

OFFICE OF THE MUNICIPAL TREASURER

SERVICE CATEGORY

I. Mandate

1. Advise the governor or mayor, the case may be, Sangguniang, and local government and national officials concerned regarding disposition of local government funds, both on such other matters relative to public finance.
2. Take custody of and exercise proper management of the funds of the local government unit concerned;

3. Take charge of the disbursement of all local government funds and such other funds that custody of which may be entrusted to him by law or other competent authority;
4. Inspect private commercial and industrial establishments within the jurisdiction of the local government unit concerned in relation to the implementation of tax ordinances, pursuant to the provisions under Book II of the LGC of 1991.
5. Maintain and update the tax information system of the local government unit;
6. Exercise such other powers and perform such other duties and functions as may be prescribed by law or ordinance.

II. Vision:

The Treasury is a leader in the delivery of services through innovative technology and best practices while maintaining effective internal control, financial integrity in the collection and investment and disbursement.

III. Mission:

The mission of Municipal Treasury Office of Bauang, La Union is to effectively and efficiently manage the overall fiscal resources of the municipality, to prudently fund the plans and programs of the municipality, to raise awareness of people to pay their taxes and other regulatory fees on time, to proactively spare head with other department heads in financial planning, to transparently report financial status to stakeholders, to maintain the records of the people with accuracy and confidentiality and to conduct matters of business with outmost integrity.

IV. Service Pledge:

As the financial machinery of the Local Government, we at the Treasury Office are committed to be responsible to the changing financial requirements of various local government unit programs/projects, to collect taxes and regulatory fee equitably as mandated by law, and remit it to proper channels to sustain an economically progressive BAUANG.

OFFICE OF THE MUNICIPAL TREASURER

INTERNAL SERVICES

- Disbursement/Payment of salaries and wages of municipal officials and employees.
- Transmit daily report of collections and deposit, paid vouchers to the office of the Municipal Accountant.
- Issue Accountable Forms to accountable officers.
- Prepare Check for payment to municipal officials and employees.
- Submit reports to various departments.

EXTERNAL SERVICES

- Collect payments/share from taxpayers and other government agencies.
 - Business taxes
 - Real property tax
 - Miscellaneous payments
 - Regulatory fees
 - Service fees (maternal service, new born screening,)
 - Municipal shares
 - ✓ BDPP rental
 - ✓ STL share
 - ✓ Share from utilization and development of national wealth.
 - ✓ Amusement
- Receives remittances of collection of deputized Brgy collectors.
- Remit monthly premiums and taxes withheld from municipal officials and employees.
 - GSIS
 - PAGIBIG
 - SSS
 - PHILHEALTH
 - BIR
- Remit payment of monthly amortization of loans of municipal officials and employees.
 - DBP
 - LBP
 - RBB
 - RANG-AY BANK

- GSIS
- HMDF
- Remit monthly amortization of loan interest and principal of the Municipality.
- Inspection of cemetery lot.
- Tax Campaign
- Inspection of Business establishments.
- Payment of financial and burial assistance.
- Submit reports to other government line agencies.
- Issuances of Certifications

MTO-001 Assessment / Billing

Office or Division:	Office of the Municipal Treasurer			
Classification:	Simple Transaction			
Type of Transaction:	G2B – Government to Business Entity, G2G – Government to Government			
Who may avail:	Owners of business / Investors			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Application Form – Unified form		Licensing Unit		
Community Tax Certificate		Treasury		
DTI Certificate/SEC/CDA		DTI/SEC		
Brgy. Business Clearance		Brgy – business location		
Sanitary Permit		Rural Health Unit		
Philhealth Clearance		Philhealth		
Tax Identification Number and Annual Registration		Bureau of Internal Revenue		
Certified Gross Receipts (For business Renewal)		Business Owner / Operator		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit application form	1. Check the application and required documents.	None	4 Minutes	Violeta B. Abenoja Marvilyn S. Savellano
	2. Assessment of payment	1. Mayor's Permit 2. Sanitary Inspection Fee	12 minutes	Violeta B. Abenoja Marvilyn S. Savellano Marites E. Orpilla

		3.Environmental Fee 4. Health Medical Certificate 5. Electrical Inspection Fee 6. Business Plate or Business Sticker 7. Tax on Business		
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FEES: Mayors Permit and Business Tax

Based on the asset size and gross receipts derived from business operation from preceding year.

Note: Late payment will incur 25% penalty and 2% interest for every month of delay.

