



**PROVINCIAL TREASURER'S OFFICE**  
**External Services**



## 1. Payment for Permit and Service Fees and Provincial Charges

This procedure covers issuance of official receipt (Accountable Form No. 51) for a tax payment of real property located in the province of Oriental Mindoro except Calapan City.

Service availability: Monday – Friday (*except holidays and work suspensions*) 8:00AM – 5:00PM

<b>Office or Division:</b>	Cash Receipt Division			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen G2B – Government to Business G2G – Government to Government			
<b>Who may avail:</b>	All real property taxpayers			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
1. Order of payment (1 original copy)			Issuing / Concerned Provincial Government office	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Get a queue number in the queuing system	1. Call the client on a first come, first served basis. <i>A priority lane designated and an alternate transaction to the regular lane may occur if there is an increase in volume of priority client (RA 7432 as amended by RA 9257, Article XIII Sec. 11, and Article XV Sec. 4 of the 1987 Constitution</i> <i>*priority client: senior citizen,</i>	none	2 minutes after the number is called	<i>Revenue Collection Clerk – Cash Receipt Division, Provincial Treasurer's Office</i>



	<i>PWD, pregnant woman)</i>			
--	-----------------------------	--	--	--

<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
2. Present the requirements	2. Verify the order payment	none	2minutes	<i>Revenue Collection Clerk – Cash Receipt Division, Provincial Treasurer’s Office</i>
3. Pay the amount due and receive the official receipt	3.1 Receive the payment and give change (if applicable) 3.2 Prepare and issue official receipt	<i>Fees: Please see attached page Annex A or refer to the most recent Revenue Code of Oriental Mindoro</i>	2 minutes	<i>Revenue Collection Clerk – Cash Receipt Division, Provincial Treasurer’s Office</i>



	<b>Total:</b>	Please see <b>*Table A. Provincial Imposition Fees and Charges</b> or refer to the most recent <b>*Revenue Code of Oriental Mindoro</b>	<b>9 minutes</b>	
--	---------------	--	------------------	--

**Table A. PROVINCIAL IMPOSITION FEES AND CHARGES**

<b>I. PERMIT FEE</b>			
A. Business on publication and printing			
1. Publisher	Php		500.00
2. Printer			500.00
3. Both Publisher and Printer			1,000.00
B. On business enjoying a franchise except PUV			1,000.00
C. On amusement places			1,000.00
D. On delivery trucks, vans, AUVs or similar vehicle			1,000.00
E. For Quarry Operations			
1. Governor's Permit Fee			5,000.00
2. Filing fee for application			2,000.00
3. Processing fee			1,000.00
4. Verification fee			1,500.00
5. Additional fee per PD 1586			10.00
F. For Small Scale Mining			
1. Governor's Permit Fee			10,000.00
2. Filing fee for application			5,000.00



3. Processing fee	2,000.00
4. Verification fee	4,000.00
5. Additional fee per PD 1586	10.00
<b>II. SECRETARY'S FEE, CLEARANCE AND ANNOTATION / CERTIFICATION FEE</b>	
A. Provincial Assessor's Office:	
1. CTC of tax declaration	50.00
2. Certification of ownership	65.00
3. Transfer fee	100.00/parcel
4. Verification fee	50.00/property
5. Reclassification fee	50.00/property
6. Inspection fee	Php 200.00/visit
7. Annotation fee	Php 75.00
8. Fee for issuance of a new tax declaration as a result of partition, subdivision, segregation, and consolidation of real property	200.00
9. Schedule of FMV of real property	500.00/copy
B. Provincial Treasurer's Office:	
1. Certification of real property tax payment	50.00/page
2. Certification of sand & gravel tax clearance	50.00/page
3. Copy of statement on sand & gravel tax	50.00
4. Collection and disposition of proceeds by municipality/barangay succeeding page	10.00 (additional)
5. Copy of revenue code of Oriental Mindoro	250.00/copy
6. Certification of tax withheld (*original copy is free)	
<u>additional copy:</u>	
• Contractor	50.00/transaction
• PGOM employees	20.00/copy
7. Photocopy / copy produced by copying machine	2.00/page
8. Certification as to payment of other official documents and records	50.00/page
9. Other records/documents not mentioned above	50.00
C. Provincial Legal Office:	
1. Copy of legal opinion	50.00
2. Copy of contracts, deeds and other documents	50.00



