Supplies/Forms/Materials	47.55	9.51
TOTAL	4,004.34	800.87

STEP 6. ESTIMATE AND DISTRIBUTE THE FIXED COSTS

STEP 6.A COST OF OFFICE SPACE

Instruction in Filling Up the Form

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

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

Table 10:

Fixed Cost - Office Space (Owned by the LGU)	
Particulars (col 1)	Offices involved in the delivery of "Special Permit Fee-Special Cockfights (Pintakasi)" (col 2)
Construction Cost (per sq m)	14,751.85
Floor area of City Hall (sq m)	1,080.00
Building Construction Cost (Php)	15,913,000.00
Office Area Occupied (sq. m)	72.00
Cost of Office Area Occupied (Php)	1,060,866.67
Depreciation Rate (%)	3%
Annual Depreciation Expense (Php)	503,911.66
Annual Maintenance Cost (Php)	100,782.33
Percent of Work for "Special Permit Fee-Special Cockfights (Pintakasi) " (%)	0.74%
Share of Cost attributable to delivering the service (Php)	4,474.74

Instructions for Filling Up the Form

Column 1 - Determine the monthly rental rate and multiply by the number of months the office space was rented to know the annual cost for rental. Add actual cost for maintaining the Office space. If the actual data is not available add 20% of the annual cost of rental to determine the annual cost for rented office space. The annual fixed cost for rented office space attributable to rendering the service is the annual cost of rented office space multiplied by the proportion of time used for "Subject Service" services in relation to the total responsibility of the Office delivering the service
Column 2 - Apply the formula described above for the office involved in the delivery of the "Subject Service".

Table 11:

Fixed Cost - Office Space (Rented by the LGU)	
Particulars (col 1)	Offices involved in the delivery of "Subject Service" Fee (col 2)
Rental rate per month	
Number of months use	
Annual cost of rental	-
Maintenance Cost	-
Annual cost of rented office space	-

STEP 6.C COST OF EQUIPMENT AND FURNITURE

Instructions in Filling the Form

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

Table 15:

Fixed Cost - Equipment and Furniture

Particulars	Number of Units	Acquisition Cost	Total Cost	Depreciation Rate	Annual Depreciation Cost	Maintenance Cost	Total Annual Cost	% Used for delivering the Service	Annual Cost Share for Equipment and Furniture
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)	(col 9)	(col 10)
A. Equipment									
Air Condition	3	35,000	105,000.00	10%	10,500	2,100	12,600	10%	1,260
Computers	3	50,000	150,000.00	5%	7,500	1,500	9,000	10%	900
Photocopier			-		-	-	-		-
								Sub-Total	2,160
B. Furniture									
Filing Cabinets	2	5,000	10,000.00	3%	300	60	360	10%	36
Tables and Chairs	4	2,000	8,000.00	3%	240	48	288	10%	29
								Sub-Total	65
								TOTAL	2,224.80

STEP 6.B UTILITIES

Instructions for Filling Up the Form

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

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

Table 12:

Cost of Electricity

Particulars	Offices Involved in the delivery of "Special Permit Fee -Special Cockfights (Pintakasi)"
(col 1)	(col 2)
Electricity rate per kilowatt hour (Php)	17.07
Kilowatt consumption/hour for the unit delivering the service	5.63
Number of operating hours per day	8.00
Number of days per year	250.00
Electricity cost per year	192,208.20
Percent of work for the service rendered	0.74%
Net electricity cost attributed to "Subject Service" service	1,422.34

Instructions for Filling Up the Form

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

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

Table 13:

Cost of Water

Particulars	Offices Involved in the delivery of "Special Permit Fee -Special Cockfights (Pintakasi)"
(col 1)	(col 2)
Number of People	1
Water bill per person per month	
Estimated water bill of the office per year	9,300.00
Percent of work for the service rendered	0.74%
Net cost of water attributed to delivery of "Subject Service".	68.82

Instructions for Filling Up the Form

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

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

Table 14:

Cost for Communication

Particulars	Offices Involved in the delivery of "Special Permit Fee -Special Cockfights (Pintakasi)"
(col 1)	(col 2)
Number of telephone/cellphone lines in the Office delivering the	0
Rate of subscription per month	0
Annual cost of telephone/mobile services	599.00
Percent of work for the service rendered	
Net cost of telephone/mobile services attributed to processing and issuance of "Subject Service"	-

STEP 6.D OTHER FIXED COST

Instructions in Filling the Form

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

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

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

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

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

Table 16:

Other Fixed Cost

Particulars	Annual Rate	Percent of Use for "Special Permit Fees - Special Cockfights (Pintakasi)"	Annual Cost
(col 1)	(col 2)	(col 3)	(col 4)
Internet Services	18000	1.00%	180.00
Regular Office Supplies			-
Information Tech Team			-
Security Team			
Janitorial Team			
Reception Services			
		Total	180.00

Instructions for Filling Up the Form

Column 1 - List all identified fixed costs.
Column 2 - Fill up the fixed costs for the "Subject Service" and reflect the sum of all entries of each cell under "Total".
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Fixed Cost Per Application.

Table 17:

Summary Table - Fixed Costs

Fixed Cost	Total	Estimated Routine Fixed Cost Per Application
(col 1)	(col 2)	(col 3)
Annual Number of Applications	5	
Office Space	4,474.74	894.95
Utilities	1,491.16	298.23
Electricity	1,422.34	284.47
Water	68.82	13.76
Communication	-	-
Equipment and Furniture	2,224.80	444.96
Other Fixed Cost	180.00	36.00
TOTAL	8,370.70	1,674.14

STEP 7. COMPARE FEE WITH COST OF DELIVERING SERVICES

Name of Fee/Charge:

Fee Rate Estimation Using Costs of Issuing Permits Plus Cost of Surveillance		Comparison with Current Fee Rates		Difference	% Variance (-/+)	Remaks:Reasonable/Not Reasonable
Total Cost	12,375.03	Total Collection on Fees and/or Charges	7,500.00	(4,875.03)	(0.39)	Reasonable
Number of Applications Processed	5	Number of Applications Processed	5			
Average Fee Rate	2,475.01	Average Fee Rates	1,500.00	(975.01)	(0.39)	

Instructions for Filling

(1) For every fee or charge, compare Total Revenue with Total Cost of delivering the subject service based on the results of the foregoing procedures.
(2) Compute the difference and determine the corresponding variance. If it yields a variance (-/+) of more than 10%, the LGU is either subsidizing (-) or generating revenues (+) in relation to the subject Service.

(3) Input the results in a summary form using Table 23 for ease in reference and appraciation during the review and deliberation of the results of the Toolkit.
(4) If so, then the LGU must submit, along with the report of the results, a proposed Rationalization of Fees and Charges using the options.

EXAMPLE:

Compare Fee with Cost of Delivering Services					
Fee Rate Estimation using Costs of issuing permits plus cost of surveillance		Comparison with Current Fee Rates			
Total Cost	12,375.03	Total Revenue	7,500.00	(4,875.03)	-39%
Total Number of Applicants	5	Number of Applications Processed	5		
Average Fee Rate	2,475.01	Average Fee Rates	1,500.00	(975.01)	-39%

10,594.00 Total

Scenario 1	% of Applicants	Number of Applicants	Cost (with weight)	SPCL-PERSONNEL	STD-VAR	STD-FXD	Cost per Application			
Simple	#DIV/0!		#DIV/0!	#DIV/0!	800.87	1,674.14	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Complex	#DIV/0!		#DIV/0!	#DIV/0!	800.87	1,674.14	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	#DIV/0!	-	#DIV/0!				#DIV/0!			#DIV/0!

Scenario 2				SPCL-PERSONNEL	STD-VAR	STD-FXD					
Classification	Allocation	% of Applicants	Number				Cost per Application				
Manufacturer	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Wholesalers	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Exporters	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Retailers	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Contractors	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Banks and other institutions	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Peddlers	#DIV/0!										
Others	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
	#DIV/0!		-	#DIV/0!				#DIV/0!			#DIV/0!
	Total	0%									
		100%									

Ok ok

235801.42			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
235801.42			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
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			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
									#DIV/0!	

Summary of Rationalized Local Fees and Charges

Local Fee/Charge	Current Rate	Rationalized Rate	% Variance	Remarks/Recommended Rate
Special Permit Fee: Special Cockfights (Pintakasi)	1,500.00	2,475.01	-0.39	2,500.00

STEP 1: MAP YOUR PROCESS FLOW

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

Instructions in Filling the Form

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

Table 1:

	LIST OF ACTIVITIES
1	Receives Application for Special Derby(Two-Cock)
2	Signify the application, approves payment then issue Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee
4	
5	

STEP 2: IDENTIFY THE RESOURCES FOR EACH ACTIVITY

Instructions in Filling the Form

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

Table 2:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL
1	Receives Application for Special Derby(Two-Cock)	MTO,MO	MO Personnel, Mun. Treasurer, LRCO-II	Application Form, Bond Paper, Ink, Ballpen
2	Signify the application, approves payment then issue Official Receipt	MO, MTO	MO Personnel, Municipal Mayor,Mun. Treas., LRCO-II	Ballpen, Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee	Mayor's Office, MTO	MO Personnel, Municipal Mayor	Bond Paper, Ballpen, ink, Logbook
4	-			
5	-			

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

Instructions in Filling the Form

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

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

Table 3:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL	TYPE OF ACTIVITY
1	Receives Application for Special Derby(Two-Cock)	MTO,MO	MO Personnel, Mun. Treasurer, LRCO-II	Application Form, Bond Paper, Ink, Ballpen	Routine
2	Signify the application, approves payment then issue Official Receipt	MO, MTO	MO Personnel, Municipal Mayor,Mun. Treas., LRCO-II	Ballpen, Official Receipt	Routine
3	Issue, approves, record and release Mayor's Permit Fee	Mayor's Office, MTO	MO Personnel, Municipal Mayor	Bond Paper, Ballpen, ink, Logbook	Routine
4		-			

STEP 4. QUANTIFY THE VARIABLE COST FOR ROUTINE ACTIVITIES

STEP 4.A PERSONNEL COSTS

Instructions in Filling Up the Form

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

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

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

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

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

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

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

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

Table 4: Personnel Cost

Name and Position	Compensation					% Time assigned in the delivery of Special Derby(Two-Cock)	Annual Cost of the Service
	SG-Step	Monthly Salary	Annual Salary	Other Benefits	Annual Compensation		
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
Marilou A. Aspril-Mun. Treas.	SG24/S2	74,791	897,492	291,794	951,428.80	0.18%	1,712.57
Aileen Rose A. Tantoy-LRCO I/BPLO	SG11/S1	22,731	272,772	75,614	278,708.80	0.00%	-
Joseph A. Chato-LRCO II	SG15/S1	30,453	365,436	84,935	360,296.80	0.72%	2,594.14
Nora D. Ogdoc-Admin Aide	SG1/S1	10,623	127,476	57,424	147,920.00	0.00%	-
Nestor S. Valeroso-Mayor	SG27/S1	106,997	1,283,964	377,304	1,329,014.40	0.18%	2,392.23
Jhelan Richelle Lipao-Admin Aide	SG6/S1	10,546	126,552	57,424	147,180.80	0.00%	-
							-
							-
							-
							-
							-
							-
			-		-		-
			-		-		-
			-		-		-
						TOTAL	6,698.93

STEP 4.C OTHER VARIABLE COSTS

Instructions in Filling the Form

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

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

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

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

Table 8:

Variable Cost - Other variable cost

Particulars	Annual Number of Applications	Cost/Measuring unit (Php)	Annual cost (Php)
(col 1)	(col 2)	(col 3)	(col 4)
	10		
Bond paper	10	0.50	5.00
business plate	-	250.00	-
sticker	1	30.00	30.00
official receipts	10	5.10	51.00
logbook	0.005	205.00	1.03
linen paper A4	0	2.00	-
Ballpen	1	7.50	7.50
		TOTAL	94.53

Instructions for Filling Up the Form

Column 1 - List all identified variable costs.
Column 2 - Fill up the variable costs for the "Subject Service" and reflect the sum of all entries of each cell to total
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Variable Cost Per Application.

Table 9:

Summary Table- Variable Costs		
	Total	Estimated Routine Variable Cost Per Application
Annual Number of Applications	10	
Variable Costs		
Routine Personnel	6,698.93	669.89
Travel Reimbursement	-	-
Other Supplies/Forms/Materials	94.53	9.45
TOTAL	6,793.46	679.35

STEP 6. ESTIMATE AND DISTRIBUTE THE FIXED COSTS

STEP 6.A COST OF OFFICE SPACE

Instruction in Filling Up the Form

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

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

Table 10:

Fixed Cost - Office Space (Owned by the LGU)	
Particulars (col 1)	Offices Involved in the delivery of "Special Derby (Two Cocks)" (col 2)
Construction Cost (per sq m)	14,751.85
Floor area of City Hall (sq m)	1,080.00
Building Construction Cost (Php)	15,913,000.00
Office Area Occupied (sq. m)	72.00
Cost of Office Area Occupied (Php)	1,060,866.67
Depreciation Rate (%)	3%
Annual Depreciation Expense (Php)	503,911.66
Annual Maintenance Cost (Php)	100,782.33
Percent of Work for "Special Derby (Two Cocks) " (%)	1.08%
Share of Cost attributable to delivering the service (Php)	6,530.70

Instructions for Filling Up the Form

Column 1 - Determine the monthly rental rate and multiply by the number of months the office space was rented to know the annual cost for rental. Add actual cost for maintaining the Office space. If the actual data is not available add 20% of the annual cost of rental to determine the annual cost for rented office space. The annual fixed cost for rented office space attributable to rendering the service is the annual cost of rented office space multiplied by the proportion of time used for "Subject Service" services in relation to the total responsibility of the Office delivering the service
Column 2 - Apply the formula described above for the office involved in the delivery of the "Subject Service".

Table 11:

Fixed Cost - Office Space (Rented by the LGU)	
Particulars (col 1)	Offices Involved in the delivery of "Subject Service" Fee (col 2)
Rental rate per month	
Number of months use	
Annual cost of rental	-
Maintenance Cost	-
Annual cost of rented office space	-

STEP 6.C COST OF EQUIPMENT AND FURNITURE

Instructions in Filling the Form

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

Table 15:

Fixed Cost - Equipment and Furniture

Particulars	Number of Units	Acquisition Cost	Total Cost	Depreciation Rate	Annual Depreciation Cost	Maintenance Cost	Total Annual Cost	% Used for delivering the Service	Annual Cost Share for Equipment and Furniture
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)	(col 9)	(col 10)
A. Equipment									
Air Condition	3	35,000	105,000.00	10%	10,500	2,100	12,600	0.10%	13
Computers	3	50,000	150,000.00	5%	7,500	1,500	9,000	0.10%	9
Photocopier			-		-	-	-		-
								Sub-Total	22
B. Furniture									
Filing Cabinets	2	5,000	10,000.00	3%	300	60	360	0.05%	0
Tables and Chairs	4	2,000	8,000.00	3%	240	48	288	0.05%	0
								Sub-Total	0
								TOTAL	21.92

STEP 6.B UTILITIES

Instructions for Filling Up the Form

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

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

Table 12:

Cost of Electricity

Particulars	Offices Involved in the delivery of "Special Derby(Two Cocks)"
(col 1)	(col 2)
Electricity rate per kilowatt hour (Php)	17.07
Kilowatt consumption/hour for the unit delivering the service	5.63
Number of operating hours per day	8.00
Number of days per year	250.00
Electricity cost per year	192,208.20
Percent of work for the service rendered	1.08%
Net electricity cost attributed to "Subject Service" service	2,075.85

Instructions for Filling Up the Form

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

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

Table 13:

Cost of Water

Particulars	Offices Involved in the delivery of "Special Derby(Two Cocks)"
(col 1)	(col 2)
Number of People	6
Water bill per person per month	35
Estimated water bill of the office per year	9,300.00
Percent of work for the service rendered	1.08%
Net cost of water attributed to delivery of "Subject Service".	100.44

Instructions for Filling Up the Form

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

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

Table 14:

Cost for Communication

Particulars	Offices Involved in the delivery of "Special Derby(Two Cocks)"
(col 1)	(col 2)
Number of telephone/cellphone lines in the Office delivering the	0
Rate of subscription per month	0
Annual cost of telephone/mobile services	-
Percent of work for the service rendered	0%
Net cost of telephone/mobile services attributed to processing and issuance of "Subject Service"	-

Instructions for Filling Up the Form

Column 1 - List all identified fixed costs.
Column 2 - Fill up the fixed costs for the "Subject Service" and reflect the sum of all entries of each cell under "Total".
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Fixed Cost Per Application.

Table 17:

Summary Table - Fixed Costs

Fixed Cost	Total	Estimated Routine Fixed Cost Per Application
(col 1)	(col 2)	(col 3)
Annual Number of Applications	10	
Office Space	6,530.70	653.07
Utilities	2,176.29	217.63
Electricity	2,075.85	207.58
Water	100.44	10.04
Communication	-	-
Equipment and Furniture	21.92	2.19
Other Fixed Cost	-	-
TOTAL	8,728.91	872.89

STEP 7. COMPARE FEE WITH COST OF DELIVERING SERVICES

Name of Fee/Charge:

Fee Rate Estimation Using Costs of Issuing Permits Plus Cost of Surveillance		Comparison with Current Fee Rates		Difference	% Variance (-/+)	Remaks:Reasonable/Not Reasonable
Total Cost	15,522.37	Total Collection on Fees and/or Charges	6,000.00	(9,522.37)	(0.61)	Reasonable
Number of Applications Processed	10	Number of Applications Processed	10			
Average Fee Rate	1,552.24	Average Fee Rates	600.00	(952.24)	(0.61)	

Instructions for Filling

(1) For every fee or charge, compare Total Revenue with Total Cost of delivering the subject service based on the results of the foregoing procedures.
(2) Compute the difference and determine the corresponding variance. If it yields a variance (-/+) of more than 10%, the LGU is either subsidizing (-) or generating revenues (+) in relation to the subject Service.

(3) Input the results in a summary form using Table 23 for ease in reference and appreciation during the review and deliberation of the results of the Toolkit.
(4) If so, then the LGU must submit, along with the report of the results, a proposed Rationalization of Fees and Charges using the options.

EXAMPLE:

Compare Fee with Cost of Delivering Services					
Fee Rate Estimation using Costs of Issuing permits plus cost of surveillance		Comparison with Current Fee Rates			
Total Cost	15,522.37	Total Revenue	6,000.00	(9,522.37)	-61%
Total Number of Applicants	10	Number of Applications Processed	10		
Average Fee Rate	1,552.24	Average Fee Rates	600.00	(952.24)	-61%

		10,594.00		Total				
Scenario 1	% of Applicants	Number of Applicants	Cost (with weight)	SPCL-PERSONNEL	STD-VAR	STD-FXD	Cost per Application	
Simple	#DIV/0!		#DIV/0!	#DIV/0!	679.35	872.89	#DIV/0!	#DIV/0! #DIV/0! #DIV/0!
Complex	#DIV/0!		#DIV/0!	#DIV/0!	679.35	872.89	#DIV/0!	#DIV/0! #DIV/0! #DIV/0!
	#DIV/0!		#DIV/0!					#DIV/0!

Scenario 2				SPCL-PERSONNEL	STD-VAR	STD-FXD		
Classification	Allocation	% of Applicants	Number				Cost per Application	
Manufacturer	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0! #DIV/0! #DIV/0!
Wholesalers	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0! #DIV/0! #DIV/0!
Exporters	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0! #DIV/0! #DIV/0!
Retailers	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0! #DIV/0! #DIV/0!
Contractors	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0! #DIV/0! #DIV/0!
Banks and other institutions	#DIV/0!			#DIV/0!				
Peddlers	#DIV/0!						#DIV/0!	#DIV/0! #DIV/0! #DIV/0!
Others	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0! #DIV/0!
	#DIV/0!			#DIV/0!				
Total		0%						
		100%						

Ok ok

Summary of Rationalized Local Fees and Charges

Local Fee/Charge	Current Rate	Rationalized Rate	% Variance	Remarks/Recommended Rate
Permit Fee: Special Derby (Two-Cock)	600.00	1,552.24	-0.61	1,500.00

STEP 1: MAP YOUR PROCESS FLOW

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

Instructions in Filling the Form

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

Table 1:

	LIST OF ACTIVITIES
1	Receives Application for Special Derby(Three Cocks)
2	Signify the application, approves payment then issue Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee
4	
5	

STEP 2: IDENTIFY THE RESOURCES FOR EACH ACTIVITY

Instructions in Filling the Form

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

Table 2:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL
1	Receives Application for Special Derby(Three Cocks)	MTO,MO	MO Personnel, Mun. Treasurer, LRCO-II	Application Form, Bond Paper, Ink, Ballpen
2	Signify the application, approves payment then issue Official Receipt	MO, MTO	MO Personnel, Municipal Mayor,Mun. Treas., LRCO-II	Ballpen, Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee	Mayor's Office, MTO	MO Personnel, Municipal Mayor	Bond Paper, Ballpen, ink, Logbook
4	-			
5	-			

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

Instructions in Filling the Form

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

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

Table 3:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL	TYPE OF ACTIVITY
1	Receives Application for Special Derby(Three Cocks)	MTO,MO	MO Personnel, Mun. Treasurer, LRCO-II	Application Form, Bond Paper, Ink, Ballpen	Routine
2	Signify the application, approves payment then issue Official Receipt	MO, MTO	MO Personnel, Municipal Mayor,Mun. Treas., LRCO-II	Ballpen, Official Receipt	Routine
3	Issue, approves, record and release Mayor's Permit Fee	Mayor's Office, MTO	MO Personnel, Municipal Mayor	Bond Paper, Ballpen, ink, Logbook	Routine
4		-			

STEP 4. QUANTIFY THE VARIABLE COST FOR ROUTINE ACTIVITIES

STEP 4.A PERSONNEL COSTS

Instructions in Filling Up the Form

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

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

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

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

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

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

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

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

Table 4: Personnel Cost

Name and Position	Compensation					% Time assigned in the delivery of Special Derby(Three Cocks)	Annual Cost of the Service
	SG-Step	Monthly Salary	Annual Salary	Other Benefits	Annual Compensation		
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
Marilou A. Aspril-Mun. Treas.	SG24/S2	74,791	897,492	291,794	951,428.80	0.05%	475.71
Aileen Rose A. Tantoy-LRCO I/BPLO	SG11/S1	22,731	272,772	75,614	278,708.80	0.00%	-
Joseph A. Chat-LRCO II	SG15/S1	30,453	365,436	84,935	360,296.80	0.18%	648.53
Nora D. Ogdoc-Admin Aide	SG1/S1	10,623	127,476	57,424	147,920.00	0.00%	-
Nestor S. Valeroso-Mayor	SG27/S1	106,997	1,283,964	377,304	1,329,014.40	0.05%	664.51
Jheian Richelle Lipao-Admin Aide	SG6/S8	10,546	126,552	57,424	147,180.80	0.00%	-
							-
							-
							-
							-
							-
			-		-		-
			-		-		-
			-		-		-
						TOTAL	1,788.76

STEP 4.C OTHER VARIABLE COSTS

Instructions in Filling the Form

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

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

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

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

Table 8:

Variable Cost - Other variable cost

Particulars	Annual Number of Applications	Cost/Measuring unit (Php)	Annual cost (Php)
(col 1)	(col 2)	(col 3)	(col 4)
	2		
Bond paper	2	0.50	1.00
business plate	-	250.00	-
sticker	1	30.00	30.00
official receipts	2	5.10	10.20
logbook	0.005	205.00	1.03
linen paper A4	0	2.00	-
Ballpen	1	7.50	7.50
		TOTAL	49.73

Instructions for Filling Up the Form

Column 1 - List all identified variable costs.
Column 2 - Fill up the variable costs for the "Subject Service" and reflect the sum of all entries of each cell to total
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Variable Cost Per Application.

Table 9:

Summary Table- Variable Costs		
	Total	Estimated Routine Variable Cost Per Application
Annual Number of Applications	2	
Variable Costs		
Routine Personnel	1,788.76	894.38
Travel Reimbursement	-	-
Other Supplies/Forms/Materials	49.73	24.86
TOTAL	1,838.48	919.24

STEP 6. ESTIMATE AND DISTRIBUTE THE FIXED COSTS

STEP 6.A COST OF OFFICE SPACE

Instruction in Filling Up the Form

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

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

Table 10:

Fixed Cost - Office Space (Owned by the LGU)	
Particulars (col 1)	Offices Involved in the delivery of "Special Derby (Three Cocks)" (col 2)
Construction Cost (per sq m)	14,751.85
Floor area of City Hall (sq m)	1,080.00
Building Construction Cost (Php)	15,913,000.00
Office Area Occupied (sq. m)	72.00
Cost of Office Area Occupied (Php)	1,060,866.67
Depreciation Rate (%)	3%
Annual Depreciation Expense (Php)	503,911.66
Annual Maintenance Cost (Php)	100,782.33
Percent of Work for "Special Derby (Three Cocks) " (%)	0.28%
Share of Cost attributable to delivering the service (Php)	1,693.14

Instructions for Filling Up the Form

Column 1 - Determine the monthly rental rate and multiply by the number of months the office space was rented to know the annual cost for rental. Add actual cost for maintaining the Office space. If the actual data is not available add 20% of the annual cost of rental to determine the annual cost for rented office space. The annual fixed cost for rented office space attributable to rendering the service is the annual cost of rented office space multiplied by the proportion of time used for "Subject Service" services in relation to the total responsibility of the Office delivering the service
Column 2 - Apply the formula described above for the office involved in the delivery of the "Subject Service".

Table 11:

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

STEP 6.C COST OF EQUIPMENT AND FURNITURE

Instructions in Filling the Form

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

Table 15:

Fixed Cost - Equipment and Furniture

Particulars	Number of Units	Acquisition Cost	Total Cost	Depreciation Rate	Annual Depreciation Cost	Maintenance Cost	Total Annual Cost	% Used for delivering the Service	Annual Cost Share for Equipment and Furniture
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)	(col 9)	(col 10)
A. Equipment									
Air Condition	3	35,000	105,000.00	10%	10,500	2,100	12,600	0.02%	3
Computers	3	50,000	150,000.00	5%	7,500	1,500	9,000	0.02%	2
Photocopier			-		-	-	-		-
								Sub-Total	4
B. Furniture									
Filing Cabinets	2	5,000	10,000.00	3%	300	60	360	0.02%	0
Tables and Chairs	4	2,000	8,000.00	3%	240	48	288	0.02%	0
								Sub-Total	0
								TOTAL	4.45

STEP 6.B UTILITIES

Instructions for Filling Up the Form

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

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

Table 12:

Cost of Electricity

Particulars	Offices Involved in the delivery of "Special Derby(3 Cocks)"
(col 1)	(col 2)
Electricity rate per kilowatt hour (Php)	17.07
Kilowatt consumption/hour for the unit delivering the service	5.63
Number of operating hours per day	8.00
Number of days per year	250.00
Electricity cost per year	192,208.20
Percent of work for the service rendered	0.28%
Net electricity cost attributed to "Subject Service" service	538.18

Instructions for Filling Up the Form

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

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

Table 13:

Cost of Water

Particulars	Offices Involved in the delivery of "Special Derby(3 Cocks)"
(col 1)	(col 2)
Number of People	6
Water bill per person per month	35
Estimated water bill of the office per year	9,300.00
Percent of work for the service rendered	0.28%
Net cost of water attributed to delivery of "Subject Service".	26.04

Instructions for Filling Up the Form

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

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

Table 14:

Cost for Communication

Particulars	Offices Involved in the delivery of "Special Derby(3 Cocks)"
(col 1)	(col 2)
Number of telephone/cellphone lines in the Office delivering the	0
Rate of subscription per month	0
Annual cost of telephone/mobile services	-
Percent of work for the service rendered	0%
Net cost of telephone/mobile services attributed to processing and issuance of "Subject Service"	-

Instructions for Filling Up the Form

Column 1 - List all identified fixed costs.
Column 2 - Fill up the fixed costs for the "Subject Service" and reflect the sum of all entries of each cell under "Total".
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Fixed Cost Per Application.

Table 17:

Summary Table - Fixed Costs

Fixed Cost	Total	Estimated Routine Fixed Cost Per Application
(col 1)	(col 2)	(col 3)
Annual Number of Applications	2	
Office Space	1,693.14	846.57
Utilities	564.22	282.11
Electricity	538.18	269.09
Water	26.04	13.02
Communication	-	-
Equipment and Furniture	4.45	2.22
Other Fixed Cost	-	-
TOTAL	2,261.82	1,130.91

STEP 7. COMPARE FEE WITH COST OF DELIVERING SERVICES

Name of Fee/Charge:

Fee Rate Estimation Using Costs of Issuing Permits Plus Cost of Surveillance		Comparison with Current Fee Rates		Difference	% Variance (-/+)	Remaks:Reasonable/Not Reasonable
Total Cost	4,100.30	Total Collection on Fees and/or Charges	1,300.00	(2,800.30)	(0.68)	Reasonable
Number of Applications Processed	2	Number of Applications Processed	2			
Average Fee Rate	2,050.15	Average Fee Rates	650.00	(1,400.15)	(0.68)	

Instructions for Filling

(1) For every fee or charge, compare Total Revenue with Total Cost of delivering the subject service based on the results of the foregoing procedures.
(2) Compute the difference and determine the corresponding variance. If it yields a variance (-/+) of more than 10%, the LGU is either subsidizing (-) or generating revenues (+) in relation to the subject Service.

(3) Input the results in a summary form using Table 23 for ease in reference and appreciation during the review and deliberation of the results of the Toolkit.
(4) If so, then the LGU must submit, along with the report of the results, a proposed Rationalization of Fees and Charges using the options.

EXAMPLE:

Compare Fee with Cost of Delivering Services					
Fee Rate Estimation using Costs of Issuing permits plus cost of surveillance		Comparison with Current Fee Rates			
Total Cost	4,100.30	Total Revenue	1,300.00	(2,800.30)	-68%
Total Number of Applicants	2	Number of Applications Processed	2		
Average Fee Rate	2,050.15	Average Fee Rates	650.00	(1,400.15)	-68%

10,594.00 Total

Scenario 1	% of Applicants	Number of Applicants	Cost (with weight)	SPCL-PERSONNEL	STD-VAR	STD-FXD	Cost per Application			
Simple	#DIV/0!		#DIV/0!	#DIV/0!	919.24	1,130.91	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Complex	#DIV/0!		#DIV/0!	#DIV/0!	919.24	1,130.91	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	#DIV/0!	-	#DIV/0!					#DIV/0!		#DIV/0!

Scenario 2				SPCL-PERSONNEL	STD-VAR	STD-FXD				
Classification	Allocation	% of Applicants	Number				Cost per Application			
Manufacturer	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Wholesalers	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Exporters	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Retailers	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Contractors	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Banks and other institutions	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Peddlers	#DIV/0!									
Others	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
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				#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Summary of Rationalized Local Fees and Charges

Local Fee/Charge	Current Rate	Rationalized Rate	% Variance	Remarks/Recommended Rate
Permit Fee: Special Derby (Three Cocks)	650.00	2,050.15	-0.68	2,000.00

STEP 1: MAP YOUR PROCESS FLOW

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

Instructions in Filling the Form

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

Table 1:

	LIST OF ACTIVITIES
1	Receives Application for Special Derby(Four Cocks)
2	Signify the application, approves payment then issue Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee
4	
5	

STEP 2: IDENTIFY THE RESOURCES FOR EACH ACTIVITY

Instructions in Filling the Form

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

Table 2:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL
1	Receives Application for Special Derby(Four Cocks)	MTO,MO	MO Personnel, Mun. Treasurer, LRCO-II	Application Form, Bond Paper, Ink, Ballpen
2	Signify the application, approves payment then issue Official Receipt	MO, MTO	MO Personnel, Municipal Mayor,Mun. Treas., LRCO-II	Ballpen, Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee	Mayor's Office, MTO	MO Personnel, Municipal Mayor	Bond Paper, Ballpen, ink, Logbook
4	-			
5	-			

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

Instructions in Filling the Form

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

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

Table 3:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL	TYPE OF ACTIVITY
1	Receives Application for Special Derby(Four Cocks)	MTO,MO	MO Personnel, Mun. Treasurer, LRCO-II	Application Form, Bond Paper, Ink, Ballpen	Routine
2	Signify the application, approves payment then issue Official Receipt	MO, MTO	MO Personnel, Municipal Mayor,Mun. Treas., LRCO-II	Ballpen, Official Receipt	Routine
3	Issue, approves, record and release Mayor's Permit Fee	Mayor's Office, MTO	MO Personnel, Municipal Mayor	Bond Paper, Ballpen, ink, Logbook	Routine
4		-			

STEP 4. QUANTIFY THE VARIABLE COST FOR ROUTINE ACTIVITIES

STEP 4.A PERSONNEL COSTS

Instructions in Filling Up the Form

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

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

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

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

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

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

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

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

Table 4: Personnel Cost

Name and Position	Compensation					% Time assigned in the delivery of Special Derby(Four Cocks)	Annual Cost of the Service
	SG-Step	Monthly Salary	Annual Salary	Other Benefits	Annual Compensation		
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
Marilou A. Aspril-Mun. Treas.	SG24/S2	74,791	897,492	291,794	951,428.80	0.02%	190.29
Aileen Rose A. Tantoy-LRCO I/BPLO	SG11/S1	22,731	272,772	75,614	278,708.80	0.00%	-
Joseph Chato-LRCO II	SG15/S1	30,453	365,436	84,935	360,296.80	0.15%	540.45
Nora D. Ogdoc-Admin Aide	SG1/S1	10,623	127,476	57,424	147,920.00	0.00%	-
Nestor S. Valeroso-Mayor	SG27/S1	106,997	1,283,964	377,304	1,329,014.40	0.02%	265.80
Jheian Richelle Lipao-Admin Aide	SG6/S1	10,546	126,552	57,424	147,180.80	0.00%	-
							-
							-
							-
							-
							-
							-
			-		-		-
			-		-		-
			-		-		-
						TOTAL	996.53

STEP 4.C OTHER VARIABLE COSTS

Instructions in Filling the Form

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

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

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

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

Table 8:

Variable Cost - Other variable cost

Particulars	Annual Number of Applications	Cost/Measuring unit (Php)	Annual cost (Php)
(col 1)	(col 2)	(col 3)	(col 4)
	1		
Bond paper	1	0.50	0.50
business plate	-	250.00	-
sticker	1	30.00	30.00
official receipts	1	5.10	5.10
logbook	0.005	205.00	1.03
linen paper A4	0	2.00	-
Ballpen	1	7.50	7.50
		TOTAL	44.13

Instructions for Filling Up the Form

Column 1 - List all identified variable costs.
Column 2 - Fill up the variable costs for the "Subject Service" and reflect the sum of all entries of each cell to total
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Variable Cost Per Application.

Table 9:

Summary Table- Variable Costs		
	Total	Estimated Routine Variable Cost Per Application
Annual Number of Applications	1	
Variable Costs		
Routine Personnel	996.53	996.53
Travel Reimbursement	-	-
Other Supplies/Forms/Materials	44.13	44.13
TOTAL	1,040.66	1,040.66

STEP 6. ESTIMATE AND DISTRIBUTE THE FIXED COSTS

STEP 6.A COST OF OFFICE SPACE

Instruction in Filling Up the Form

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

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

Table 10:

Fixed Cost - Office Space (Owned by the LGU)	
Particulars	Offices Involved in the delivery of "Special Derby (Four Cocks)"
(col 1)	(col 2)
Construction Cost (per sq m)	14,751.85
Floor area of City Hall (sq m)	1,080.00
Building Construction Cost (Php)	15,913,000.00
Office Area Occupied (sq. m)	72.00
Cost of Office Area Occupied (Php)	1,060,866.67
Depreciation Rate (%)	3%
Annual Depreciation Expense (Php)	503,911.66
Annual Maintenance Cost (Php)	100,782.33
Percent of Work for "Special Derby (Four Cocks) " (%)	0.19%
Share of Cost attributable to delivering the service (Php)	1,148.92

Instructions for Filling Up the Form

Column 1 - Determine the monthly rental rate and multiply by the number of months the office space was rented to know the annual cost for rental. Add actual cost for maintaining the Office space. If the actual data is not available add 20% of the annual cost of rental to determine the annual cost for rented office space. The annual fixed cost for rented office space attributable to rendering the service is the annual cost of rented office space multiplied by the proportion of time used for "Subject Service" services in relation to the total responsibility of the Office delivering the service
Column 2 - Apply the formula described above for the office involved in the delivery of the "Subject Service".

Table 11:

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

STEP 6.C COST OF EQUIPMENT AND FURNITURE

Instructions in Filling the Form

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

Table 15:

Fixed Cost - Equipment and Furniture

Particulars	Number of Units	Acquisition Cost	Total Cost	Depreciation Rate	Annual Depreciation Cost	Maintenance Cost	Total Annual Cost	% Used for delivering the Service	Annual Cost Share for Equipment and Furniture
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)	(col 9)	(col 10)
A. Equipment									
Air Condition	3	35,000	105,000.00	10%	10,500	2,100	12,600	0.02%	3
Computers	3	50,000	150,000.00	5%	7,500	1,500	9,000	0.02%	2
Photocopier			-		-	-	-		-
								Sub-Total	4
B. Furniture									
Filing Cabinets	2	5,000	10,000.00	3%	300	60	360	0.02%	0
Tables and Chairs	4	2,000	8,000.00	3%	240	48	288	0.02%	0
								Sub-Total	0
								TOTAL	4.45

STEP 6.B UTILITIES

Instructions for Filling Up the Form

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

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

Table 12:

Cost of Electricity

Particulars	Offices Involved in the delivery of "Special Derby(4 Cocks)"
(col 1)	(col 2)
Electricity rate per kilowatt hour (Php)	17.07
Kilowatt consumption/hour for the unit delivering the service	5.63
Number of operating hours per day	8.00
Number of days per year	250.00
Electricity cost per year	192,208.20
Percent of work for the service rendered	0.19%
Net electricity cost attributed to "Subject Service" service	365.20

Instructions for Filling Up the Form

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

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

Table 13:

Cost of Water

Particulars	Offices Involved in the delivery of "Special Derby(4 Cocks)"
(col 1)	(col 2)
Number of People	6
Water bill per person per month	35
Estimated water bill of the office per year	9,300.00
Percent of work for the service rendered	0.19%
Net cost of water attributed to delivery of "Subject Service".	17.67

Instructions for Filling Up the Form

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

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

Table 14:

Cost for Communication

Particulars	Offices Involved in the delivery of "Special Derby(4 Cocks)"
(col 1)	(col 2)
Number of telephone/cellphone lines in the Office delivering the	0
Rate of subscription per month	0
Annual cost of telephone/mobile services	-
Percent of work for the service rendered	0%
Net cost of telephone/mobile services attributed to processing and issuance of "Subject Service"	-

Instructions for Filling Up the Form

Column 1 - List all identified fixed costs.
Column 2 - Fill up the fixed costs for the "Subject Service" and reflect the sum of all entries of each cell under "Total".
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Fixed Cost Per Application.