SCHEDULE OF FEES		
ENTERPRISE SCALE	ASSET SIZE	WORK FORCE
Micro	Php 50,000 and below	0
Cottage A	Over Php 50,000 to 200,000	1-2
Cottage B	Over Php 200,000 to 500,000	3-5
Small A	Php 500,000 to 2 Million	6-10
Small B	Over 2 Million to 5 Million	11-25
Medium	Over Php 5 Million to 20 Million	26-49
Large	Over Php 20 Million	50 and above
For New Business Enterprise Scale Force	Capital Stock / Subscribe Capital	
Micro	Php 50,000 and below	1-5
Cottage A	Over Php 50,000 to 200,000	6-10
Cottage B	Over Php 200,000 to 500,000	11-29
Small A	Php 500,000 to 5 Million	30-49
Small B	Over Php 500,000 to 20 Million	50-100
Medium	Over Php 20 Million	100 and above
Large		

On business subject to Graduated Fixed Taxes

Manufacturers/Importers/Producers	Fee per Annum	
Micro	P 50.00	
Cottage A	1,000.00	
Cottage B	3,000.00	
Small A	7,000.00	
Small B	10,000.00	
Medium	12,000.00	
Large	20,000.00	
Banks	Fee per Annum	
Rural Bank, Thrift and Savings Banks	Php 10,000.00	
Commercial, Industrial and Development	12,000.00	
Universal Bank	20,000.00	
Other Financial Institutions	Fee per Annum	
Micro	Php 1,000.00	
Cottage A	5,000.00	
Cottage B	7,000.00	
Small A	10,000.00	
Small B	12,000.00	
Medium	15,000.00	
Large	20,000.00	
Contractors/Service Establishments	Fee per Annum	
Micro	Php 500.00	
Cottage A	4,000.00	
Cottage B	7,000.00	
Small A	10,000.00	
Small B	12,000.00	
Medium	15,000.00	
Large	20,000.00	
Retailer	Rate per Annum	
400,000.00	2.2%	
Over 400,000.00	1.1%	
Retailer Essential	Rate per Annum	
400,000.00	1.1%	
Over 400,000.00	.55%	
On manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers, and compounders or liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature. In accordance with the following schedule	Less than 10,000.00	181.50

	10,000.00 or more but less than 15,000.00	242.00
	15,000.00 or more but less than 20,000.00	332.20
	20,000.00 or more but less than 30,000.00	484.00
	30,000.00 or more but less than 40,000.00	726.00
	40,000.00 or more but less than 50,000.00	907.50
	50,000.00 or more but less than 75,000.00	1,452.00
	75,000.00 or more but less than 100,000.00	1,815.00
	100,000.00 or more but less than 150,000.00	2,420.00
	150,000.00 or more but less than 200,000.00	3,025.00
	200,000.00 or more but less than 300,000.00	4,235.00
	300,000.00 or more but less than 500,000.00	6,050.00

	500,000.00 or more but less than 750,000.00	8,800.00
	750,000.00 or more but less than 1,000,000.00	11,000.00
	1,000,000.00 or more but less than 2,000,000.00	15,125.00
	2,000,000.00 or more but less than 3,000,000.00	18,150.00
	3,000,000.00 or more but less than 4,000,000.00	21,780.00
	4,000,000.00 or more but less than 5,000,000.00	25,410.00
	5,000,000.00 or more but less than 6,500,000.00	26,312.50
	6,500,000.00 or more	At a rate of forty one and one fourth (41.25%) of one percent (1%)
On wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature in accordance with the following schedules	Less than 1,000.00	19.80
	1,000.00 or more but less than 2,000.00	36.30
	2,000.00 or more	55.00

	but less than 3,000.00	
	3,000.00 or more but less than 4,000.00	79.20
	4,000.00 or more but less than 5,000.00	110.00
	5,000.00 or more but less than 6,000.00	133.10
	6,000.00 or more but less than 7,000.00	157.30
	7,000.00 or more but less than 8,000.00	181.50
	8,000.00 or more but less than 10,000.00	205.70
	10,000.00 or more but less than 15,000.00	242.00
	15,000.00 or more but less than 20,000.00	302.50
	20,000.00 or more but less than 30,000.00	363.00