3. Clearance	50.00
<b>D. Provincial Library:</b>	
1. Fine for overdue books, magazines, and other publications	5.00/day
2. Payment of lost books and other actual acquisition or publications replacement cost	
<b>E. Provincial Planning and Development Office:</b>	
1. For relevant certification	Php 50.00
2. Research fee	10.00/page
3. Provision of report size maps	20.00/page
4. Provision of electronic copy	20.00/page
<b>F. Office of the Sangguniang Panlalawigan:</b>	
1. Certified true copy of minutes, ordinance or resolution and other related documents except for more than 2 pages as requested by private individual or institution	50.00/copy *additional 10.00 per succeeding pages
<b>G. Office of the Provincial Accountant:</b>	
1. Certification as to loan repayments and premium contributions to various financial institution (e.t. GSIS, HDMF, PhilHealth, lending institutions/banks) of PGOM employees	20.00/page
2. Other records/documents not mentioned above	50.00/page
<b>H. Provincial Human Resource Management Office:</b>	
1. Certification as to personnel records (e.g., service record, earned leave credit, employment, no pending administrative or criminal case, incurrance of leave without pay, net take home pay, actual duties and responsibilities) of PGOM employees	20.00/page
2. Other records/documents not mentioned above	50.00/page
<b>I. Provincial General Services Office:</b>	
1. Certification of eligibility for accreditation of suppliers/contractors	
• For infrastructure	3,000.00 for the whole calendar year



<ul style="list-style-type: none"> <li>For goods and services</li> </ul>	3,000.00 for the whole calendar year
--	--------------------------------------

J. Other Provincial Offices:	
1. Relevant certifications and other documents	F50.00/p hage p

K. Provincial Engineer's Office:

<b>Soil:</b>	
(a) Grading	200.00
(b) Liquid limit	120.00
(c) Plastic limit	120.00
(d) Moisture content	80.00
(e) Compaction (Proctor)	570.00
(f) Field density	380.00
(g) California Bearing Ratio (CBR)	1,160.00
(h) Penetration (CBR), per molded specimen	90.00
(i) Swell (CBR), per molded specimen	90.00
(j) Specific Gravity	200.00
(k) Unit weight	
• Disturbed samples	43.00
• Undisturbed samples	43.00
(l) Combined sieve and hydrometer	351.00
(m) Consolidation	768.00
(n) Consolidation of wet and dry specimen under a 10-psi unit load (correction factor for "K" value)	888.00
(o) Direct shear	1,442.00
(p) Direct shear one loading	782.00
(q) Triaxial compression	2,163.00
(r) Triaxial compression one loading	1,442.00
(s) Unconfined compression per test	246.00
(t) Compression including molding (soil stabilization) per molded specimen	112.00

(u) Absorption (soil stabilization) per molded specimen	P h p	112.00
(v) Wash loss		64.00
(w) Abrasion		420.00

<b>Aggregates and Soil Aggregates:</b>	
(a) Grading	200.00



(b) Material finer than no. 200 sieve	170.00
(c) Combined sieve and hydrometer	351.00
(d) Crushing	112.00
(e) Unit weight, loose and rodded	150.00
(f) Liquid limit	120.00
(g) Plastic limit	120.00
(h) Specific gravity and absorption	200.00
(i) Absorption	64.00
(j) Specific gravity	73.00
(k) Moisture content	80.00
(l) Abrasion	420.00
(m) California Bearing Ratio (complete)	865.00
(n) Stripping	193.00
(o) Trial mix with asphalt, complete with Laboratory Compacted Density Characteristics:	
• First trial	901.00
• Each extra trial	568.00
(p) Swell characteristics with bituminous materials	192.00
(q) %Fractured Face	64.00
(r) Soundness	273.00
(s) Organic impurities	109.00
(t) Trial mix (concrete design) given cement factor	644.00
(u) Trial mix (concrete design) given strength:	
• First trial	P h p 723.00
• Each extra trial	563.00
(v) Air content of fresh mixed concrete	96.00
(w) Mortar strength, 7 days	109.00
(x) Trial mix with asphalt for marshall stability per asphalt content	322.00
(y) Particles with specific gravity less than 2.00	96.00
(z) Clay lumps in aggregates	58.00
<b>Hydraulic Cement:</b>	
(a) Fineness by #200 sieve	54.00
(b) Specific gravity	73.00
(c) Normal consistency	51.00
(d) Time setting by Gilmore Needles	40.00
(e) Soundness by Pat Test	43.00
(f) Soundness by Autoclave Expansion	161.00
(g) Comprehensive strength: 1 day	73.00