Table 17:

Summary Table - Fixed Costs

Fixed Cost	Total	Estimated Routine Fixed Cost Per Application
(col 1)	(col 2)	(col 3)
Annual Number of Applications	1	
Office Space	1,148.92	1,148.92
Utilities	382.87	382.87
Electricity	365.20	365.20
Water	17.67	17.67
Communication	-	-
Equipment and Furniture	4.45	4.45
Other Fixed Cost	-	-
TOTAL	1,536.23	1,536.23

STEP 7. COMPARE FEE WITH COST OF DELIVERING SERVICES

Name of Fee/Charge:

Fee Rate Estimation Using Costs of Issuing Permits Plus Cost of Surveillance		Comparison with Current Fee Rates		Difference	% Variance (-/+)	Remaks:Reasonable/Not Reasonable
Total Cost	2,576.89	Total Collection on Fees and/or Charges	850.00	(1,726.89)	(0.67)	Reasonable
Number of Applications Processed	1	Number of Applications Processed	1			
Average Fee Rate	2,576.89	Average Fee Rates	850.00	(1,726.89)	(0.67)	

Instructions for Filling

(1) For every fee or charge, compare Total Revenue with Total Cost of delivering the subject service based on the results of the foregoing procedures.
(2) Compute the difference and determine the corresponding variance. If it yields a variance (-/+) of more than 10%, the LGU is either subsidizing (-) or generating revenues (+) in relation to the subject Service.

(3) Input the results in a summary form using Table 23 for ease in reference and appreciation during the review and deliberation of the results of the Toolkit.
(4) If so, then the LGU must submit, along with the report of the results, a proposed Rationalization of Fees and Charges using the options.

EXAMPLE:

Compare Fee with Cost of Delivering Services					
Fee Rate Estimation using Costs of Issuing permits plus cost of surveillance		Comparison with Current Fee Rates			
Total Cost	2,576.89	Total Revenue	850.00	(1,726.89)	-67%
Total Number of Applicants	1	Number of Applications Processed	1		
Average Fee Rate	2,576.89	Average Fee Rates	850.00	(1,726.89)	-67%

Scenario 1	% of Applicants	Number of Applicants	Cost (with weight)	SPCL-PERSONNEL	STD-VAR	STD-FXD	Cost per Application
		10,594.00		Total			
Simple	#DIV/0!		#DIV/0!	#DIV/0!	1,040.66	1,536.23	#DIV/0!
Complex	#DIV/0!		#DIV/0!	#DIV/0!	1,040.66	1,536.23	#DIV/0!
	#DIV/0!	-	#DIV/0!				

Scenario 2				SPCL-PERSONNEL	STD-VAR	STD-FXD	
Classification	Allocation	% of Applicants	Number				Cost per Application
Manufacturer	#DIV/0!			#DIV/0!			#DIV/0!
Wholesalers	#DIV/0!			#DIV/0!			#DIV/0!
Exporters	#DIV/0!			#DIV/0!			#DIV/0!
Retailers	#DIV/0!			#DIV/0!			#DIV/0!
Contractors	#DIV/0!			#DIV/0!			#DIV/0!
Banks and other institutions	#DIV/0!			#DIV/0!			#DIV/0!
Peddlers	#DIV/0!						
Others	#DIV/0!			#DIV/0!			#DIV/0!
	#DIV/0!		-	#DIV/0!			
Total		0%					
		100%					

Ok ok

235801.42 - - #DIV/0!
235801.42 - - #DIV/0!
#REF! -

#DIV/0!
#DIV/0!

Summary of Rationalized Local Fees and Charges

Local Fee/Charge	Current Rate	Rationalized Rate	% Variance	Remarks/Recommended Rate
Permit Fee: Special Derby (Four Cocks)	850.00	2,576.89	-0.67	2,500.00

STEP 1: MAP YOUR PROCESS FLOW

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

Instructions in Filling the Form

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

Table 1:

	LIST OF ACTIVITIES
1	Receives Application for **Permit Fee for Ordinary Hackfight (Local Fiesta & brgy. sponsored)**
2	Signify the application, approves payment then issue Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee
4	
5	

STEP 2: IDENTIFY THE RESOURCES FOR EACH ACTIVITY

Instructions in Filling the Form

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

Table 2:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL
1	Receives Application for **Permit Fee for Ordinary Hackfight (Local Fiesta & brgy. sponsored)**	MTO,MO	MO Personnel, Mun. Treasurer, LRCO-II	Application Form, Bond Paper, Ink, Ballpen
2	Signify the application, approves payment then issue Official Receipt	MO, MTO	MO Personnel, Municipal Mayor,Mun. Treas., LRCO-II	Ballpen, Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee	Mayor's Office, MTO	MO Personnel, Municipal Mayor	Bond Paper, Ballpen, ink, Logbook
4	-			
5	-			

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

Instructions in Filling the Form

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

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

Table 3:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL	TYPE OF ACTIVITY
1	Receives Application for **Permit Fee for Ordinary Hackfight (Local Fiesta & brgy. Sponsored)**	MTO,MO	MO Personnel, Mun. Treasurer, LRCO-II	Application Form, Bond Paper, Ink, Ballpen	Routine
2	Signify the application, approves payment then issue Official Receipt	MO, MTO	MO Personnel, Municipal Mayor,Mun. Treas., LRCO-II	Ballpen, Official Receipt	Routine
3	Issue, approves, record and release Mayor's Permit Fee	Mayor's Office, MTO	MO Personnel, Municipal Mayor	Bond Paper, Ballpen, ink, Logbook	Routine
4		-			

STEP 4. QUANTIFY THE VARIABLE COST FOR ROUTINE ACTIVITIES

STEP 4.A PERSONNEL COSTS

Instructions in Filling Up the Form

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

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

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

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

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

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

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

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

Table 4: Personnel Cost

Name and Position	Compensation					% Time assigned in the delivery of Permit Fee for Ordinary Hackfight (Local Fiesta & brgy. Sponsored)	Annual Cost of the Service
	SG-Step	Monthly Salary	Annual Salary	Other Benefits	Annual Compensation		
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
Marilou A. Aspril-Mun. Treas.	SG24/S2	74,701	896,412	291,784	951,439.80	0.01%	95.14
Aileen Rose A. Tantoy- LRCO I/BPLO	SG11/S1	22,731	272,772	75,614	278,708.80	0.00%	-
Jopred M. Reyes-RCC-I	SG5/S1	13,500	162,000	61,200	178,560.00	0.27%	482.11
Nora D. Ogdoc-Admin Aide	SG1/S1	10,623	127,476	57,424	147,920.00	0.00%	-
Nestor S. Valeroso-Mun. Mayor	SG27/S1	106,997	1,283,964	377,304	1,329,014.40	0.01%	132.90
Jheian Richelle Linao-Admin Aide	SG6/S1	10,546	126,552	57,424	147,180.80	0.00%	-
							-
							-
							-
							-
							-
			-		-		-
			-		-		-
						TOTAL	710.16

STEP 4.C OTHER VARIABLE COSTS

Instructions in Filling the Form

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

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

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

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

Table 8:

Variable Cost - Other variable cost

Particulars	Annual Number of Applications	Cost/Measuring unit (Php)	Annual cost (Php)
(col 1)	(col 2)	(col 3)	(col 4)
	3		
Bond paper	3	0.50	1.50
business plate	-	250.00	-
sticker	-	30.00	-
official receipts	3	5.10	15.30
logbook	0.005	205.00	1.03
[illegible] paper A4	0	2.00	-

Instructions for Filling Up the Form

Column 1 - List all identified variable costs.
Column 2 - Fill up the variable costs for the "Subject Service" and reflect the sum of all entries of each cell to total
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Variable Cost Per Application.

Table 9:

Summary Table- Variable Costs		
	Total	Estimated Routine Variable Cost Per Application
Annual Number of Applications	3	
Variable Costs		
Routine Personnel	710.16	236.72
Travel Reimbursement	-	-
Other Supplies/Forms/Materials	25.33	8.44
TOTAL	735.48	245.16

STEP 6. ESTIMATE AND DISTRIBUTE THE FIXED COSTS

STEP 6.A COST OF OFFICE SPACE

Instruction in Filling Up the Form

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

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

Table 10:

Fixed Cost - Office Space (Owned by the LGU)	
Particulars	Offices Involved in the delivery of "Permit Fee for Ordinary Hackfight (Local Fiesta & brgy. Sponsored)"
(col 1)	(col 2)
Construction Cost (per sq m)	14,751.85
Floor area of City Hall (sq m)	1,080.00
Building Construction Cost (Php)	15,913,000.00
Office Area Occupied (sq. m)	72.00
Cost of Office Area Occupied (Php)	1,060,866.67
Depreciation Rate (%)	3%
Annual Depreciation Expense (Php)	503,911.66
Annual Maintenance Cost (Php)	100,782.33
Percent of Work for "Permit Fee per Sultada during Ordinary Hackfight " (%)	0.23%
Share of Cost attributable to delivering the service (Php)	1,753.61

Instructions for Filling Up the Form

Column 1 - Determine the monthly rental rate and multiply by the number of months the office space was rented to know the annual cost for rental. Add actual cost for maintaining the Office space. If the actual data is not available add 20% of the annual cost of rental to determine the annual cost for rented office space. The annual fixed cost for rented office space attributable to rendering the service is the annual cost of rented office space multiplied by the proportion of time used for "Subject Service" services in relation to the total responsibility of the Office delivering the service
Column 2 - Apply the formula described above for the office involved in the delivery of the "Subject Service".

Table 11:

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

STEP 6.C COST OF EQUIPMENT AND FURNITURE

Instructions in Filling the Form

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

Table 15:

Fixed Cost - Equipment and Furniture

Particulars	Number of Units	Acquisition Cost	Total Cost	Depreciation Rate	Annual Depreciation Cost	Maintenance Cost	Total Annual Cost	% Used for delivering the Service	Annual Cost Share for Equipment and Furniture
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)	(col 9)	(col 10)
A. Equipment									
Air Condition	3	35,000	105,000.00	10%	10,500	2,100	12,600	0.01%	1
Computers	3	50,000	150,000.00	5%	7,500	1,500	9,000	0.01%	1
Photocopier			-		-	-	-		-
								Sub-Total	2
B. Furniture									
Filing Cabinets	2	5,000	10,000.00	3%	300	60	360	0.01%	0
Tables and Chairs	4	2,000	8,000.00	3%	240	48	288	0.01%	0
								Sub-Total	0
								TOTAL	2.22

STEP 6.B UTILITIES

Instructions for Filling Up the Form

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

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

Table 12:

Cost of Electricity

Particulars	Offices involved in the delivery of "Permit Fee for Ordinary Hackfight (Local Fiesta & brgy. Sponsored)"
(col 1)	(col 2)
Electricity rate per kilowatt hour (Php)	17.07
Kilowatt consumption/hour for the unit delivering the service	5.63
Number of operating hours per day	8.00
Number of days per year	250.00
Electricity cost per year	192,208.20
Percent of work for the service rendered	0.29%
Net electricity cost attributed to "Subject Service" service	557.40

Instructions for Filling Up the Form

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

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

Table 13:

Cost of Water

Particulars	Offices involved in the delivery of "Permit Fee for Ordinary Hackfight (Local Fiesta & brgy. Sponsored)"
(col 1)	(col 2)
Number of People	1
Water bill per person per month	35
Estimated water bill of the office per year	9,300.00
Percent of work for the service rendered	0.29%
Net cost of water attributed to delivery of "Subject Service".	26.97

Instructions for Filling Up the Form

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

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

Table 14:

Cost for Communication

Particulars	Offices involved in the delivery of "Permit Fee for Ordinary Hackfight (Local Fiesta & brgy. Sponsored)"
(col 1)	(col 2)
Number of telephone/cellphone lines in the Office delivering the	0
Rate of subscription per month	0
Annual cost of telephone/mobile services	-
Percent of work for the service rendered	0%
Net cost of telephone/mobile services attributed to processing and issuance of "Subject Service"	-

Instructions for Filling Up the Form

Column 1 - List all identified fixed costs.
Column 2 - Fill up the fixed costs for the "Subject Service" and reflect the sum of all entries of each cell under "Total".
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Fixed Cost Per Application.

Table 17:

Summary Table - Fixed Costs

Fixed Cost	Total	Estimated Routine Fixed Cost Per Application
(col 1)	(col 2)	(col 3)
Annual Number of Applications	3	
Office Space	1,753.61	584.54
Utilities	584.37	194.79
Electricity	557.40	185.80
Water	26.97	8.99
Communication	-	-
Equipment and Furniture	2.22	0.74
Other Fixed Cost	-	-
TOTAL	2,340.21	780.07

STEP 7. COMPARE FEE WITH COST OF DELIVERING SERVICES

Name of Fee/Charge:

Fee Rate Estimation Using Costs of Issuing Permits Plus Cost of Surveillance		Comparison with Current Fee Rates		Difference	% Variance (-/+)	Remaks:Reasonable/Not Reasonable
Total Cost	3,075.69	Total Collection on Fees and/or Charges	1,200.00	(1,875.69)	(0.61)	Reasonable
Number of Applications Processed	3	Number of Applications Processed	3			
Average Fee Rate	1,025.23	Average Fee Rates	400.00	(625.23)	(0.61)	

Instructions for Filling

(1) For every fee or charge, compare Total Revenue with Total Cost of delivering the subject service based on the results of the foregoing procedures.
(2) Compute the difference and determine the corresponding variance. If it yields a variance (-/+) of more than 10%, the LGU is either subsidizing (-) or generating revenues (+) in relation to the subject Service.

(3) Input the results in a summary form using Table 23 for ease in reference and appreciation during the review and deliberation of the results of the Toolkit.
(4) If so, then the LGU must submit, along with the report of the results, a proposed Rationalization of Fees and Charges using the options.

EXAMPLE:

Compare Fee with Cost of Delivering Services					
Fee Rate Estimation using Costs of Issuing permits plus cost of surveillance		Comparison with Current Fee Rates			
Total Cost	3,075.69	Total Revenue	1,200.00	(1,875.69)	-61%
Total Number of Applicants	3	Number of Applications Processed	3		
Average Fee Rate	1,025.23	Average Fee Rates	400.00	(625.23)	-61%

Scenario 1	% of Applicants	Number of Applicants	10,594.00 Cost (with weight)	Total SPCL-PERSONNEL	STD-VAR	STD-FXD	Cost per Application
Simple	#DIV/0!		#DIV/0!	#DIV/0!	245.16	780.07	#DIV/0!
Complex	#DIV/0!		#DIV/0!	#DIV/0!	245.16	780.07	#DIV/0!
	#DIV/0!	-	#DIV/0!				

Scenario 2 Classification	Allocation	% of Applicants	Number	SPCL-PERSONNEL	STD-VAR	STD-FXD	Cost per Application
Manufacturer	#DIV/0!			#DIV/0!			#DIV/0!
Wholesalers	#DIV/0!			#DIV/0!			#DIV/0!
Exporters	#DIV/0!			#DIV/0!			#DIV/0!
Retailers	#DIV/0!			#DIV/0!			#DIV/0!
Contractors	#DIV/0!			#DIV/0!			#DIV/0!
Banks and other institutions	#DIV/0!			#DIV/0!			#DIV/0!
Peddlers	#DIV/0!						
Others	#DIV/0!			#DIV/0!			#DIV/0!
	#DIV/0!		-	#DIV/0!			
Total	0%						
	100%						

Ok ok

235801.42 - - #DIV/0!
235801.42 - - #DIV/0!
#REF! -
#DIV/0!
#DIV/0!

Summary of Rationalized Local Fees and Charges

Local Fee/Charge	Current Rate	Rationalized Rate	% Variance	Remarks/Recommended Rate
Permit Fee for Ordinary Hackfight (Local Fiesta & Brgy. Sponsored)	400.00	1,025.23	-0.61	1,000.00

STEP 1: MAP YOUR PROCESS FLOW

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

Instructions in Filling the Form

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

Table 1:

	LIST OF ACTIVITIES
1	Receives Application for Permit Fee per Sultador Aplinary
2	Signify the application, approves payment then issue Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee
4	
5	

STEP 2: IDENTIFY THE RESOURCES FOR EACH ACTIVITY

Instructions in Filling the Form

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

Table 2:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL
1	Receives Application for Permit Fee per Sultador Aplinary	MTO,MO	MO Personnel, Mun. Treasurer, LRCO-II	Application Form, Bond Paper, Ink, Ballpen
2	Signify the application, approves payment then issue Official Receipt	MO, MTO	MO Personnel, Municipal Mayor,Mun. Treas., LRCO-II	Ballpen, Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee	Mayor's Office, MTO	MO Personnel, Municipal Mayor	Bond Paper, Ballpen, ink, Logbook
4	-			
5	-			

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

Instructions in Filling the Form

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

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

Table 3:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL	TYPE OF ACTIVITY
1	Receives Application for Permit Fee per Sultador Aplinary	MTO,MO	MO Personnel, Mun. Treasurer, LRCO-II	Application Form, Bond Paper, Ink, Ballpen	Routine
2	Signify the application, approves payment then issue Official Receipt	MO, MTO	MO Personnel, Municipal Mayor,Mun. Treas., LRCO-II	Ballpen, Official Receipt	Routine
3	Issue, approves, record and release Mayor's Permit Fee	Mayor's Office, MTO	MO Personnel, Municipal Mayor	Bond Paper, Ballpen, ink, Logbook	Routine
4		-			

STEP 4. QUANTIFY THE VARIABLE COST FOR ROUTINE ACTIVITIES

STEP 4.A PERSONNEL COSTS

Instructions in Filling Up the Form

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

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

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

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

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

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

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

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

Table 4: Personnel Cost

Name and Position	Compensation					% Time assigned in the delivery of Permit Fee per Sultador Aplinary	Annual Cost of the Service
	SG-Step	Monthly Salary	Annual Salary	Other Benefits	Annual Compensation		
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
Marilou A. Aspril-Mun. Treas.	SG24/S2	74,791	897,492	291,794	951,428.80	0.00%	-
Aileen Rose A. Tantoy-LRCO I/BPLO	SG11/S1	22,731	272,772	75,614	278,708.80	0.00%	-
Jopred M. Reyes-RCC I	SG5/S1	13,500	162,000	61,200	178,560.00	1.01%	1,803.46
Nora D. Ogdoc-Admin Aide	SG1/S1	10,623	127,476	57,424	147,920.00	0.00%	-
Nestor S. Valeroso-Mun. Mayor	SG27/S1	106,997	1,283,964	377,304	1,329,014.40	0.00%	-
Jheian Richelle Lipao-Admin Aide	SG6/S1	10,546	126,552	57,424	147,180.80	0.00%	-
							-
							-
							-
							-
							-
			-		-		-
			-		-		-
			-				-
						TOTAL	1,803.46

STEP 4.C OTHER VARIABLE COSTS

Instructions in Filling the Form

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

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

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

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

Table 8:

Variable Cost - Other variable cost

Particulars	Annual Number of Applications	Cost/Measuring unit (Php)	Annual cost (Php)
(col 1)	(col 2)	(col 3)	(col 4)
	50		
Bond paper	-	0.50	-
business plate	-	250.00	-
sticker	1	30.00	30.00
official receipts	50	5.10	255.00
logbook	0.005	205.00	1.03
linen paper A4	0	2.00	-
Ballpen	1	7.50	7.50
		TOTAL	293.53

Instructions for Filling Up the Form

Column 1 - List all identified variable costs.
Column 2 - Fill up the variable costs for the "Subject Service" and reflect the sum of all entries of each cell to total
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Variable Cost Per Application.

Table 9:

Summary Table- Variable Costs		
	Total	Estimated Routine Variable Cost Per Application
Annual Number of Applications	50	
Variable Costs		
Routine Personnel	1,803.46	36.07
Travel Reimbursement	-	-
Other Supplies/Forms/Materials	293.53	5.87
TOTAL	2,096.98	41.94

STEP 6. ESTIMATE AND DISTRIBUTE THE FIXED COSTS

STEP 6.A COST OF OFFICE SPACE

Instruction in Filling Up the Form

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

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

Table 10:

Fixed Cost - Office Space (Owned by the LGU)	
Particulars (col 1)	Offices Involved in the delivery of "Permit Fee per Sultador Aplinary" (col 2)
Construction Cost (per sq m)	14,751.85
Floor area of City Hall (sq m)	1,080.00
Building Construction Cost (Php)	15,913,000.00
Office Area Occupied (sq. m)	72.00
Cost of Office Area Occupied (Php)	1,060,866.67
Depreciation Rate (%)	3%
Annual Depreciation Expense (Php)	503,911.66
Annual Maintenance Cost (Php)	100,782.33
Percent of Work for "Permit Fee per Sultador Aplinary " (%)	1.01%
Share of Cost attributable to delivering the service (Php)	6,107.41

Instructions for Filling Up the Form

Column 1 - Determine the monthly rental rate and multiply by the number of months the office space was rented to know the annual cost for rental. Add actual cost for maintaining the Office space. If the actual data is not available add 20% of the annual cost of rental to determine the annual cost for rented office space. The annual fixed cost for rented office space attributable to rendering the service is the annual cost of rented office space multiplied by the proportion of time used for "Subject Service" services in relation to the total responsibility of the Office delivering the service
Column 2 - Apply the formula described above for the office involved in the delivery of the "Subject Service".

Table 11:

Fixed Cost - Office Space (Rented by the LGU)	
Particulars (col 1)	Offices Involved in the delivery of "Subject Service" Fee (col 2)
Rental rate per month	
Number of months use	
Annual cost of rental	-
Maintenance Cost	-
Annual cost of rented office space	-

STEP 6.C COST OF EQUIPMENT AND FURNITURE

Instructions in Filling the Form

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

Table 15:

Fixed Cost - Equipment and Furniture

Particulars	Number of Units	Acquisition Cost	Total Cost	Depreciation Rate	Annual Depreciation Cost	Maintenance Cost	Total Annual Cost	% Used for delivering the Service	Annual Cost Share for Equipment and Furniture
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)	(col 9)	(col 10)
A. Equipment									
Air Condition	3	35,000	105,000.00	10%	10,500	2,100	12,600	0.01%	1
Computers	3	50,000	150,000.00	5%	7,500	1,500	9,000	0.01%	1
Photocopier			-		-	-	-		-
								Sub-Total	2
B. Furniture									
Filing Cabinets	2	5,000	10,000.00	3%	300	60	360	0.01%	0
Tables and Chairs	4	2,000	8,000.00	3%	240	48	288	0.01%	0
								Sub-Total	0
								TOTAL	2.22

STEP 6.B UTILITIES

Instructions for Filling Up the Form

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

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

Table 12:

Cost of Electricity

Particulars	Offices Involved in the delivery of "Permit Fee per Sultador Aplinary "
(col 1)	(col 2)
Electricity rate per kilowatt hour (Php)	17.07
Kilowatt consumption/hour for the unit delivering the service	5.63
Number of operating hours per day	8.00
Number of days per year	250.00
Electricity cost per year	192,208.20
Percent of work for the service rendered	1.01%
Net electricity cost attributed to "Subject Service" service	1,941.30

Instructions for Filling Up the Form

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

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

Table 13:

Cost of Water

Particulars	Offices Involved in the delivery of "Permit Fee per Sultador Aplinary "
(col 1)	(col 2)
Number of People	1
Water bill per person per month	35
Estimated water bill of the office per year	9,300.00
Percent of work for the service rendered	1.01%
Net cost of water attributed to delivery of "Subject Service".	93.93

Instructions for Filling Up the Form

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

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

Table 14:

Cost for Communication

Particulars	Offices Involved in the delivery of "Permit Fee per Sultador Aplinary"
(col 1)	(col 2)
Number of telephone/cellphone lines in the Office delivering the	0
Rate of subscription per month	0
Annual cost of telephone/mobile services	-
Percent of work for the service rendered	0%
Net cost of telephone/mobile services attributed to processing and issuance of "Subject Service"	-

Instructions for Filling Up the Form

Column 1 - List all identified fixed costs.
Column 2 - Fill up the fixed costs for the "Subject Service" and reflect the sum of all entries of each cell under "Total".
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Fixed Cost Per Application.

Table 17:

Summary Table - Fixed Costs

Fixed Cost	Total	Estimated Routine Fixed Cost Per Application
(col 1)	(col 2)	(col 3)
Annual Number of Applications	50	
Office Space	6,107.41	122.15
Utilities	2,035.23	40.70
Electricity	1,941.30	38.83
Water	93.93	1.88
Communication	-	-
Equipment and Furniture	2.22	0.04
Other Fixed Cost	-	-
TOTAL	8,144.87	162.90

STEP 7. COMPARE FEE WITH COST OF DELIVERING SERVICES

Name of Fee/Charge:

Fee Rate Estimation Using Costs of Issuing Permits Plus Cost of Surveillance		Comparison with Current Fee Rates		Difference	% Variance (-/+)	Remaks:Reasonable/Not Reasonable
Total Cost	10,241.85	Total Collection on Fees and/or Charges	2,500.00	(7,741.85)	(0.76)	Reasonable
Number of Applications Processed	50	Number of Applications Processed	50			
Average Fee Rate	204.84	Average Fee Rates	50.00	(154.84)	(0.76)	

Instructions for Filling

(1) For every fee or charge, compare Total Revenue with Total Cost of delivering the subject service based on the results of the foregoing procedures.
(2) Compute the difference and determine the corresponding variance. If it yields a variance (-/+) of more than 10%, the LGU is either subsidizing (-) or generating revenues (+) in relation to the subject Service.

(3) Input the results in a summary form using Table 23 for ease in reference and appreciation during the review and deliberation of the results of the Toolkit.
(4) If so, then the LGU must submit, along with the report of the results, a proposed Rationalization of Fees and Charges using the options.

EXAMPLE:

Compare Fee with Cost of Delivering Services					
Fee Rate Estimation using Costs of Issuing permits plus cost of surveillance		Comparison with Current Fee Rates			
Total Cost	10,241.85	Total Revenue	2,500.00	(7,741.85)	-76%
Total Number of Applicants	50	Number of Applications Processed	50		
Average Fee Rate	204.84	Average Fee Rates	50.00	(154.84)	-76%

			10,594.00	Total				
Scenario 1	% of Applicants	Number of Applicants	Cost (with weight)	SPCL-PERSONNEL	STD-VAR	STD-FXD	Cost per Application	
Simple	#DIV/0!		#DIV/0!	#DIV/0!	41.94	162.90	#DIV/0!	#DIV/0! #DIV/0! #DIV/0!
Complex	#DIV/0!		#DIV/0!	#DIV/0!	41.94	162.90	#DIV/0!	#DIV/0! #DIV/0! #DIV/0!
	#DIV/0!	-	#DIV/0!				#DIV/0!	#DIV/0!

Scenario 2				SPCL-PERSONNEL	STD-VAR	STD-FXD		
Classification	Allocation	% of Applicants	Number				Cost per Application	
Manufacturer	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0! #DIV/0! #DIV/0!
Wholesalers	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0! #DIV/0! #DIV/0!
Exporters	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0! #DIV/0! #DIV/0!
Retailers	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0! #DIV/0! #DIV/0!
Contractors	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0! #DIV/0! #DIV/0!
Banks and other institutions	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0! #DIV/0! #DIV/0!
Peddlers	#DIV/0!							-
Others	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0! #DIV/0! #DIV/0!
	#DIV/0!		-	#DIV/0!				#DIV/0! #DIV/0!
	Total	0%						
		100%						

Ok ok

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									#DIV/0!

Summary of Rationalized Local Fees and Charges

Local Fee/Charge	Current Rate	Rationalized Rate	% Variance	Remarks/Recommended Rate
Permit Fee per Sultador Aplinary	50.00	204.84	-0.76	200.00

STEP 1: MAP YOUR PROCESS FLOW

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

Instructions in Filling the Form

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

Table 1:

	LIST OF ACTIVITIES
1	Receives Application for **Fee per Sultada on Special Derby**
2	Signify the application, approves payment then issue Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee
4	
5	

STEP 2: IDENTIFY THE RESOURCES FOR EACH ACTIVITY

Instructions in Filling the Form

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

Table 2:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL
1	Receives Application for **Fee per Sultada on Special Derby**	MTO,MO	MO Personnel, Mun. Treasurer, LRCO-II	Application Form, Bond Paper, Ink, Ballpen
2	Signify the application, approves payment then issue Official Receipt	MO, MTO	MO Personnel, Municipal Mayor,Mun. Treas., LRCO-II	Ballpen, Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee	Mayor's Office, MTO	MO Personnel, Municipal Mayor	Bond Paper, Ballpen, ink, Logbook
4	-			
5	-			

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

Instructions in Filling the Form

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

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

Table 3:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL	TYPE OF ACTIVITY
1	Receives Application **Fee per Sultada on Special Derby**	MTO,MO	MO Personnel, Mun. Treasurer, LRCO-II	Application Form, Bond Paper, Ink, Ballpen	Routine
2	Signify the application, approves payment then issue Official Receipt	MO, MTO	MO Personnel, Municipal Mayor,Mun. Treas., LRCO-II	Ballpen, Official Receipt	Routine
3	Issue, approves, record and release Mayor's Permit Fee	Mayor's Office, MTO	MO Personnel, Municipal Mayor	Bond Paper, Ballpen, ink, Logbook	Routine
4		-			

STEP 4. QUANTIFY THE VARIABLE COST FOR ROUTINE ACTIVITIES

STEP 4.A PERSONNEL COSTS

Instructions in Filling Up the Form

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

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

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

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

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

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

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

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

Table 4: Personnel Cost

Name and Position	Compensation					% Time assigned in the delivery of "Fee per Sultada on Special Derby"	Annual Cost of the Service
	SG-Step	Monthly Salary	Annual Salary	Other Benefits	Annual Compensation		
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
Marilou A. Aspril-Mun. Treas.	SG24/S2	74,791	897,492	291,794	951,428.80	0.00%	-
Aileen Rose A. Tantoy-LRCO I/BPLO	SG11/S1	22,731	272,772	75,614	278,708.80	0.00%	-
Jopred M. Reyes	SG5/S1	13,500	162,000	61,200	178,560.00	1.25%	2,232.00
Nora D. Ogdoc-Admin Aide	SG1/S1	10,623	127,476	57,424	147,920.00	0.00%	-
Nestor S. Valeroso-Mun. Mayor	SG27/S1	106,997	1,283,964	377,304	1,329,014.40	0.00%	-
Jheian Richelle Lipao-Admin Aide	SG6/S1	10,546	126,552	57,424	147,180.80	0.00%	-
							-
							-
							-
							-
							-
			-		-		-
			-		-		-
			-		-		-
						TOTAL	2,232.00

STEP 4.C OTHER VARIABLE COSTS

Instructions in Filling the Form

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

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

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

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

Table 8:

Variable Cost - Other variable cost

Particulars	Annual Number of Applications	Cost/Measuring unit (Php)	Annual cost (Php)
(col 1)	(col 2)	(col 3)	(col 4)
	80		
Bond paper	80	0.50	40.00
business plate	-	250.00	-
sticker	1	30.00	30.00
official receipts	80	5.10	408.00
logbook	0.005	205.00	1.03
linen paper A4	0	2.00	-
Ballpen	1	7.50	7.50
		TOTAL	486.53

Instructions for Filling Up the Form

Column 1 - List all identified variable costs.
Column 2 - Fill up the variable costs for the "Subject Service" and reflect the sum of all entries of each cell to total
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Variable Cost Per Application.

Table 9:

Summary Table- Variable Costs		
	Total	Estimated Routine Variable Cost Per Application
Annual Number of Applications	80	
Variable Costs		
Routine Personnel	2,232.00	27.90
Travel Reimbursement	-	-
Other Supplies/Forms/Materials	486.53	6.08
TOTAL	2,718.53	33.98

STEP 6. ESTIMATE AND DISTRIBUTE THE FIXED COSTS

STEP 6.A COST OF OFFICE SPACE

Instruction in Filling Up the Form

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

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

Table 10:

Fixed Cost - Office Space (Owned by the LGU)	
Particulars	Offices Involved in the delivery of "Permit Fee per Sultada during Special Derby"
(col 1)	(col 2)
Construction Cost (per sq m)	14,751.85
Floor area of City Hall (sq m)	1,080.00
Building Construction Cost (Php)	15,913,000.00
Office Area Occupied (sq. m)	72.00
Cost of Office Area Occupied (Php)	1,060,866.67
Depreciation Rate (%)	3%
Annual Depreciation Expense (Php)	503,911.66
Annual Maintenance Cost (Php)	100,782.33
Percent of Work for "Fee per Sultada on Special Derby" (%)	1.25%
Share of Cost attributable to delivering the service (Php)	7,558.67

Instructions for Filling Up the Form

Column 1 - Determine the monthly rental rate and multiply by the number of months the office space was rented to know the annual cost for rental. Add actual cost for maintaining the Office space. If the actual data is not available add 20% of the annual cost of rental to determine the annual cost for rented office space. The annual fixed cost for rented office space attributable to rendering the service is the annual cost of rented office space multiplied by the proportion of time used for "Subject Service" services in relation to the total responsibility of the Office delivering the service
Column 2 - Apply the formula described above for the office involved in the delivery of the "Subject Service".

Table 11:

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

STEP 6.C COST OF EQUIPMENT AND FURNITURE

Instructions in Filling the Form

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

Table 15:

Fixed Cost - Equipment and Furniture

Particulars	Number of Units	Acquisition Cost	Total Cost	Depreciation Rate	Annual Depreciation Cost	Maintenance Cost	Total Annual Cost	% Used for delivering the Service	Annual Cost Share for Equipment and Furniture
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)	(col 9)	(col 10)
A. Equipment									
Air Condition	3	35,000	105,000.00	10%	10,500	2,100	12,600	0.01%	1
Computers	3	50,000	150,000.00	5%	7,500	1,500	9,000	0.01%	1
Photocopier			-		-	-	-		-
								Sub-Total	2
B. Furniture									
Filing Cabinets	2	5,000	10,000.00	3%	300	60	360	0.01%	0
Tables and Chairs	4	2,000	8,000.00	3%	240	48	288	0.01%	0
								Sub-Total	0
								TOTAL	2.22

STEP 6.B UTILITIES

Instructions for Filling Up the Form

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

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

Table 12:

Cost of Electricity

Particulars	Offices Involved in the delivery of "Fee per Sultada on Special Derby"
(col 1)	(col 2)
Electricity rate per kilowatt hour (Php)	17.07
Kilowatt consumption/hour for the unit delivering the service	5.63
Number of operating hours per day	8.00
Number of days per year	250.00
Electricity cost per year	192,208.20
Percent of work for the service rendered	1.25%
Net electricity cost attributed to "Subject Service" service	2,402.60

Instructions for Filling Up the Form

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

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

Table 13:

Cost of Water

Particulars	Offices Involved in the delivery of "Fee per Sultada on Special Derby"
(col 1)	(col 2)
Number of People	1
Water bill per person per month	35
Estimated water bill of the office per year	9,300.00
Percent of work for the service rendered	1.25%
Net cost of water attributed to delivery of "Subject Service".	116.25

Instructions for Filling Up the Form

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

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

Table 14:

Cost for Communication

Particulars	Offices Involved in the delivery of "Fee per Sultada on Special Derby"
(col 1)	(col 2)
Number of telephone/cellphone lines in the Office delivering the	0
Rate of subscription per month	0
Annual cost of telephone/mobile services	-
Percent of work for the service rendered	0%
Net cost of telephone/mobile services attributed to processing and issuance of "Subject Service"	-

Instructions for Filling Up the Form

Column 1 - List all identified fixed costs.
Column 2 - Fill up the fixed costs for the "Subject Service" and reflect the sum of all entries of each cell under "Total".
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Fixed Cost Per Application.

Table 17:

Summary Table - Fixed Costs

Fixed Cost	Total	Estimated Routine Fixed Cost Per Application
(col 1)	(col 2)	(col 3)
Annual Number of Applications	80	
Office Space	7,558.67	94.48
Utilities	2,518.85	31.49
Electricity	2,402.60	30.03
Water	116.25	1.45
Communication	-	-
Equipment and Furniture	2.22	0.03
Other Fixed Cost	-	-
TOTAL	10,079.75	126.00

STEP 7. COMPARE FEE WITH COST OF DELIVERING SERVICES

Name of Fee/Charge:

Fee Rate Estimation Using Costs of Issuing Permits Plus Cost of Surveillance		Comparison with Current Fee Rates		Difference	% Variance (-/+)	Remaks:Reasonable/Not Reasonable
Total Cost	12,798.28	Total Collection on Fees and/or Charges	8,000.00	(4,798.28)	(0.37)	Reasonable
Number of Applications Processed	80	Number of Applications Processed	80			
Average Fee Rate	159.98	Average Fee Rates	100.00	(59.98)	(0.37)	

Instructions for Filling

(1) For every fee or charge, compare Total Revenue with Total Cost of delivering the subject service based on the results of the foregoing procedures.
(2) Compute the difference and determine the corresponding variance. If it yields a variance (-/+) of more than 10%, the LGU is either subsidizing (-) or generating revenues (+) in relation to the subject Service.

(3) Input the results in a summary form using Table 23 for ease in reference and appreciation during the review and deliberation of the results of the Toolkit.
(4) If so, then the LGU must submit, along with the report of the results, a proposed Rationalization of Fees and Charges using the options.

EXAMPLE:

Compare Fee with Cost of Delivering Services					
Fee Rate Estimation using Costs of Issuing permits plus cost of surveillance		Comparison with Current Fee Rates			
Total Cost	12,798.28	Total Revenue	8,000.00	(4,798.28)	-37%
Total Number of Applicants	80	Number of Applications Processed	80		
Average Fee Rate	159.98	Average Fee Rates	100.00	(59.98)	-37%

			10,594.00	Total						
Scenario 1	% of Applicants	Number of Applicants	Cost (with weight)	SPCL-PERSONNEL	STD-VAR	STD-FXD	Cost per Application			
Simple	#DIV/0!		#DIV/0!	#DIV/0!	33.98	126.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Complex	#DIV/0!		#DIV/0!	#DIV/0!	33.98	126.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	#DIV/0!	-	#DIV/0!				#DIV/0!			#DIV/0!

Scenario 2				SPCL-PERSONNEL	STD-VAR	STD-FXD				
Classification	Allocation	% of Applicants	Number				Cost per Application			
Manufacturer	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Wholesalers	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Exporters	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Retailers	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Contractors	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Banks and other institutions	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Peddlers	#DIV/0!									
Others	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	#DIV/0!		-	#DIV/0!				#DIV/0!		#DIV/0!

Total 0%
100%

Ok ok

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									#DIV/0!