	30,000.00 or more but less than 40,000.00	484.00
	40,000.00 or more but less than 50,000.00	726.00
	50,000.00 or more but less than 75,000.00	1,089.00
	75,000.00 or more but less than 100,000.00	1,452.00
	100,000.00 or more but less than 150,000.00	2,057.00
	150,000.00 or more but less than 200,000.00	2,662.00
	200,000.00 or more but less than 300,000.00	3,630.00
	300,000.00 or more but less than 500,000.00	4,840.00
	500,000.00 or more but less than 750,000.00	7,260.00
	750,000.00 or more but less than 1,000,000.00	9,680.00
	1,000,000.00 or more but less than	11,000.00

	2,000,000.00	
	2,000,000.00 or more	At a rate not exceeding fifty five percent (55%) of one percent (1%)
On contractors and other independent contractors in accordance with the following schedule.	Less than 5,000.00	30.25
	5,000.00 or more but less than 10,000.00	67.65
	10,000.00 or more but less than 15,000.00	114.95
	15,000.00 or more but less than 20,000.00	181.50
	20,000.00 or more but less than 30,000.00	302.50
	30,000.00 or more but less than 40,000.00	423.50
	40,000.00 or more but less than 50,000.00	605.00
	50,000.00 or more but less than 75,000.00	968.00
	75,000.00 or more but less than	1,452.00

	100,000.00	
	100,000.00 or more but less than 150,000.00	2,178.00
	150,000.00 or more but less than 200,000.00	2,904.00
	200,000.00 or more but less than 250,000.00	3,993.00
	250,000.00 or more but less than 300,000.00	5,082.00
	300,000.00 or more but less than 400,000.00	6,776.00
	400,000.00 or more but less than 500,000.00	9,075.00
	500,000.00 or more but less than 750,000.00	10,175.00
	750,000.00 or more but less than 1,000,000.00	11,275.00
	1,000,000.00 or more but less than 2,000,000.00	12,650.00
	2,000,000.00 or	At a rate not

	more	Exceeding fifty five percent (55%) of one percent (1%)
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at the rate of **fifty five percent of one percent (55% of 1%)** of the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing,

On banks and other financial institutions

<p>On the businesses hereunder enumerated:</p> <ol style="list-style-type: none"> 1. Cafes, cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderias or food caterers; 2. Amusement places, including places wherein customers thereof actively participate without making bets or wagers, including but not limited to night clubs, or day clubs, cocktail lounges, cabarets or dance halls, karaoke bars, skating rinks, bath houses, swimming pools, exclusive clubs such as country and sports clubs, resorts and other similar places, billiard and pool tables, bowling alleys, circuses, carnivals, merry-go-rounds, roller coasters, ferris wheels, swings, shooting galleries, and other similar contrivances, theaters and cinema houses, boxing stadia, race tracks, cockpits and other similar establishments. 3. Commission agents 4. On travel agencies and travel agents 5. On boarding houses, pension houses, motels, apartments, apartelles, and condominiums 6. Subdivision owners/ Private Cemeteries and Memorial Parks 7. Privately-owned markets; 8. Hospitals, medical clinics, dental clinics, therapeutic clinics, medical laboratories, dental laboratories; 	<p>Less than 5,000.00</p>	<p>30.25</p>
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<p>9. Operators of computer services establishment</p> <p>10. General consultancy services</p> <p>11. All other similar activities consisting essentially of the sales of services for a fee.</p>		
	5,000.00 or more but less than 10,000.00	67.65
	10,000.00 or more but less than 15,000.00	114.95
	15,000.00 or more but less than 20,000.00	181.50
	20,000.00 or more but less than 30,000.00	302.50
	30,000.00 or more but less than 40,000.00	423.50
	40,000.00 or more but less than 50,000.00	605.00
	50,000.00 or more but less than 75,000.00	968.00
	75,000.00 or more but less than 100,000.00	1,452.00
	100,000.00 or more but less than 150,000.00	2,178.00
	150,000.00 or more but less than 200,000.00	2,904.00
	200,000.00 or more but less than 250,000.00	3,993.00
	250,000.00 or more but less than 300,000.00	5,082.00
	300,000.00 or more but less than 400,000.00	6,776.00
	400,000.00 or more but less than 500,000.00	9,075.00
	500,000.00 or more but less than 750,000.00	10,175.00

	750,000.00 or more but less than 1,000,000.00	11,275.00
	1,000,000.00 or more but less than 2,000,000.00	12,650.00
	2,000,000.00 or more	At a rate not exceeding fifty five percent (55%) of one percent (1%)