Summary of Rationalized Local Fees and Charges

Local Fee/Charge	Current Rate	Rationalized Rate	% Variance	Remarks/Recommended Rate
Fee per Sultada on Special Derby	100.00	159.98	-0.37	150.00

STEP 1: MAP YOUR PROCESS FLOW

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

Instructions in Filling the Form

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

Table 1:

	LIST OF ACTIVITIES
1	Receives Application for Fee per Sultada on Ordinary Hackfight
2	Signify the application, approves payment then issue Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee
4	
5	

STEP 2: IDENTIFY THE RESOURCES FOR EACH ACTIVITY

Instructions in Filling the Form

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

Table 2:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL
1	Receives Application for Fee per Sultada on Ordinary Hackfight	MTO,MO	MO Personnel, Mun. Treasurer, LRCO-II	Application Form, Bond Paper, Ink, Ballpen
2	Signify the application, approves payment then issue Official Receipt	MO, MTO	MO Personnel, Municipal Mayor,Mun. Treas., LRCO-II	Ballpen, Official Receipt
3	Issue, approves, record and release Mayor's Permit Fee	Mayor's Office, MTO	MO Personnel, Municipal Mayor	Bond Paper, Ballpen, ink, Logbook
4	-			
5	-			

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

Instructions in Filling the Form

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

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

Table 3:

	ACTIVITY	OFFICE INVOLVED	PERSONNEL	SUPPLY/MATERIAL	TYPE OF ACTIVITY
1	Receives Application for Fee per sultada on Ordinary Hackfight	MTO,MO	MO Personnel, Mun. Treasurer, LRCO-II	Application Form, Bond Paper, Ink, Ballpen	Routine
2	Signify the application, approves payment then issue Official Receipt	MO, MTO	MO Personnel, Municipal Mayor,Mun. Treas., LRCO-II	Ballpen, Official Receipt	Routine
3	Issue, approves, record and release Mayor's Permit Fee	Mayor's Office, MTO	MO Personnel, Municipal Mayor	Bond Paper, Ballpen, ink, Logbook	Routine
4		-			

STEP 4. QUANTIFY THE VARIABLE COST FOR ROUTINE ACTIVITIES

STEP 4.A PERSONNEL COSTS

Instructions in Filling Up the Form

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

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

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

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

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

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

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

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

Table 4: Personnel Cost

Name and Position	Compensation					% Time assigned in the delivery of Fee per Sultada on Ordinary Hackfight	Annual Cost of the Service
	SG-Step	Monthly Salary	Annual Salary	Other Benefits	Annual Compensation		
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
Marilou A. Aspril-Mun. Treas.	SG24/S2	74,791	897,492	291,794	951,428.80	0.00%	-
Aileen Rose A. Tantoy-LRCO I/BPLO	SG11/S1	22,731	272,772	75,614	278,708.80	0.00%	-
Jopred M. Reyes	SG5/S1	13,500	162,000	61,200	178,560.00	1.32%	2,356.99
Nora D. Ogdoc-Admin Aide	SG1/S1	10,623	127,476	57,424	147,920.00	0.00%	-
Nestor S. Valeroso-Mun. Mayor	SG27/S1	106,997	1,283,964	377,304	1,329,014.40	0.00%	-
Jheian Richelle Lipao-Admin Aide	SG6/S1	10,546	126,552	57,242	147,035.20	0.00%	-
							-
							-
							-
							-
							-
			-		-		-
			-		-		-
			-		-		-
						TOTAL	2,356.99

STEP 4.C OTHER VARIABLE COSTS

Instructions in Filling the Form

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

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

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

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

Table 8:

Variable Cost - Other variable cost

Particulars	Annual Number of Applications	Cost/Measuring unit (Php)	Annual cost (Php)
(col 1)	(col 2)	(col 3)	(col 4)
	52		
Bond paper	-	0.50	-
business plate	-	250.00	-
sticker	-	30.00	-
official receipts	52	5.10	265.20
logbook	0.005	205.00	1.03
linen paper A4	0	2.00	-
Ballpen	2	7.50	15.00
		TOTAL	281.23

Instructions for Filling Up the Form

Column 1 - List all identified variable costs.
Column 2 - Fill up the variable costs for the "Subject Service" and reflect the sum of all entries of each cell to total
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Variable Cost Per Application.

Table 9:

Summary Table- Variable Costs		
	Total	Estimated Routine Variable Cost Per Application
Annual Number of Applications	52	
Variable Costs		
Routine Personnel	2,356.99	45.33
Travel Reimbursement	-	-
Other Supplies/Forms/Materials	281.23	5.41
TOTAL	2,638.22	50.73

STEP 6. ESTIMATE AND DISTRIBUTE THE FIXED COSTS

STEP 6.A COST OF OFFICE SPACE

Instruction in Filling Up the Form

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

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

Table 10:

Fixed Cost - Office Space (Owned by the LGU)	
Particulars (col 1)	Offices Involved in the delivery of "Fee pero Sultada on Ordinary Hackfight" (col 2)
Construction Cost (per sq m)	14,751.85
Floor area of City Hall (sq m)	1,080.00
Building Construction Cost (Php)	15,913,000.00
Office Area Occupied (sq. m)	72.00
Cost of Office Area Occupied (Php)	1,060,866.67
Depreciation Rate (%)	3%
Annual Depreciation Expense (Php)	503,911.66
Annual Maintenance Cost (Php)	100,782.33
Percent of Work for "Fee per Sultada on Ordinary Hackfight " (%)	1.32%
Share of Cost attributable to delivering the service (Php)	7,981.96

Instructions for Filling Up the Form

Column 1 - Determine the monthly rental rate and multiply by the number of months the office space was rented to know the annual cost for rental. Add actual cost for maintaining the Office space. If the actual data is not available add 20% of the annual cost of rental to determine the annual cost for rented office space. The annual fixed cost for rented office space attributable to rendering the service is the annual cost of rented office space multiplied by the proportion of time used for "Subject Service" services in relation to the total responsibility of the Office delivering the service
Column 2 - Apply the formula described above for the office involved in the delivery of the "Subject Service".

Table 11:

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

STEP 6.C COST OF EQUIPMENT AND FURNITURE

Instructions in Filling the Form

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

Table 15:

Fixed Cost - Equipment and Furniture

Particulars	Number of Units	Acquisition Cost	Total Cost	Depreciation Rate	Annual Depreciation Cost	Maintenance Cost	Total Annual Cost	% Used for delivering the Service	Annual Cost Share for Equipment and Furniture
(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)	(col 9)	(col 10)
A. Equipment									
Air Condition	3	35,000	105,000.00	10%	10,500	2,100	12,600	0.02%	3
Computers	3	50,000	150,000.00	5%	7,500	1,500	9,000	0.02%	2
Photocopier			-		-	-	-		-
								Sub-Total	4
B. Furniture									
Filing Cabinets	2	5,000	10,000.00	3%	300	60	360	0.02%	0
Tables and Chairs	4	2,000	8,000.00	3%	240	48	288	0.02%	0
								Sub-Total	0
								TOTAL	4.45

STEP 6.B UTILITIES

Instructions for Filling Up the Form

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

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

Table 12:

Cost of Electricity

Particulars	Offices Involved in the delivery of "Fee per Sultada on Ordinary Hackfight"
(col 1)	(col 2)
Electricity rate per kilowatt hour (Php)	17.07
Kilowatt consumption/hour for the unit delivering the service	5.63
Number of operating hours per day	8.00
Number of days per year	250.00
Electricity cost per year	192,208.20
Percent of work for the service rendered	0.00%
Net electricity cost attributed to "Subject Service" service	-

Instructions for Filling Up the Form

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

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

Table 13:

Cost of Water

Particulars	Offices Involved in the delivery of "Fee per Sultada on Ordinary Hackfight"
(col 1)	(col 2)
Number of People	6
Water bill per person per month	35
Estimated water bill of the office per year	9,300.00
Percent of work for the service rendered	0.00%
Net cost of water attributed to delivery of "Subject Service".	-

Instructions for Filling Up the Form

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

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

Table 14:

Cost for Communication

Particulars	Offices Involved in the delivery of "Fee per Sultada on Ordinary Hackfight"
(col 1)	(col 2)
Number of telephone/cellphone lines in the Office delivering the	0
Rate of subscription per month	0
Annual cost of telephone/mobile services	-
Percent of work for the service rendered	0%
Net cost of telephone/mobile services attributed to processing and issuance of "Subject Service"	-

Instructions for Filling Up the Form

Column 1 - List all identified fixed costs.
Column 2 - Fill up the fixed costs for the "Subject Service" and reflect the sum of all entries of each cell under "Total".
Column 3 - Divide the amount in column 2 with the number of applications (annual) to get the Estimated Routine Fixed Cost Per Application.

Table 17:

Summary Table - Fixed Costs

Fixed Cost	Total	Estimated Routine Fixed Cost Per Application
(col 1)	(col 2)	(col 3)
Annual Number of Applications	52	
Office Space	7,981.96	153.50
Utilities	-	-
Electricity	-	-
Water	-	-
Communication	-	-
Equipment and Furniture	4.45	0.09
Other Fixed Cost	-	-
TOTAL	7,986.41	153.58

STEP 7. COMPARE FEE WITH COST OF DELIVERING SERVICES

Name of Fee/Charge:

Fee Rate Estimation Using Costs of Issuing Permits Plus Cost of Surveillance		Comparison with Current Fee Rates		Difference	% Variance (-/+)	Remaks:Reasonable/Not Reasonable
Total Cost	10,624.63	Total Collection on Fees and/or Charges	2,600.00	(8,024.63)	(0.76)	Reasonable
Number of Applications Processed	52	Number of Applications Processed	52			
Average Fee Rate	204.32	Average Fee Rates	50.00	(154.32)	(0.76)	

Instructions for Filling

(1) For every fee or charge, compare Total Revenue with Total Cost of delivering the subject service based on the results of the foregoing procedures.
(2) Compute the difference and determine the corresponding variance. If it yields a variance (-/+) of more than 10%, the LGU is either subsidizing (-) or generating revenues (+) in relation to the subject Service.

(3) Input the results in a summary form using Table 23 for ease in reference and appreciation during the review and deliberation of the results of the Toolkit.
(4) If so, then the LGU must submit, along with the report of the results, a proposed Rationalization of Fees and Charges using the options.

EXAMPLE:

Compare Fee with Cost of Delivering Services					
Fee Rate Estimation using Costs of Issuing permits plus cost of surveillance		Comparison with Current Fee Rates			
Total Cost	10,624.63	Total Revenue	2,600.00	(8,024.63)	-76%
Total Number of Applicants	5	Number of Applications Processed	5		
Average Fee Rate	2,124.93	Average Fee Rates	150.00	(1,974.93)	-93%

10,594.00 Total

Scenario 1	% of Applicants	Number of Applicants	Cost (with weight)	SPCL-PERSONNEL	STD-VAR	STD-FXD	Cost per Application			
Simple	#DIV/0!		#DIV/0!	#DIV/0!	50.73	153.58	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Complex	#DIV/0!		#DIV/0!	#DIV/0!	50.73	153.58	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	#DIV/0!	-	#DIV/0!				#DIV/0!			#DIV/0!

Scenario 2				SPCL-PERSONNEL	STD-VAR	STD-FXD				
Classification	Allocation	% of Applicants	Number				Cost per Application			
Manufacturer	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Wholesalers	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Exporters	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Retailers	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Contractors	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Banks and other institutions	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Peddlers	#DIV/0!									
Others	#DIV/0!			#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	#DIV/0!		-	#DIV/0!				#DIV/0!		#DIV/0!

Total 0%
100%

Ok ok

235801.42 - - #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!
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Summary of Rationalized Local Fees and Charges

Local Fee/Charge	Current Rate	Rationalized Rate	% Variance	Remarks/Recommended Rate
Fee per Sultada on Ordinary Hackfight	50.00	204.32	-0.76	200.00

Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

TANGGAPAN NG SANGGUNIANG BAYAN

MINUTES OF THE PUBLIC HEARING OF THE TEN (10) PROPOSED ORDINANCES OF THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR HELD AT THE BARANGAY COVERED COURT OF BARANGAY HINAPOYAN, CARMEN, SURIGAO DEL SUR ON FEBRUARY 4, 2026 AT 8:00 O'CLOCK IN THE MORNING"

PRESENT:

See attached Attendance Sheets

INVOCATION:

Mrs. Aurelia Agua led a brief prayer of invocation.

WELCOME MESSAGE:

Hon. Eugenio R. Yagao, Punong Barangay gave his welcome message to the public for attending the barangay public hearing. He advised to listen to the speakers who will explain about the ten (10) proposed ordinances of the Municipality of Carmen, Surigao del Sur.

PUBLIC HEARING PROPER:

Hon. Harvey S. Manawatao presented to the public the proposed ordinance entitled **"AN ORDINANCE FOR THE PREVENTION AND CONTROL OF CRIME IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR"**

Hon. Manawatao explained on **Section 2. SCOPE and Section 4. Manner of Reporting,** Any residents in the Barangay upon his/her knowledge shall immediately report to the Barangay Officials and/or Barangay Peacekeeping Action Team or any persons in authority in the said Barangay, and also thru chat or text to the wanted person nga nagtago, so important to verified if the person is wanted dapat ipahibalo jud sa Barangay or sa Purok.

Hon. Manawatao also explained also on **Section 5. Penal Provisions and Section 6. Incentives**- Any residents who have reported the names of person or persons as provided in **Section 4 of this Ordinance,** who later maybe found out to be a wanted criminal or a fugitive of justice and may cause the latter's eventual arrest and immediate apprehension shall be rewarded a minimum of One Thousand Pesos and not more than Five Thousand Pesos depending the ranking from the wanted lists from the allocation to be taken from the Confidential Fund of the LGU CY 2026.

After Hon. Manawatao explained said ordinance, he asked the public for any questions.

QUESTIONS FROM THE PUBLIC:

Person No. 1: query about on Section 4. Kadtong manner of reporting, Kung naa moabot nag pa-ila siya sa purok amo ba siya pa log bokon?

ANSWERED: Hon. Manawatao answered kanang sa purok is laudable for security its eminent from our sense sa matag usa kanato naay pang hitabo it inculcates, what if kon kita mahitaboan, naa kitay gihimo, dili lamang sa Hinapoyan kondili sa uban nga Sitio.

Since there were no queries/suggestions from the public, Hon. Manawatao asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Manawatao presented to the public the proposed ordinance entitled **"AN ORDINANCE RESTRICTING THE PHILIPPINE OFFSHORE GAMING OPERATORS (POGO) AND OTHER ON LINE GAMBLING IN THE TERRITORIAL JURISDICTION OF THE MUNICIPALITY OF CARMEN, PROVINCE OF SURIGAO DEL SUR PROVIDING PENALTIES FOR VIOLATION THEREOF AND FOR OTHER PURPOSES".**

Hon. Manawatao explained the legal basis on the Pogo Operator gusto mopalit ug yuta, that one thing ila pag ing-ganyo to the land owner himoon nila nga pabrika tungod sa kamahal sa ila palit mohangyo sa inyo.

Hon. Manawatao explained **on SECTION 2. DECLARATION OF POLICY**. It is hereby the policy of the Municipality of Carmen, Surigao del Sur to regulate and where necessary, restrict and ban the Philippine Online Gaming Operators (POGO's) operations to protect the welfare of the constituents and maintain the peace and order. Hon. Manawatao explained also on **Section 5. Restrictions** and **Section 6. Prohibitions.**

Hon. Manawatao explained on **SECTION 7. PENALTIES FOR VIOLATION.**

a. **First Offense** - a fine of One Thousand Pesos (Php1,000.00) and confiscation of all gambling paraphernalia
b. **Second Offense** - a fine of Two Thousand Pesos (Php2,000.00) and an imprisonment for a period of One to Three Months or both upon the discretion of the proper court including the confiscation of all gambling paraphernalia.
c. **Third and Subsequent Offenses** - a fine of Two Thousand Five Hundred Pesos (Php2,500.00) and an imprisonment of Three to Six Months or both upon the discretion of the proper court including the confiscation of all gambling paraphernalia.

Hon. Manawatao explained on **Section 8. ENFORCEMENT**. He said that tabangan ninyo ang inyo mga officials, so that it can be stop, we have local laws to protect us.

After Hon. Manawatao explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Manawatao asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Manawatao presented to the public the proposed ordinance entitled **"AN ORDINANCE ROHIBITING ANY OBSTRUCTION ON PUBLIC ROADS AND OTHER SIMILAR PUBLIC PLACES WITHIN THE TERRITORIAL JURISDICTION OF CARMEN, SURIGAO DEL SUR".**

Hon. Manawatao explained in **Section 2. Declaration of Policy, Section 3. Scope, Section 5. Prohibited Acts.** Mga sakyanan na naka parking sa kilid sa karsada dili puede mo parking, within six (6) meters at the road way, bawal jud mag parking ug sakyanan sa kilid nan karsada, either national or provincial roads, we have laws to prohibit and it also lessen in times of emergencies. Loading and unloading sa karsada bawal remember this is a national laws or local ordinances. Hon. Manawatao explained also that Drying of palay, corn and other root crops including chopped woods bawal.

Hon. Manawatao explained in **Section 6. Exemptions,** Funeral Wake, Baptism, Birthdays and Anniversaries, Other private celebration. Hon. Manawatao explained also in **Section 7. PENALTIES.** Any violation of the provisions of this Ordinance shall be penalized which shall accrue to the Municipal Treasurer as follows.

a. Sidewalk Vendors:

1st Offense	-	A fine of Five Hundred Pesos (Php500.00)
2nd Offense	-	A fine of One Thousand Five Hundred Pesos (Php1,500.00)
3rd and Succeeding Offenses	-	A fine of Two Thousand Five Hundred Pesos (Php2,500.00)

b. Business Signage:

1st Offense	-	A fine of Five Hundred Pesos (Php500.00)
2nd Offense	-	A fine of One Thousand Five Hundred Pesos and Dismantling of signage's
3rd Offenses	-	A fine of Two Thousand Five Hundred Pesos (Php2,500.00) and Dismantling of Signage's
4th Offenses	-	Suspension of Business Permit for one month if the violator is a Business Operator

c. Construction Materials:

1st Offense	-	Written Warning with an order to clear and removed the construction materials within twenty-four (24) hours upon receipt of the same

2nd Offense	-	A fine of One Thousand Five Hundred Pesos (Php1,500.00)
3rd Offense	-	A fine of Two Thousand Five Hundred Pesos (Php2,500.00)
4th Offense	-	Confiscation of materials

d. Other Violators:

1st Offense	-	A fine of Five Hundred Pesos (Php500.00)
2nd Offense	-	A fine of One Thousand Five Hundred Pesos (Php1,500.00)
3rd Offense	-	A fine of Two Thousand Five Hundred Pesos (Php2,500.00)

Hon. Manawatao explained also on **Section 11. Carmen Road Clearing Task Force** and **Section 14. Repealing Clause.**

After Hon. Manawatao explained said ordinance, he asked the public for any questions.

QUESTIONS FROM THE PUBLIC:

Person No. 1: Query if kon magbuyad ug humay sa karsada, botangan ug ali ug mga bato.

ANSWER: Hon. Manawatao answered bawal jud na magbuyad ug humay, corn ug kahoy obstruction sa karsada, dili nato pwedi himoon na ato personal ang karsada, kay bawal jud na siya it cause nuisance per see na siya.

Person No. 2: query if mag extension ako sa balay namo sa karsada mugamay amng among lote unsa may kondisyon ana gikuhaan mi ug yuta.

ANSWER: Hon. Manawatao answered e-public survey nato kon asa ang utlanan, the best possible e-verified if whatsoever expansion it can be government kay public with just compensation bayran na siya, kon asa ang utlanan sa ato yuta. At least maka claim kita kon pilay value kay dili ta kapogong sa project sa governo, papel to papel kita.

Person No. 3: query kon magpasukod kita pilay bayad?

ANSWER: Hon. Manawatao answered dili mo minus sa Php10,000.00, sa panghitabo daghan kamo, anyone obstruct is violative na siya there is always a due process, importante naa kitay dokumento.

Since there were no queries/suggestions from the public, Hon. Manawatao asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Manawatao presented to the public the proposed ordinance entitled **""AN ORDINANCE REGULATING THE OPERATION OF COCKFIGHTING, IMPOSING FEES/CHARGES THEREOF AND FOR OTHER PURPOSES".**

Hon. Manawatao explained that no one is allowed to hold cock fights without permit and outside in a licensed legitimate cockpit arena. Hon. Manawatao explained also on **Section 2. Purpose, Section 6. Establishing of Cockpit, Section 8. Place and time and holding cockpit**. Bawal jud dili licensed nga cockfight, bawal ang tari-tari sa kada fiesta, sa licensed da na cockpit arena, bawal jud sa dili lisensyado na cockpit arena. **Section 14. Imposition of Fees, Section 15. Prohibitions, Section 16. Penal Provisions:**

First Offense - Two Thousand Five Hundred Pesos (Php2,500.00)
Second Offense – One (1) Month Suspension of the operation of the cockpit
Third Offense – Revocation of Franchise

Since there were no queries/suggestions from the public, Hon. Mnawatao asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Quillano presented to the public the proposed ordinance entitled **"AN ORDINANCE INSTITUTING A MANDATORY PROPER QUEUING (PILA) SYSTEM IN ALL MUNICIPAL AND BARANGAY ACTIVITIES INCLUDING THE DISTRIBUTION, RELEASE, AND RECEIPT OF GOODS, ASSISTANCE, AND SIMILAR TRANSACTIONS WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, AND PROVIDING PENALTIES FOR VIOLATION THEREOF".**

Hon. Quillano explained on **Section 2. Coverage, Section 4. Mandatory Observance of Queuing System, Section 5. Priority Lanes, Section 6. Duties of Implementing Offices, Section 7. Prohibited Acts, Section 8. Penalties.** Any person who violates this Ordinance shall be subject to the following penalties.

First Offense	- Verbal warning and placement at the end of the line
Second Offense	- Fine of Five Hundred Pesos (Php500.00)
Third and Succeeding Offenses	- Fine of One Thousand Pesos (Php1,000.00) and/or Community Service, at the discretion of the proper Authority

Hon. Quillano explained also on **Section 9. Enforcement.** He added Barangay Tanods as one of the member of the Enforcement.

After Hon. Quillano explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Quillano asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **"AN ORDINANCE REQUIRING HOUSES, BUILDINGS, PREMISES THEREOF, AND ANY LAND WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR TO BE KEPT AND MAINTAINED IN A SANITARY CONDITION, AND IMPOSING PENALTIES FOR VIOLATIONS THEREOF".**

Hon. Escuyos explained that this ordinance may require na ato palibot ato limpyohan, He also explained on **Section 4. General requirements**, ang paglabak sa basura botangan ug malata dili malata.

Hon. Escuyos explained also on **Section 5. Prohibited Acts, and Section 7. Penalties.** Any person found to be in violation of this Ordinance shall be penalized as follows:

First Offense	- Verbal Warning and issuance of a notice to comply within seven (7) Calendar days
Second Offense	- A fine of One Thousand Pesos (Php1,000.00) or community Service of One (1) day, subject to barangay supervision
Third Offense	- A fine of One Thousand Five Hundred Pesos (Php1,500.00) and/or Imprisonment of up to five (5) days, at the discretion of the court
Fourth and Subsequent Offenses	- A fine of Two Thousand Five Hundred Pesos (Php2,500.00) and/or Imprisonment of up to ten (10) days, plus administrative action such As revocation of business permits (if applicable)

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **""AN ORDINANCE REGULATING THE ESTABLISHMENT AND OPERATION OF PRIVATE TALIPAPA OR MINI-MARKETS WITHIN THE MUNICIPALITY OF CARMEN, PROVIDING PENALTIES FOR VIOLATION THEREOF, AND FOR OTHER PURPOSES"**

Hon. Escuyos explained on **Section 8. Penalties.** Any talipapa or vendor found violating any provisions of this Ordinance shall be penalized as follows:

First Offense	- Warning and three (3) day compliance order
Second Offense	- Fine of One Thousand Five Hundred Pesos (Php1,500.00) and temporary Suspension of operations
Third Offense	- Fine of Two Thousand Five Hundred Pesos (Php2,500.00) and revocation of business permit

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **"AN ORDINANCE REGULATING THE PREPARATION AND SALE OF MEAT, POULTRY, FISH, VEGETABLES, FRUITS, DAIRY PRODUCTS, AND OTHER FOODSTUFFS FOR PUBLIC CONSUMPTION IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, PROVIDING PENALTIES FOR VIOLATIONS THEREOF, AND FOR OTHER PURPOSES".**

Hon. Escuyos explained on **Section 6. Sanitary Requirement, and Section 10. Penalties.** Any person or entity found violating any provision of this Ordinance shall be penalized as follows:

First Offense - Warning and mandatory seminar on food safety
Second Offense - Fine of One Thousand Pesos (Php1,000.00) and/or suspension of business Permit for up to seven (7) days
Third Offense - Fine of Two Thousand Five Hundred Pesos (Php2,500.00) and/or revocation of business permit, confiscation of products, and possible filing of legal charges

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **"AN ORDINANCE DECLARING, REGULATING, AND PROVIDING FOR THE ABATEMENT OF NUISANCE WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR AND PROVIDING PENALTIES THEREFOR, AND FOR OTHER PURPOSES".**

Hon. Escuyos explained on **Section 5. Abatement of Nuisance, and Section 6. Penalties.** Any person, natural or juridical, found violating the provisions of this Ordinance shall be penalized as follows:

First Offense - A fine of Five Hundred Pesos (Php500.00) and written warning
Second Offense - A fine of One Thousand Pesos (Php1,000.00) or community service Of not less than five (5) days
Third and Succeeding Offenses – A fine of Two Thousand Five Hundred Pesos (Php2,500.00) and/or imprisonment of not more than thirty (30) days, at discretion of the court

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **""AN ORDINANCE RECOGNIZING AND REGULATING THE PAYMENT OF REAL PROPERTY TAX THROUGH AUTHORIZED REPRESENTATIVES, ENSURING COMPLIANCE WITH REPUBLIC ACT NO. 10173 (DATA PRIVACY ACT OF 2012), AND DIRECTING THE MUNICIPAL TREASURER OF THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, TO ACCEPT SUCH PAYMENTS".**

Hon. Escuyos explained on **Section 2. Payment through authorized Representatives.** Payment of Real Property Tax may be made by a duly authorized representative of the registered owner or tax payer, subject to reasonable verification requirements as may be prescribed by the Municipal Treasurer. He explained also on **Section 3. Proof of Authority**. For purposes of issuance of Tax Declaration (TD) and Certification, an authorized representative shall present any of the following, as may be required. A) A written authorization or special power of Attorney, A valid government-issued identification of the representative; and c) Other supporting documents deemed necessary by the Municipal Treasurer to establish authority and identity.

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang kamot agig pag-uyon sa maong ordinansa.

ADJOURNMENT:

There being no more questions from the public, the Public Hearing was adjourned at 12:00 noon.

WE HEREBY ATTEST to the correctness of the foregoing minutes.

JOCELYN E. AGUHOB
Local Legislative Staff Assistant-II/
Acting Secretary

CERTIFIED CORRECT:

HARVEY S. MANAWATAO
SB Member/Chairman, Committee on
Peace and Order, Public Safety, Transportation
and Public Utilities and Communication

MICHAEL C. ESCUYOS
SB Member/ Chairman Committee Finance,
Appropriations, Ways and Means,
and Economic Enterprises

TANIE A. QUILLANO
SB Member/ Chairman Committee on Laws,
Rules, Legal Matters and
Human Rights

Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

ATTENDANCE SHEET

PUBLIC HEARING
BARANGAY HINAPOYAN, CARMEN, SDS
FEBRUARY 4, 2026 (8:00AM – 12:00NN)

PROPOSED ORDINANCES:

1. "AN ORDINANCE AMENDING ORDINANCE NO. 13, SERIES OF 2024 SECTION 9 AND SECTION 13REGULATING THE OPERATION OF COCKFIGHTING, IMPOSING FEES/CHARGES THEREOF AND FOR OTHER PURPOSES"
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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
1.	Paterna A. Aldonza	F	Hinapoyan Farmers coop	Member	P. Aldonza
2.	Emerita S. Aldonza	F	HFC	member	E. aldonza
3.	Daylinda I. Samson	F	Purok 3	Member	D. Samson
4.	Aurelia R. AGNA	F	PCA/HCF	Treasurer	Agna
5.	Nila D. Comandante	F	Hinapoyan	Secretary	ndc
6.	Jasmin A. Jaranta	F	Purok 4A	member	Jajaranta
7.	Emelyta AA. Salahay	F	Purok 4-b	member	Es
8.	Rustrica M. Roluna	F	P-2	Member	R. Roluna
9.	Jilyn T Samson		P-2	Member	
10.	Joylyn T Samson	F	P-3	members	J.S
11.	Florita A. Roluna	F	P-3	treasres	F Roluna
12.	Joven S. Ellorico	F	P-3	Member	J. ellorico.
13.	Felicitas. V. arisobal	F.	P. 3	member	F.V
14.	ZALDY B RIVAS	M	P-3	TANOD	zaldy. B
15.	Pedro. D. Paterna	M	P-2	TANOD	
16.	SHELTON JOY O. PAYOT	M	P-2	BRGY. BHW	S.
17.	RODRIGO P. JARANTA	M	P-3	MEMBER	Rodrigo
18.	Celerina M. Dayoc	F	P-4A	member	
19.	Corsene S. Calijuran	F	P-4A	Member	C. Calijuran
20.	Mercy I. Roluna	F	P-2	member	
21.	Rabina O Agal	F	P-2	Member	
22.	Lita .O Lapio	L	P-3		
23.	Emily L. Evances	F	P-3 HFC	Treas.	Evances
24.	Virgilia Y. Enbeh	F	P-2	member	
25.	VERGILIO BANDIBAS	R.	P3	Member	

Republic of the Philippines
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MUNICIPALITY OF CARMEN

ATTENDANCE SHEET

PUBLIC HEARING
BARANGAY HINAPOYAN, CARMEN, SDS
FEBRUARY 4, 2026 (8:00AM – 12:00NN)

PROPOSED ORDINANCES:

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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
26.	Vicente Angcog	M	P-4	member	
27.	Romel S Sumod-ong	M	P-3	member	
28.	JOHNN Y Bang Kiawan	M	TALAFA	Kagawad	
29.	RICKY A DAGNE	M	PAM	KAGAWAD	
30.	MARDY M. BERNALDO	F	P-2	Member	
31.	Maricel L. Colinawan			Kagawad	
32.	Serenia I. Meniano	F	P-3	Member	S M
33.	Ester O. Meniano	F	P-3	Member	E. Meni
34.	Alma B. Manito	F	P-2 BHW	Member	A Manito
35.	LEONILIO A PESULA		P-2	KAGAWAD	
36.	Alma Y. Agal	F	P-2	Member	A.Y. Agal
37.	GRENCIA Y. SALAS	F	P-2	Member	
38.	Mylen B. Bucalon	F	P-2	Member	
39.	Rolinda Ocoy	F	P-2	Member	
40.	Espedita A Samson	F	P-4-A	Member	E. Samson
41.	LILIBETH A. TAMBASACAN	F	P-1	BT	
42.	Emacel I. Yparraguirre	F	P-3	Brgy. Secretary	
43.	Jemelyn S. Ocoy	F	P-2	Member	
44.	Analou F. Tolentino	F	P4B	Member	
45.	Ben Rose T. Villapez	F	P-1	Member	
46.	Tikboy D Hayatley	M	P4B	Tanod	
47.	DIOSDADO M LAGUNA	M	P-2	MEMBER	
48.	Alberta T. Bargamento	F	P-3	member	
49.	Myrna Sr. Ellorin	F	P-3	member	Sr Ellorin
50.	Belinda M. Manito	F	P-1	M.	Belinda M. Manito

Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

ATTENDANCE SHEET

PUBLIC HEARING
BARANGAY HINAPOYAN, CARMEN, SDS
FEBRUARY 4, 2026 (8:00AM – 12:00NN)

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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
51.	Jinmeelen R. Aldonza	F	P.3	member	J. Aldonza
52.	Roselyn D. Dayoc	F	P.3	member	[signature]
53.	Leonor R. Adobo	F	P-3	member	[signature]
54.	JANICE L. YAGAU	F	P-2	MEMBER	[signature]
55.	Cesario B. Dahonoy	F	P-1	Member	C Dahonoy
56.	Leona A. Campos	F	P-III	member	[signature]
57.	Juan A. Sumaoy	M	P-III	Member	J A Sumaoy
58.	Celsa S Icigan	M	P-3	member	[signature]
59.	EUSEBIO MALANOG	M	P-3	MEMBER	[signature]
60.	Maria R. Dela Cruz	F	P-2	member	[signature]
61.	Alejandro R Buca	M	P-2	MEMBER	[signature]
62.	Leonora P. Patangan	F	P-II	member	[signature]
63.	LUCIO P. ROUNA	M	P-I	MEMBER	[signature]
64.	Cirilo M. Dales	M	P-1	member	[signature]
65.	Joan A. Meniano	F	P-4A	Member	[signature]
66.	MANIELYN R. MALANOG	F	P-3	Member	[signature]
67.	RECKJUN B. IUGAN	M	P-5	BRGY. KAG.	[signature]
68.	Arlyn A. Macuray	F	P4B	member	[signature]
69.	Jimmy A. Parker	M	P4B	BTC	[signature]
70.	MAMER I. Macuray	M	P-5	BRGY kag.	[signature]
71.	ARSENIA L. ORIG	F	P-1	Purok Pres.	[signature]
72.	RONIL P LOPIO	M	P4A	Member	[signature]
73.	BUENA P LOPIO	F	P4A	Member	[signature]
74.	RONQUILLO CLAIDE	M	P-I	MEMBE	[signature]
75.	Julius Aranal	M	P-3	Member	[signature]

Republic of the Philippines
Province of Surigao del Sur
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PUBLIC HEARING
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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
76.	JOAN A. AJIT	F	LGU-STAFF	USE-1	[signature]
77.	Roelito C. Guiraf	M	Brownesman	Driver	[signature]
78.	Joulyn E. Agubiro	F	LGU-Stafff	USA-II	[signature]
79.	Nico S. Bigno	M	LGU	SBM	[signature]
80.	CARLITO S. ESTRADA	M	LGU	SBM	[signature]
81.	DANIEL A TEJOL	M	LGU	SBM	[signature]
82.	Michael C. Escuyos	M	LGU-Carmen	SBM	[signature]
83.	Rencio P. Valeroso	M	LGU	SBM	[signature]
84.	ENIE U. OHAO	F	LGU	SBM	[signature]
85.	Jane V. Plaza	F	LGU Carmen	VM	[signature]
86.	TADIE A QUILADO	M	~~SBM~~ CARMEN	SBM	[signature]
87.	Angelica J. Roz	F	LGU	JO	[signature]
88.	Virginia L. Samson	P.			V Samson
89.	RUFIO R. MANITO	M	FREE RANGE ORGANIZATION	CHICKEN CHAIR	[signature]
90.	Rosalia T. Laguna	F	Hinapoyan Carmen Ass.	member	[signature]
91.	MA. LOURDES ARANCES	~~M~~	SENIOR CITIZEN	MEMBER	[signature]
92.	Manuelita A Roluna	~~F~~	" "	Member	M.A. Roluna
93.	Genalyn B. Arniego	F		member	[signature]
94.	Marcelina G. Mirabona	F	S.C.	Member	M. Mirabona
95.	FELIMON MONTANO	M	S.C.	Member	[signature]
96.	Cherryl O. Arniego	F		Member	[signature]
97.	Emilda M. Palma	F		"	[signature]
98.	Luciana C. Manito	F		"	[signature]
99.	FRANFLYN EISMA	F			[signature]
100.					

PUBLIC HEARING
BARANGAY HINAPOYAN, CARMEN, SDS
FEBRUARY 4, 2026 (8:00AM-12:00NN)













Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

TANGGAPAN NG SANGGUNIANG BAYAN

MINUTES OF THE PUBLIC HEARING OF THE TEN (10) PROPOSED ORDINANCES OF THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR HELD AT THE BARANGAY COVERED COURT OF BARANGAY ESPERANZA, CARMEN, SURIGAO DEL SUR ON FEBRUARY 4, 2026 AT 1:00 O'CLOCK IN THE AFTERNOON"

PRESENT:

See attached Attendance Sheets

INVOCATION:

Mr. Gregorio Orig led a brief prayer of invocation.

WELCOME MESSAGE:

Hon. Rencio Valeroso gave his welcome message to the public for attending the barangay public hearing. He advised to listen to the speakers who will explain about the ten (10) proposed ordinances of the Municipality of Carmen, Surigao del Sur.

PUBLIC HEARING PROPER:

Hon. Escuyos presented to the public the proposed ordinance entitled **"AN ORDINANCE REQUIRING HOUSES, BUILDINGS, PREMISES THEREOF, AND ANY LAND WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR TO BE KEPT AND MAINTAINED IN A SANITARY CONDITION, AND IMPOSING PENALTIES FOR VIOLATIONS THEREOF".**

Hon. Escuyos explained that this ordinance may require na ato palibot ato limpyohan, He also explained on **Section 4. General requirements**, ang lote nato permi jud hinlo para dili pabogaran nan lamok.

Hon. Escuyos explained also on **Section 5. Prohibited Acts, and Section 7. Penalties.** Any person found to be in violation of this Ordinance shall be penalized as follows:

First Offense	- Verbal Warning and issuance of a notice to comply within seven (7) Calendar days
Second Offense	- A fine of One Thousand Pesos (Php1,000.00) or community Service of One (1) day, subject to barangay supervision
Third Offense	- A fine of One Thousand Five Hundred Pesos (Php1,500.00) and/or Imprisonment of up to five (5) days, at the discretion of the court
Fourth and Subsequent Offenses	- A fine of Two Thousand Five Hundred Pesos (Php2,500.00) and/or Imprisonment of up to ten (10) days, plus administrative action such As revocation of business permits (if applicable)

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **"AN ORDINANCE REGULATING THE PREPARATION AND SALE OF MEAT, POULTRY, FISH, VEGETABLES, FRUITS, DAIRY PRODUCTS, AND OTHER FOODSTUFFS FOR PUBLIC CONSUMPTION IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, PROVIDING PENALTIES FOR VIOLATIONS THEREOF, AND FOR OTHER PURPOSES".**

Hon. Escuyos explained on **Section 6. Sanitary Requirement, and Section 10. Penalties.** Any person or entity found violating any provision of this Ordinance shall be penalized as follows:

First Offense	- Warning and mandatory seminar on food safety
Second Offense	- Fine of One Thousand Pesos (Php1,000.00) and/or suspension of business Permit for up to seven (7) days
Third Offense	- Fine of Two Thousand Five Hundred Pesos (Php2,500.00) and/or revocation of business permit, confiscation of products, and possible filing of legal charges

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **""AN ORDINANCE REGULATING THE ESTABLISHMENT AND OPERATION OF PRIVATE TALIPAPA OR MINI-MARKETS WITHIN THE MUNICIPALITY OF CARMEN, PROVIDING PENALTIES FOR VIOLATION THEREOF, AND FOR OTHER PURPOSES"**

Hon. Escuyos explained on **Section 8. Penalties.** Any talipapa or vendor found violating any provisions of this Ordinance shall be penalized as follows:

First Offense	- Warning and three (3) day compliance order
Second Offense	- Fine of One Thousand Five Hundred Pesos (Php1,500.00) and temporary Suspension of operations
Third Offense	- Fine of Two Thousand Five Hundred Pesos (Php2,500.00) and revocation of business permit

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

QUESTIONS FROM THE PUBLIC:

Person No. 1: query kon mag-ihaw ihaw kami sa amo association kuha ba kami permit bisan bag-o pa kami sa amo association?

ANSWER: Hon. Escuyos answered kon mag negosyo kamo kuha jud kamo ug permit.

Person No. 2: suggested the public kon mag-ihaw kami adto jud kita sa slaughterhouse nan Carmen.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **""AN ORDINANCE RECOGNIZING AND REGULATING THE PAYMENT OF REAL PROPERTY TAX THROUGH AUTHORIZED REPRESENTATIVES, ENSURING COMPLIANCE WITH REPUBLIC ACT NO. 10173 (DATA PRIVACY ACT OF 2012), AND DIRECTING THE MUNICIPAL TREASURER OF THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, TO ACCEPT SUCH PAYMENTS".**

Hon. Escuyos explained on **Section 2. Payment through authorized Representatives.** Payment of Real Property Tax may be made by a duly authorized representative of the registered owner or tax payer, subject to reasonable verification requirements as may be prescribed by the Municipal Treasurer. He explained also on **Section 3. Proof of Authority**. For purposes of issuance of Tax Declaration (TD) and Certification, an authorized representative shall present any of the following, as may be required. A) A written authorization or special power of Attorney, A valid government-issued identification of the representative; and c) Other supporting documents deemed necessary by the Municipal Treasurer to establish authority and identity.

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

QUESTIONS FROM THE PUBLIC:

Person No. 1: query didto kami sa MTO kay magbayad nan buhis dili dawaton kay dili kami kon tag-iya sa lupa.

ANSWER: Hon. Escuyos answered ok na jaon kay dia namay ordinansa. Puwedi na kamo magbayad.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **"AN ORDINANCE DECLARING, REGULATING, AND PROVIDING FOR THE ABATEMENT OF NUISANCE WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR AND PROVIDING PENALTIES THEREFOR, AND FOR OTHER PURPOSES".**

Hon. Escuyos explained and site an example for this ordinance na kon mag-away ang mag-asawa makadistorbo jaon that's a nuisance, puwedi kamo kakasohan nan ijo silingan. Hon. Escuyos explained on **Section 5. Abatement of Nuisance, and Section 6. Penalties.** Any person, natural or juridical, found violating the provisions of this Ordinance shall be penalized as follows:

First Offense - A fine of Five Hundred Pesos (Php500.00) and written warning
Second Offense - A fine of One Thousand Pesos (Php1,000.00) or community service Of not less than five (5) days
Third and Succeeding Offenses – A fine of Two Thousand Five Hundred Pesos (Php2,500.00) and/or imprisonment of not more than thirty (30) days, at discretion of the court

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

QUESTIONS FROM THE PUBLIC:

Person No. 1: query kon ang silingan namo ya nija dajawa ang ija balay then pag hangin naigo ako pwedi ba ako maka file ug kaso sa silingan?

ANSWER: Hon. Escuyos answered oo pwedi kaw maka file ug kaso.

Persons No. 2: query example naigo ako sa kisami kay dili polido ang balay sa silingan, kinsa may manubag?

ANSWER: Hon. Escuyos answered in time of calamity liable ang baryo, pero kon sa silingan sila jud ang manubag.

Person No. 3: query ug naay falcata usab sa silingan naigo ang amo balay?

ANSWER: Hon. Escuyos answered kon tag tanom nan ijo silingan sila jud ang manubag.

Person No. 4: query kon mag bagyo tapos mobakwit kami kay naay nijog unsay maayo?

ANSWER: Hon. Escuyos answered estoryahon ang tag-iya sa lubi na ija ipaputol ang lubi pagdili musogot then tan-awon sa Municipal Engineer ang situation.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Quillano presented to the public the proposed ordinance entitled **"AN ORDINANCE INSTITUTING A MANDATORY PROPER QUEUING (PILA) SYSTEM IN ALL MUNICIPAL AND BARANGAY ACTIVITIES INCLUDING THE DISTRIBUTION, RELEASE, AND RECEIPT OF GOODS, ASSISTANCE, AND SIMILAR TRANSACTIONS WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, AND PROVIDING PENALTIES FOR VIOLATION THEREOF".**

Hon. Quillano explained on **Section 2. Coverage, Section 4. Mandatory Observance of Queuing System, Section 5. Priority Lanes, Section 6. Duties of Implementing Offices, Section 7. Prohibited Acts, Section 8. Penalties.** Any person who violates this Ordinance shall be subject to the following penalties.

First Offense - Verbal warning and placement at the end of the line
Second Offense - Fine of Five Hundred Pesos (Php500.00)
Third and Succeeding Offenses - Fine of One Thousand Pesos (Php1,000.00) and/or Community Service, at the discretion of the proper Authority

Hon. Quillano explained also on **Section 9. Enforcement.** He added Barangay Tanods as one of the member of the Enforcement.

After Hon. Quillano explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Quillano asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Harvey S. Manawatao presented to the public the proposed ordinance entitled **"AN ORDINANCE FOR THE PREVENTION AND CONTROL OF CRIME IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR"**

Hon. Manawatao explained on **Section 2. SCOPE and Section 4. Manner of Reporting,** Any residents in the Barangay upon his/her knowledge shall immediately report to the Barangay Officials and/or Barangay Peacekeeping Action Team or any persons in authority in the said Barangay, and also thru chat or text to the wanted person nga nagtago, so important to verified if the person is wanted dapat ipahibalo jud sa Barangay or sa Purok.

Hon. Manawatao also explained also on **Section 5. Penal Provisions and Section 6. Incentives**- Any residents who have reported the names of person or persons as provided in **Section 4 of this Ordinance**, who later maybe found out to be a wanted criminal or a fugitive of justice and may cause the latter's eventual arrest and immediate apprehension shall be rewarded a minimum of One Thousand Pesos and not more than Five Thousand Pesos depending the ranking from the wanted lists from the allocation to be taken from the Confidential Fund of the LGU CY 2026.

After Hon. Manawatao explained said ordinance, he asked the public for any questions.

QUESTIONS FROM THE PUBLIC:

Person No. 1: query about sa amo himoon sulod sa among balay naay kauban ang akong amigo tapos wala ko kabalo criminal diay to unsay amo buhaton, e-post ceguro nato kay ma preso ta ani wala ta kabalo?

ANSWERED: Hon. Manawatao answered ang PNP Personnel it is their duties list of criminal sa kada barangay we look not only criminal but also uban na mga tawo na wala nato hi-ilhi, ang tagtungod amoy mo report sa barangay, we can scroll sa FB. We look also not only criminal fugitive, pwedi nato ipaabot sa tag tungod nga naay bisita sa ato silingan ug pwedi sab nato ipa log book jud siya sa barangay.

Since there were no queries/suggestions from the public, Hon. Manawatao asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Manawatao presented to the public the proposed ordinance entitled **"AN ORDINANCE RESTRICTING THE PHILIPPINE OFFSHORE GAMING OPERATORS (POGO) AND OTHER ON LINE GAMBLING IN THE TERRITORIAL JURISDICTION OF THE MUNICIPALITY OF CARMEN, PROVINCE OF SURIGAO DEL SUR PROVIDING PENALTIES FOR VIOLATION THEREOF AND FOR OTHER PURPOSES".**

Hon. Manawatao explained the legal basis on the Pogo Operator gusto mopalit ug yuta, that one thing ila pag ing-ganyo to the land owner himoon nila nga pabrika tungod sa kamahal sa ila palit mohangyo sa inyo.

Hon. Manawatao explained **on SECTION 2. DECLARATION OF POLICY**. It is hereby the policy of the Municipality of Carmen, Surigao del Sur to regulate and where necessary, restrict and ban the Philippine OnLine Gaming Operators (POGO's) operations to protect the welfare of the constituents and maintain the peace and order. Hon. Manawatao explained also on **Section 5. Restrictions** and **Section 6. Prohibitions.**

Hon. Manawatao explained on **SECTION 7. PENALTIES FOR VIOLATION.**

a. **First Offense** - a fine of One Thousand Pesos (Php1,000.00) and confiscation of all gambling paraphernalia
b. **Second Offense** - a fine of Two Thousand Pesos (Php2,000.00) and an imprisonment for a period of One to Three Months or both upon the discretion of the proper court including the confiscation of all gambling paraphernalia.
c. **Third and Subsequent Offenses** - a fine of Two Thousand Five Hundred Pesos (Php2,500.00) and an imprisonment of Three to Six Months or both upon the discretion of the proper court including the confiscation of all gambling paraphernalia.

Hon. Manawatao explained on **Section 8. ENFORCEMENT**. He said that tabangan ninyo ang inyo mga officials, so that it can be stop, we have local laws to protect us.

After Hon. Manawatao explained said ordinance, he asked the public for any questions.

QUESTIONS FROM THE PUBLIC:

Person No.1: query ang operator ba kadtong nagadula?

ANSWER: Hon. Manawatao ang online game kadtong modula mao gyod ang penaltihan molikay nalang jud kita.

Since there were no queries/suggestions from the public, Hon. Manawatao asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Manawatao presented to the public the proposed ordinance entitled **"AN ORDINANCE ROHIBITING ANY OBSTRUCTION ON PUBLIC ROADS AND OTHER SIMILAR PUBLIC PLACES WITHIN THE TERRITORIAL JURISDICTION OF CARMEN, SURIGAO DEL SUR".**

Hon. Manawatao explained in **Section 2. Declaration of Policy, Section 3. Scope, Section 5. Prohibited Acts.** Mga sakyanan na naka parking sa kilid sa karsada dili puede mo parking, within six (6) meters at the road way, bawal jud mag parking ug sakyanan sa kilid nan karsada, either national or provincial roads, we have laws to prohibit and it also lessen in times of emergencies. Loading and unloading sa karsada bawal remember this is a national laws or local ordinances. Hon. Manawatao explained also that Drying of palay, corn and other root crops including chopped woods bawal.

Hon. Manawatao explained in **Section 6. Exemptions,** Funeral Wake, Baptism, Birthdays and Anniversaries, Other private celebration. Hon. Manawatao explained also in **Section 7. PENALTIES.** Any violation of the provisions of this Ordinance shall be penalized which shall accrue to the Municipal Treasurer as follows.

a. **Sidewalk Vendors:**

1st Offense	-	A fine of Five Hundred Pesos (Php500.00)
2nd Offense	-	A fine of One Thousand Five Hundred Pesos (Php1,500.00)
3rd and Succeeding Offenses	-	A fine of Two Thousand Five Hundred Pesos (Php2,500.00)

b. **Business Signage:**

1st Offense	-	A fine of Five Hundred Pesos (Php500.00)
2nd Offense	-	A fine of One Thousand Five Hundred Pesos and Dismantling of signage's
3rd Offenses	-	A fine of Two Thousand Five Hundred Pesos (Php2,500.00) and Dismantling of Signage's
4th Offenses	-	Suspension of Business Permit for one month if the violator is a Business Operator

c. **Construction Materials:**

1st Offense	-	Written Warning with an order to clear and removed the construction materials within twenty-four (24) hours upon receipt of the same
2nd Offense	-	A fine of One Thousand Five Hundred Pesos (Php1,500.00)
3rd Offense	-	A fine of Two Thousand Five Hundred Pesos (Php2,500.00)
4th Offense	-	Confiscation of materials

d. **Other Violators:**

1st Offense	-	A fine of Five Hundred Pesos (Php500.00)
2nd Offense	-	A fine of One Thousand Five Hundred Pesos (Php1,500.00)
3rd Offense	-	A fine of Two Thousand Five Hundred Pesos (Php2,500.00)

Hon. Manawatao explained also on **Section 11. Carmen Road Clearing Task Force** and **Section 14. Repealing Clause.**

After Hon. Manawatao explained said ordinance, he asked the public for any questions.

QUESTIONS FROM THE PUBLIC:

Person No. 1: Query if kon naay patay tapos magbotang kami ug tent sa karsada mananghid ba kami sa municipyo or kamo na ang moari?

ANSWER: Hon. Manawatao answered ang sistema nato temporary road closure sirado jud both side, ang barangay ang mosanghid sa LGU nga naay patay katunga ato gamiton, pero kon whole ang gamiton total closure jud.

Since there were no queries/suggestions from the public, Hon. Manawatao asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Manawatao presented to the public the proposed ordinance entitled **""AN ORDINANCE REGULATING THE OPERATION OF COCKFIGHTING, IMPOSING FEES/CHARGES THEREOF AND FOR OTHER PURPOSES".**

Hon. Manawatao explained that no one is allowed to hold cock fights without permit and outside in a licensed legitimate cockpit arena. Hon. Manawatao explained also on **Section 2. Purpose, Section 6. Establishing of Cockpit, Section 8. Place and time and holding cockpit.** Bawal jud dili licensed nga cockfight, bawal ang tari-tari sa kada fiesta, sa licensed da na cockpit arena, bawal jud sa dili lisensyado na cockpit arena. **Section 14. Imposition of Fees, Section 15. Prohibitions, Section 16. Penal Provisions:**

First Offense - Two Thousand Five Hundred Pesos (Php2,500.00)
Second Offense – One (1) Month Suspension of the operation of the cockpit
Third Offense – Revocation of Franchise

Since there were no queries/suggestions from the public, Hon. Mnawatao asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ADJOURNMENT:

There being no more questions from the public, the Public Hearing was adjourned at 4:30 in the afternoon.

WE HEREBY ATTEST to the correctness of the foregoing minutes.

JOCELYN E. AGUHOB
Local Legislative Staff Assistant-II/
Acting Secretary

CERTIFIED CORRECT:

HARVEY S. MANAWATAO
SB Member/Chairman, Committee on
Peace and Order, Public Safety, Transportation
And Public Utilities and Communication

MICHAEL C. ESCUYOS
SB Member/ Chairman Committee Finance,
Appropriations, Ways and Means,
and Economic Enterprises

TANIE A. QUILLANO
SB Member/ Chairman Committee on Laws,
Rules, Legal Matters and
Human Rights

Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

ATTENDANCE SHEET

PUBLIC HEARING
BARANGAY ESPERANZA, CARMEN, SDS
FEBRUARY 4, 2026 (1:00PM – 5:00PM)

PROPOSED ORDINANCES:

1. "AN ORDINANCE AMENDING ORDINANCE NO. 13, SERIES OF 2024 SECTION 9 AND SECTION 13 REGULATING THE OPERATION OF COCKFIGHTING, IMPOSING FEES/CHARGES THEREOF AND FOR OTHER PURPOSES"
2. "AN ORDINANCE FOR THE PREVENTION AND CONTROL OF CRIME IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR"
3. "AN ORDINANCE ROHIBITING ANY OBSTRUCTION ON PUBLIC ROADS AND OTHER SIMILAR PUBLIC PLACES WITHIN THE TERRITORIAL JURISDICTION OF CARMEN, SURIGAO DEL SUR"
4. "AN ORDINANCE RECOGNIZING AND REGULATING THE PAYMENT OF REAL PROPERTY TAX THROUGH AUTHORIZED REPRESENTATIVES, ENSURING COMPLIANCE WITH REPUBLIC ACT NO. 10173 (DATA PRIVACY ACT OF 2012), AND DIRECTING THE MUNICIPAL TREASURER OF THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, TO ACCEPT SUCH PAYMENTS"
5. "AN ORDINANCE INSTITUTING A MANDATORY PROPER QUEUING (PILA) SYSTEM IN ALL MUNICIPAL AND BARANGAY ACTIVITIES INCLUDING THE DISTRIBUTION, RELEASE, AND RECEIPT OF GOODS, ASSISTANCE, AND SIMILAR TRANSACTIONS WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, AND PROVIDING PENALTIES FOR VIOLATION THEREOF"
6. "AN ORDINANCE RESTRICTING THE PHILIPPINE OFFSHORE GAMING OPERATORS (POGO) AND OTHER ON LINE GAMBLING IN THE TERRITORIAL JURISDICTION OF THE MUNICIPALITY OF CARMEN, PROVINCE OF SURIGAO DEL SUR PROVIDING PENALTIES FOR VIOLATION THEREOF AND FOR OTHER PURPOSES"
7. "AN ORDINANCE REQUIRING HOUSES, BUILDINGS, PREMISES THEREOF, AND ANY LAND WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR TO BE KEPT AND MAINTAINED IN A SANITARY CONDITION, AND IMPOSING PENALTIES FOR VIOLATIONS THEREOF"
8. "AN ORDINANCE REGULATING THE PREPARATION AND SALE OF MEAT, POULTRY, FISH, VEGETABLES, FRUITS, DAIRY PRODUCTS, AND OTHER FOODSTUFFS FOR PUBLIC CONSUMPTION IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, PROVIDING PENALTIES FOR VIOLATIONS THEREOF, AND FOR OTHER PURPOSES"
9. "AN ORDINANCE DECLARING, REGULATING, AND PROVIDING FOR THE ABATEMENT OF NUISANCE WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR AND PROVIDING PENALTIES THEREFOR, AND FOR OTHER PURPOSES"
10. "AN ORDINANCE REGULATING THE ESTABLISHMENT AND OPERATION OF PRIVATE TALIPAPA OR MINI-MARKETS WITHIN THE MUNICIPALITY OF CARMEN, PROVIDING PENALTIES FOR VIOLATION THEREOF, AND FOR OTHER PURPOSES"

	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
1.	Rita Cuartero	F	SC	member	Rita C.
2.	MICHAEL C. ESCUYAS	M	LGU	SBM	[illegible]
3.	NILO S. BIENO	M	LGU	SBM	[illegible]
4.	ELVIE U OHAO	F	LGU	SBM	[illegible]
5.	Jane V. Plaza	F	LGU	VM	[illegible]
6.	Renato P. Valencia	M	LGU	SBM	[illegible]
7.	Jamie A. Quillano	M	LGU	SBM	[illegible]
8.	HARVEY S. MARBUETO	M	LGU	SB	[illegible]
9.	CARLOS S. ESTRADA	M	LGU	SBM	[illegible]
10.	DANIEL A. PEJOL	M	LGU	SB	[illegible]
11.	Rita M Cuartero	F	P-5	Member	Rita C
12.	Anatolia G. Dales	F	P-3	member	A. Dales
13.	Ulgerico A. Cuartero	M	P-5	Sc.	[illegible]
14.	Fermina D. Tame	F	Porokoz	Senior	[illegible]
15.	Alma B. Nada	F	P-2	Priss	[illegible]
16.	Ma. Teresa T. Pame	F	P-2	Member	[illegible]
17.	Isabel Villaflor	F	P-1	member	[illegible]
18.	FLORENCIA D. DUMAS	F	MLGU P-4	Brgy. Kagawad	[illegible]
19.	Evelyn C. Trillo	F	P-5	member	[illegible]
20.	Josefina P. Mainit	F	P-4	member	[illegible]
21.	Melba C. Lopio	F	P-4	member	[illegible]
22.	Jesie L. Calañas	F	P-4	Member	[illegible]
23.	Cynthia E. Cuartero	F	SC	Member	[illegible]
24.	Emerita R. Salazar	F	P-5	member	[illegible]
25.	Josefina L. Yagao	F	P-1	member	[illegible]

Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

ATTENDANCE SHEET

PUBLIC HEARING
BARANGAY ESPERANZA, CARMEN, SDS
FEBRUARY 4, 2026 (1:00PM – 5:00PM)

PROPOSED ORDINANCES:

1. "AN ORDINANCE AMENDING ORDINANCE NO. 13, SERIES OF 2024 SECTION 9 AND SECTION 13REGULATING THE OPERATION OF COCKFIGHTING, IMPOSING FEES/CHARGES THEREOF AND FOR OTHER PURPOSES"
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9. "AN ORDINANCE DECLARING, REGULATING, AND PROVIDING FOR THE ABATEMENT OF NUISANCE WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR AND PROVIDING PENALTIES THEREFOR, AND FOR OTHER PURPOSES"
10. "AN ORDINANCE REGULATING THE ESTABLISHMENT AND OPERATION OF PRIVATE TALIPAPA OR MINI-MARKETS WITHIN THE MUNICIPALITY OF CARMEN, PROVIDING PENALTIES FOR VIOLATION THEREOF, AND FOR OTHER PURPOSES"

	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
26.	Clarita F. Apique	F	P.5	Senior C.	[signature]
27.	Teodolia C. Villamor	F	P.4	S. C.	[signature]
28.	Demetria S. Caldot	F	P.1	S. C	D. Caldot
29.	Erma S. Conjurado	F	P.1	Minber	[signature]
30.	ANIECE M. GUARDO	F	P-2	Member	[signature]
31.	ASINTITA M. BARINO	F	P-5	Member	[signature]
32.	Vicente E. Rala	M	P-5	S.C	[signature]
33.	Jennyri L. Duarte	F	P-4	member	[signature]
34.	Airen D. ALONZO	F	P-1	member	[signature]
35.	Joylin I Gan-ongan	F	P-1	Member	[signature]
36.	Daniel Daging	M	P-1	Member	[signature]
37.	Dandoy Gan-ongan		P-4	Member	[signature]
38.	EVENECER ENGUITO		PU	MEMBER	[signature]
39.	Castro M Frias		PU	SC	[signature]
40.	JAY C. DUMAS		P4	Panod	[signature]
41.	Gualberto Jejol		P-1	S-C	[signature]
42.	Dandoy - Garongan		P-4	meber	[signature]
43.	Elizabeth H. Dayon	F	P-5	member	[signature]
44.	EDUARDO R. BUHANGIN		P2	Member	[signature]
45.	Joel A. Uriarte sr.		P2	member	[signature]
46.	Corsina L Uriarte		P-4	SC	[signature]
47.	Myline de Jesus		P-2	member	[signature]
48.	Teresita R. Alas		P5	Purok Pres.	[signature]
49.	Josephine D. Malaque		P5	Member	[signature]
50.	ANECITA D. MALINDOG		P-4	Member	[signature]

Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

ATTENDANCE SHEET

PUBLIC HEARING
BARANGAY ESPERANZA, CARMEN, SDS
FEBRUARY 4, 2026 (1:00PM – 5:00PM)

PROPOSED ORDINANCES:

1. "AN ORDINANCE AMENDING ORDINANCE NO. 13, SERIES OF 2024 SECTION 9 AND SECTION 13REGULATING THE OPERATION OF COCKFIGHTING, IMPOSING FEES/CHARGES THEREOF AND FOR OTHER PURPOSES"
2. "AN ORDINANCE FOR THE PREVENTION AND CONTROL OF CRIME IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR"
3. "AN ORDINANCE ROHIBITING ANY OBSTRUCTION ON PUBLIC ROADS AND OTHER SIMILAR PUBLIC PLACES WITHIN THE TERRITORIAL JURISDICTION OF CARMEN, SURIGAO DEL SUR"
4. "AN ORDINANCE RECOGNIZING AND REGULATING THE PAYMENT OF REAL PROPERTY TAX THROUGH AUTHORIZED REPRESENTATIVES, ENSURING COMPLIANCE WITH REPUBLIC ACT NO. 10173 (DATA PRIVACY ACT OF 2012), AND DIRECTING THE MUNICIPAL TREASURER OF THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, TO ACCEPT SUCH PAYMENTS"
5. "AN ORDINANCE INSTITUTING A MANDATORY PROPER QUEUING (PILA) SYSTEM IN ALL MUNICIPAL AND BARANGAY ACTIVITIES INCLUDING THE DISTRIBUTION, RELEASE, AND RECEIPT OF GOODS, ASSISTANCE, AND SIMILAR TRANSACTIONS WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, AND PROVIDING PENALTIES FOR VIOLATION THEREOF"
6. "AN ORDINANCE RESTRICTING THE PHILIPPINE OFFSHORE GAMING OPERATORS (POGO) AND OTHER ON LINE GAMBLING IN THE TERRITORIAL JURISDICTION OF THE MUNICIPALITY OF CARMEN, PROVINCE OF SURIGAO DEL SUR PROVIDING PENALTIES FOR VIOLATION THEREOF AND FOR OTHER PURPOSES"
7. "AN ORDINANCE REQUIRING HOUSES, BUILDINGS, PREMISES THEREOF, AND ANY LAND WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR TO BE KEPT AND MAINTAINED IN A SANITARY CONDITION, AND IMPOSING PENALTIES FOR VIOLATIONS THEREOF"
8. "AN ORDINANCE REGULATING THE PREPARATION AND SALE OF MEAT, POULTRY, FISH, VEGETABLES, FRUITS, DAIRY PRODUCTS, AND OTHER FOODSTUFFS FOR PUBLIC CONSUMPTION IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, PROVIDING PENALTIES FOR VIOLATIONS THEREOF, AND FOR OTHER PURPOSES"
9. "AN ORDINANCE DECLARING, REGULATING, AND PROVIDING FOR THE ABATEMENT OF NUISANCE WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR AND PROVIDING PENALTIES THEREFOR, AND FOR OTHER PURPOSES"
10. "AN ORDINANCE REGULATING THE ESTABLISHMENT AND OPERATION OF PRIVATE TALIPAPA OR MINI-MARKETS WITHIN THE MUNICIPALITY OF CARMEN, PROVIDING PENALTIES FOR VIOLATION THEREOF, AND FOR OTHER PURPOSES"

	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
51.	[illegible]	[illegible]		[illegible]	[illegible]
52.	Dionesia	Enquito			[illegible]
53.	JEFFREY P. [illegible]	M	BLGU	P.B	[illegible]
54.	Juanita H. Daray	F	S. C.	Member	J. Daray
55.	Ambrosio I. Hayagan Jr.	M	S.C	member	[illegible]
56.	Cherry May Gripaldo	F	Purok-5	Secretary	[illegible]
57.	Cristina M. Sumaray	F	Women's	member	[illegible]
58.	Sulficia A. Arligue	F	Purok-5	member	Arligue
59.	Leliosa B Tambasacan	F	Purok-2		Leliosa
60.	Gregorio M. Orig	M	Purok-2	Brgy. Kag.	Gregorio Orig
61.	Jennifer T. Apique	F	P2/BLGU BRK		[illegible]
62.	Garit Bebelyn B. Taluard	F	BLGU-Sec	Brgy Sec.	[illegible]
63.	JULIUS P. LOPIO	M	P-4	Member	[illegible]
64.	Delia R. Pongarow	F.	P-4	Member	[illegible]
65.	Aida J. Orig	F.	P-4	Member	[illegible]
66.	JULIETO A. CAPERIG	M	P-4	MEMBER	[illegible]
67.	Fedil T. Ranario Jr	M	P-3	Brgy-Pres	[illegible]
68.	Alberto B. Lopio	M	P-2	S.C.	[illegible]
69.	Noeme G. Caperig	F.	P-4	member	[illegible]
70.	Sabina Tejon	F	P-1	member	S. Tejon
71.	Semionito Armendarez	M.	P-1	member	S. Armendarez
72.	JOAN A. AJIT	F	LGU-CARMEN	LGU-1	[illegible]
73.	Julius P. Aramen	M	LGU-CARMEN	JO	[illegible]
74.	Isagani Gabao	M	P. 4	Member	[illegible]
75.	CORA DARDY	F	P-2	member	[illegible]

Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

ATTENDANCE SHEET

PUBLIC HEARING
BARANGAY ESPERANZA, CARMEN, SDS
FEBRUARY 4, 2026 (1:00PM – 5:00PM)

PROPOSED ORDINANCES:

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3. "AN ORDINANCE ROHIBITING ANY OBSTRUCTION ON PUBLIC ROADS AND OTHER SIMILAR PUBLIC PLACES WITHIN THE TERRITORIAL JURISDICTION OF CARMEN, SURIGAO DEL SUR"
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5. "AN ORDINANCE INSTITUTING A MANDATORY PROPER QUEUING (PILA) SYSTEM IN ALL MUNICIPAL AND BARANGAY ACTIVITIES INCLUDING THE DISTRIBUTION, RELEASE, AND RECEIPT OF GOODS, ASSISTANCE, AND SIMILAR [illegible] WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, AND PROVIDING PENALTIES FOR VIOLATION THEREOF"
6. "AN ORDINANCE RESTRICTING THE PHILIPPINE OFFSHORE GAMING OPERATORS (POGO) AND OTHER ON LINE GAMBLING IN THE TERRITORIAL JURISDICTION OF THE MUNICIPALITY OF CARMEN, PROVINCE OF SURIGAO DEL SUR, PROVIDING PENALTIES FOR VIOLATION THEREOF AND FOR OTHER PURPOSES"
7. "AN ORDINANCE REQUIRING HOUSES, BUILDINGS, PREMISES THEREOF, AND ANY LAND WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR TO BE KEPT AND MAINTAINED IN A SANITARY CONDITION, AND IMPOSING PENALTIES FOR VIOLATIONS THEREOF"
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10. "AN ORDINANCE REGULATING THE ESTABLISHMENT AND OPERATION OF PRIVATE TALIPAPA OR MINI-MARKETS WITHIN THE MUNICIPALITY OF CARMEN, PROVIDING PENALTIES FOR VIOLATION THEREOF, AND FOR OTHER PURPOSES"

	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
76.	Maria Nieri B. Orig	F	P-4	member	[signature]
77.	Conigrada A. Parne	F	P-4	member	[signature]
78.	Cora G. Taladua	F	P-2	member	[signature]
79.	Benedicta Aquino	F	P-2	S.C	[signature]
80.	Almar H. Lopio	M	P-2	BAW	[signature]
81.	Castor T. [illegible]	M	P-2	member	[signature]
82.	Melinda L. Pariscal	F	P-5	S-C	[signature]
83.	Julieta Pongaron	F	P-5	S.C	[signature]
84.	Rufencio A Parne	M	P-5	SC	[signature]
85.	Irene B. Anjona	F	P-4	Member	[signature]
86.	Bowin I Anjona	M	P-4	Member	[signature]
87.	Emalyn G. Macarat	F	P-2	Member	[signature]
88.	Jeofana T. Ranario	F	P-2	SC	[signature]
89.	Nicolas A. Calañac	M	P.4	Member	[signature]
90.	Myrna L. Dales	M	P.5	Myrna	[signature]
91.	Catalina A. Cosmiano	M	P.5	Catalina	Cosmiano
92.	Marcela S Bahao	M	P.2	Marcela	Bahao
93.	Emmalyn B. Sisneros	F	P-1	BHW	[signature]
94.	Luzesminda P. Frias	F	P-1	member	[signature]
95.	Jocelyn E. Aguilar	F	LGU-Eng	LGSA-II	[signature]
96.	Angelica J. Roz	F	JO	LGU-Carmen	[signature]
97.					
98.					
99.					
100.					

PUBLIC HEARING
BARANGAY ESPERANZA, CARMEN, SDS
FEBRUARY 4, 2026 (1:00PM-5:00PM)













Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

TANGGAPAN NG SANGGUNIANG BAYAN

MINUTES OF THE PUBLIC HEARING OF THE TEN (10) PROPOSED ORDINANCES OF THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR HELD AT THE BARANGAY SOCIAL HALL OF BARANGAY ANTAO, CARMEN, SURIGAO DEL SUR ON FEBRUARY 11, 2026 AT 1:00 O'CLOCK IN THE AFTERNOON"

PRESENT:

See attached Attendance Sheets

INVOCATION:

Mrs. Joan Arances Agua led a brief prayer of invocation.

WELCOME MESSAGE:

Hon. Emmanuel Pie, Punong Barangay gave his welcome message to the public for attending the barangay public hearing. He advised to listen to the speakers who will explain about the ten (10) proposed ordinances of the Municipality of Carmen, Surigao del Sur.

PUBLIC HEARING PROPER:

Hon. Harvey S. Manawatao presented to the public the proposed ordinance entitled **"AN ORDINANCE FOR THE PREVENTION AND CONTROL OF CRIME IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR"**

Hon. Manawatao explained on **Section 2. SCOPE and Section 4. Manner of Reporting,** Any residents in the Barangay upon his/her knowledge shall immediately report to the Barangay Officials and/or Barangay Peacekeeping Action Team or any persons in authority in the said Barangay, and also thru chat or text to the wanted person nga nagtago, so important to verified if the person is wanted dapat ipahibalo jud sa Barangay or sa Purok, ug kini nga ordinansa pag pugong sa crime.

Hon. Manawatao also explained also on **Section 5. Penal Provisions and Section 6. Incentives**- Any residents who have reported the names of person or persons as provided in **Section 4 of this Ordinance**, who later maybe found out to be a wanted criminal or a fugitive of justice and may cause the latter's eventual arrest and immediate apprehension shall be rewarded a minimum of One Thousand Pesos and not more than Five Thousand Pesos depending the ranking from the wanted lists from the allocation to be taken from the Confidential Fund of the LGU CY 2026.

After Hon. Manawatao explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Manawatao asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Manawatao presented to the public the proposed ordinance entitled **"AN ORDINANCE RESTRICTING THE PHILIPPINE OFFSHORE GAMING OPERATORS (POGO) AND OTHER ON LINE GAMBLING IN THE TERRITORIAL JURISDICTION OF THE MUNICIPALITY OF CARMEN, PROVINCE OF SURIGAO DEL SUR PROVIDING PENALTIES FOR VIOLATION THEREOF AND FOR OTHER PURPOSES".**

Hon. Manawatao explained the legal basis on the Pogo Operator gusto mopalit ug yuta, that one thing ila pag ing-ganyo to the land owner himoon nila nga pabrika tungod sa kamahal sa ila palit mohangyo sa inyo.

Hon. Manawatao explained **on SECTION 2. DECLARATION OF POLICY**. It is hereby the policy of the Municipality of Carmen, Surigao del Sur to regulate and where necessary, restrict and ban the Philippine OnLine Gaming Operators (POGO's) operations to protect the welfare of the constituents and maintain the peace and order. Hon. Manawatao explained also on **Section 5. Restrictions** and **Section 6. Prohibitions.**

Hon. Manawatao explained on **SECTION 7. PENALTIES FOR VIOLATION.**

a. **First Offense** - a fine of One Thousand Pesos (Php1,000.00) and confiscation of all gambling paraphernalia
b. **Second Offense** - a fine of Two Thousand Pesos (Php2,000.00) and an imprisonment for a period of One to Three Months or both upon the discretion of the proper court including the confiscation of all gambling paraphernalia.
c. **Third and Subsequent Offenses** - a fine of Two Thousand Five Hundred Pesos (Php2,500.00) and an imprisonment of Three to Six Months or both upon the discretion of the proper court including the confiscation of all gambling paraphernalia.

Hon. Manawatao explained on **Section 8. ENFORCEMENT**. He said that tabangan ninyo ang inyo mga officials, so that it can be stop, we have local laws to protect us.

After Hon. Manawatao explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Manawatao asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Manawatao presented to the public the proposed ordinance entitled **"AN ORDINANCE ROHIBITING ANY OBSTRUCTION ON PUBLIC ROADS AND OTHER SIMILAR PUBLIC PLACES WITHIN THE TERRITORIAL JURISDICTION OF CARMEN, SURIGAO DEL SUR".**

Hon. Manawatao explained in **Section 2. Declaration of Policy, Section 3. Scope, Section 5. Prohibited Acts.** Mga sakyanan na naka parking sa kilid sa karsada dili puede mo parking, within six (6) meters at the road way, bawal jud mag parking ug sakyanan sa kilid nan karsada, either national or provincial roads, we have laws to prohibit and it also lessen in times of emergencies. Loading and unloading sa karsada bawal remember this is a national laws or local ordinances. Hon. Manawatao explained also that Drying of palay, corn and other root crops including chopped woods bawal.

Hon. Manawatao explained in **Section 6. Exemptions,** Funeral Wake, Baptism, Birthdays and Anniversaries, Other private celebration. Hon. Manawatao explained also in **Section 7. PENALTIES.** Any violation of the provisions of this Ordinance shall be penalized which shall accrue to the Municipal Treasurer as follows.

a. Sidewalk Vendors:

1st Offense	-	A fine of Five Hundred Pesos (Php500.00)
2nd Offense	-	A fine of One Thousand Five Hundred Pesos (Php1,500.00)
3rd and Succeeding Offenses	-	A fine of Two Thousand Five Hundred Pesos (Php2,500.00)

b. Business Signage:

1st Offense	-	A fine of Five Hundred Pesos (Php500.00)
2nd Offense	-	A fine of One Thousand Five Hundred Pesos and Dismantling of signage's
3rd Offenses	-	A fine of Two Thousand Five Hundred Pesos (Php2,500.00) and Dismantling of Signage's
4th Offenses	-	Suspension of Business Permit for one month if the violator is a Business Operator

c. Construction Materials:

1st Offense	-	Written Warning with an order to clear and removed the construction materials within twenty-four (24) hours upon receipt of the same
2nd Offense	-	A fine of One Thousand Five Hundred Pesos (Php1,500.00)
3rd Offense	-	A fine of Two Thousand Five Hundred Pesos (Php2,500.00)
4th Offense	-	Confiscation of materials

d. Other Violators:

1st Offense	-	A fine of Five Hundred Pesos (Php500.00)
2nd Offense	-	A fine of One Thousand Five Hundred Pesos (Php1,500.00)
3rd Offense	-	A fine of Two Thousand Five Hundred Pesos (Php2,500.00)

Hon. Manawatao explained also on **Section 11. Carmen Road Clearing Task Force** and **Section 14. Repealing Clause.**

After Hon. Manawatao explained said ordinance, he asked the public for any questions.

QUESTIONS FROM THE PUBLIC:

Person No. 1: Query if sa highway kami magbuyad ug humay, manubag ba kami?

ANSWER: Hon. Manawatao answered oo ayaw lang jud kamosa karsada kay kong naay madisgrasya pwedi kamo ka kasohan, bawal jud.

Person No. 2: query kon mag pa graba ako sa kilid sa karsada?

ANSWER: Hon. Manawatao answered bawal jud tanan public roads.

Person No. 3: query kon mga sakyanan nga guba na naa sa karsada liable ba sila?

ANSWER: Hon. Manawatao answered oo liable we have to follow the provisions of the law.

Since there were no queries/suggestions from the public, Hon. Manawatao asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Manawatao presented to the public the proposed ordinance entitled **""AN ORDINANCE REGULATING THE OPERATION OF COCKFIGHTING, IMPOSING FEES/CHARGES THEREOF AND FOR OTHER PURPOSES".**

Hon. Manawatao explained that no one is allowed to hold cock fights without permit and outside in a licensed legitimate cockpit arena. Hon. Manawatao explained also on **Section 2. Purpose, Section 6. Establishing of Cockpit, Section 8. Place and time and holding cockpit.** Bawal jud dili licensed nga cockfight, bawal ang tari-tari sa kada fiesta, sa licensed da na cockpit arena, bawal jud sa dili lisensyado na cockpit arena. **Section 14. Imposition of Fees, Section 15. Prohibitions, Section 16. Penal Provisions:**

First Offense - Two Thousand Five Hundred Pesos (Php2,500.00)
Second Offense – One (1) Month Suspension of the operation of the cockpit
Third Offense – Revocation of Franchise

Since there were no queries/suggestions from the public, Hon. Mnawatao asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Quillano presented to the public the proposed ordinance entitled **"AN ORDINANCE INSTITUTING A MANDATORY PROPER QUEUING (PILA) SYSTEM IN ALL MUNICIPAL AND BARANGAY ACTIVITIES INCLUDING THE DISTRIBUTION, RELEASE, AND RECEIPT OF GOODS, ASSISTANCE, AND SIMILAR TRANSACTIONS WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, AND PROVIDING PENALTIES FOR VIOLATION THEREOF".**

Hon. Quillano explained on **Section 2. Coverage, Section 4. Mandatory Observance of Queuing System, Section 5. Priority Lanes, Section 6. Duties of Implementing Offices, Section 7. Prohibited Acts, Section 8. Penalties.** Any person who violates this Ordinance shall be subject to the following penalties.

First Offense	- Verbal warning and placement at the end of the line
Second Offense	- Fine of Five Hundred Pesos (Php500.00)
Third and Succeeding Offenses	- Fine of One Thousand Pesos (Php1,000.00) and/or Community Service, at the discretion of the proper Authority

Hon. Quillano explained also on **Section 9. Enforcement.** He added Barangay Tanods as one of the member of the Enforcement.