Fees: Sanitary Inspection Fee

a. Manufacturers, producers, foundry shops, laboratory, private markets, shopping centers, talipapas, warehouses, private hospitals and private schools, gasoline depot and service station.	Php 100.00
b. Amusement Place such as theaters, coliseum, sauna baths, cockpit establishments, etc.	87.50
c. Importer, Exporters and wholesalers	
d. Public eating places, such as restaurants, refreshments parlors, carinderia, etc.	75.00 62.50
e. Apartments, houses for rent, accessories, boarding houses and other similar establishments.	
f. For establishment offering services such as welding, vulcanizing shop, printer, publisher, tailor shop, barber shop and other similar business.	62.50 62.50
g. Retailer and other establishments not included in the above for each sales outlet.	62.50

Fees: Environmental Fee

Manufacturers, Millers, Assemblers, Processors and Similar Business	Fee per Annum
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a. Not more than 100 sq.m. b. More than 100 sq. m.	Php 100 150
Hotels, Apartments, Motels and Lodging Houses	Fee per Annum
a. Not more than 100 sq.m. b. More than 100 sq. m.	Php 600.00 720.00
Restaurants, Day and Night Clubs, Cafes, and Eateries	
a. Not more than 50 sq.m. b. More than 50 sq. m.	Php 2,400.00 4,800.00
a. Food stand, Barbecue stand, fruit stand, veg. stand and other food items b. Ambulant Vendor c. Apartments (For each door Apartment)	Php 240.00 240.00 360.00

Fees: Health Medical Certificate

- Standard rate of Php 12.50 per employee per annum.

Fees: Electrical Inspection Fee

- Standard rate of Php 40.00 per annum.

Fees: Business Plate/Sticker

Business Plate	Php 250.00
Business sticker	30.00

MTO-002 Payment / Collection

Office or Division:	Office of the Municipal Treasurer			
Classification:	Simple Transaction			
Type of Transaction:	G2B – Government to Business Entity			
Who may avail:	Owners of business / Investors			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
Statement of Account			Municipal Treasury office	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Present the Statement of Account to the teller	Collect payment and issue official receipt.	Refer to SOA issued	6 minutes	Violeta B. Abenoja Marvilyn S. Savellano Marites E. Orpilla

MTO-003 REAL PROPERTY TAX PAYMENTS

Office or Division:	Office of the Municipal Treasurer			
Classification:	Simple Transaction			
Type of Transaction:	G2C, G2B, G2C			
Who may avail:	Real Property Tax Owners			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Notice of Assessment and Tax Bill		Municipal Assessor's Office		
Billing Assessment		Municipal Treasurer's Office		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit NATB to the teller	Checks and verify latest payment thru latest official receipts/RPTAR/ Egov.	At rate not exceeding 1% of the assessed value of the real property. Basic Tax = 1% SEF = 1%	7 minutes	Sunn Shayne Lopez Alona Mateo Cristina Villanueva Anna Montanez Marion Flores Louie Christian Rimorin
	Computation and Issuance of SOA		6 minutes	Sunn Shayne Lopez Alona Mateo Anna Montanez Cristina Villanueva Marion Flores
	Collect Payment and Issuance of official receipts		6 minutes	Sunn Shayne Lopez Cristina Villanueva Alona Mateo Anna Montanez

MTO-004 BURIAL ASSISTANCE

Office or Division:	Office of the Municipal Treasurer			
Classification:	Simple			
Type of Transaction:	G2C			
Who may avail:				
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Death Certificate		Local Civil Registry		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Present Death Certificate	Collect payment and Issue official receipt.	Bauang South Public cemetery Php 12,500 Bauang Memorial Php 20,500 Municipal Cemetery Php 1,200	5 minutes	Criselda Gagtan

MTO-005 MISCELLANEOUS PAYMENTS/DOCUMENTARY REQUEST

Office or Division:	Office of the Municipal Treasurer			
Classification:	Simple Transaction			
Type of Transaction:	G2C, G2B, G2G			
Who may avail:				
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
Order of Payment				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Present Order of payment to the teller	Collect payment and issue official receipt	Refer to the order of payment	8 Minutes	Clarita Mangaoang Criselda Gagtan Marvilyn Savellano Alan Pulanco Romel Ramirez Milagros Feliciano Marites Rimorin Sunn Shayne Lopez