After Hon. Quillano explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Quillano asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **"AN ORDINANCE DECLARING, REGULATING, AND PROVIDING FOR THE ABATEMENT OF NUISANCE WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR AND PROVIDING PENALTIES THEREFOR, AND FOR OTHER PURPOSES".**

Hon. Escuyos explained on **Section 5. Abatement of Nuisance, and Section 6. Penalties.** Any person, natural or juridical, found violating the provisions of this Ordinance shall be penalized as follows:

First Offense - A fine of Five Hundred Pesos (Php500.00) and written warning
Second Offense - A fine of One Thousand Pesos (Php1,000.00) or community service Of not less than five (5) days
Third and Succeeding Offenses – A fine of Two Thousand Five Hundred Pesos (Php2,500.00) and/or imprisonment of not more than thirty (30) days, at discretion of the court

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **""AN ORDINANCE REGULATING THE ESTABLISHMENT AND OPERATION OF PRIVATE TALIPAPA OR MINI-MARKETS WITHIN THE MUNICIPALITY OF CARMEN, PROVIDING PENALTIES FOR VIOLATION THEREOF, AND FOR OTHER PURPOSES"**

Hon. Escuyos explained on **Section 8. Penalties.** Any talipapa or vendor found violating any provisions of this Ordinance shall be penalized as follows:

First Offense - Warning and three (3) day compliance order
Second Offense - Fine of One Thousand Five Hundred Pesos (Php1,500.00) and temporary Suspension of operations
Third Offense - Fine of Two Thousand Five Hundred Pesos (Php2,500.00) and revocation of business permit

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **""AN ORDINANCE RECOGNIZING AND REGULATING THE PAYMENT OF REAL PROPERTY TAX THROUGH AUTHORIZED REPRESENTATIVES, ENSURING COMPLIANCE WITH REPUBLIC ACT NO. 10173 (DATA PRIVACY ACT OF 2012), AND DIRECTING THE MUNICIPAL TREASURER OF THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, TO ACCEPT SUCH PAYMENTS".**

Hon. Escuyos explained on **Section 2. Payment through authorized Representatives.** Payment of Real Property Tax may be made by a duly authorized representative of the registered owner or tax payer, subject to reasonable verification requirements as may be prescribed by the Municipal Treasurer. He explained also on **Section 3. Proof of Authority**. For purposes of issuance of Tax Declaration (TD) and Certification, an authorized representative shall present any of the following, as may be required. A) A written authorization or special power of Attorney, A valid government-issued identification of the representative; and c) Other supporting documents deemed necessary by the Municipal Treasurer to establish authority and identity.

QUESTIONS FROM THE PUBLIC:

Person No. 1: query kon magbayad ako kay dili na makapanaw ang tag-iya pwedi raba?

ANSWER: Hon. Escuyos answered pwedi ra kay buhis man pero kon tax declaration ijo kuhaon mag kinahanglan kamo nan Special Power of Attorney.

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **"AN ORDINANCE REQUIRING HOUSES, BUILDINGS, PREMISES THEREOF, AND ANY LAND WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR TO BE KEPT AND MAINTAINED IN A SANITARY CONDITION, AND IMPOSING PENALTIES FOR VIOLATIONS THEREOF".**

Hon. Escuyos explained that this ordinance may require na ato palibot ato limpyohan, He also explained on **Section 4. General requirements**, ang paglabak sa basura botangan ug malata dili malata.

Hon. Escuyos explained also on **Section 5. Prohibited Acts, and Section 7. Penalties.** Any person found to be in violation of this Ordinance shall be penalized as follows:

First Offense	- Verbal Warning and issuance of a notice to comply within seven (7) Calendar days
Second Offense	- A fine of One Thousand Pesos (Php1,000.00) or community Service of One (1) day, subject to barangay supervision
Third Offense	- A fine of One Thousand Five Hundred Pesos (Php1,500.00) and/or Imprisonment of up to five (5) days, at the discretion of the court
Fourth and Subsequent Offenses	- A fine of Two Thousand Five Hundred Pesos (Php2,500.00) and/or Imprisonment of up to ten (10) days, plus administrative action such As revocation of business permits (if applicable)

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

QUESTION FROM THE PUBLIC:

Person No. 1: query kon ang lubi naa doul sa among balay ipautod ba namo?

ANSWER: Hon. Escuyos advise jud siya na ipautod, be responsible adto kita sa sakto na dili makadistorbo.

Person No. 2: query ang balay gabok na walay naghuya, unsa may buhaton ana?

ANSWER: Hon. Escuyos answered ang tag-iya sa lupa maoy manubag ana kay siya may tag-iya

Person No. 3: query kon peligro sa silingan dunay lubi makadaot sa silingan, hangyoon unya magdumili kinsa may manubag?

ANSWER: Hon. Escuyos answered jaoy due process susihon ipa-assess kon peligro ipautod pahibay-on kaw na tag-iya.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **"AN ORDINANCE REGULATING THE PREPARATION AND SALE OF MEAT, POULTRY, FISH, VEGETABLES, FRUITS, DAIRY PRODUCTS, AND OTHER FOODSTUFFS FOR PUBLIC CONSUMPTION IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, PROVIDING PENALTIES FOR VIOLATIONS THEREOF, AND FOR OTHER PURPOSES".**

Hon. Escuyos explained on **Section 6. Sanitary Requirement, and Section 10. Penalties.** Any person or entity found violating any provision of this Ordinance shall be penalized as follows:

First Offense	- Warning and mandatory seminar on food safety
Second Offense	- Fine of One Thousand Pesos (Php1,000.00) and/or suspension of business Permit for up to seven (7) days
Third Offense	- Fine of Two Thousand Five Hundred Pesos (Php2,500.00) and/or revocation of business permit, confiscation of products, and possible filing of legal charges

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang kamot agig pag-uyon sa maong ordinansa.

ADJOURNMENT:

There being no more questions from the public, the Public Hearing was adjourned at 4:30 in the afternoon.

WE HEREBY ATTEST to the correctness of the foregoing minutes.

JOCELYN E. AGUHOB
Local Legislative Staff Assistant-II/
Acting Secretary

CERTIFIED CORRECT:

HARVEY S. MANAWATAO
SB Member/Chairman, Committee on
Peace and Order, Public Safety, Transportation
And Public Utilities and Communication

MICHAEL C. ESCUYOS
SB Member/ Chairman Committee Finance,
Appropriations, Ways and Means,
and Economic Enterprises

TANIA A. QUILLANO
SB Member/ Chairman Committee on Laws,
Rules, Legal Matters and
Human Rights

Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

ATTENDANCE SHEET

PUBLIC HEARING
BARANGAY ANTAO, CARMEN, SDS
FEBRUARY 11, 2026 (1:00PM – 5:00PM)

PROPOSED ORDINANCES:

1. "AN ORDINANCE REGULATING THE OPERATION OF COCKFIGHTING AND IMPOSING FEES AND CHARGES THEREOF AND FOR OTHER PURPOSES"
2. "AN ORDINANCE FOR THE PREVENTION AND CONTROL OF CRIME IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR"
3. "AN ORDINANCE ROHIBITING ANY OBSTRUCTION ON PUBLIC ROADS AND OTHER SIMILAR PUBLIC PLACES WITHIN THE TERRITORIAL JURISDICTION OF CARMEN, SURIGAO DEL SUR"
4. "AN ORDINANCE RECOGNIZING AND REGULATING THE PAYMENT OF REAL PROPERTY TAX THROUGH AUTHORIZED REPRESENTATIVES, ENSURING COMPLIANCE WITH REPUBLIC ACT NO. 10173 (DATA PRIVACY ACT OF 2012), AND DIRECTING THE MUNICIPAL TREASURER OF THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, TO ACCEPT SUCH PAYMENTS"
5. "AN ORDINANCE INSTITUTING A MANDATORY PROPER QUEUING (PILA) SYSTEM IN ALL MUNICIPAL AND BARANGAY ACTIVITIES INCLUDING THE DISTRIBUTION, RELEASE, AND RECEIPT OF GOODS, ASSISTANCE, AND SIMILAR TRANSACTIONS WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, AND PROVIDING PENALTIES FOR VIOLATION THEREOF"
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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
1.	Jefrey S. Ellorimo	M			[signature]
2.	Anecita Aron	F			A. Aron
3.	Mechayla Angos	F			[signature]
4.	Daisy P. Quiñanola	F			D. Quiñanola
5.	Elena P. Adobo	F	CARMEN, vegetables Grower		E. P. Adobo
6.	Elsa B. Frias	F	"		E. Frias
7.	Alejandro P. Adobo	M	Palay Check		R. Adobo
8.	Marco Cosmiano	M			[signature]
9.	Vilma Coquilla	M			Vilma Coquilla
10.	Susan D Luste	F			[signature]
11.	Marilyn D. Legaspi	F			[signature]
12.	Vergelia P. Pie	F	Palay Check		[signature]
13.	Rolita Q. Fuentes	F	CARMEN, vegetables Growers		[signature]
14.	ARLENE C. SULLANO	F	Palay Check		A. Sullano
15.	Rosel A. Bartolome	M	ASRA	Treasurer	[signature]
16.	Lornie Frias	M			L. Frias
17.	Luuna P. Frias	F	P.W.D President		[signature]
18.	Jolda A. Llega	F	Women		[signature]
19.	Amelya Mancero	F	Women		[signature]
20.	Antonieta T. Pie	F	IA President		[signature]
21.	Evangeline M. Patchenia	F	Grower		[signature]
22.	Rosalyn B. Asuncion	F	Grower		[signature]
23.	Porcio E Adobo	F			E. ADOBO
24.	Michael Frias	M			Michael
25.	Feleciana E. Entre	F	SC	Member	[signature]

Republic of the Philippines
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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
26.	Ronie S. Adobo	M	Purok	Member	[signature]
27.	Nenio S. Adobo	M	N/A	Member	A. Adobo
28.	Remegia S. Adobo	F	Palay	Member	R. Adobo
29.	Mario A. Rafer	M			[signature]
30.	Ronie A. Fuentes	M			[signature]
31.	Susan S Luste				[signature]
32.	Arlinda D. Fuentes	F	P 2		A. Fuentes
33.	Genalyn G. Quillao	F	Purok 2		[signature]
34.	Amadea U. Bund	F	P-6	citizens	[signature]
35.	Merly L. Frias	F	P-3		[signature]
36.	Malayao Allan F.	M	P-1		[signature]
37.	ERNESTO BUNA	M	P-1		[signature]
38.	BUNA KHENT	A	P-1		[signature]
39.	FREDDIE N. FALLADO	M	P-1	Corn GROWER	[signature]
40.	WILBERT R ADOBO	M	P-2		[signature]
41.	Nena P. Hilot	F	P-3		[signature]
42.	Allyn S. Lopio	F	N/A	MEMBER	[signature]
43.	Anamia A. Arnejo	F	P-4		A. Arnejo
44.	Sheila C. Elimanco	F	Antao Womens	Member	[signature]
45.	Fe C. Tumalinan	F	Antao Womens	Member	[signature]
46.	Leondiza C. Cuadrillero	F	BLGU	Brgy. Sec.	[signature]
47.	MA. CHARLIEN F. CUADRERA	F	P-6		[signature]
48.	Fredda A. Vega	F	P-3	Member	[signature]
49.	Surilla Jayson P.	M	P-4		[signature]
50.	EMILIO L. UGAT	M	P-5	MEMBER	[signature]

Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
51.	Rerrera a. Brefo	F	SC.	member	R. Brefo
52.	Argie P. Pedolin	M	P-5		
53.	Jovan A- Sumary	F	Women's Org/ BUSBHW		
54.	Arturo Asunicion	F			
55.	Josefa R. Viuela	F	SC	"	Jariola
56.	Eutropia A. Bartolome	F	SC	member	Ebartolome
57.	COLLIE B. TOCAO	F	Antao Women	member	
58.	Bernadina U. Coronel	F	SC	"	
59.	LIZA H. BUCALON	F	P-C	"	
60.	Rosalinda D. Pie	F	S.C.	"	
61.	Susana a. Abgata	F.	Sr.	"	
62.	Jeramie A. Flovia	F	P-5	"	
63.	Ronald S Sumbilla	M	P-5	"	
64.	Analiza E. Sumbilla	F	HOMEMAKER	"	
65.	CATHERINE E. GOMEZ	F	AHA	Member	
66.	Teofano S. Frias Jr.	M	P5	"	
67.	Marita Serrad	F	P-2	Vegetables	
68.	Alma Tirado	F	P-2	Vegetables	
69.	Irish Serrad	F	Vegetables Growers	Members	
70.	Melchora a- Suarez	F	Vegetable	V. Pres-	
71.	Leonelyn C. Bucalon	F	P-4	member	
72.	Gaspar B Argad	M	P 2	MEMBER	
73.	Sandy P. Orillaneda	F	P-1	member	
74.	Emelita D. Cobeta	F	P-1	member	
75.	Nestor Abao	M	P-1	member	N Abao

Republic of the Philippines
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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
76.	JOY E. CORTEL	M	P-4	Member	J. Cortel
77.	Rosie A. Gomez	F	P-4	Member	[illegible]
78.	Wilber G. Valmoria	M	P-3	Member	[illegible]
79.	Gerlie Lomoljo	F	P-5	member	[illegible]
80.	Ma. Isabel Besto	F	P-6	Member	M. Besto
81.	Joxy S. ONES	F	P-4	member	[illegible]
82.	Marlo A. Rogen	M	P-4	member	[illegible]
83.	Genalyn G. Quillao	F.	P-2	member	[illegible]
84.	Jearrey C. Azarcon	F.	P. 2	Member	[illegible]
85.	Flora O. Gallego	F.	P. 4	Brgy. Kag.	Fdogallego
86.	REY S. SUMBILLA	M.	P-5	BRGY. KAG.	[illegible]
87.	Arlinda D. Fuentes	F.	P-2	Member	A. Fuentes
88.	Genecia X. Role	F	P-4	Purok 4 Pres.	[illegible]
89.	Malayao, Allan F.	M	P-1	Member	[illegible]
90.	Rito U. Pre	M	P1	Brgy. Kag.	[illegible]
91.	Ronald Sabijon	F	P-4	Member	[illegible]
92.	Cresente A. Datoy	M	P-4	Tanod	[illegible]
93.	Lucino U. Cebaña	M	P-4	Brgy. Kag.	[illegible]
94.	Ronnie Q. Fuentes	M	P-1		[illegible]
95.	Marilyn Palma	F	P-4	Member	M. Palma
96.	Nina M. Ones	F	P-5		[illegible]
97.	Emerita Sumbilla	F.	P-5	Member	E. S
98.	Freddie mer Sumbilla	M	P-5	Member	F. S.
99.	Zoraima L. Caballero	M.	P-3	Member	[illegible]
100.	Realiza X. Castellano	F.	P-4	Member	[illegible]

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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
101.	NEZIEL P. PIE	F	P-1	Member	[signature]
102.	Desericty	F	P-1	"	[signature]
103.	Adelfa Sumbilla	F	SC	Member	[signature]
104.	DOMNICK N. FALLADO	M	P-1	"	[signature]
105.	Felipe L. DAYSON	M	P-3		F. DAYSON
106.	Abundia L. DAYSON	F	P-3		A DAYSON
107.	Jocelyn D. Oirialdo	F	P-3/Corn grower	member	[signature]
108.	Nervin L. Mainit	M	P-1/NIA	Member	[signature]
109.	Pierita A. Rafer	F	SC	"	[signature]
110.	Laida Y. Angos	F	Barangay Engineer	member	[signature]
111.	Rina Hilot	F	SLP	member	RHILA
112.	ALCHER C. LIMPOT	M	Corn Grower	MEMBER	[signature]
113.	JOEL M. ONES	M	PUROK 3	MEMBER	[signature]
114.	MYNIE S. ORIEZ	F	PUROK-4	"	[signature]
115.	albina P Coma	F	SC	"	A. Coma
116.	Enerita A. Ponteus	F	P-1 S.C	member	E Ponteus
117.	Redelyn Sumbilla	F	P-5	member	[signature]
118.	Thelma Aba-a	F	P-4	member	T. Aba-a
119.	Josephine A. Besto	F	P-1	member	[signature]
120.	Mirah P. Rok	F	P-1	Member	[signature]
121.	Leonila Salinpa	F	SC	-	[signature]
122.	Julita F. Cadano	F	P-5	Member	Julita Cadano
123.	Sandy M. Ones	F	P-5	Member	[signature]
124.	Remegia U Agudo	F	P-6	"	[signature]
125.	Efren M Calag	F	P5	"	[signature]

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4. "AN ORDINANCE RECOGNIZING AND REGULATING THE PAYMENT OF REAL PROPERTY TAX THROUGH AUTHORIZED REPRESENTATIVES, ENSURING COMPLIANCE WITH REPUBLIC ACT NO. 10173 (DATA PRIVACY ACT OF 2012), AND DIRECTING THE MUNICIPAL TREASURER OF THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, TO ACCEPT SUCH PAYMENTS"
5. "AN ORDINANCE INSTITUTING A MANDATORY PROPER QUEUING (PILA) SYSTEM IN ALL MUNICIPAL AND BARANGAY ACTIVITIES INCLUDING THE DISTRIBUTION, RELEASE, AND RECEIPT OF GOODS, ASSISTANCE, AND SIMILAR TRANSACTIONS WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, AND PROVIDING PENALTIES FOR VIOLATION THEREOF"
6. "AN ORDINANCE RESTRICTING THE PHILIPPINE OFFSHORE GAMING OPERATORS (POGO) AND OTHER ON LINE GAMBLING IN THE TERRITORIAL JURISDICTION OF THE MUNICIPALITY OF CARMEN, PROVINCE OF SURIGAO DEL SUR PROVIDING PENALTIES FOR VIOLATION THEREOF AND FOR OTHER PURPOSES"
7. "AN ORDINANCE REQUIRING HOUSES, BUILDINGS, PREMISES THEREOF, AND ANY LAND WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR TO BE KEPT AND MAINTAINED IN A SANITARY CONDITION, AND IMPOSING PENALTIES FOR VIOLATIONS THEREOF"
8. "AN ORDINANCE REGULATING THE PREPARATION AND SALE OF MEAT, POULTRY, FISH, VEGETABLES, FRUITS, DAIRY PRODUCTS, AND OTHER FOODSTUFFS FOR PUBLIC CONSUMPTION IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, PROVIDING PENALTIES FOR VIOLATIONS THEREOF, AND FOR OTHER PURPOSES"
9. "AN ORDINANCE DECLARING, REGULATING, AND PROVIDING FOR THE ABATEMENT OF NUISANCE WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR AND PROVIDING PENALTIES THEREFOR, AND FOR OTHER PURPOSES"
10. "AN ORDINANCE REGULATING THE ESTABLISHMENT AND OPERATION OF PRIVATE TALIPAPA OR MINI-MARKETS WITHIN THE MUNICIPALITY OF CARMEN, PROVIDING PENALTIES FOR VIOLATION THEREOF, AND FOR OTHER PURPOSES"

	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
126.	DIVINA B. NUEVA	F	BLGU	BHW	[illegible]
127.	ROSALINDA M. ELIMANO	F	BLGU	BNS	[illegible]
128.	Emeliana V. Estrada	F	P-4	member	[illegible]
129.	Julia E. Adobo	F	P-11	member	J. Adobo
130.	Lelia V. Uriarte	F	P-4	member	L. Uriarte
131.	Beverly Talargan	F	P-3	member	[illegible]
132.	Marilyn R. Sumbilla	F	P-5	NEA	M. Sumbilla
133.	Elizabeth R. Balgoma	F	P-5	Veg. CVA	E. Balgoma
134.	Lanie A. Prayacha	F	P5	CVGA	[illegible]
135.	Janeth O. Ortogo	F	P-4	member	[illegible]
136.	[illegible]	F	P-4	"	[illegible]
137.	JOAN A. AJIT	F	LGU-CARMEN	LLSE-I	[illegible]
138.	JULIUS P. ARANAL	M	LGU-CARMEN	JO	[illegible]
139.	Jocelyn E. Agubob	F	LGU-Carmen	LLSE-II	[illegible]
140.	Angelica J. Paz	F	LGU-Carmen	JO	[illegible]
141.	Emmanuel Q. PIE	M	BLGU-ANTAO	PB	[illegible]
142.	Rencio P. Valenzuela	M	LGU	SBM	[illegible]
143.	ELVIE U. OHAO	F	LGU	SBM	[illegible]
144.	MESEL U. PETALLO	F	P-1	P-1 Pro.	[illegible]
145.	Kathleen Kim M. Tocmo	F	P-5	Brgy. Kag.	Kkim M. Tocmo
146.	Ana Liza S. Guarte	F	P-1	Brgy. Kag.	[illegible]
147.	Desederio L Frias		P-2	member	D. Frias
148.	Mary Grace C. Pontaes		P-4 Women	President	[illegible]
149.	Lovelie U. Remusa		Women	Member	[illegible]
150.					

PUBLIC HEARING
BARANGAY ANTAO, CARMEN, SDS
FEBRUARY 11, 2026 (1:00PM-5:00PM)













Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

TANGGAPAN NG SANGGUNIANG BAYAN

MINUTES OF THE PUBLIC HEARING OF THE TEN (10) PROPOSED ORDINANCES OF THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR HELD AT THE BARANGAY SOCIAL HALL OF BARANGAY PUYAT, CARMEN, SURIGAO DEL SUR ON FEBRUARY 13, 2026 AT 8:00 O'CLOCK IN THE MORNING"

PRESENT:

See attached Attendance Sheets

INVOCATION:

Barangay Kagawad Evangeline Yanson led a brief prayer of invocation.

WELCOME MESSAGE:

Hon. Rencio Valeroso gave his welcome message to the public for attending the barangay public hearing. He advised to listen to the speakers who will explain about the ten (10) proposed ordinances of the Municipality of Carmen, Surigao del Sur.

PUBLIC HEARING PROPER:

Hon. Rencio Valeroso presented to the public the proposed ordinance entitled **"AN ORDINANCE INSTITUTING A MANDATORY PROPER QUEUING (PILA) SYSTEM IN ALL MUNICIPAL AND BARANGAY ACTIVITIES INCLUDING THE DISTRIBUTION, RELEASE, AND RECEIPT OF GOODS, ASSISTANCE, AND SIMILAR TRANSACTIONS WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, AND PROVIDING PENALTIES FOR VIOLATION THEREOF".**

Hon. Rencio Valeroso explained that the priority lane kadtong Senior Citizens, PWD's, Pregnant Women, lactating mothers. Hon. Rencio Valeroso explained on **Section 2. Coverage, Section 4. Mandatory Observance of Queuing System, Section 5. Priority Lanes, Section 6. Duties of Implementing Offices, Section 7. Prohibited Acts, Section 8. Penalties.** Any person who violates this Ordinance shall be subject to the following penalties.

First Offense	- Verbal warning and placement at the end of the line
Second Offense	- Fine of Five Hundred Pesos (Php500.00)
Third and Succeeding Offenses	- Fine of One Thousand Pesos (Php1,000.00) and/or Community Service, at the discretion of the proper Authority

Hon. Rencio Valeroso explained also on **Section 9. Enforcement.** He added Barangay Tanods as one of the member of the Enforcement.

After Hon. Rencio Valeroso explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Rencio Valeroso asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Rencio Valeroso presented to the public the proposed ordinance entitled **"AN ORDINANCE FOR THE PREVENTION AND CONTROL OF CRIME IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR"**

Hon. Rencio Valeroso explained kung naay mga bisita nga wala ilhi sa barangay dapat e-report ninyo, ang tagbalay accessories mo sa kaso kay wala ninyo gi report sa barangay. Hon. Rencio Valeroso explained on **Section 2. SCOPE and Section 4. Manner of Reporting,** Any residents in the Barangay upon his/her knowledge shall immediately report to the Barangay Officials and/or Barangay Peacekeeping Action Team or any persons in authority in the said Barangay, and also thru chat or text to the wanted person nga nagtago, so important to verified if the person is wanted dapat ipahibalo jud sa Barangay or sa Purok.

Hon. Rencio Valeroso also explained also on **Section 5. Penal Provisions and Section 6. Incentives**- Any residents who have reported the names of person or persons as provided in **Section 4 of this Ordinance**, who later maybe found out to be a wanted criminal or a fugitive of justice and may cause the latter's eventual arrest and immediate apprehension shall be rewarded a minimum of One Thousand Pesos and not more than Five Thousand Pesos depending the ranking from the wanted lists from the allocation to be taken from the Confidential Fund of the LGU CY 2026.

After Hon. Rencio Valeroso explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Rencio Valeroso asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Rencio Valeroso presented to the public the proposed ordinance entitled **""AN ORDINANCE REGULATING THE OPERATION OF COCKFIGHTING, IMPOSING FEES/CHARGES THEREOF AND FOR OTHER PURPOSES".**

Hon. Rencio Valeroso explained that no one is allowed to hold cock fights without permit and outside in a licensed legitimate cockpit arena. Hon. Rencio Valeroso explained also on **Section 2. Purpose, Section 6. Establishing of Cockpit, Section 8. Place and time and holding cockpit**. Bawal jud dili licensed nga cockfight, bawal ang tari-tari sa kada fiesta, sa licensed da na cockpit arena, bawal jud sa dili lisensyado na cockpit arena. **Section 14. Imposition of Fees, Section 15. Prohibitions, Section 16. Penal Provisions:**

First Offense - Two Thousand Five Hundred Pesos (Php2,500.00)
Second Offense – One (1) Month Suspension of the operation of the cockpit
Third Offense – Revocation of Franchise

Since there were no queries/suggestions from the public, Hon. Rencio Valeroso asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Rencio Valeroso presented to the public the proposed ordinance entitled **"AN ORDINANCE RESTRICTING THE PHILIPPINE OFFSHORE GAMING OPERATORS (POGO) AND OTHER ON LINE GAMBLING IN THE TERRITORIAL JURISDICTION OF THE MUNICIPALITY OF CARMEN, PROVINCE OF SURIGAO DEL SUR PROVIDING PENALTIES FOR VIOLATION THEREOF AND FOR OTHER PURPOSES".**

Hon. Rencio Valeroso explained the legal basis on the Pogo Operator gusto mopalit ug yuta, that one thing ila pag ing-ganyo to the land owner himoon nila nga pabrika tungod sa kamahal sa ila palit mohangyo sa inyo.

Hon. Rencio Valeroso explained **on SECTION 2. DECLARATION OF POLICY**. It is hereby the policy of the Municipality of Carmen, Surigao del Sur to regulate and where necessary, restrict and ban the Philippine OnLine Gaming Operators (POGO's) operations to protect the welfare of the constituents and maintain the peace and order. Hon. Rencio Valeroso explained also on **Section 5. Restrictions** and **Section 6. Prohibitions.**

Hon. Rencio Valeroso explained on **SECTION 7. PENALTIES FOR VIOLATION.**

a. **First Offense** - a fine of One Thousand Pesos (Php1,000.00) and confiscation of all gambling paraphernalia
b. **Second Offense** - a fine of Two Thousand Pesos (Php2,000.00) and an imprisonment for a period of One to Three Months or both upon the discretion of the proper court including the confiscation of all gambling paraphernalia.
c. **Third and Subsequent Offenses** - a fine of Two Thousand Five Hundred Pesos (Php2,500.00) and an imprisonment of Three to Six Months or both upon the discretion of the proper court including the confiscation of all gambling paraphernalia.

Hon. Rencio Valeroso explained on **Section 8. ENFORCEMENT**. He said that tabangan ninyo ang inyo mga officials, so that it can be stop, we have local laws to protect us.

After Hon. Rencio Valeroso explained said ordinance, he asked the public for any questions.

QUESTION FROM THE PUBLIC:

Person No. 1: query sa sabong ma consider ba nga na pogo?

ANSWER: Hon. Rencio Valeroso answered on line gaming pag once walay permit bawal jud siya sa buwangan naay ila computer.

Since there were no queries/suggestions from the public, Hon. Rencio Valeroso asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Rencio Valeroso presented to the public the proposed ordinance entitled **"AN ORDINANCE ROHIBITING ANY OBSTRUCTION ON PUBLIC ROADS AND OTHER SIMILAR PUBLIC PLACES WITHIN THE TERRITORIAL JURISDICTION OF CARMEN, SURIGAO DEL SUR".**

Hon. Rencio Valeroso explained in **Section 2. Declaration of Policy, Section 3. Scope, Section 5. Prohibited Acts.** Mga sakyanan na naka parking sa kilid sa karsada dili puede mo parking, within six (6) meters at the road way, bawal jud mag parking ug sakyanan sa kilid nan karsada, either national or provincial roads, we have laws to prohibit and it also lessen in times of emergencies. Loading and unloading sa karsada bawal remember this is a national laws or local ordinances. Hon. Rencio Valeroso explained also that Drying of palay, corn and other root crops including chopped woods bawal.

Hon. Rencio Valeroso explained in **Section 6. Exemptions,** Funeral Wake, Baptism, Birthdays and Anniversaries, Other private celebration. Hon. Rencio Valeroso explained also in **Section 7. PENALTIES.** Any violation of the provisions of this Ordinance shall be penalized which shall accrue to the Municipal Treasurer as follows.

a. **Sidewalk Vendors:**

1st Offense	-	A fine of Five Hundred Pesos (Php500.00)
2nd Offense	-	A fine of One Thousand Five Hundred Pesos (Php1,500.00)
3rd and Succeeding Offenses	-	A fine of Two Thousand Five Hundred Pesos (Php2,500.00)

b. **Business Signage:**

1st Offense	-	A fine of Five Hundred Pesos (Php500.00)
2nd Offense	-	A fine of One Thousand Five Hundred Pesos and Dismantling of signage's
3rd Offenses	-	A fine of Two Thousand Five Hundred Pesos (Php2,500.00) and Dismantling of Signage's
4th Offenses	-	Suspension of Business Permit for one month if the violator is a Business Operator

c. **Construction Materials:**

1st Offense	-	Written Warning with an order to clear and removed the construction materials within twenty-four (24) hours upon receipt of the same
2nd Offense	-	A fine of One Thousand Five Hundred Pesos (Php1,500.00)
3rd Offense	-	A fine of Two Thousand Five Hundred Pesos (Php2,500.00)
4th Offense	-	Confiscation of materials

d. **Other Violators:**

1st Offense	-	A fine of Five Hundred Pesos (Php500.00)
2nd Offense	-	A fine of One Thousand Five Hundred Pesos (Php1,500.00)
3rd Offense	-	A fine of Two Thousand Five Hundred Pesos (Php2,500.00)

Hon. Rencio Valeroso explained also on **Section 11. Carmen Road Clearing Task Force** and **Section 14. Repealing Clause.**

After Hon. Rencio Valeroso explained said ordinance, he asked the public for any questions.

QUESTIONS FROM THE PUBLIC:

Person No. 1: Query if sa karsada provincial road or barangay road?

ANSWER: Hon. Rencio Valeroso answered basta sa jurisdiction sa barangay sa barangay na ang provincial automatic jud, naay sab panahon kon namatyan kamo tapos sa kilid nan karsada ang inyo tent need jud kamo ug resolution to temporary road closure.

Since there were no queries/suggestions from the public, Hon. Rencio Valeroso asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **"AN ORDINANCE DECLARING, REGULATING, AND PROVIDING FOR THE ABATEMENT OF NUISANCE WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR AND PROVIDING PENALTIES THEREFOR, AND FOR OTHER PURPOSES".**

Hon. Escuyos explained on **Section 5. Abatement of Nuisance, and Section 6. Penalties.** Any person, natural or juridical, found violating the provisions of this Ordinance shall be penalized as follows:

First Offense - A fine of Five Hundred Pesos (Php500.00) and written warning
Second Offense - A fine of One Thousand Pesos (Php1,000.00) or community service Of not less than five (5) days
Third and Succeeding Offenses – A fine of Two Thousand Five Hundred Pesos (Php2,500.00) and/or imprisonment of not more than thirty (30) days, at discretion of the court

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

QUESTION FROM THE PUBLIC:

Person No. 1: query kon abandoned na balay walay nagpuyo unsay buhaton?

ANSWER: Hon. Escuyos ang tag-iya nan lupa puwedi siya kakasohan.

Person No. 2: query about kon dilikado na example palibot daghan ug trees liable ba kami?

ANSWER: Hon. Escuyos answered example lubi dapat jud utdon ninyo ang lubi, pero kondili ipautod e-report sa barangay captain, o sa Municipal Engineer tan-awon jaon susihon ang situation.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **"AN ORDINANCE REGULATING THE PREPARATION AND SALE OF MEAT, POULTRY, FISH, VEGETABLES, FRUITS, DAIRY PRODUCTS, AND OTHER FOODSTUFFS FOR PUBLIC CONSUMPTION IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, PROVIDING PENALTIES FOR VIOLATIONS THEREOF, AND FOR OTHER PURPOSES".**

Hon. Escuyos explained on **Section 6. Sanitary Requirement, and Section 10. Penalties.** Any person or entity found violating any provision of this Ordinance shall be penalized as follows:

First Offense - Warning and mandatory seminar on food safety
Second Offense - Fine of One Thousand Pesos (Php1,000.00) and/or suspension of business Permit for up to seven (7) days
Third Offense - Fine of Two Thousand Five Hundred Pesos (Php2,500.00) and/or revocation of business permit, confiscation of products, and possible filing of legal charges

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

QUESTION FROM THE PUBLIC:

Person No. 1: query if mag-ihaw nan baboy panahon sa fiesta

ANSWER: Hon. Escuyos answered general rule naa man kitay slaughterhouse adto didto ihawa ang inyo binuhe na baboy, kay ihatud sa inyo ang karne.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **"AN ORDINANCE REQUIRING HOUSES, BUILDINGS, PREMISES THEREOF, AND ANY LAND WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR TO BE KEPT AND MAINTAINED IN A SANITARY CONDITION, AND IMPOSING PENALTIES FOR VIOLATIONS THEREOF".**

Hon. Escuyos explained that this ordinance may require na ato palibot ato limpyohan, dapat clean and green ang inyo balay. He also explained on **Section 4. General requirements**, ang paglabak sa basura botangan ug malata dili malata.

Hon. Escuyos explained also on **Section 5. Prohibited Acts, and Section 7. Penalties.** Any person found to be in violation of this Ordinance shall be penalized as follows:

First Offense	- Verbal Warning and issuance of a notice to comply within seven (7) Calendar days
Second Offense	- A fine of One Thousand Pesos (Php1,000.00) or community Service of One (1) day, subject to barangay supervision
Third Offense	- A fine of One Thousand Five Hundred Pesos (Php1,500.00) and/or Imprisonment of up to five (5) days, at the discretion of the court
Fourth and Subsequent Offenses	- A fine of Two Thousand Five Hundred Pesos (Php2,500.00) and/or Imprisonment of up to ten (10) days, plus administrative action such As revocation of business permits (if applicable)

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

QUESTION FROM THE PUBLIC:

Person No. 1: query did to sa Purok Cedar naa didto baboy na binuhi arang kabaho, unsay buhaton?

ANSWER: Hon. Escuyos naa kitay existing ordinance ayaw pakig-away go to the barangay pag dili mamati ibotang nato sa sakto.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled ""**AN ORDINANCE RECOGNIZING AND REGULATING THE PAYMENT OF REAL PROPERTY TAX THROUGH AUTHORIZED REPRESENTATIVES, ENSURING COMPLIANCE WITH REPUBLIC ACT NO. 10173 (DATA PRIVACY ACT OF 2012), AND DIRECTING THE MUNICIPAL TREASURER OF THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, TO ACCEPT SUCH PAYMENTS".**

Hon. Escuyos explained ang purpose sa ine na ordinance for economic magbayad kamo ug buhis. Hon. Escuyos explained on **Section 2. Payment through authorized Representatives.** Payment of Real Property Tax may be made by a duly authorized representative of the registered owner or tax payer, subject to reasonable verification requirements as may be prescribed by the Municipal Treasurer. He explained also on **Section 3. Proof of Authority.** For purposes of issuance of Tax Declaration (TD) and Certification, an authorized representative shall present any of the following, as may be required. A) A written authorization or special power of Attorney, A valid government-issued identification of the representative; and c) Other supporting documents deemed necessary by the Municipal Treasurer to establish authority and identity.

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **""AN ORDINANCE REGULATING THE ESTABLISHMENT AND OPERATION OF PRIVATE TALIPAPA OR MINI-MARKETS WITHIN THE MUNICIPALITY OF CARMEN, PROVIDING PENALTIES FOR VIOLATION THEREOF, AND FOR OTHER PURPOSES"**

Hon. Escuyos explained on **Section 8. Penalties.** Any talipapa or vendor found violating any provisions of this Ordinance shall be penalized as follows:

First Offense	- Warning and three (3) day compliance order
Second Offense	- Fine of One Thousand Five Hundred Pesos (Php1,500.00) and temporary Suspension of operations
Third Offense	- Fine of Two Thousand Five Hundred Pesos (Php2,500.00) and revocation of business permit

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

QUESTION FROM THE PUBLIC:

Person No. 1: query sa Carmen Public Market ang isda arang kamahal, baboy ug manok mao usab?

ANSWER: Hon. Escuyos answered mag convene kami kon unoy marajaw na buhaton sa ing-ana na problema.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong sa maong ordinansa.

ADJOURNMENT:

There being no more questions from the public, the Public Hearing was adjourned at 12:00 noon.

WE HEREBY ATTEST to the correctness of the foregoing minutes.

JOCELYN E. AGUHOB
Local Legislative Staff Assistant-II/
Acting Secretary

CERTIFIED CORRECT:

RENCIO P. VALEROSO
SB Member/Vice-Chairman, Committee on
Peace and Order, Public Safety, Transportation
and Public Utilities and Communication

MICHAEL C. ESCUYOS
SB Member/ Chairman Committee Finance,
Appropriations, Ways and Means,
and Economic Enterprises

Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

ATTENDANCE SHEET

PUBLIC HEARING
BARANGAY PUYAT, CARMEN, SDS
FEBRUARY 13, 2026 (8:00AM – 12:00NN)

PROPOSED ORDINANCES:

1. "AN ORDINANCE REGULATING THE OPERATION OF COCKFIGHTING AND IMPOSING FEES AND CHARGES THEREOF AND FOR OTHER PURPOSES"
2. "AN ORDINANCE FOR THE PREVENTION AND CONTROL OF CRIME IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR"
3. "AN ORDINANCE ROHIBITING ANY OBSTRUCTION ON PUBLIC ROADS AND OTHER SIMILAR PUBLIC PLACES WITHIN THE TERRITORIAL JURISDICTION OF CARMEN, SURIGAO DEL SUR"
4. "AN ORDINANCE RECOGNIZING AND REGULATING THE PAYMENT OF REAL PROPERTY TAX THROUGH AUTHORIZED REPRESENTATIVES, ENSURING COMPLIANCE WITH REPUBLIC ACT NO. 10173 (DATA PRIVACY ACT OF 2012), AND DIRECTING THE MUNICIPAL TREASURER OF THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, TO ACCEPT SUCH PAYMENTS"
5. "AN ORDINANCE INSTITUTING A MANDATORY PROPER QUEUING (PILA) SYSTEM IN ALL MUNICIPAL AND BARANGAY ACTIVITIES INCLUDING THE DISTRIBUTION, RELEASE, AND RECEIPT OF GOODS, ASSISTANCE, AND SIMILAR TRANSACTIONS WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, AND PROVIDING PENALTIES FOR VIOLATION THEREOF"
6. "AN ORDINANCE RESTRICTING THE PHILIPPINE OFFSHORE GAMING OPERATORS (POGO) AND OTHER ON LINE GAMBLING IN THE TERRITORIAL JURISDICTION OF THE MUNICIPALITY OF CARMEN, PROVINCE OF SURIGAO DEL SUR PROVIDING PENALTIES FOR VIOLATION THEREOF AND FOR OTHER PURPOSES"
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9. "AN ORDINANCE DECLARING, REGULATING, AND PROVIDING FOR THE ABATEMENT OF NUISANCE WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR AND PROVIDING PENALTIES THEREFOR, AND FOR OTHER PURPOSES"
10. "AN ORDINANCE REGULATING THE ESTABLISHMENT AND OPERATION OF PRIVATE TALIPAPA OR MINI-MARKETS WITHIN THE MUNICIPALITY OF CARMEN, PROVIDING PENALTIES FOR VIOLATION THEREOF, AND FOR OTHER PURPOSES"

	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
1.	Marilou M. Loyola	Famale	Member	Puyat	
2.	Ronald B. Loyola	Male	Member	Puyat	
3.	RAUL M. DAG-OG	MALE	MEMBER	PUYAT	
4.	RUFO M. Montenegro	M	MEMBER	puyat	
5.	Beverly P. Dawog	Female	Member	Puyat	
6.	Jema D. Juag Pao	Female	Member	Puyat	
7.	Elaida M. Bangkiawan	Female	MEMBER	Puyat	END
8.	Mamerta V. abella	Female	MEMBER	puyat	
9.	PASQUITO SINDAG	M	Member	PUYAT	
10.	Liza Mabaildos	F	Member	Puyat	
11.	Maricel D. Dawog	F	Member	puyat	
12.	Treneng D. Dawog	F	MEMBER	Puyat	TD
13.	ARANE . DALING	F	MEMBER	Puyat	
14.	Carine MONA-enegro	F	Member	PUYAT	
15.	Rosa maca	F	Member	PUYAT	
16.	Rosalyn Q. maca	F	Member	PUYAT	
17.	Vivian Dawog	F	Member	PUYAT	
18.	Ghaga Azarcon	F	Member	PUYAT	
19.	lienel Azarcon	F	MEMBER	PUYAT	
20.	Jennilyn Jeminez	F	Member	PUYAT	
21.	Rebecca Jeminez	F	Member	PUYAT	
22.	Rosalyn R. maca	F	Member	PUYAT	
23.	Jennifer O. montenegro	F	Member	Puyat	
24.	Emily O. montenegro	F	Member	Puyat	
25.	QUINCIALO M. DARAY	BRGY. KAG.		PUYAT	

Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

ATTENDANCE SHEET

PUBLIC HEARING
BARANGAY PUYAT, CARMEN, SDS
FEBRUARY 13, 2026 (8:00AM – 12:00MN)

PROPOSED ORDINANCES:

1. "AN ORDINANCE REGULATING THE OPERATION OF COCKFIGHTING AND IMPOSING FEES AND CHARGES THEREOF AND FOR OTHER PURPOSES"
2. "AN ORDINANCE FOR THE PREVENTION AND CONTROL OF CRIME IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR"
3. "AN ORDINANCE ROHIBITING ANY OBSTRUCTION ON PUBLIC ROADS AND OTHER SIMILAR PUBLIC PLACES WITHIN THE TERRITORIAL JURISDICTION OF CARMEN, SURIGAO DEL SUR"
4. "AN ORDINANCE RECOGNIZING AND REGULATING THE PAYMENT OF REAL PROPERTY TAX THROUGH AUTHORIZED REPRESENTATIVES, ENSURING COMPLIANCE WITH REPUBLIC ACT NO. 10173 (DATA PRIVACY ACT OF 2012), AND DIRECTING THE MUNICIPAL TREASURER OF THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, TO ACCEPT SUCH PAYMENTS"
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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
26.	Barbara Abarca	F	Senior citizen	member	BAbarca
27.	Maria Mitres Punko	F	Senior Citizen		[illegible]
28.	Julieta Silvoza	F	Senior Citizen		
29.	Tomasita N. Arlalejo	F	Senior Citizen		[illegible]
30.	Marianita Patagan	F	Senior Citizen		[illegible]
31.	Emma Rosil	F			[illegible]
32.	Estrella Ignacio	F	SWES		[illegible]
33.	Germeniana Satore	F	senior		[illegible]
34.	CELSO D. ABAO	M	SC	President	[illegible]
35.	Edna A. Sumanda	F			[illegible]
36.	Marlyn Macuray	F			[illegible]
37.	Lilia B. Mdao	F			[illegible]
38.	GERALDA G. CANDELARIO	F			[illegible]
39.	Geralda Marayoso				[illegible]
40.	Manuel E. Adelantar				Adelantar
41.	JESUS ENDERES	M	SR		[illegible]
42.	ULIBETH A. LACIA	F	SENIOR		Ma. Lacia
43.	Jaypee S. Marapao	F			[illegible]
44.	Antipas C. Ello Jr	M.	Purok Yakal		[illegible]
45.	Prima Sdabulao	F	Purok nana		[illegible]
46.	Carmelinda B. adolo		Purok nana		[illegible]
47.	Ronel Roluna		Purok Nara		[illegible]
48.	Enrique A. Buriel	F	Purok YAKAL		[illegible]
49.	RAUL M. Bat-ao		PUROK YAKAL		[illegible]
50.	Nicolasita K. Lomoljo		Purok Kamagong		[illegible]

Republic of the Philippines
Province of Surigao del Sur
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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
51.	Nicolyn F. Uriarte	F.		Puyat	
52.	Julieta Q. Urlarte	F		Puyat	
53.	Marlyn Sandaya	F		Puyat	
54.	JOSEPH S. GARIM	M		Puyat	
55.	KHALYN D. MARTINEZ	F		PUYAT	
56.	Bienvenido Maimit	M		PUYAT	
57.	Albert Macuray	M		PUYAT	
58.	Gonya Dayoc	P.		puyat	
59.	Ilka Rivac	F		Puyat	
60.	Evangeline S. Yanson	F	Puyat Microfinance SLP Ass.	Puyat	
61.	BARTOLOME H. MACURAY	M	[illegible]	PUYAT	
62.	Agnes Mary M. Dapidran	F	SLP-Calamansi Processing	PUYAT	
63.	Espedita Dapidran	F		PUYAT	
64.	Nenita Estrella	F	SLP-Calamansi Processing	PUYAT	
65.	Constancia Servano	F		PUYAT	
66.	Lulito Pecarales Jr.	M	farmers	PUYAT	
67.	Ana O. Tejol	F	Members	Puyat	
68.	Pia D. Quiñonez	F	member	Puyat	Pia Quiñonez
69.	IVY Xenia B. Mallanao	F	SLP-calamansi Processing	Puyat	
70.	Anita P. Estrada	F	BHW	Puyat	
71.	Genelita S. Dayoc	F	BHW	P-4 Lawaan	
72.	Benvinida maimit	F	Purok Pros	P 4 Almeyda -	
73.	Jocelyn A. Rule	F	Purok 4	Lawaan	
74.	Estela M. Cabale	F	Member	- Cedar	
75.	Elsa MA Maca	F	Member	Almeida	

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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
76.	MODESTO C. CASTRO	M.	MARRA SENIOR C	C	
77.	Rita N. Tombilacan	F	BHW		
78.	Richard BATAO	M	P. NARRA		
79.	Shirley A. Mollaneda	F	P-4 alnosiga		Mollaneda
80.	Victoria R. Macuray	F	SLP		
81.	Carlo L Hayahay	M	P-2 YAKAL		
82.	Ulpiano E. Bumacas Jr	M	P-4-AL		U. B.
83.	Leonides C. Sodonio	M.	24. 2C		L. Vonni
84.	Edna R. Salaroza	F	P-NARRA		
85.	Judith E. Marapao	F	P2 Yakal		
86.	Velma S. Tuason	F	P-1 Narra		
87.	Gina D. Marapao	F	P-1 Narra		
88.	Wenifredo Tocmo Jr	M	P-member		
89.	Vecee X. OCTOBER	M	P-NARRA		
90.	Melinda G. Layadan		P-NARRA		
91.	Charlita Noel	F	P-Narra		
92.	JIMMY C. BAY	M	P. NARRA		
93.	Jenna A. Chato				
94.	Gaudencio L. Alcoran		P-Narra		
95.	Jina O. Sablas				
96.	melinda s. negrito		p. Lawaan		m. negrito
97.	LILIBETH A. LACIA	F	P.NARRA		Ma. Lacia
98.	Abna O. Cuartero	F	P. YAKAL		
99.	Jeff Anthony D. Beloria	M	P-Kamagong		
100.	Joy B. Valerio	M	P. N.	P. B	

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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
101.	Algen B. Turaja	F	Member	P-Almaciga	[signature]
102.	Junky M. Agustin	F	Member	Kamagong	[signature]
103.	Gina M. Plaza	F	Member	P-4 Lawa-an	[signature]
104.	ERICSON U. FRIAS	M	Brgy. Kamagong	KAMAGONG	[signature]
105.	Agosto Rote	F	Member	P-4	[signature]
106.	LEO C. PALMAGON	M	P. President	Kamagong	[signature]
107.	Alvaro L. Bastaso	M	Tanod	Forot	[signature]
108.	Teresita R. Abiera	F	CST	P-3	[signature]
109.	Presciana L. Mabido	F	C.S	P.A.	[signature]
110.	Marian K. Toledo		Gr. Parak	Marian	[signature]
111.	Jona D. Belorin	F	BHW	Kamagong	[signature]
112.	Joy B. Valeron	M	B.C	B.C	[signature]
113.	Georgina B. Tacogdoy	F			[signature]
114.	ARCY GRACE ALPECHE	F	P. President		[signature]
115.	Johny Gereda Andoy	M			[signature]
116.	Hanna Y. Delgado	F	P-1 Nara		[signature]
117.	Helen D. Navarez	F	P-2		[signature]
118.	VIRGILIO F. Pontaoe	M	P-2 Yakal		[signature]
119.	RICKMAR BATA	F			[signature]
120.	Jonelyn P. Dayoc	F	P-4 Lawa-an		[signature]
121.	WILBERT O. PUDE	M	P-1 NARRA		[signature]
122.	Josephine Lalya	F	P-3	C-S	[signature]
123.	Jocelyn E. Aguilar	F	LGU-Carmen	LGA-II	[signature]
124.	Julius P. Arenal	M	LGU-CARMEN	JO	[signature]
125.	VIRGILIO F. PONTAOE	M	TANOD	P-YAKAL	[signature]

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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
126.	Rimidios ilegan				
127.	Rosilyn I paostino				
128.	Jerry Espanola				
129.	JOAN A. AJIT	F	LGU	LCSE-I	
130.	Renato P. Valencia	M	LGU	SBM	
131.	Michael C. Esanya	M	LGU	SBM	
132.	ELVIE U CHAO	F	LGU	SBM	
133.	Angelica J Paz	F	LGU	TO	
134.	Michelle A. Banso	F			
135.	Emelita H. Divino	F			
136.	Unela L. Pombo	F			
137.	~~JOAN~~				
138.					
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Republic of the Philippines
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TANGGAPAN NG SANGGUNIANG BAYAN

MINUTES OF THE PUBLIC HEARING OF THE TEN (10) PROPOSED ORDINANCES OF THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR HELD AT THE BARANGAY SOCIAL HALL OF BARANGAY STA. CRUZ, CARMEN, SURIGAO DEL SUR ON FEBRUARY 13, 2026 AT 1:00 O'CLOCK IN THE AFTERNOON"

PRESENT:

See attached Attendance Sheets

INVOCATION:

Barangay Kagawad Jeffrey Orillaneda led a brief prayer of invocation.

WELCOME MESSAGE:

Hon. Jonathan P. Orozco, Punong Barangay gave his welcome message to the public for attending the barangay public hearing. He advised to listen to the speakers who will explain about the ten (10) proposed ordinances of the Municipality of Carmen, Surigao del Sur.

PUBLIC HEARING PROPER:

Hon. Manawatao presented to the public the proposed ordinance entitled **""AN ORDINANCE REGULATING THE OPERATION OF COCKFIGHTING, IMPOSING FEES/CHARGES THEREOF AND FOR OTHER PURPOSES".**

Hon. Manawatao explained that no one is allowed to hold cock fights without permit and outside in a licensed legitimate cockpit arena. Hon. Manawatao explained also on **Section 2. Purpose, Section 6. Establishing of Cockpit, Section 8. Place and time and holding cockpit**. Bawal jud dili licensed nga cockfight, bawal ang tari-tari sa kada fiesta, sa licensed da na cockpit arena, bawal jud sa dili lisensyado na cockpit arena. **Section 14. Imposition of Fees, Section 15. Prohibitions, Section 16. Penal Provisions:**

First Offense - Two Thousand Five Hundred Pesos (Php2,500.00)
Second Offense – One (1) Month Suspension of the operation of the cockpit
Third Offense – Revocation of Franchise

QUESTION FROM THE PUBLIC:

Person No. 1: query sa PD 449 About sa fiesta basta mananghid sa lungsod pila amo share ana?

ANSWER: Hon. Manawatao answered kon araw ng barangay o fiesta shall forward to hold cockfight kamo naay pakigsabot basta maximum of 3-days.

Since there were no queries/suggestions from the public, Hon. Mnawatao asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Manawatao presented to the public the proposed ordinance entitled **"AN ORDINANCE ROHIBITING ANY OBSTRUCTION ON PUBLIC ROADS AND OTHER SIMILAR PUBLIC PLACES WITHIN THE TERRITORIAL JURISDICTION OF CARMEN, SURIGAO DEL SUR".**

Hon. Manawatao explained in **Section 2. Declaration of Policy, Section 3. Scope, Section 5. Prohibited Acts.** Mga sakyanan na naka parking sa kilid sa karsada dili puede mo parking, within six (6) meters at the road way, bawal jud mag parking ug sakyanan sa kilid nan karsada, either national or provincial roads, we have laws to prohibit and it also lessen in times of emergencies. Loading and unloading sa karsada bawal remember this is a national laws or local ordinances. Hon. Manawatao explained also that Drying of palay, corn and other root crops including chopped woods bawal.

Hon. Manawatao explained in **Section 6. Exemptions,** Funeral Wake, Baptism, Birthdays and Anniversaries, Other private celebration. Hon. Manawatao explained also in **Section 7. PENALTIES.** Any violation of the provisions of this Ordinance shall be penalized which shall accrue to the Municipal Treasurer as follows.

a. **Sidewalk Vendors:**

1st Offense	-	A fine of Five Hundred Pesos (Php500.00)
2nd Offense	-	A fine of One Thousand Five Hundred Pesos (Php1,500.00)
3rd and Succeeding Offenses	-	A fine of Two Thousand Five Hundred Pesos (Php2,500.00)

b. **Business Signage:**

1st Offense	-	A fine of Five Hundred Pesos (Php500.00)
2nd Offense	-	A fine of One Thousand Five Hundred Pesos and Dismantling of signage's
3rd Offenses	-	A fine of Two Thousand Five Hundred Pesos (Php2,500.00) and Dismantling of Signage's
4th Offenses	-	Suspension of Business Permit for one month if the violator is a Business Operator

c. **Construction Materials:**

1st Offense	-	Written Warning with an order to clear and removed the construction materials within twenty-four (24) hours upon receipt of the same
2nd Offense	-	A fine of One Thousand Five Hundred Pesos (Php1,500.00)
3rd Offense	-	A fine of Two Thousand Five Hundred Pesos (Php2,500.00)
4th Offense	-	Confiscation of materials

d. **Other Violators:**

1st Offense	-	A fine of Five Hundred Pesos (Php500.00)
2nd Offense	-	A fine of One Thousand Five Hundred Pesos (Php1,500.00)
3rd Offense	-	A fine of Two Thousand Five Hundred Pesos (Php2,500.00)

Hon. Manawatao explained also on **Section 11. Carmen Road Clearing Task Force** and **Section 14. Repealing Clause.**

After Hon. Manawatao explained said ordinance, he asked the public for any questions.

QUESTIONS FROM THE PUBLIC:

Person No. 1: Query if mag double parking naay nadisgrasya, kon ma approve na kining ordinance kinsay naay authority?

ANSWER: Hon. Manawatao answered Information Education Campaign. Naay task force para sa kini nga balaod.

Since there were no queries/suggestions from the public, Hon. Manawatao asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Manawatao presented to the public the proposed ordinance entitled **"AN ORDINANCE RESTRICTING THE PHILIPPINE OFFSHORE GAMING OPERATORS (POGO) AND OTHER ON LINE GAMBLING IN THE TERRITORIAL JURISDICTION OF THE MUNICIPALITY OF CARMEN, PROVINCE OF SURIGAO DEL SUR PROVIDING PENALTIES FOR VIOLATION THEREOF AND FOR OTHER PURPOSES".**

Hon. Manawatao explained the legal basis on the Pogo Operator gusto mopalit ug yuta, that one thing ila pag ing-ganyo to the land owner himoon nila nga pabrika tungod sa kamahal sa ila palit mohangyo sa inyo.

Hon. Manawatao explained **on SECTION 2. DECLARATION OF POLICY.** It is hereby the policy of the Municipality of Carmen, Surigao del Sur to regulate and where necessary, restrict and ban the Philippine OnLine Gaming Operators (POGO's) operations to protect the welfare of the constituents and maintain the peace and order. Hon. Manawatao explained also on **Section 5. Restrictions** and **Section 6. Prohibitions.**

Hon. Manawatao explained on **SECTION 7. PENALTIES FOR VIOLATION.**

a. **First Offense** - a fine of One Thousand Pesos (Php1,000.00) and confiscation of all gambling paraphernalia
b. **Second Offense** - a fine of Two Thousand Pesos (Php2,000.00) and an imprisonment for a period of One to Three Months or both upon the discretion of the proper court including the confiscation of all gambling paraphernalia.
c. **Third and Subsequent Offenses** - a fine of Two Thousand Five Hundred Pesos (Php2,500.00) and an imprisonment of Three to Six Months or both upon the discretion of the proper court including the confiscation of all gambling paraphernalia.

Hon. Manawatao explained on **Section 8. ENFORCEMENT**. He said that tabangan ninyo ang inyo mga officials, so that it can be stop, we have local laws to protect us.

After Hon. Manawatao explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Manawatao asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Harvey S. Manawatao presented to the public the proposed ordinance entitled **"AN ORDINANCE FOR THE PREVENTION AND CONTROL OF CRIME IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR"**

Hon. Manawatao explained on **Section 2. SCOPE and Section 4. Manner of Reporting,** Any residents in the Barangay upon his/her knowledge shall immediately report to the Barangay Officials and/or Barangay Peacekeeping Action Team or any persons in authority in the said Barangay, and also thru chat or text to the wanted person nga nagtago, so important to verified if the person is wanted dapat ipahibalo jud sa Barangay or sa Purok.

Hon. Manawatao also explained also on **Section 5. Penal Provisions and Section 6. Incentives**- Any residents who have reported the names of person or persons as provided in **Section 4 of this Ordinance**, who later maybe found out to be a wanted criminal or a fugitive of justice and may cause the latter's eventual arrest and immediate apprehension shall be rewarded a minimum of One Thousand Pesos and not more than Five Thousand Pesos depending the ranking from the wanted lists from the allocation to be taken from the Confidential Fund of the LGU CY 2026.

After Hon. Manawatao explained said ordinance, he asked the public for any questions.

QUESTIONS FROM THE PUBLIC:

Person No. 1: query kon naay communist?

ANSWERED: Hon. Manawatao answered mag tinabangay kita.

Since there were no queries/suggestions from the public, Hon. Manawatao asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Rencio Valeroso presented to the public the proposed ordinance entitled **"AN ORDINANCE INSTITUTING A MANDATORY PROPER QUEUING (PILA) SYSTEM IN ALL MUNICIPAL AND BARANGAY ACTIVITIES INCLUDING THE DISTRIBUTION, RELEASE, AND RECEIPT OF GOODS, ASSISTANCE, AND SIMILAR TRANSACTIONS WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, AND PROVIDING PENALTIES FOR VIOLATION THEREOF".**

Hon. Rencio Valeroso explained on **Section 2. Coverage, Section 4. Mandatory Observance of Queuing System, Section 5. Priority Lanes, Section 6. Duties of Implementing Offices, Section 7. Prohibited Acts, Section 8. Penalties.** Any person who violates this Ordinance shall be subject to the following penalties.

First Offense	- Verbal warning and placement at the end of the line
Second Offense	- Fine of Five Hundred Pesos (Php500.00)
Third and Succeeding Offenses	- Fine of One Thousand Pesos (Php1,000.00) and/or Community Service, at the discretion of the proper Authority

Hon. Rencio Valeroso explained also on **Section 9. Enforcement.** He added Barangay Tanods as one of the member of the Enforcement.

After Hon. Rencio Valeroso explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Rencio Valeroso asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **"AN ORDINANCE REQUIRING HOUSES, BUILDINGS, PREMISES THEREOF, AND ANY LAND WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR TO BE KEPT AND MAINTAINED IN A SANITARY CONDITION, AND IMPOSING PENALTIES FOR VIOLATIONS THEREOF".**

Hon. Escuyos explained that this ordinance may require na ato palibot ato limpyohan, He also explained on **Section 4. General requirements**, ang paglabak sa basura botangan ug malata dili malata.

Hon. Escuyos explained also on **Section 5. Prohibited Acts, and Section 7. Penalties.** Any person found to be in violation of this Ordinance shall be penalized as follows:

First Offense	- Verbal Warning and issuance of a notice to comply within seven (7) Calendar days
Second Offense	- A fine of One Thousand Pesos (Php1,000.00) or community Service of One (1) day, subject to barangay supervision
Third Offense	- A fine of One Thousand Five Hundred Pesos (Php1,500.00) and/or Imprisonment of up to five (5) days, at the discretion of the court
Fourth and Subsequent Offenses	- A fine of Two Thousand Five Hundred Pesos (Php2,500.00) and/or Imprisonment of up to ten (10) days, plus administrative action such As revocation of business permits (if applicable)

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled ""**AN ORDINANCE RECOGNIZING AND REGULATING THE PAYMENT OF REAL PROPERTY TAX THROUGH AUTHORIZED REPRESENTATIVES, ENSURING COMPLIANCE WITH REPUBLIC ACT NO. 10173 (DATA PRIVACY ACT OF 2012), AND DIRECTING THE MUNICIPAL TREASURER OF THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, TO ACCEPT SUCH PAYMENTS".**

Hon. Escuyos explained on **Section 2. Payment through authorized Representatives.** Payment of Real Property Tax may be made by a duly authorized representative of the registered owner or tax payer, subject to reasonable verification requirements as may be prescribed by the Municipal Treasurer. He explained also on **Section 3. Proof of Authority**. For purposes of issuance of Tax Declaration (TD) and Certification, an authorized representative shall present any of the following, as may be required. A) A written authorization or special power of Attorney, A valid government-issued identification of the representative; and c) Other supporting documents deemed necessary by the Municipal Treasurer to establish authority and identity.

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **""AN ORDINANCE REGULATING THE ESTABLISHMENT AND OPERATION OF PRIVATE TALIPAPA OR MINI-MARKETS WITHIN THE MUNICIPALITY OF CARMEN, PROVIDING PENALTIES FOR VIOLATION THEREOF, AND FOR OTHER PURPOSES"**

Hon. Escuyos explained on **Section 8. Penalties.** Any talipapa or vendor found violating any provisions of this Ordinance shall be penalized as follows:

First Offense - Warning and three (3) day compliance order
Second Offense - Fine of One Thousand Five Hundred Pesos (Php1,500.00) and temporary Suspension of operations
Third Offense - Fine of Two Thousand Five Hundred Pesos (Php2,500.00) and revocation of business permit

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **"AN ORDINANCE REGULATING THE PREPARATION AND SALE OF MEAT, POULTRY, FISH, VEGETABLES, FRUITS, DAIRY PRODUCTS, AND OTHER FOODSTUFFS FOR PUBLIC CONSUMPTION IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, PROVIDING PENALTIES FOR VIOLATIONS THEREOF, AND FOR OTHER PURPOSES".**

Hon. Escuyos explained on **Section 6. Sanitary Requirement, and Section 10. Penalties.** Any person or entity found violating any provision of this Ordinance shall be penalized as follows:

First Offense - Warning and mandatory seminar on food safety
Second Offense - Fine of One Thousand Pesos (Php1,000.00) and/or suspension of business Permit for up to seven (7) days
Third Offense - Fine of Two Thousand Five Hundred Pesos (Php2,500.00) and/or revocation of business permit, confiscation of products, and possible filing of legal charges

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **"AN ORDINANCE DECLARING, REGULATING, AND PROVIDING FOR THE ABATEMENT OF NUISANCE WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR AND PROVIDING PENALTIES THEREFOR, AND FOR OTHER PURPOSES".**

Hon. Escuyos explained and site and example nag guba kamo nan inyo balay ang mga bata nag duwa natunok nan lansang liable jud kamo, another example naay lubi doul sa silingan you must be liable kondili ninyo ipautod ang inyo lubi. Hon. Escuyos explained on **Section 5. Abatement of Nuisance, and Section 6. Penalties.** Any person, natural or juridical, found violating the provisions of this Ordinance shall be penalized as follows:

First Offense - A fine of Five Hundred Pesos (Php500.00) and written warning
Second Offense - A fine of One Thousand Pesos (Php1,000.00) or community service Of not less than five (5) days
Third and Succeeding Offenses – A fine of Two Thousand Five Hundred Pesos (Php2,500.00) and/or imprisonment of not more than thirty (30) days, at discretion of the court

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang kamot agig pag-uyon sa maong ordinansa.

ADJOURNMENT:

There being no more questions from the public, the Public Hearing was adjourned at 4:30 in the afternoon.

WE HEREBY ATTEST to the correctness of the foregoing minutes.

JOCELYN B. AGUHOB
Local Legislative Staff Assistant-II/
Acting Secretary

CERTIFIED CORRECT:

HARVEY S. MANAWATAO
SB Member/Chairman, Committee on
Peace and Order, Public Safety, Transportation
And Public Utilities and Communication

MICHAEL C. ESCUYOS
SB Member/ Chairman Committee Finance,
Appropriations, Ways and Means,
and Economic Enterprises

RENCIO P. VALEROSO
SB Member/Vice Chairman, Committee on
Peace and Order, Public Safety, Transportation
and Public Utilities and Communication

Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

ATTENDANCE SHEET

PUBLIC HEARING
BARANGAY STA. CRUZ, CARMEN, SDS
FEBRUARY 13, 2026 (1:00PM – 5:00PM)

PROPOSED ORDINANCES:

1. "AN ORDINANCE REGULATING THE OPERATION OF COCKFIGHTING AND IMPOSING FEES AND CHARGES THEREOF AND FOR OTHER PURPOSES"
2. "AN ORDINANCE FOR THE PREVENTION AND CONTROL OF CRIME IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR"
3. "AN ORDINANCE ROHIBITING ANY OBSTRUCTION ON PUBLIC ROADS AND OTHER SIMILAR PUBLIC PLACES WITHIN THE TERRITORIAL JURISDICTION OF CARMEN, SURIGAO DEL SUR"
4. "AN ORDINANCE RECOGNIZING AND REGULATING THE PAYMENT OF REAL PROPERTY TAX THROUGH AUTHORIZED REPRESENTATIVES, ENSURING COMPLIANCE WITH REPUBLIC ACT NO. 10173 (DATA PRIVACY ACT OF 2012), AND DIRECTING THE MUNICIPAL TREASURER OF THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, TO ACCEPT SUCH PAYMENTS"
5. "AN ORDINANCE INSTITUTING A MANDATORY PROPER QUEUING (PILA) SYSTEM IN ALL MUNICIPAL AND BARANGAY ACTIVITIES INCLUDING THE DISTRIBUTION, RELEASE, AND RECEIPT OF GOODS, ASSISTANCE, AND SIMILAR TRANSACTIONS WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, AND PROVIDING PENALTIES FOR VIOLATION THEREOF"
6. "AN ORDINANCE RESTRICTING THE PHILIPPINE OFFSHORE GAMING OPERATORS (POGO) AND OTHER ON LINE GAMBLING IN THE TERRITORIAL JURISDICTION OF THE MUNICIPALITY OF CARMEN, PROVINCE OF SURIGAO DEL SUR PROVIDING PENALTIES FOR VIOLATION THEREOF AND FOR OTHER PURPOSES"
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8. "AN ORDINANCE REGULATING THE PREPARATION AND SALE OF MEAT, POULTRY, FISH, VEGETABLES, FRUITS, DAIRY PRODUCTS, AND OTHER FOODSTUFFS FOR PUBLIC CONSUMPTION IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, PROVIDING PENALTIES FOR VIOLATIONS THEREOF, AND FOR OTHER PURPOSES"
9. "AN ORDINANCE DECLARING, REGULATING, AND PROVIDING FOR THE ABATEMENT OF NUISANCE WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR AND PROVIDING PENALTIES THEREFOR, AND FOR OTHER PURPOSES"
10. "AN ORDINANCE REGULATING THE ESTABLISHMENT AND OPERATION OF PRIVATE TALIPAPA OR MINI-MARKETS WITHIN THE MUNICIPALITY OF CARMEN, PROVIDING PENALTIES FOR VIOLATION THEREOF, AND FOR OTHER PURPOSES"

	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
1.	Prodito J. Uriarte	Male		member	[signature]
2.	Helenita a. Balgo	F	L.G.U	Brgy. Kagawad	[signature]
3.	Jamela T. Perez	F	L.G.U	Barangay Recordkeeper	[signature]
4.	Juanito Luna	M	P-2	Member	[signature]
5.	NILO P. ALJO	M	P-3	MEMBER	[signature]
6.	Heredena S. Rexalde	F	Senior Citizen	member	[signature]
7.	Renel M Plaza	I	P-4	Renel	[signature]
8.	Ruben R. Piedad	M	P-4	member	[signature]
9.	Josephine Y. Pimentel	F	P-2	member	[signature]
10.	Lucimar S. Espiridion	M.	P-4	Member	[signature]
11.	Gregorio S. Pude	M.	P-4	"	[signature]
12.	Di Almarie a. Salinas	F	P-1	Member	[signature]
13.	Justine M. Calvay	M	P-1	Member	[signature]
14.	APOLINAR A. PUDE	M	P1	"	[signature]
15.	[illegible], CRISTOPHER	M	P-4	MEMBER	[signature]
16.	Romarito Bajao	M	P-4	Member	[signature]
17.	Marlon Laurina	M	P-1	Member	[signature]
18.	Nana Hayagan	M	P-1	member	[signature]
19.	Charlo Lopio	M	P-1	member	[signature]
20.	Bertina P. Comedoy	F	Senior Citizen		[signature]
21.	VYAR G. LIMBING	M	P-4	member	[signature]
22.	Andress Jr. Cocola	M	P-4	member	[signature]
23.	Avelina H. Oroza	F	P-2	BHW	[signature]
24.	Ma. Elena O. Tandoy	F	P-3/3/LGU	BHW	[signature]
25.	Teresa T. Estrada	F	P-3 Pres.		[signature]

Republic of the Philippines
Province of Surigao del Sur
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ATTENDANCE SHEET

PUBLIC HEARING
BARANGAY STA. CRUZ, CARMEN, SDS
FEBRUARY 13, 2026 (1:00PM – 5:00PM)

PROPOSED ORDINANCES:

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2. "AN ORDINANCE FOR THE PREVENTION AND CONTROL OF CRIME IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR"
3. "AN ORDINANCE PROHIBITING ANY OBSTRUCTION ON PUBLIC ROADS AND OTHER SIMILAR PUBLIC PLACES WITHIN THE TERRITORIAL JURISDICTION OF CARMEN, SURIGAO DEL SUR"
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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
26.	Ignacia L. Ilogon	F	P-5	Press	
27.	Jesstil Pacasales	male	BLGU	Bgy Kgd	
28.	Jeanita Quilpanga	F	FSC	Member	
29.	DAISY S. PLAZA	F	BLGU	Brgy. Kag	
30.	Norma P. Andoy	F	SC	Member	Andoy
31.	Mary Grace P. Adato	F	IA Treas.	Treasurer	
32.	JONARD K SPARTANES	M	BLGU	BRGY KGD	
33.	Arlyn P. Estrada	F	Purok	Member	
34.	Mario H. Jurturio	M	Purok 2	Member	M. Jurturio
35.	Maria Annabelle D. Pragana	F	BLGU	BHW	
36.	Rodito R. Plaza	M	Senior	Member	
37.	PLAZA, NORMA	F	Senior	Member	
38.	BY MAR G. COCOLA	M	P-4	MEMBER	
39.	JUNREY C. LOPIO	M	P-1	MEMBER	
40.	MARILYN A. PLAZA	F	P-3	MEMBER	
41.	Anadelia D. Lopio	F	P-1/women's member		A. Lopio
42.	Estrella Zozobrado	F	Senior Citizen	Member	E.Z.B.
43.	Anecita D. Plaza	F	BLGU	BHW	
44.	Renato P. Alentajan	M	Sta Praxedes	Pres.	
45.	Eufemio E. Estrada	M	BLGU	Brgy Kag.	
46.	Peter P. Derigay	M	P-Purok	Member	
47.	Magno O. Edal	M	Farmers	Member	Edal
48.	Jamila Mariano	F	Senior Citizen	Member	
49.	Buenaventura A. Malagure	F	Sta.	Member	
50.	Emelita S. Cafag	F	Senior Citizen	Member	

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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
51.	Pamfilo S. Ellorimo Jr.		P2		[signature]
52.	Jennylyn D. Rulite		P4		[signature]
53.	Rey T. Azarcon		P4		[signature]
54.	Junrey T. Azarcon		P4		J.T.A
55.	Manuelita S. Villarigo		P-3		[signature]
56.	Diego R. Gayo		P-1/S2	Member	[signature]
57.	Celsa A. Buneil		P-4		C.B
58.	Laura C. Frias	F	Senior Citizen		[signature]
59.	Victoria Estrada	F	Senior citizen	Member	[signature]
60.	Eloisa mae S. Cutang	F	madasigon SLP sta cruz	President	[signature]
61.	Felicidad Pinda	F	Senior Citizen	member	[signature]
62.	RICKY FRIAS	M	KAWAYANAN		[signature]
63.	Analyn P. Datoy	F	P-2		[signature]
64.	[illegible]		P2	[illegible]	[signature]
65.	[illegible] P. Cubero	F	P-4	member	[signature]
66.	CUBERO FELICIANO	M	P-2	member	[signature]
67.	Jaime C. Rulite		P4		[signature]
68.	Edilberto Plaza	K	P-4	member	[signature]
69.	Rodel Plaza	M	P-4	general [illegible]	[signature]
70.	Emilyn Apellanes	F	P4		E. Apellanes
71.	LUZMINDA E. PLAZA	F	Senior	member	[signature]
72.	Jeramel E. Plaza	F	P-3	Member	[signature]
73.	Rosalynda C. Estrada	F	P-3	Treasurer	[signature]
74.	Rezalyn E. Cuaresma	F	Women's	member	[signature]
75.	Valeriana R. Ellorimo	F	Senior	member	[signature]

Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

ATTENDANCE SHEET

PUBLIC HEARING
BARANGAY STA. CRUZ, CARMEN, SDS
FEBRUARY 13, 2026 (1:00PM – 5:00PM)

PROPOSED ORDINANCES:

1. "AN ORDINANCE REGULATING THE OPERATION OF COCKFIGHTING AND IMPOSING FEES AND CHARGES THEREOF AND FOR OTHER PURPOSES"
2. "AN ORDINANCE FOR THE PREVENTION AND CONTROL OF CRIME IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR"
3. "AN ORDINANCE ROHIBITING ANY OBSTRUCTION ON PUBLIC ROADS AND OTHER SIMILAR PUBLIC PLACES WITHIN THE TERRITORIAL JURISDICTION OF CARMEN, SURIGAO DEL SUR"
4. "AN ORDINANCE RECOGNIZING AND REGULATING THE PAYMENT OF REAL PROPERTY TAX THROUGH AUTHORIZED REPRESENTATIVES, ENSURING COMPLIANCE WITH REPUBLIC ACT NO. 10173 (DATA PRIVACY ACT OF 2012), AND DIRECTING THE MUNICIPAL TREASURER OF THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, TO ACCEPT SUCH PAYMENTS"
5. "AN ORDINANCE INSTITUTING A MANDATORY PROPER QUEUING (PILA) SYSTEM IN ALL MUNICIPAL AND BARANGAY ACTIVITIES INCLUDING THE DISTRIBUTION, RELEASE, AND RECEIPT OF GOODS, ASSISTANCE, AND SIMILAR TRANSACTIONS WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, AND PROVIDING PENALTIES FOR VIOLATION THEREOF"
6. "AN ORDINANCE RESTRICTING THE PHILIPPINE OFFSHORE GAMING OPERATORS (POGO) AND OTHER ON LINE GAMBLING IN THE TERRITORIAL JURISDICTION OF THE MUNICIPALITY OF CARMEN, PROVINCE OF SURIGAO DEL SUR PROVIDING PENALTIES FOR VIOLATION THEREOF AND FOR OTHER PURPOSES"
7. "AN ORDINANCE REQUIRING HOUSES, BUILDINGS, PREMISES THEREOF, AND ANY LAND WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR TO BE KEPT AND MAINTAINED IN A SANITARY CONDITION, AND IMPOSING PENALTIES FOR VIOLATIONS THEREOF"
8. "AN ORDINANCE REGULATING THE PREPARATION AND SALE OF MEAT, POULTRY, FISH, VEGETABLES, FRUITS, DAIRY PRODUCTS, AND OTHER FOODSTUFFS FOR PUBLIC CONSUMPTION IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, PROVIDING PENALTIES FOR VIOLATIONS THEREOF, AND FOR OTHER PURPOSES"
9. "AN ORDINANCE DECLARING, REGULATING, AND PROVIDING FOR THE ABATEMENT OF NUISANCE WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR AND PROVIDING PENALTIES THEREFOR, AND FOR OTHER PURPOSES"
10. "AN ORDINANCE REGULATING THE ESTABLISHMENT AND OPERATION OF PRIVATE TALIPAPA OR MINI-MARKETS WITHIN THE MUNICIPALITY OF CARMEN, PROVIDING PENALTIES FOR VIOLATION THEREOF, AND FOR OTHER PURPOSES"

	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
76.	Marlina M. Doray	F	P-3	Member	Mdoray
77.	Junril C Rulite	M	P-4	Y Pres	[signature]
78.	Dhenesa C. Tactas	F	P4	Member	[signature]
79.	Rachel D. Guillen	F	P-5	Member	[signature]
80.	Conchita B. Del Rosario	F	P-4	BHW	[signature]
81.	Virginia L. Fandog	F	SC	member	[signature]
82.	CUBERO PELUMPHO	M	P-2	member	[signature]
83.	Sanchita E. Cabatuan	F	P-3	member	[signature]
84.	Catherine F. Cabo	F	Coco F. Ass.	Member	[signature]
85.	NESTOR C LOPIO	M	SLP	MEMBER	NESTOR
86.	Ramonito R. Ellorimo	M	P-5	member	[signature]
87.	Minda E. Galue	F	Bayogo irrigator & Association	Member	Minda Galue
88.	Emelda C. Rulite	F	P-4	Member	[signature]
89.	Maria Luz Lopio	F	P-1	member	[signature]
90.	Evangeline M. Ruena	F	P4	member	E Ruena
91.	Rita Vega	F	P3	Rita	Vega
92.	Elna B. Prado	F	P-2/SC	Member	[signature]
93.	Bryle Aljay P. Adobo	M	P-2	BLGV	[signature]
94.	Mervin T. Uriarte	M	P-3	member	[signature]
95.	Rosita P. Superioridad	M	P-4	"	[signature]
96.	MARICEL F. ALMIRO	F.	P-5	member	[signature]
97.	ARTURO B. PRADO		P-2	"	[signature]
98.	Feliciana R Valenzuela		P-3		FRV
99.	Rolando R Valenzuela		P-3		RRV
100.	Lina M. Plaza		P-2		[signature]

Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

ATTENDANCE SHEET

PUBLIC HEARING
BARANGAY STA. CRUZ, CARMEN, SDS
FEBRUARY 13, 2026 (1:00PM – 5:00PM)

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3. "AN ORDINANCE ROHIBITING ANY OBSTRUCTION ON PUBLIC ROADS AND OTHER SIMILAR PUBLIC PLACES WITHIN THE TERRITORIAL JURISDICTION OF CARMEN, SURIGAO DEL SUR"
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5. "AN ORDINANCE INSTITUTING A MANDATORY PROPER QUEUING (PILA) SYSTEM IN ALL MUNICIPAL AND BARANGAY ACTIVITIES INCLUDING THE DISTRIBUTION, RELEASE, AND RECEIPT OF GOODS, ASSISTANCE, AND SIMILAR TRANSACTIONS WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, AND PROVIDING PENALTIES FOR VIOLATION THEREOF"
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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
101.	Leongas, Jeffrey	M	Purok 2	Member	
102.	Glenda H. Azarcon	F	Purok-1	Secretary	
103.	Genalyn C. Layaguin	F	P-4	Member	
104.	Gerlyn Keene Arpilleda	F	P-4	Member	
105.	Cleny Ann S. Daray	F	P-5	Member	cdaray
106.	Marnie S. Murga	F	P-5	Member	M Murga
107.	Roberta Marapao	F	P-5	member	Rmarapao
108.	Ranila R. Ellorima	F	P-5	Member	R. ELLORIMA
109.	Renato L Pucot	M	P3	MEMBER	R Pucot
110.	Abundio Orquia	M	P-5	MEMBER	
111.	Rodolfo Estrada	M	Senior Citizen	Member	ESTRADA
112.	Ashley Jane S. Marapao	F	P-2	Member	
113.	Julieta C. Carbon	F	SC	Member	
114.	Wilma D. Quiroz	F	P-1	P- Pres.	
115.	JOAN A. AJOT	F	LGU	LSSE-1	
116.	JULIUS P. ARANAL	M	LGU	JO	
117.	Jocelyn B. Agbulos	F	LGU	LISA-II	
118.	Angelica J. Opo	F	LGU	JO	
119.	MICHAEL C. EBUYOS	M	LGU	SB Mem	
120.	JONATHAN P. OROZCO	M	BLGU/SC	BLGU	
121.	Renato P. Valencia	M	LGU	SBM	
122.	Vergelia A. Rola	F	P-1	member	VRola
123.	Estrella P. Tuba	F	Senior Citizen	Member	
124.	Joanne P Cabanyo	F	BLGU	BPAO	
125.	CHARLIE N PACOTE	M	BLGU	BPATS	

Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

ATTENDANCE SHEET

PUBLIC HEARING
BARANGAY STA. CRUZ, CARMEN, SDS
FEBRUARY 13, 2026 (1:00PM – 5:00PM)

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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
126.	Elgina Recalde	F	SLP	member	
127.	Novelyn O. Frias	F		Brgy. Sec	
128.					
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PUBLIC HEARING
BARANGAY STA. CRUZ, CARMEN, SDS
FEBRUARY 13, 2026 (1:00PM-5:00PM)













Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

TANGGAPAN NG SANGGUNIANG BAYAN

MINUTES OF THE PUBLIC HEARING OF THE TEN (10) PROPOSED ORDINANCES OF THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR HELD AT THE BARANGAY COVERED COURT OF BARANGAY SAN VICENTE, CARMEN, SURIGAO DEL SUR ON FEBRUARY 14, 2026 AT 8:00 O'CLOCK IN THE MORNING"

PRESENT:

See attached Attendance Sheets

INVOCATION:

Barangay Kagawad Sixto Malikse led a brief prayer of invocation.