MTO-006 REGISTRATION AND ISSUANCE OF MTOP

Office or Division:	Office of the Municipal Treasurer			
Classification:	Simple Transaction			
Type of Transaction:	G2C			
Who may avail:	Operator of Motorized Tricycle and Banca			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Application Form		Licensing Unit		
Franchise documents (for tricycle)		Licensing Unit		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Present documents to the teller	Assess Collect payment and issue official receipt	TRICYCLE MTOP 600 Confirmation 60 Filing fee 500 Renewal: MTOP Mayors permit 220 Police Clearance 80 Reg. supervision 60 Sticker/body No. 120 Health Certificate 62 DST 30 ID 25	10-15 Minutes	Alan Pulanco
		BANCA Mayors Permit 150 Fishing Gear 150 Sticker 100 Police clearance 60 ID 15 Certification 50 DST 60	5 minutes	

MTO-007 ISSUANCE OF COMMUNITY TAX CERTIFICATE (CEDULA)

Office or Division:	Office of the Municipal Treasurer			
Classification:	Simple Transaction			
Type of Transaction:	G2C, G2B			
Who may avail:	Individual / Corporate			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Valid Identification Card		Individual		
SEC Registration /CDA		SEC/CDA		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Present valid identification (Individual), SEC/CDA (for Corp. and COOP)	Issue CTC	Individual : Php 1.00 for every Php1, 000.00 But not to exceed Php 5,000.00 Corporation Php 500 for every Php10, 000.00 But not to exceed Php10,000.00	5 minutes	Danilo Libatique Criselda Gagtan Christian Gacad Jeffrey Abenoja Marites Rimorin

MTO-008 ISSUANCE OF CERTIFICATION (BUSINESS CLOSURE)

Office or Division:	Office of the Municipal Treasurer			
Classification:	Simple Transaction			
Type of Transaction:	G2C, G2B, G2G			
Who may avail:	Individuals, Business and Government Entity			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<ul style="list-style-type: none"> a. Certificate of termination of business b. Duly Notarized Affidavit of termination of business c. Previous Mayors Permit Issued d. Inspection Report/Certificate if Inspection e. Certified gross receipts from previous operation up to date of termination 		<ul style="list-style-type: none"> Brgy. Where the business is located PAO or Private Practice Lawyers Owners Copy BPLO Owner 		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Present documents required (listed above)	<ul style="list-style-type: none"> a. Check submitted documents. b. Compute business tax c. Issue Certificate of termination 	<p align="center">None</p> <p>Based from rates from the Rev code Cert. Fee 50.00 DST 30.00</p>	<p align="center">8 minutes</p> <p align="center">5 minutes</p> <p align="center">8 minutes</p>	Marvilyn Savellano

MTO-009 ISSUANCE OF CERTIFICATIONS –NON TAX DELINQUENCY REAL PROPERTY TAX

Office or Division:	Office of the Municipal Treasurer			
Classification:	Simple Transaction			
Type of Transaction:	G2C, G2B, G2G			
Who may avail:	Individuals, Business and Government Entity			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
NATB Official Receipt Real Property Tax Payment		Assessor's Office Owners copy		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Present NATB to the teller	a. Check and verify latest payment thru latest official receipt/RPTAR/ EGOV	None	6 minutes	Sunn Shayne Lopez ALona Mateo Anna Montanez Cristina Villanueva Marion Flores Louie Sean Rimorin
	b. Preparation and Printing of certificate	None	6 minutes	
	c. Signing and issuance of certificate	Cert fee 50.00 DST 30.00	3 minutes	

MTO-010 DISBURSEMENT

Office or Division:	Office of the Municipal Treasurer			
Classification:	Simple Transaction			
Type of Transaction:	G2C			
Who may avail:	Municipal Officials, Employees, Day care works, LSB, Consultants			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
Daily Time Record			Employee	
Accomplishment Report			Employee	
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Submit DTR and Accomplishment report to payroll in-charge	1. Check documents submitted.	none	2 minutes	Marites Orpilla Marvilyn Savellano Criselda Gagtan Romel Ramirez Jeffrey Abenoja
	2. Payment of salaries and wages.	none	3 minutes	

MTO-011 ISSUANCE OF DV, PR, OR, IAR, PO AND BAC RESOLUTION/AWARD

Office or Division:	Office of the Municipal Treasurer			
Classification:	Simple Transaction			
Type of Transaction:	G2G, G2B, G2C			
Who may avail:	Contractors and Suppliers			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Duly approved Disbursement Voucher		Concern department		
Purchase Request		Concern department		
Obligation request		Concern department		
Inspection and Acceptance Report		Concern department		
Purchase Order		Concern department		
BAC Resolution and Award		BAC		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Issue Official receipt To LGU	1. Issue Check for Payment.	None	4 minutes	Marites Orpilla
	2. Transmit paid DV to accounting office for check advice.	None	10 minutes	Marites Orpilla