WELCOME MESSAGE:

Hon. Blandena V. Sugian, Punong Barangay gave her welcome message to the public for attending the barangay public hearing. She advised to listen to the speakers who will explain about the ten (10) proposed ordinances of the Municipality of Carmen, Surigao del Sur.

PUBLIC HEARING PROPER:

Hon. Manawatao presented to the public the proposed ordinance entitled ""**AN ORDINANCE REGULATING THE OPERATION OF COCKFIGHTING, IMPOSING FEES/CHARGES THEREOF AND FOR OTHER PURPOSES".**

Hon. Manawatao explained that no one is allowed to hold cock fights without permit and outside in a licensed legitimate cockpit arena. Hon. Manawatao explained also on **Section 2. Purpose, Section 6. Establishing of Cockpit, Section 8. Place and time and holding cockpit.** Bawal jud dili licensed nga cockfight, bawal ang tari-tari sa kada fiesta, sa licensed da na cockpit arena, bawal jud sa dili lisensyado na cockpit arena. **Section 14. Imposition of Fees, Section 15. Prohibitions, Section 16. Penal Provisions:**

First Offense - Two Thousand Five Hundred Pesos (Php2,500.00)
Second Offense – One (1) Month Suspension of the operation of the cockpit
Third Offense – Revocation of Franchise

Since there were no queries/suggestions from the public, Hon. Mnawatao asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Manawatao presented to the public the proposed ordinance entitled "**AN ORDINANCE RESTRICTING THE PHILIPPINE OFFSHORE GAMING OPERATORS (POGO) AND OTHER ON LINE GAMBLING IN THE TERRITORIAL JURISDICTION OF THE MUNICIPALITY OF CARMEN, PROVINCE OF SURIGAO DEL SUR PROVIDING PENALTIES FOR VIOLATION THEREOF AND FOR OTHER PURPOSES".**

Hon. Manawatao explained the legal basis on the Pogo Operator gusto mopalit ug yuta, that one thing ila pag ing-ganyo to the land owner himoon nila nga pabrika tungod sa kamahal sa ila palit mohangyo sa inyo.

Hon. Manawatao explained **on SECTION 2. DECLARATION OF POLICY.** It is hereby the policy of the Municipality of Carmen, Surigao del Sur to regulate and where necessary, restrict and ban the Philippine OnLine Gaming Operators (POGO's) operations to protect the welfare of the constituents and maintain the peace and order. Hon. Manawatao explained also on **Section 5. Restrictions** and **Section 6. Prohibitions.**

Hon. Manawatao explained on **SECTION 7. PENALTIES FOR VIOLATION.**

a. **First Offense** - a fine of One Thousand Pesos (Php1,000.00) and confiscation of all gambling paraphernalia
b. **Second Offense** - a fine of Two Thousand Pesos (Php2,000.00) and an imprisonment for a period of One to Three Months or both upon the discretion of the proper court including the confiscation of all gambling paraphernalia.
c. **Third and Subsequent Offenses** - a fine of Two Thousand Five Hundred Pesos (Php2,500.00) and an imprisonment of Three to Six Months or both upon the discretion of the proper court including the confiscation of all gambling paraphernalia.

Hon. Manawatao explained on **Section 8. ENFORCEMENT**. He said that tabangan ninyo ang inyo mga officials, so that it can be stop, we have local laws to protect us.

After Hon. Manawatao explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Manawatao asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Manawatao presented to the public the proposed ordinance entitled **"AN ORDINANCE ROHIBITING ANY OBSTRUCTION ON PUBLIC ROADS AND OTHER SIMILAR PUBLIC PLACES WITHIN THE TERRITORIAL JURISDICTION OF CARMEN, SURIGAO DEL SUR".**

Hon. Manawatao explained in **Section 2. Declaration of Policy, Section 3. Scope, Section 5. Prohibited Acts.** Mga sakyanan na naka parking sa kilid sa karsada dili puede mo parking, within six (6) meters at the road way, bawal jud mag parking ug sakyanan sa kilid nan karsada, either national or provincial roads, we have laws to prohibit and it also lessen in times of emergencies. Loading and unloading sa karsada bawal remember this is a national laws or local ordinances. Hon. Manawatao explained also that Drying of palay, corn and other root crops including chopped woods bawal.

Hon. Manawatao explained in **Section 6. Exemptions,** Funeral Wake, Baptism, Birthdays and Anniversaries, Other private celebration. Hon. Manawatao explained also in **Section 7. PENALTIES.** Any violation of the provisions of this Ordinance shall be penalized which shall accrue to the Municipal Treasurer as follows.

a. Sidewalk Vendors:

1st Offense	-	A fine of Five Hundred Pesos (Php500.00)
2nd Offense	-	A fine of One Thousand Five Hundred Pesos (Php1,500.00)
3rd and Succeeding Offenses	-	A fine of Two Thousand Five Hundred Pesos (Php2,500.00)

b. Business Signage:

1st Offense	-	A fine of Five Hundred Pesos (Php500.00)
2nd Offense	-	A fine of One Thousand Five Hundred Pesos and Dismantling of signage's
3rd Offenses	-	A fine of Two Thousand Five Hundred Pesos (Php2,500.00) and Dismantling of Signage's
4th Offenses	-	Suspension of Business Permit for one month if the violator is a Business Operator

c. Construction Materials:

1st Offense	-	Written Warning with an order to clear and removed the construction materials within twenty-four (24) hours upon receipt of the same
2nd Offense	-	A fine of One Thousand Five Hundred Pesos (Php1,500.00)
3rd Offense	-	A fine of Two Thousand Five Hundred Pesos (Php2,500.00)
4th Offense	-	Confiscation of materials

d. Other Violators:

1st Offense	-	A fine of Five Hundred Pesos (Php500.00)
2nd Offense	-	A fine of One Thousand Five Hundred Pesos (Php1,500.00)

3rd Offense - A fine of Two Thousand Five Hundred Pesos (Php2,500.00)

Hon. Manawatao explained also on **Section 11. Carmen Road Clearing Task Force** and **Section 14. Repealing Clause.**

After Hon. Manawatao explained said ordinance, he asked the public for any questions.

QUESTIONS FROM THE PUBLIC:

Person No. 1: Query if sa concrete construction of road adiser proyekto kuha ug zoning permit pero pag construct sa tao ang office zoning wala karon ang provision wala ba mo violate unsay himoon ana?

ANSWER: Hon. Manawatao answered wala na sa ordinance kita tag iya sa yuta ang property line from the very start kon asa ang utlanan whatsoever kung kung disaster sa tag-iya mobayad siya, kung nasayop ka asa ang utlanan imo gipa sobrahan pwedi mo kakasuhan.

Person No. 2: query kon naka obstruct ang materials cause accident magbuyad liable ba?

ANSWER: Hon. Manawatao oo botangan ug mga bato ang owner sa nagbuwad liable siya kung mamatay.

Since there were no queries/suggestions from the public, Hon. Manawatao asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Harvey S. Manawatao presented to the public the proposed ordinance entitled **"AN ORDINANCE FOR THE PREVENTION AND CONTROL OF CRIME IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR"**

Hon. Manawatao explained on **Section 2. SCOPE and Section 4. Manner of Reporting,** Any residents in the Barangay upon his/her knowledge shall immediately report to the Barangay Officials and/or Barangay Peacekeeping Action Team or any persons in authority in the said Barangay, and also thru chat or text to the wanted person nga nagtago, so important to verified if the person is wanted dapat ipahibalo jud sa Barangay or sa Purok.

Hon. Manawatao also explained also on **Section 5. Penal Provisions and Section 6. Incentives**- Any residents who have reported the names of person or persons as provided in **Section 4 of this Ordinance**, who later maybe found out to be a wanted criminal or a fugitive of justice and may cause the latter's eventual arrest and immediate apprehension shall be rewarded a minimum of One Thousand Pesos and not more than Five Thousand Pesos depending the ranking from the wanted lists from the allocation to be taken from the Confidential Fund of the LGU CY 2026.

After Hon. Manawatao explained said ordinance, he asked the public for any questions.

QUESTIONS FROM THE PUBLIC:

Person No. 1: query kon kinsay responsibility sa biktima under age rape ug ang nag rape under age pud?

ANSWERED: Hon. Manawatao answered rape or gipatay naay laws nato adunay MSWDO E-file gihapon sa PNP pag-abot sa sakto na edad the case will pursue.

Since there were no queries/suggestions from the public, Hon. Manawatao asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Rencio Valeroso presented to the public the proposed ordinance entitled **"AN ORDINANCE INSTITUTING A MANDATORY PROPER QUEUING (PILA) SYSTEM IN ALL MUNICIPAL AND BARANGAY ACTIVITIES INCLUDING THE DISTRIBUTION, RELEASE, AND RECEIPT OF GOODS, ASSISTANCE, AND SIMILAR TRANSACTIONS WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, AND PROVIDING PENALTIES FOR VIOLATION THEREOF".**

Hon. Rencio Valeroso explained on **Section 2. Coverage, Section 4. Mandatory Observance of Queuing System, Section 5. Priority Lanes, Section 6. Duties of Implementing Offices, Section 7. Prohibited Acts, Section 8. Penalties.** Any person who violates this Ordinance shall be subject to the following penalties.

First Offense	- Verbal warning and placement at the end of the line
Second Offense	- Fine of Five Hundred Pesos (Php500.00)
Third and Succeeding Offenses	- Fine of One Thousand Pesos (Php1,000.00) and/or Community Service, at the discretion of the proper Authority

Hon. Rencio Valeroso explained also on **Section 9. Enforcement.** He added Barangay Tanods as one of the member of the Enforcement.

After Hon. Rencio Valeroso explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Rencio Valeroso asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **"AN ORDINANCE DECLARING, REGULATING, AND PROVIDING FOR THE ABATEMENT OF NUISANCE WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR AND PROVIDING PENALTIES THEREFOR, AND FOR OTHER PURPOSES".**

Hon. Escuyos explained and site and example nag guba kamo nan inyo balay ang mga bata nag duwa natunok nan lansang liable jud kamo, another example naay lubi doul sa silingan you must be liable kondili ninyo ipautod ang inyo lubi. Hon. Escuyos explained on **Section 5. Abatement of Nuisance, and Section 6. Penalties.** Any person, natural or juridical, found violating the provisions of this Ordinance shall be penalized as follows:

First Offense	- A fine of Five Hundred Pesos (Php500.00) and written warning
Second Offense	- A fine of One Thousand Pesos (Php1,000.00) or community service Of not less than five (5) days
Third and Succeeding Offenses	– A fine of Two Thousand Five Hundred Pesos (Php2,500.00) and/or imprisonment of not more than thirty (30) days, at discretion of the court

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

QUESTION FROM THE PUBLIC:

Person No. 1: query jaon magpaboto bawal ba o dili? Kay aduna akoy baboy tagpabothan adto pasko.

ANSWER: Hon. Sugian answered e process ang legal basis ang ngayan sa nagpaboto dili kami makaplastar nan sakto na proseso kay yamay ngayan sa ijo tag reklamo.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **"AN ORDINANCE REGULATING THE PREPARATION AND SALE OF MEAT, POULTRY, FISH, VEGETABLES, FRUITS, DAIRY PRODUCTS, AND OTHER FOODSTUFFS FOR PUBLIC CONSUMPTION IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, PROVIDING PENALTIES FOR VIOLATIONS THEREOF, AND FOR OTHER PURPOSES".**

Hon. Escuyos explained on **Section 6. Sanitary Requirement, and Section 10. Penalties.** Any person or entity found violating any provision of this Ordinance shall be penalized as follows:

First Offense	- Warning and mandatory seminar on food safety
Second Offense	- Fine of One Thousand Pesos (Php1,000.00) and/or suspension of business Permit for up to seven (7) days
Third Offense	- Fine of Two Thousand Five Hundred Pesos (Php2,500.00) and/or revocation of business permit, confiscation of products, and possible filing of legal charges

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

QUESTION FROM THE PUBLIC:

Person No. 1: query sa safety sa meat an ato manindahay sa palengke tagklaying ang steel bar stainless, example mag-ihaw ako sa slaughterhouse pwedi ba ako mamaligya deri?

ANSWER: Hon. Escuyos answered oo pwedi magkuha kaw nan permit. You can do an enterprise.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled ""**AN ORDINANCE RECOGNIZING AND REGULATING THE PAYMENT OF REAL PROPERTY TAX THROUGH AUTHORIZED REPRESENTATIVES, ENSURING COMPLIANCE WITH REPUBLIC ACT NO. 10173 (DATA PRIVACY ACT OF 2012), AND DIRECTING THE MUNICIPAL TREASURER OF THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, TO ACCEPT SUCH PAYMENTS**".

Hon. Escuyos explained on **Section 2. Payment through authorized Representatives.** Payment of Real Property Tax may be made by a duly authorized representative of the registered owner or tax payer, subject to reasonable verification requirements as may be prescribed by the Municipal Treasurer. He explained also on **Section 3. Proof of Authority**. For purposes of issuance of Tax Declaration (TD) and Certification, an authorized representative shall present any of the following, as may be required. A) A written authorization or special power of Attorney, A valid government-issued identification of the representative; and c) Other supporting documents deemed necessary by the Municipal Treasurer to establish authority and identity.

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled ""**AN ORDINANCE REGULATING THE ESTABLISHMENT AND OPERATION OF PRIVATE TALIPAPA OR MINI-MARKETS WITHIN THE MUNICIPALITY OF CARMEN, PROVIDING PENALTIES FOR VIOLATION THEREOF, AND FOR OTHER PURPOSES**"

Hon. Escuyos explained on **Section 8. Penalties.** Any talipapa or vendor found violating any provisions of this Ordinance shall be penalized as follows:

First Offense	- Warning and three (3) day compliance order
Second Offense	- Fine of One Thousand Five Hundred Pesos (Php1,500.00) and temporary Suspension of operations
Third Offense	- Fine of Two Thousand Five Hundred Pesos (Php2,500.00) and revocation of business permit

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

QUESTION FROM THE PUBLIC:

Person No. 1: query kon dunay talipapa nag competition.

ANSWER: Hon. Escuyos answered ang ordinansa wala mag dili nan paninda you are free to do an enterprise permit kuha kamo.

Person No. 2: query plano ako na mag negosyo ug mga gulay, isa-isa ba pagkuha ug permit?

ANSWER: Hon. Escuyos answered lahi lahi jud in getting permit.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **"AN ORDINANCE REQUIRING HOUSES, BUILDINGS, PREMISES THEREOF, AND ANY LAND WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR TO BE KEPT AND MAINTAINED IN A SANITARY CONDITION, AND IMPOSING PENALTIES FOR VIOLATIONS THEREOF".**

Hon. Escuyos explained that this ordinance may require na ato palibot ato limpyohan, He also explained on **Section 4. General requirements**, ang paglabak sa basura botangan ug malata dili malata.

Hon. Escuyos explained also on **Section 5. Prohibited Acts, and Section 7. Penalties.** Any person found to be in violation of this Ordinance shall be penalized as follows:

First Offense	- Verbal Warning and issuance of a notice to comply within seven (7) Calendar days
Second Offense	- A fine of One Thousand Pesos (Php1,000.00) or community Service of One (1) day, subject to barangay supervision
Third Offense	- A fine of One Thousand Five Hundred Pesos (Php1,500.00) and/or Imprisonment of up to five (5) days, at the discretion of the court
Fourth and Subsequent Offenses	- A fine of Two Thousand Five Hundred Pesos (Php2,500.00) and/or Imprisonment of up to ten (10) days, plus administrative action such As revocation of business permits (if applicable)

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ADJOURNMENT:

There being no more questions from the public, the Public Hearing was adjourned at 12:00 noon.

WE HEREBY ATTEST to the correctness of the foregoing minutes.

JOCELYN E. AGUHOB
Local Legislative Staff Assistant-II/
Acting Secretary

CERTIFIED CORRECT:

HARVEY S. MANAWATAO
SB Member/Chairman, Committee on
Peace and Order, Public Safety, Transportation
And Public Utilities and Communication

MICHAEL C. ESCUYOS
SB Member/ Chairman Committee Finance,
Appropriations, Ways and Means,
and Economic Enterprises

RENCIO P. VALEROSO
SB Member/Vice-Chairman, Committee on
Peace and Order, Public Safety, Transportation
and Public Utilities and Communication

Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

ATTENDANCE SHEET

PUBLIC HEARING
BARANGAY SAN VICENTE, CARMEN, SDS
FEBRUARY 14, 2026 (8:00AM – 12:00NN)

PROPOSED ORDINANCES:

1. "AN ORDINANCE REGULATING THE OPERATION OF COCKFIGHTING AND IMPOSING FEES AND CHARGES THEREOF AND FOR OTHER PURPOSES"
2. "AN ORDINANCE FOR THE PREVENTION AND CONTROL OF CRIME IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR"
3. "AN ORDINANCE ROHIBITING ANY OBSTRUCTION ON PUBLIC ROADS AND OTHER SIMILAR PUBLIC PLACES WITHIN THE TERRITORIAL JURISDICTION OF CARMEN, SURIGAO DEL SUR"
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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
1.	TERESITA C. MIANO	F	BLGU	BRGY KAG	[signature]
2.	Teofana S. Lequit	F	BLGU	Brgy. Kag.	[signature]
3.	Johnriel K. Kindica	M	BLGU	Brgy. KAG	[signature]
4.	SIXTO V. MACIKSE	M	BLGU	Brgy. Kag	[signature]
5.	JUNREY L. CONAVERDE	M	BLGU	BRGY. TREAS	[signature]
6.	Ennie Bajao	M	P-5.	MEMBER	[signature]
7.	Jenelyn D. Ilogon	F	P-3	Member	[signature]
8.	Anastacio D. Coronel	M	P-4	Member	[signature]
9.	Renalyn D. Kindica.	F	P-3	Member	[signature]
10.	Josephine C. Cubio	F	P-3	Member	[signature]
11.	Rayan T. Coronel	M	P-4	Member	[signature]
12.	Madel D. Bacdi	F	P-3	Member	[signature]
13.	Rosenda E. Duarás	F	P-3	Member	[signature]
14.	TIRSA A. AMBA	F	P-3	MEMBER	[signature]
15.	Rosemie L. Curada	F	P-3	Member	[signature]
16.	Irene T. Gonzaga	F	P-1	Member	[signature]
17.	Analiza D. Orillaneda	F	P-3	member	[signature]
18.	Erlin T. Ilogon	F	P-3	P-Pres. 3 MEMBER	[signature]
19.	Rene G. Lequit	M	P-4	Member	[signature]
20.	ANA LOURDES T. CORONEL	F	BLGU	BRGY. SEC.	[signature]
21.	Benedicto D. Duigay	M	P-3	Member	[signature]
22.	Renaud Lequit	M	P 3	Member	[signature]
23.	Gloriwie V. Malinay	F	P-2	BHW	[signature]
24.	Eutagia P. Duigay	F	S-C	Member	[signature]
25.	Lilian O. Ilogon	F	P-2	Member	[signature]

Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

ATTENDANCE SHEET

PUBLIC HEARING
BARANGAY SAN VICENTE, CARMEN, SDS
FEBRUARY 14, 2026 (8:00AM – 12:00NN)

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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
26.	Vanecita M. Pastor	F	P-5	member	V. Pastor
27.	Teresita M. Acot	F	P-1	Member	T. Acot
28.	Romeo I Cirilo	M	P-2	Member	[signature]
29.	Edwin V Arado	M	P4	member	[signature]
30.	Jeremiah M Juagpao	M	P-5	member	[signature]
31.	Marlyn G. Mataque	F	P-5	member	Mataque
32.	Emilia P. Polinar	F	P5	Member	E Polinar
33.	Myrna C. Lequit	F	P-5	Member	MCLequit
34.	Emily C. Apellanes	F	P-5	member	[signature]
35.	Dexter O. Castin	M	P-2	member	[signature]
36.	Janice b Erman	F	P-1	member	Janice
37.	Aurelio Valerio	F	BV	Member	AV
38.	Rebecca C. Polinar	F	Senior	Member	R. Polinar
39.	Aive C. Loayon	F	P-1	Member	[signature]
40.	Marcelo O. Ohao	M	P-4	member	[signature]
41.	Reynaldo O. Tinonga	M	P-5	member	Tinonga
42.	Mary Jane H. Tinonga	F	P-5	Member	[signature]
43.	Rosa C. Gono	F	P-3	member	R. Gono
44.	Melrose T. Pacaanas	F	P-5	Member	[signature]
45.	Ma. Salome C. Linbaga	F	P-4	member	M. Linbaga
46.	Jahnilyn M. Malingin	F	P-4	member	[signature]
47.	Miguela Juagpao	F	P-5	member	[signature]
48.	Bautista Loayon	F	P-5	member	B. Loayon
49.	Randy Cubio	M	P-3	member	[signature]
50.	PAEL JOHNNY	M	P4	MEMBER	[signature]

Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

ATTENDANCE SHEET

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BARANGAY SAN VICENTE, CARMEN, SDS
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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
51.	Andres M. Gomo	M	Senior	member	[signature]
52.	Analinda C. Ilogon	F	Bank-2	member	[signature]
53.	Elna G. Polinar	F	P. 5	member	[signature]
54.	Jovie C. Valeroso	F	P-4	Member	[signature]
55.	Liteba L. Cañaveras	F	P-4	Member	[signature]
56.	Lourdes E. Imuza	F	P-4	"	[signature]
57.	Maura A. Tubanon	F	8 C	member	[signature]
58.	Teodoci B. Dengay	F	8 C	Member	[signature]
59.	Rita A. Maglangit	F	P-I	member	[signature]
60.	Mitchel Lipat	F	P-5	member	[signature]
61.	Dioscora C. Sumag	F	P-2	member	[signature]
62.	Elvie C. Polinar	F	P-3	member	[signature]
63.	Bellalinda F. Kindica	F	P-3	member	[signature]
64.	Esteria V. Ceniza	F	P-4	member	[signature]
65.	Nicanora D. Bautista	F	P-5	member	[signature]
66.	Absalon M. Montegrande Jr	M	P. 1	member	[signature]
67.	Petronila R. Serra	F	P-1	Member	[signature]
68.	Felipa Maranog	F	P-1	member	[signature]
69.	Rosita Sabardal	F	P-1	member	[signature]
70.	Nomie M. Aranal	F	P-1	member	[signature]
71.	John Denber K. Cavite	F	P-3	member	[signature]
72.	Jenny B. Polinar	F	P-5		[signature]
73.	Carl Joseph A. Azaron	M	P-3	member	[signature]
74.	CHRISTIAN P. ARNUZA	M	P-3	Member	[signature]
75.	Gemalyn C. Malaque	F	P-5	Member	[signature]

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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
76.	Febelyn M. Nuevo	F	P-3	Member	Febelyn
77.	Julie I. Dabalos	F	P5	member	J.D.
78.	Jocelyn A. Tinonga	F.	P-4	member	J Tinonga
79.	Marifes C. Abarca	F	P-4	member	Jacabarca
80.	GLORY CANTONES	F	P-4	MEMBER	[illegible]
81.	Rebecca M. Boyhof	F	P-1	member	R. Boyhof
82.	Martina A. Valeroso	F	P-2	member	M Valeroso
83.	Henedina R. Valeroso	F	P-4	member	H Valeroso
84.	Rowena T. Aguilar	F	P-5	member	[illegible]
85.	Abelit S Dales	F	P-3	A Dales	
86.	Lucilina M. Pole	F	P-1	member	L. Pole
87.	Jomar O Davey	M	P-5	member	[illegible]
88.	Felicitas B. Luneta	F	P-1	Member	Felicitas
89.	Joel L. Cabelo	M	P-1	Member	[illegible]
90.	Meza, Jinky C	M	5	member	[illegible]
91.	Gloria C. Merza	F	P-1	Member	[illegible]
92.	PASTOR, MAR KEVIN S.	M	P-2	MEMBER	[illegible]
93.	Genemoa Hayaga	M.	P3	Member	G Hayagan
94.	Maricar T. Malaque	F.	P-4	Member	[illegible]
95.	Analyn M. Izogon	F.	P-4	member	A. Izogon
96.	Aurelinda M. Pastor	F	P-2	"	A. Pastor
97.	Maria I. Pucat	F	P-2	"	M. Pucat
98.	Vanice C. Merza	F	P-1	member	Vanice
99.	Ismael Alvayan Jr.	M	P-5	Member	[illegible]
100.	RENERIA J. TEJOL	F	P-1/BLGU	BRGY. KAG.	[illegible]

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7. "AN ORDINANCE REQUIRING HOUSES, BUILDINGS, PREMISES THEREOF, AND ANY LAND WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR TO BE KEPT AND MAINTAINED IN A SANITARY CONDITION, AND IMPOSING PENALTIES FOR VIOLATIONS THEREOF"
8. "AN ORDINANCE REGULATING THE PREPARATION AND SALE OF MEAT, POULTRY, FISH, VEGETABLES, FRUITS, DAIRY PRODUCTS, AND OTHER FOODSTUFFS FOR PUBLIC CONSUMPTION IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, PROVIDING PENALTIES FOR VIOLATIONS THEREOF, AND FOR OTHER PURPOSES"
9. "AN ORDINANCE DECLARING, REGULATING, AND PROVIDING FOR THE ABATEMENT OF NUISANCE WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR AND PROVIDING PENALTIES THEREFOR, AND FOR OTHER PURPOSES"
10. "AN ORDINANCE REGULATING THE ESTABLISHMENT AND OPERATION OF PRIVATE TALIPAPA OR MINI-MARKETS WITHIN THE MUNICIPALITY OF CARMEN, PROVIDING PENALTIES FOR VIOLATION THEREOF, AND FOR OTHER PURPOSES"

	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
101.	Juanita J. Apellanes	F	Senior Citizen	Member	J. Apellanes
102.	Aurelia O. Malaque	"	"	"	A. Malaque
103.	Leo D. Sagatoy	M	Farmers	"	Sagatoy
104.	Analyn M. Ilogon	M.		"	A. Ilogon
105.	Angelie G. Ilogon	F		P-4	A. Ilogon
106.	Tomasita G. Ilogon	F			T. Ilogon
107.	Analyn P. Carpuz	F	P.2		[illegible]
108.	Jonalyn F. Gonzaga	F	P-2		[illegible]
109.	Marivic O. Malaque	F			[illegible]
110.	Lanie M. Tabar	F	P/2	P-2	[illegible]
111.	Julieta R. Erman	F	Farmers		[illegible]
112.	Elcan A. Arwayan	M	Farmer	P-4	[illegible]
113.	Benito Arniego	M	Farmer	P-4	[illegible]
114.	Blanden V. Sugian	F	BLGU	Punong Barangay	[illegible]
115.	Melvin F. Gonzaga	M	BLGU	Brgy. Kag.	[illegible]
116.	Anabellia I. Grallo	F	P-4	Member	[illegible]
117.	Jocelyn E. Agnhob	F	LGU-Carmen	LLSA-II	[illegible]
118.	Miguela M. Paul	M	P-2	member	[illegible]
119.	Ramiro C. Duarte	M	P-4	Member	[illegible]
120.	Chona Duigan		P 3	member	[illegible]
121.	Gonzala D. Ilogon	M	P-2	[illegible]	[illegible]
122.	Cesiana S. Cubio	M	P 2		[illegible]
123.	Rolando D. Ilogon	M	P-3	member	[illegible]
124.	Elvie P. Ilogon	F	P-3	member	E. P. Ilogon
125.	Cherryfe G. Caba	F	P-3	Member	[illegible]

Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

ATTENDANCE SHEET

PUBLIC HEARING
BARANGAY SAN VICENTE, CARMEN, SDS
FEBRUARY 14, 2026 (8:00AM – 12:00NN)

PROPOSED ORDINANCES:

1. "AN ORDINANCE REGULATING THE OPERATION OF COCKFIGHTING AND IMPOSING FEES AND CHARGES THEREOF AND FOR OTHER PURPOSES"
2. "AN ORDINANCE FOR THE PREVENTION AND CONTROL OF CRIME IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR"
3. "AN ORDINANCE ROHIBITING ANY OBSTRUCTION ON PUBLIC ROADS AND OTHER SIMILAR PUBLIC PLACES WITHIN THE TERRITORIAL JURISDICTION OF CARMEN, SURIGAO DEL SUR"
4. "AN ORDINANCE RECOGNIZING AND REGULATING THE PAYMENT OF REAL PROPERTY TAX THROUGH AUTHORIZED REPRESENTATIVES, ENSURING COMPLIANCE WITH REPUBLIC ACT NO. 10173 (DATA PRIVACY ACT OF 2012), AND DIRECTING THE MUNICIPAL TREASURER OF THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, TO ACCEPT SUCH PAYMENTS"
5. "AN ORDINANCE INSTITUTING A MANDATORY PROPER QUEUING (PILA) SYSTEM IN ALL MUNICIPAL AND BARANGAY ACTIVITIES INCLUDING THE DISTRIBUTION, RELEASE, AND RECEIPT OF GOODS, ASSISTANCE, AND SIMILAR TRANSACTIONS WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, AND PROVIDING PENALTIES FOR VIOLATION THEREOF"
6. "AN ORDINANCE RESTRICTING THE PHILIPPINE OFFSHORE GAMING OPERATORS (POGO) AND OTHER ON LINE GAMBLING IN THE TERRITORIAL JURISDICTION OF THE MUNICIPALITY OF CARMEN, PROVINCE OF SURIGAO DEL SUR PROVIDING PENALTIES FOR VIOLATION THEREOF AND FOR OTHER PURPOSES"
7. "AN ORDINANCE REQUIRING HOUSES, BUILDINGS, PREMISES THEREOF, AND ANY LAND WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR TO BE KEPT AND MAINTAINED IN A SANITARY CONDITION, AND IMPOSING PENALTIES FOR VIOLATIONS THEREOF"
8. "AN ORDINANCE REGULATING THE PREPARATION AND SALE OF MEAT, POULTRY, FISH, VEGETABLES, FRUITS, DAIRY PRODUCTS, AND OTHER FOODSTUFFS FOR PUBLIC CONSUMPTION IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, PROVIDING PENALTIES FOR VIOLATIONS THEREOF, AND FOR OTHER PURPOSES"
9. "AN ORDINANCE DECLARING, REGULATING, AND PROVIDING FOR THE ABATEMENT OF NUISANCE WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR AND PROVIDING PENALTIES THEREFOR, AND FOR OTHER PURPOSES"
10. "AN ORDINANCE REGULATING THE ESTABLISHMENT AND OPERATION OF PRIVATE TALIPAPA OR MINI-MARKETS WITHIN THE MUNICIPALITY OF CARMEN, PROVIDING PENALTIES FOR VIOLATION THEREOF, AND FOR OTHER PURPOSES"

	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
126.	Leonora C. Malayan	F	P. 2	Member	L. Malayan
127.	Edna C. Mendoza	F	P. 3	member	[illegible]
128.	Nabong T Normalyn	F	P-4	Member	[illegible]
129.	Bernaudita I Mira	F	P-2	Member	[illegible]
130.	FEBE DORIES L CACHO	F	P-1	member	[illegible]
131.	MARICEL E. DOCENA	F	P-4	member	[illegible]
132.	IRISH E. RULE	F	P-1	member	[illegible]
133.	[illegible], LORALITO M.	M	P4	MEMBER	[illegible] 2/14/26
134.	EMPRONIO J. APELLANES JR.	M	P-5	MEMBERS	[illegible]
135.	Corona T. [illegible]	F	P. 2	members	[illegible]
136.	CLAIDE D. RONQUILLO	M	P. J	MEMBER	[illegible]
137.	Renato F. Valeroso	M	LGU	SBM	[illegible]
138.	HATWEY S. MANDWATAO	M	SGD	SB	[illegible]
139.	Angelica J. Paz	F	SGU	SGB	[illegible]
140.	JOAN A. AJIT	F	LGU	LSSE-1	[illegible]
141.	Michael C. Escuyos	M	LGU	SBM	Michael C. Escuyos
142.	Keyse S. Besinga	F	P-4	Member	R. B
143.	Le Ann P. Miano	F	BLGU	BNS/BWH	[illegible]
144.	Anlyn A Danjay	F	P-2		[illegible]
145.	Ferdinand M Arado	M	P-4	Member	[illegible]
146.	FELIX TINONGA	M	P-2	MEMBER	[illegible]
147.	Diony Cris P. Parian	M	P-4	Member	[illegible]
148.	Glades M. Nietes	F	P-2	member	[illegible]
149.	Mario S. Hayagan	M	P-3	member	[illegible]
150.	Rebecca Hayagan	F	P-3	member	R. Hayagan

PUBLIC HEARING
BARANGAY SAN VICENTE, CARMEN, SDS
FEBRUARY 14, 2026 (8:00AM-12:00NN)













Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

TANGGAPAN NG SANGGUNIANG BAYAN

MINUTES OF THE PUBLIC HEARING OF THE TEN (10) PROPOSED ORDINANCES OF THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR HELD AT THE MUNICIPAL GYMNASIUM, BARANGAY POBLACION, CARMEN, SURIGAO DEL SUR ON FEBRUARY 14, 2026 AT 1:00 O'CLOCK IN THE AFTERNOON"

PRESENT:

See attached Attendance Sheets

INVOCATION:

Barangay Kagawad Roberto Bagaan led a brief prayer of invocation.

WELCOME MESSAGE:

Hon. Renen R. Palacio, Punong Barangay gave his welcome message to the public for attending the barangay public hearing. He advised to listen to the speakers who will explain about the ten (10) proposed ordinances of the Municipality of Carmen, Surigao del Sur.

PUBLIC HEARING PROPER:

Hon. Manawatao presented to the public the proposed ordinance entitled ""**AN ORDINANCE REGULATING THE OPERATION OF COCKFIGHTING, IMPOSING FEES/CHARGES THEREOF AND FOR OTHER PURPOSES".**

Hon. Manawatao explained that no one is allowed to hold cock fights without permit and outside in a licensed legitimate cockpit arena. Hon. Manawatao explained also on **Section 2. Purpose, Section 6. Establishing of Cockpit, Section 8. Place and time and holding cockpit.** Bawal jud dili licensed nga cockfight, bawal ang tari-tari sa kada fiesta, sa licensed da na cockpit arena, bawal jud sa dili lisensyado na cockpit arena. **Section 14. Imposition of Fees, Section 15. Prohibitions, Section 16. Penal Provisions:**

First Offense - Two Thousand Five Hundred Pesos (Php2,500.00)
Second Offense – One (1) Month Suspension of the operation of the cockpit
Third Offense – Revocation of Franchise

After Hon. Manawatao explained said ordinance, he asked the public for any questions.

QUESTION FROM THE PUBLIC:

Person No. 1: query last part betting using technology actually using technology ceguro specific online betting which is advantage sa buyang karon o left na.

ANSWER: Hon. Manawatao answered pwedi electronic system basi gihapon siya sa traditional sabong unlike before ang sabong naa ra sa celpon bawal na kana karon basta ang source ang traditional sabong gihapon.

Since there were no queries/suggestions from the public, Hon. Manawatao asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Manawatao presented to the public the proposed ordinance entitled "**AN ORDINANCE RESTRICTING THE PHILIPPINE OFFSHORE GAMING OPERATORS (POGO) AND OTHER ON LINE GAMBLING IN THE TERRITORIAL JURISDICTION OF THE MUNICIPALITY OF CARMEN, PROVINCE OF SURIGAO DEL SUR PROVIDING PENALTIES FOR VIOLATION THEREOF AND FOR OTHER PURPOSES".**

Hon. Manawatao explained the legal basis on the Pogo Operator gusto mopalit ug yuta, that one thing ila pag ing-ganyo to the land owner himoon nila nga pabrika tungod sa kamahal sa ila palit mohangyo sa inyo.

Hon. Manawatao explained **on SECTION 2. DECLARATION OF POLICY**. It is hereby the policy of the Municipality of Carmen, Surigao del Sur to regulate and where necessary, restrict and ban the Philippine OnLine Gaming Operators (POGO's) operations to protect the welfare of the constituents and maintain the peace and order. Hon. Manawatao explained also on **Section 5. Restrictions** and **Section 6. Prohibitions.**

Hon. Manawatao explained on **SECTION 7. PENALTIES FOR VIOLATION.**

a. **First Offense** - a fine of One Thousand Pesos (Php1,000.00) and confiscation of all gambling paraphernalia
b. **Second Offense** - a fine of Two Thousand Pesos (Php2,000.00) and an imprisonment for a period of One to Three Months or both upon the discretion of the proper court including the confiscation of all gambling paraphernalia.
c. **Third and Subsequent Offenses** - a fine of Two Thousand Five Hundred Pesos (Php2,500.00) and an imprisonment of Three to Six Months or both upon the discretion of the proper court including the confiscation of all gambling paraphernalia.

Hon. Manawatao explained on **Section 8. ENFORCEMENT**. He said that tabangan ninyo ang inyo mga officials, so that it can be stop, we have local laws to protect us.

After Hon. Manawatao explained said ordinance, he asked the public for any questions.

QUESTION FROM THE PUBLIC

Person No. 1: Maam Fe Cabatuan said the terminology used moingon ug restricting gi-restrict ra nimo. She suggested the terminology change to **"Prohibiting".**

ANSWER: Hon. Manawatao answered to Maam Fe Cabatuan pwedi ceguro maam **"banning of pogo".**

Since there were no queries/suggestions from the public, Hon. Manawatao asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Manawatao presented to the public the proposed ordinance entitled **"AN ORDINANCE PROHIBITING ANY OBSTRUCTION ON PUBLIC ROADS AND OTHER SIMILAR PUBLIC PLACES WITHIN THE TERRITORIAL JURISDICTION OF CARMEN, SURIGAO DEL SUR".**

Hon. Manawatao explained in **Section 2. Declaration of Policy, Section 3. Scope, Section 5. Prohibited Acts.** Mga sakyanan na naka parking sa kilid sa karsada dili puede mo parking, within six (6) meters at the road way, bawal jud mag parking ug sakyanan sa kilid nan karsada, either national or provincial roads, we have laws to prohibit and it also lessen in times of emergencies. Loading and unloading sa karsada bawal remember this is a national laws or local ordinances. Hon. Manawatao explained also that Drying of palay, corn and other root crops including chopped woods bawal.

Hon. Manawatao explained in **Section 6. Exemptions,** Funeral Wake, Baptism, Birthdays and Anniversaries, Other private celebration. Hon. Manawatao explained also in **Section 7. PENALTIES.** Any violation of the provisions of this Ordinance shall be penalized which shall accrue to the Municipal Treasurer as follows.

a. **Sidewalk Vendors:**

1st Offense	-	A fine of Five Hundred Pesos (Php500.00)
2nd Offense	-	A fine of One Thousand Five Hundred Pesos (Php1,500.00)
3rd and Succeeding Offenses	-	A fine of Two Thousand Five Hundred Pesos (Php2,500.00)

b. **Business Signage:**

1st Offense	-	A fine of Five Hundred Pesos (Php500.00)
2nd Offense	-	A fine of One Thousand Five Hundred Pesos and Dismantling of signage's

3rd Offenses	-	A fine of Two Thousand Five Hundred Pesos (Php2,500.00) and Dismantling of Signage's
4th Offenses	-	Suspension of Business Permit for one month if the violator is a Business Operator

c. Construction Materials:

1st Offense	-	Written Warning with an order to clear and removed the construction materials within twenty-four (24) hours upon receipt of the same
2nd Offense	-	A fine of One Thousand Five Hundred Pesos (Php1,500.00)
3rd Offense	-	A fine of Two Thousand Five Hundred Pesos (Php2,500.00)
4th Offense	-	Confiscation of materials

d. Other Violators:

1st Offense	-	A fine of Five Hundred Pesos (Php500.00)
2nd Offense	-	A fine of One Thousand Five Hundred Pesos (Php1,500.00)
3rd Offense	-	A fine of Two Thousand Five Hundred Pesos (Php2,500.00)

Hon. Manawatao explained also on **Section 11. Carmen Road Clearing Task Force** and **Section 14. Repealing Clause.**

After Hon. Manawatao explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Manawatao asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Harvey S. Manawatao presented to the public the proposed ordinance entitled **"AN ORDINANCE FOR THE PREVENTION AND CONTROL OF CRIME IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR"**

Hon. Manawatao explained on **Section 2. SCOPE and Section 4. Manner of Reporting,** Any residents in the Barangay upon his/her knowledge shall immediately report to the Barangay Officials and/or Barangay Peacekeeping Action Team or any persons in authority in the said Barangay, and also thru chat or text to the wanted person nga nagtago, so important to verified if the person is wanted dapat ipahibalo jud sa Barangay or sa Purok.

Hon. Manawatao also explained also on **Section 5. Penal Provisions and Section 6. Incentives**- Any residents who have reported the names of person or persons as provided in **Section 4 of this Ordinance**, who later maybe found out to be a wanted criminal or a fugitive of justice and may cause the latter's eventual arrest and immediate apprehension shall be rewarded a minimum of One Thousand Pesos and not more than Five Thousand Pesos depending the ranking from the wanted lists from the allocation to be taken from the Confidential Fund of the LGU CY 2026.

After Hon. Manawatao explained said ordinance, he asked the public for any questions.

QUESTIONS FROM THE PUBLIC:

Person No. 1: Maam Fe Cabatuan asked whole stay guest one to two nights need ba ako mo report sa Kapitan onsaon man?

ANSWERED: Hon. Manawatao answered normally pag stay home pangalan, hotel, we know the intention of reporting is prerogative, no one is exempted ang ato lang ilista ang pangalan, let the barangay council know, that the time ceguro IRR pagahimoon nato need systematic tat the same thing sa mga hotel, makahibalo kita sa within 24 hours kadto wala ma ilhi.

Since there were no queries/suggestions from the public, Hon. Manawatao asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Rencio Valeroso presented to the public the proposed ordinance entitled **"AN ORDINANCE INSTITUTING A MANDATORY PROPER QUEUING (PILA) SYSTEM IN ALL MUNICIPAL AND BARANGAY ACTIVITIES INCLUDING THE DISTRIBUTION, RELEASE, AND RECEIPT OF GOODS, ASSISTANCE, AND SIMILAR TRANSACTIONS WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, AND PROVIDING PENALTIES FOR VIOLATION THEREOF".**

Hon. Rencio Valeroso explained on **Section 2. Coverage, Section 4. Mandatory Observance of Queuing System, Section 5. Priority Lanes, Section 6. Duties of Implementing Offices, Section 7. Prohibited Acts, Section 8. Penalties.** Any person who violates this Ordinance shall be subject to the following penalties.

First Offense	- Verbal warning and placement at the end of the line
Second Offense	- Fine of Five Hundred Pesos (Php500.00)
Third and Succeeding Offenses	- Fine of One Thousand Pesos (Php1,000.00) and/or Community Service, at the discretion of the proper Authority

Hon. Rencio Valeroso explained also on **Section 9. Enforcement.** He added Barangay Tanods as one of the member of the Enforcement.

After Hon. Rencio Valeroso explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Rencio Valeroso asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **"AN ORDINANCE REQUIRING HOUSES, BUILDINGS, PREMISES THEREOF, AND ANY LAND WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR TO BE KEPT AND MAINTAINED IN A SANITARY CONDITION, AND IMPOSING PENALTIES FOR VIOLATIONS THEREOF".**

Hon. Escuyos explained that this ordinance may require na ato palibot ato limpyohan, He also explained on **Section 4. General requirements**, ang paglabak sa basura botangan ug malata dili malata.

Hon. Escuyos explained also on **Section 5. Prohibited Acts, and Section 7. Penalties.** Any person found to be in violation of this Ordinance shall be penalized as follows:

First Offense	- Verbal Warning and issuance of a notice to comply within seven (7) Calendar days
Second Offense	- A fine of One Thousand Pesos (Php1,000.00) or community Service of One (1) day, subject to barangay supervision
Third Offense	- A fine of One Thousand Five Hundred Pesos (Php1,500.00) and/or Imprisonment of up to five (5) days, at the discretion of the court
Fourth and Subsequent Offenses	- A fine of Two Thousand Five Hundred Pesos (Php2,500.00) and/or Imprisonment of up to ten (10) days, plus administrative action such As revocation of business permits (if applicable)

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

QUESTION FROM THE PUBLIC:

Person No. 1: Maam Fe Cabatuan said isip usa ka Purok President naay problema namo pag implementar NGO kami kanang bakante nga lote unsay ika suporta sa LGU pag maintain, maoy amo problema ang bakante nga lote.

ANSWER: Hon. Escuyos this is not a responsibility, civil law e-repair pagbalik sa tag-iya shown the official receipt we will discuss that on the session hall that is not included in the ordinance.

Person No. 2: query yong puno ng niyog sa amo balay unsay amo buhaton aron dili maka disgrasya?

ANSWER: Hon. Escuyos answered e-report sa barangay ug ang barangay mo report sa Municipal Engineer para matan-aw ang situation.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **"AN ORDINANCE DECLARING, REGULATING, AND PROVIDING FOR THE ABATEMENT OF NUISANCE WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR AND PROVIDING PENALTIES THEREFOR, AND FOR OTHER PURPOSES".**

Hon. Escuyos explained and site and example nag guba kamo nan inyo balay ang mga bata nag duwa natunok nan lansang liable jud kamo, another example naay lubi doul sa silingan you must be liable kondili ninyo ipautod ang inyo lubi. Hon. Escuyos explained on **Section 5. Abatement of Nuisance, and Section 6. Penalties.** Any person, natural or juridical, found violating the provisions of this Ordinance shall be penalized as follows:

First Offense - A fine of Five Hundred Pesos (Php500.00) and written warning
Second Offense - A fine of One Thousand Pesos (Php1,000.00) or community service Of not less than five (5) days
Third and Succeeding Offenses – A fine of Two Thousand Five Hundred Pesos (Php2,500.00) and/or imprisonment of not more than thirty (30) days, at discretion of the court

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

QUESTION FROM THE PUBLIC:

Person No. 1: query jaoy ako sound mag sound check ako within my home unsa man kana siya?

ANSWER: Hon. Escuyos answered klaro ang ako tagalong kon ala una na nan duyom bawal under this ordinance. Pero kon adlawan pa ok ra kana.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **""AN ORDINANCE REGULATING THE ESTABLISHMENT AND OPERATION OF PRIVATE TALIPAPA OR MINI-MARKETS WITHIN THE MUNICIPALITY OF CARMEN, PROVIDING PENALTIES FOR VIOLATION THEREOF, AND FOR OTHER PURPOSES"**

Hon. Escuyos explained on **Section 8. Penalties.** Any talipapa or vendor found violating any provisions of this Ordinance shall be penalized as follows:

First Offense - Warning and three (3) day compliance order
Second Offense - Fine of One Thousand Five Hundred Pesos (Php1,500.00) and temporary Suspension of operations
Third Offense - Fine of Two Thousand Five Hundred Pesos (Php2,500.00) and revocation of business permit

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

QUESTION FROM THE PUBLIC:

Person No. 1: Maam Fe Cabatuan asked unsay pasabot sa Talipapa?

ANSWER: Hon. Escuyos answered all these things Talipapa meaning Wet Market.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang mga kamot agig pag-uyon sa maong sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled **"AN ORDINANCE REGULATING THE PREPARATION AND SALE OF MEAT, POULTRY, FISH, VEGETABLES, FRUITS, DAIRY PRODUCTS, AND OTHER FOODSTUFFS FOR PUBLIC CONSUMPTION IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, PROVIDING PENALTIES FOR VIOLATIONS THEREOF, AND FOR OTHER PURPOSES".**

Hon. Escuyos explained on **Section 6. Sanitary Requirement, and Section 10. Penalties.** Any person or entity found violating any provision of this Ordinance shall be penalized as follows:

First Offense	- Warning and mandatory seminar on food safety
Second Offense	- Fine of One Thousand Pesos (Php1,000.00) and/or suspension of business Permit for up to seven (7) days
Third Offense	- Fine of Two Thousand Five Hundred Pesos (Php2,500.00) and/or revocation of business permit, confiscation of products, and possible filing of legal charges

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang kamot agig pag-uyon sa maong ordinansa.

ANOTHER PROPOSED ORDINANCE:

Hon. Escuyos presented to the public the proposed ordinance entitled ""**AN ORDINANCE RECOGNIZING AND REGULATING THE PAYMENT OF REAL PROPERTY TAX THROUGH AUTHORIZED REPRESENTATIVES, ENSURING COMPLIANCE WITH REPUBLIC ACT NO. 10173 (DATA PRIVACY ACT OF 2012), AND DIRECTING THE MUNICIPAL TREASURER OF THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, TO ACCEPT SUCH PAYMENTS**".

Hon. Escuyos explained on **Section 2. Payment through authorized Representatives.** Payment of Real Property Tax may be made by a duly authorized representative of the registered owner or tax payer, subject to reasonable verification requirements as may be prescribed by the Municipal Treasurer. He explained also on **Section 3. Proof of Authority**. For purposes of issuance of Tax Declaration (TD) and Certification, an authorized representative shall present any of the following, as may be required. A) A written authorization or special power of Attorney, A valid government-issued identification of the representative; and c) Other supporting documents deemed necessary by the Municipal Treasurer to establish authority and identity.

After Hon. Escuyos explained said ordinance, he asked the public for any questions.

QUESTION FROM THE PUBLIC:

Person No. 1: Maam Fe Cabatuan query about sa SPA maghuyat dkan ako sa ila authority.

ANSWER: Hon. Escuyos answered kon ma approve na kining ordinance protected na kamo.

Since there were no queries/suggestions from the public, Hon. Escuyos asked the public if they were agreed said ordinance. Ang katawhan mintaas sa ilang kamot agig pag-uyon sa maong ordinansa.

ADJOURNMENT:

There being no more questions from the public, the Public Hearing was adjourned at 4:30 in the afternoon.

WE HEREBY ATTEST to the correctness of the foregoing minutes.

JOCELYN E. AGUHOB
Local Legislative Staff Assistant-II/
Acting Secretary

CERTIFIED CORRECT:

HARVEY S. MANAWATAO
SB Member/Chairman, Committee on
Peace and Order, Public Safety, Transportation
And Public Utilities and Communication

MICHAEL C. ESCUYOS
SB Member/ Chairman Committee Finance,
Appropriations, Ways and Means,
and Economic Enterprises

RENCIO P. VALEROSO
SB Member/Vice-Chairman, Committee on
Peace and Order, Public Safety, Transportation
and Public Utilities and Communication

Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

ATTENDANCE SHEET

PUBLIC HEARING
BARANGAY POBLACION, CARMEN, SDS
FEBRUARY 14, 2026 (1:00PM – 5:00PM)

PROPOSED ORDINANCES:

1. "AN ORDINANCE REGULATING THE OPERATION OF COCKFIGHTING AND IMPOSING FEES AND CHARGES THEREOF AND FOR OTHER PURPOSES"
2. "AN ORDINANCE FOR THE PREVENTION AND CONTROL OF CRIME IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR"
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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
1.	Agapeta S. Montenegro	M	BLGU	IPMR	
2.	PANTOJA, JOSEPH E.	M	PANTHERMA	OPERATOR	
3.	Edens Raro Geneloza	M	P- MARIGOLD	Member	EG
4.	Estrella Raro Geneloza	F	P- MARIGOLD	Member	
5.	LUMAYNANG MACIA	F	P-CUMENTAN	Member	
6.	JIMLOU DALABA	M	P- MARIGOLD	member	
7.	Journaliza P. Acilo	F	BLGU	BHW	
8.	Tare, Alma	F	BLGU	Brgy. Kag	
9.	LAMONG ZOSIMO	M	Senior Citizen	member	
10.	Roberto C. Bagaran	M	Blgy	Brgy Kagawad	
11.	Felipa R. Andoy	F	SC	Member	
12.	EMILY ANN A. ACILO	F	BLGU	BNS/BHW	
13.	Renie Anamal	M	BLGU	BPATS	
14.	Johnny Bacqual	M	BLGU	BPATS	
15.	Anita R. Rizme	F	(BHW)	BHW	
16.	Gellie M. VOCIS	F	P-Marigold	Member	
17.	Lipaya T. Salabongcogan	F	P-Duranta		
18.	Dyrelle Jry Gomez	F	BHW-million	BHW	
19.	Lorgen C. Cosep	F	P-Sunflower	Member	
20.	Arglyn C. Ilogon	M	P- Santan		
21.	Jerry V. Lupas	M	P- Zena	Member	
22.	SABINDO. Cafuntan	M.	SC	Member	
23.	Flordolindo E. Xhuta	M			
24.	NESTOR P. MALKSA	M	BLGU	BRGY KAG.	
25.	JUAN Y. PELIPEN JR		BLGU	POW.	

Republic of the Philippines
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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
26.	JRCRIS A. EUAR	M	BLGU	BRGY. SEC.	[signature]
27.	Roselyn D. Umbistonto	F	BLGU	BHW	[signature]
28.	Mutina P. Batacin	F	BLGU	BHW	[signature]
29.	EFKEN ANDOY	M	BLGU	BRK	[signature]
30.	ERNIE GENELOZA	M	Purok	MEMBERS	[signature]
31.	EDGAR RAGURO	M	Purok	MEMBERS	[signature]
32.	Hiadi S. Cloma	F	dancing lady	"	[signature]
33.	Cesario A Conpez	M	C. Cyg	Mellion	[signature]
34.	Carlos B. Batasinin		BLGU		[signature]
35.	Meshalyn M. Uvagpao	F	Purok cumestang	member	[signature]
36.	Arnel M Dawog	M.	Purok Marigold		[signature]
37.	Roelyn E. Teope	F.	Purok Marigold		[signature]
38.	Anatonia A. Panday	F.	Purok Marigold		[signature]
39.	JEISEL BOYHOT	F	Purok	Santan	[signature]
40.	Ma. Lourdes M. Cabatman	F	Purok Gumamela		[signature]
41.	ENGELBERT C. ANSING	M	BLGU	BRGY KAG	[signature]
42.	GIRLIE O. LEQUIT	F	Deputed	School Head	[signature]
43.	Lucita H. Kindica	F	BHW	P. Zinnea	[signature]
44.	Julius C. RAIRE	M	PUROK GUMELA		[signature]
45.	Mario S. Miranda Jr.	M	"	Santan	[signature]
46.	Rosanna V. Maliza	F	Porok orchids		[signature]
47.	Emma E. Valerio	F	Purok Durenta		[signature]
48.	JESSIE S SINGOOL	M	OCA	MBR	[signature]
49.	MIRIAM C. CORTES	F	BHW	LGU	[signature]
50.	Leonila S Dizon		Porok	marigold	[signature]

Republic of the Philippines
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MUNICIPALITY OF CARMEN

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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
51.	Miezel M. Vocis	female	P-Marigold	member	[signature]
52.	MARY GRACE L. GENELOZA	"	P-MARIGOLD	MEMBERS	[signature]
53.	Polinar, Alejandro T.	male	SCO	member	[signature]
54.	FIDEL CORPUZ	MAT F	SC	MEMBER	[signature]
55.	Floramie E. montenegro		P. Kumintang	member	F.M
56.	ZITA CORPUZ	F	P-million	P. Pres.	[signature]
57.	Zenaida Cabatuan	F	P-dancing lady		[signature]
58.	Emmanuel A. Bacquial	F	P-Santan	MEMBER	[signature]
59.	Rosalina A. Quinto	F	P-Dancing Lady	Member	[signature]
60.	Carmelito R. Escatron	M	P-rosal	"	[signature]
61.	Judy Q. Companiados	M	P-Dancing Lady	Member	[signature]
62.	Victoria Lepranon		P. Gumamela		[signature]
63.	Felisa G. Ypanaguin		P.C	M	[signature]
64.	Gilbert C. Ceniral		Prk Santan		[signature]
65.	DELFIN B. Copio		PCROK AFRICAN DAISY		[signature]
66.	ESMERALDO A. MAHILUM	M	SC	Member	[signature]
67.	Jerry A. Adon	M	Duranta	"	[signature]
68.	Marissa E. aranal	F	orchids	member	[signature]
69.	Susan J. Valeroso	F	Orchids	member	[signature]
70.	Julieta L. Amarillo	F	zenia	sec./senior	[signature]
71.	Carlo M. Paja	M	SC	MIR	[signature]
72.	RAY B. PLATOLON	M	MEHRO	MEMBER	[signature]
73.	Radnic C. Rex	M	Tamod		[signature]
74.	Justin J. Ruber	JL			[signature]
75.	Julie S. dela Cruz	F	C	member	[signature]

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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
76.	Evangeline E. Balaba	F	P. marigold	M	Balaba
77.	Melanie M Juaggao	F	P. Kumentang	M	[signature]
78.	DIOSDADO DERIGAY	M	SC	M	[signature]
79.	Felixberto M. Carife	"	SC.	M	[signature]
80.	Jesson R. Yang Yang	M		M	[signature]
81.	Ronie R. Gemaloza	M	P- Marigold	M	R.G
82.	Guillermo G Jopia	M	P- Marigold	M	[signature]
83.	Carlito Camajalan	M	SANTAN	M	[signature]
84.	Manilyn B. Corpuz	F	P- Million	M	[signature]
85.	Carmelita P Gana	F	santan	M.	[signature]
86.	JOSOL, VENANCIO	M	OCKIDS	M	[signature]
87.	DRTECOA, MARILOU	F	[illegible]	BHW	[signature]
88.	ROY D. OBATAY	M	P- Dancing Lady	M	[signature]
89.	Floracia R. Horoguin	F	Rosal	member	Horoguin
90.	Danila D. Lacerda	F	Sewan	M	[signature]
91.	Dolores S. Camusang	F	million	M	[signature]
92.	Apuseana C Malague	F	SC.	M.	[signature]
93.	Emerita C. Acilo	F	SC.	M.	[signature]
94.	Maria Cris L. Aranal	F	P- Orchids	M	[signature]
95.	Jessica Surilla Badiang	F	P- sampaquita	M	[signature]
96.	Ramonito S. Jopia	S.	P- Marigold	M	[signature]
97.	Leonila A. Libre	M	SP	M	[signature]
98.	RITO Estal	M	SC	M	[signature]
99.	Juseem Mary Dumanhog	M	P-Kumintang	M	[signature]
100.	Cesario Slang	M	SC	M	[signature]

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101.	CHARLO G. ARNIZA	M		P-CHAIRMAN	[signature]
102.	RENEN PALACIO	M	BLGU	PB	[signature]
103.	HENRY S. MONTAWETAO	M	LGD	SB	[signature]
104.	Virgelita P. Aranal	F	SC	Member	[signature]
105.	Wendelina E. Palma	F	BLGU	member	W. Palma
106.	Gawat Gabriel	F		Member	[signature]
107.	Alona T. Sandag	F	BLGU	Member	[signature]
108.	Lady Jane E. Balaba	F	BLGU	Member	[signature]
109.	Rodil D. Daliva			Member	[signature]
110.	Welmer S. Amado	M		Member	[signature]
111.	Rosalia T. Juan	F	P Rose	member	[signature]
112.	Nida S. Quezon	F.	P. Santan	"	[signature]
113.	FREDO PLAZA	M	GUMAMELA	"	[signature]
114.	ANTONIO M. SANDAG		MARIGOD		[signature]
115.	Jomer Vallar	M	P. Kumintang		J. Vallar
116.	Alicia R. Bacquial	F	P. Santan	member	[signature]
117.	Evangeline O. Gonzaga	F	P. Morning Glory	member	[signature]
118.	DIOSCORO LUPAS	M	SCO	member	[signature]
119.	Jimmy Agupo	M	"		J Agupo
120.	Billy Joy Gualvez	M	P. Durantan	Member	[signature]
121.	JOELITO SALIGUE	M	P. MILLION	MEMBER	[signature]
122.	NOEL C POLINAR	M			[signature]
123.	Elisa Lamoste	F	P Ochhich		[signature]
124.	LIEU L. Battag	F	P. Orchids	BHW	[signature]
125.	Manuel Polinar	Santan	Poblasyon		[signature]

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6. "AN ORDINANCE RESTRICTING THE PHILIPPINE OFFSHORE GAMING OPERATORS (POGO) AND OTHER ON LINE GAMBLING IN THE TERRITORIAL JURISDICTION OF THE MUNICIPALITY OF CARMEN, PROVINCE OF SURIGAO DEL SUR PROVIDING PENALTIES FOR VIOLATION THEREOF AND FOR OTHER PURPOSES"
7. "AN ORDINANCE REQUIRING HOUSES, BUILDINGS, PREMISES THEREOF, AND ANY LAND WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR TO BE KEPT AND MAINTAINED IN A SANITARY CONDITION, AND IMPOSING PENALTIES FOR VIOLATIONS THEREOF"
8. "AN ORDINANCE REGULATING THE PREPARATION AND SALE OF MEAT, POULTRY, FISH, VEGETABLES, FRUITS, DAIRY PRODUCTS, AND OTHER FOODSTUFFS FOR PUBLIC CONSUMPTION IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, PROVIDING PENALTIES FOR VIOLATIONS THEREOF, AND FOR OTHER PURPOSES"
9. "AN ORDINANCE DECLARING, REGULATING, AND PROVIDING FOR THE ABATEMENT OF NUISANCE WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR AND PROVIDING PENALTIES THEREFOR, AND FOR OTHER PURPOSES"
10. "AN ORDINANCE REGULATING THE ESTABLISHMENT AND OPERATION OF PRIVATE TALIPAPA OR MINI-MARKETS WITHIN THE MUNICIPALITY OF CARMEN, PROVIDING PENALTIES FOR VIOLATION THEREOF, AND FOR OTHER PURPOSES"

	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
126.	Virginia H. Melendez	F	P. marrygold	Member	V. melendez
127.	LUISITA B. ONGAO	F	P. MARIGOLD	Member	[signature]
128.	charmenkie Sandag	F	Purok marigold		C.S.
129.	Vicenta P. Landen	F	Senior		[signature]
130.	BERNARDO C. REYES	M	P. AFRICAN DAISY		[signature]
131.	Epenpania del Succorro		Zenia		[signature]
132.	Romeo Sumaoy		Zenia		[signature]
133.	Josilyn C. Deligero	F	P. santan		[signature]
134.	Romio Mafildo	M	Sunflower		[signature]
135.	Malyn M. Bangkiawan		kwarintang		[signature]
136.	Nelma Jean B. Caunsad		pb carmen		[signature]
137.	ALMIELYN B. LAYNO	F	Pb Rozal	Member	[signature]
138.	Marilyn A. Polinar	F	Purok Duranta	member	[signature]
139.	Felicitas U. Bastiang	F	Purok Sampaguita	member	[signature]
140.	RAYANN R. Bongabong	M	"	"	[signature]
141.	CERILO B LEQUIT	M	P. ORCHIDS	MEMBER	[signature]
142.	MICHAEL HAYAGAN	M	P. ANTHORIUM	MEMBER	[signature]
143.	FELIPE BELASCO	M	P. "	MEMBER	[signature]
144.	Ronilex Cavite	M	P. Anthorium	Member	[signature]
145.	Luzvimida D. Dueñas	M.	Purok Sun	Flower	[signature]
146.	Cecilia J. Uriarte	M	Purok Sun	flower	[signature]
147.	Catalina K. Boyket	F	Senior Citizen	Member	[signature]
148.	Roger A. Ellorico	M	P-Orchids	Member	[signature]
149.	Johnny Jr S. Sarim	M	P-Marigold	Member	[signature]
150.	RECHEL D. PUDE	F	P-GUMAMELA		[signature]

Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

ATTENDANCE SHEET

PUBLIC HEARING
BARANGAY POBLACION, CARMEN, SDS
FEBRUARY 14, 2026 (1:00PM – 5:00PM)

PROPOSED ORDINANCES:

1. "AN ORDINANCE AMENDING ORDINANCE NO. 13, SERIES OF 2024 SECTION 8 AND SECTION 13REGULATING THE OPERATION OF COCKFIGHTING, IMPOSING FEES/CHARGES THEREOF AND FOR OTHER PURPOSES"
2. "AN ORDINANCE FOR THE PREVENTION AND CONTROL OF CRIME IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR"
3. "AN ORDINANCE PROHIBITING ANY OBSTRUCTION ON PUBLIC ROADS AND OTHER SIMILAR PUBLIC PLACES WITHIN THE TERRITORIAL JURISDICTION OF CARMEN, SURIGAO DEL SUR"
4. "AN ORDINANCE RECOGNIZING AND REGULATING THE PAYMENT OF REAL PROPERTY TAX THROUGH AUTHORIZED REPRESENTATIVES, ENSURING COMPLIANCE WITH REPUBLIC ACT NO. 10173 (DATA PRIVACY ACT OF 2012), AND DIRECTING THE MUNICIPAL TREASURER OF THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, TO ACCEPT SUCH PAYMENTS"
5. "AN ORDINANCE INSTITUTING A MANDATORY PROPER QUEUING (PILA) SYSTEM IN ALL MUNICIPAL AND BARANGAY ACTIVITIES INCLUDING THE DISTRIBUTION, RELEASE, AND RECEIPT OF GOODS, ASSISTANCE, AND SIMILAR TRANSACTIONS WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, AND PROVIDING PENALTIES FOR VIOLATION THEREOF"
6. "AN ORDINANCE RESTRICTING THE PHILIPPINE OFFSHORE GAMING OPERATORS (POGO) AND OTHER ON LINE GAMBLING IN THE TERRITORIAL JURISDICTION OF THE MUNICIPALITY OF CARMEN, PROVINCE OF SURIGAO DEL SUR PROVIDING PENALTIES FOR VIOLATION THEREOF AND FOR OTHER PURPOSES"
7. "AN ORDINANCE REQUIRING HOUSES, BUILDINGS, PREMISES THEREOF, AND ANY LAND WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR TO BE KEPT AND MAINTAINED IN A SANITARY CONDITION, AND IMPOSING PENALTIES FOR VIOLATIONS THEREOF"
8. "AN ORDINANCE REGULATING THE PREPARATION AND SALE OF MEAT, POULTRY, FISH, VEGETABLES, FRUITS, DAIRY PRODUCTS, AND OTHER FOODSTUFFS FOR PUBLIC CONSUMPTION IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, PROVIDING PENALTIES FOR VIOLATIONS THEREOF, AND FOR OTHER PURPOSES"
9. "AN ORDINANCE DECLARING, REGULATING, AND PROVIDING FOR THE ABATEMENT OF NUISANCE WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR AND PROVIDING PENALTIES THEREFOR, AND FOR OTHER PURPOSES"
10. "AN ORDINANCE REGULATING THE ESTABLISHMENT AND OPERATION OF PRIVATE TALIPAPA OR MINI-MARKETS WITHIN THE MUNICIPALITY OF CARMEN, PROVIDING PENALTIES FOR VIOLATION THEREOF, AND FOR OTHER PURPOSES"

	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
151.	Vibey T. Sandag	F	P- Mary gold	Member	[signature]
152.	Joel A. Sandag	F	P- Kumintang	member	[signature]
153.	TIMOTEO C. BADIANG	M	P-SAMPAGUITA	MEMBER	[signature]
154.	Felipe Sr Kindica	M	P - million	FKindica	FKindica
155.	Ma. Eliza A. Guiral	F	P- African desty	member	[signature]
156.	Quelioter C. Cabatuan	M	P. Dancing lady	Member	[signature]
157.	Aurelia R. Larong	F	Purok Morning Glory		[signature]
158.	GINA Fe M. Oliveros	F	BHW		[signature]
159.	Genia P. Rizari	F			[signature]
160.	Ana Ludivina A. Erman	F	Purok morning glory		[signature]
161.	Ma. Sheena Licah G. Denigay	F	Purok Morning Glory		[signature]
162.	Medarda M. Unguiza	F.	Purok anthorium		[signature]
163.	Romeo Saliqui	F	Purok milli		R Saliqui
164.	PLAZA, NOLIE C	M	P-AFRICAN	MEMBE	[signature]
165.	Peter Y Vertudes	M	P Rosal	member	PV
166.	ENGRACIA PLAZON	F	P-Zenia	–	[signature]
167.	Ednalyn L. Bayor	F	P-Kumintang	member	[signature]
168.	Janel G. Comedoy / Herbert Comedoy	F	P-Gumamela	member	[signature]
169.	Manifes A. Dolomicon	F	P- Orchids	member	[signature]
170.	Juita O. Rodriguez	F	Santan	Sec.	[signature]
171.	ANA LOURDES T. CORONEL	F	ORCHIDS	MEMBER	[signature]
172.	Florenda Hayagan	F	Senior citizen	Member	[signature]
173.	FRANCISCA KINDICA	F	Senior Citizen	Member	[signature]
174.	Mesalinda Abarico	F	Senior Citizen		[signature]
175.	Marnie P Julve	F	Zenia	Member	[signature]

Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

ATTENDANCE SHEET

PUBLIC HEARING
BARANGAY POBLACION, CARMEN, SDS
FEBRUARY 14, 2026 (1:00PM – 5:00PM)

PROPOSED ORDINANCES:

1. "AN ORDINANCE AMENDING ORDINANCE NO. 13, SERIES OF 2024 SECTION 9 AND SECTION 13REGULATING THE OPERATION OF COCKFIGHTING, IMPOSING FEES/CHARGES THEREOF AND FOR OTHER PURPOSES"
2. "AN ORDINANCE FOR THE PREVENTION AND CONTROL OF CRIME IN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR"
3. "AN ORDINANCE ROHIBITING ANY OBSTRUCTION ON PUBLIC ROADS AND OTHER SIMILAR PUBLIC PLACES WITHIN THE TERRITORIAL JURISDICTION OF CARMEN, SURIGAO DEL SUR"
4. "AN ORDINANCE RECOGNIZING AND REGULATING THE PAYMENT OF REAL PROPERTY TAX THROUGH AUTHORIZED REPRESENTATIVES, ENSURING COMPLIANCE WITH REPUBLIC ACT NO. 10173 (DATA PRIVACY ACT OF 2012), AND DIRECTING THE MUNICIPAL TREASURER OF THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, TO ACCEPT SUCH PAYMENTS"
5. "AN ORDINANCE INSTITUTING A MANDATORY PROPER QUEUING (PILA) SYSTEM IN ALL MUNICIPAL AND BARANGAY ACTIVITIES INCLUDING THE DISTRIBUTION, RELEASE, AND RECEIPT OF GOODS, ASSISTANCE, AND SIMILAR TRANSACTIONS WITHIN THE MUNICIPALITY OF CARMEN, SURIGAO DEL SUR, AND PROVIDING PENALTIES FOR VIOLATION THEREOF"
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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
176.	Gandino O SALAHAS		MERIGOD	M	[signature]
177.	May Bortolay		MERIGOD	M	[signature]
178.	Emilie S. Cutang	F	Purok Orch.	M	[signature]
179.	[illegible]	F	P. [illegible]	M	[signature]
180.	Jimabel L. Kindica	F	W. angel	Member	[signature]
181.	Geralyn L. Bayor	F	P. Kumintang	member	[signature]
182.	Norma P. Villapane	F	SC	MV.	NV
183.	Rizalino Cabajes		P. orchids		[signature]
184.	Roniel E. alutaya	M	P-Kumintang	M.	alutaya
185.	Jonathan L. Bayor	M	"	M	J.B
186.	Ivan Zamora	M	"	M	[signature]
187.	Florentino Laurden	M	"	M	F.L
188.	Annie U. Curay		"		[signature]
189.	Jeralyn B. Otara	F	"		[signature]
190.	Lynlyn B. Samson		"		[signature]
191.	Carmelita Acilo	F.	S	M	Acilo
192.	Juanita M. Pau		Samquita		[signature]
193.	Ronaldo T. Posas.	M	P-Anthurium		[signature]
194.	ENECITA LAMBATAN	F	D-LADY		[signature]
195.	Romito G. Plaza	M.	Gumamela	M.	[signature]
196.	Christina Gadiang	F	Million		[signature]
197.	Conazar C Cuaka	F	Danang Lady		[signature]
198.	Susan M. Poot	F	Million	M	[signature]
199.	CESAR SEBUMPAN	M	SC	M	[signature]
200.	Rosa K. Bercede	F	Million	M.	Bercede

Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
201.	PURA FORME C	F	P-Agricendaro	Member	
202.	MAMILDO ILLITO				
203.	VICTOR J. CUBERO	M	P DUMALAN		
204.	RENARY S. MARAPAO	M	SANGAY		
205.	Bernalyn B. Libres	F	Marigold		
206.	Dangalan, Bernie	M	X. Daisy		
207.	Jesus A. Lupas	M	Sampaguita		
208.	Maricel H. Gallardo	F	P. Santan		
209.	Maria Luisa Durano		Durano		
210.	ARNEL DURANO		P-Durano		
211.	[illegible]	F	P-Santan	Proc.	
212.	Rita Mi D. de Guzman	F	P-durano		
213.	JUNREY D. ESCAPA	M	P- million		
214.	Norberta Estandarte	F	P. Million		
215.	Lynette L. Acilo	F	Anthurium	Member	
216.	Samuel C. Acilo	M	SCD - member		
217.	predo P. plaza	F			
218.	Leporita L Pulpa	F			
219.	Kenelyn B. Mariano	F	P-Campanilla		
220.	Jose L. Maglinte	Y	Poblacion		
221.	TEODULO DE VEGA				
222.	Maria Consuelo O. Dagtong	F	P-Zenia	Member	
223.	Florentito C. Escabal	M	P-Orange	Member	
224.	Odda D. Cubero				
225.	Edrian G. Josol	M	P - Santan		

Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARMEN

ATTENDANCE SHEET

PUBLIC HEARING
BARANGAY POBLACION, CARMEN, SDS
FEBRUARY 14, 2026 (1:00PM – 5:00PM)

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	NAME	GENDER	ORGANIZATION	DESIGNATION	SIGNATURE
226.	Annabelle L. Pocot	F			[signature]
227.	Epifania V. Bautista	F	Senior Citizen	Member	Bautista
228.	Fedilo M. Acilo	F	Anthurium		[signature]
229.	Jaremic A. Bermudez	F	Anthurium		[signature]
230.	[illegible]	M	ANTHURIUM		[signature]
231.	Joyce De la Cruz	F	Morning Glory	Member	[signature]
232.	Marlyn Arado		Sangtan		[signature]
233.	Chona R. Pocot		Kuminfang		[signature]
234.	Noel G. Alutay		Kumelnfang	Member	[signature]
235.	Violy R. Villegas		Sunflower	Member	[signature]
236.	Maria P. Matias	M	SC	Member	[signature]
237.	Christine C. Vocis	F	Marigold		[signature]
238.	Maico Panganoran	M	White angel		[signature]
239.	Carlosito M. Surilla	M	White angel		[signature]
240.	Vivian U. Orillanos		Dumanta		[signature]
241.	Alfredo C. Pude		Zeña II		[signature]
242.	Jenilyn B. Bitanghol	M	P. Rosal		[signature]
243.	Teofila Cabatuan	F	SCO	Mbr	[signature]
244.	Vilma P. Quisado	F	P. Million	Member	[signature]
245.	Lisa D. Pacuanas	F	P. Dancing Lady		[signature]
246.	Josephine Cosinas	F	P. Rose	Member	[signature]
247.	Antonio C. Galland	M	P. Anthurion	Member	[signature]
248.	Clarita M. Suan	F	Rose	Member	[signature]
249.	Rosvilt R. Azarcon	M	P. Morning Glory	Member	[signature]
250.	Genalyn L. Recalde	F	P. Zenia		[signature]

PUBLIC HEARING

BARANGAY POBLACION, CARMEN, SDS

FEBRUARY 14, 2026 (1:00PM-5:00PM)