(h) Comprehensive strength: 3 days	73.00
(i) Comprehensive strength: 7 days	73.00
(j) Comprehensive strength: 28 days	73.00
(k) Air content	80.00
(l) Loss of ignition	109.00
(m) Insoluble residue	109.00
(n) Sulfur Trioxide (cement)	109.00
(o) Magnesium Oxide	109.00
(p) Silicon Dioxide	109.00
(q) Aluminum Oxide	109.00
(r) Ferric Oxide	109.00
(s) Calcium Oxide	109.00

<b><u>Bituminous Materials:</u></b>	
(a) Penetration	Php 73.00
(b) Ductility	161.00
(c) Softening point	112.00
(d) Float test	112.00
(e) Viscosity	112.00
(f) Distillation:	
• Emulsified asphalt	215.00
• Cut-back, tar and petroleum products	263.00
(g) Storage stability	80.00
(h) Specific gravity	48.00
(i) Loss on heating	80.00
(j) % Bitumen:	
• Solubility in carbon disulfide	112.00
• Solubility in carbon tetrachloride	112.00
(k) Spot test	117.00
(l) Flash & fire point	80.00
(m) Cement and mixing	80.00
(n) Sieve test	64.00
(o) Modified Miscibility	161.00
(p) Water content	146.00
(q) Stone coating	48.00
(r) Settlement test	112.00
(s) Residue of specified penetration	161.00
<b><u>Concrete and Cement Products:</u></b>	
(a) Comprehensive Strength Test	
• 6x12 cylinder/pc	80.00
• 6x6 cubes/pc	100.00



(b) Flexural Strength Beam Test			
	• 6x6x21/pc	Php	120.00
(c) Concrete hollow blocks			
	• 4x8x16/pc		120.00
	• 6x8x16/pc		120.00
L. Provincial Agriculture Office:			
<b><u>Grafted:</u></b>			
1.	Mango		25.00/pc
2.	Lanzones (Duco)		50.00/pc
3.	Lanzones (Longkong)		80.00/pc
4.	Rambutan		25.00/pc
5.	Santol		25.00/pc
6.	Durian		50.00/pc
7.	Calamansi		20.00/pc
8.	Pomelo		25.00/pc
<b><u>Seedlings:</u></b>			
1.	Rambutan		10.00/pc
2.	Durian		25.00/pc
3.	Marang		10.00/pc
4.	Santol		5.00/pc
5.	Lanzones		20.00/pc
6.	Guyabano		15.00/pc
7.	Mango		10.00/pc
8.	Mangosteen		10.00/pc
9.	Calamansi		10.00/pc
10.	Pomelo		5.00/pc
11.	Banana sucker		5.00/pc
12.	Jackfruit	F h p	5.00/pc
13.	Avocado		5.00/pc
<b><u>Scioned Materials (rooted/budded):</u></b>			
1.	Mango		1.00/pc
2.	Durian		1.00/pc
3.	Rambutan		1.00/pc
4.	Lanzones (Duco, Longkong)		1.00/pc
5.	Pomelo		1.00/pc
6.	Rice/corn seeds		100% gross sales
<i>*Note: Prices of planting materials may increase</i>			
<b><u>Fishery Commodities:</u></b>			
1.	Tilapia fry/fingerlings		
	• DD-size 24		.35.00/pc



• CC-size 22	.35.00/pc
• GG-size 17	.40.00/pc
• HH-size 14	.50.00/pc
• HG-size 12	.75.00/pc
2. Marketable size/grow-out	
• Tilapia	90.00/kg
• Mudfish	120.00/kg
3. Charge for the use of:	
• Drilling machine	1,000.00/unit
• Hand tractor	750.00/ha.
4. Fee for soil analysis	65.00/soil sample

M. Provincial Veterinary Office:	
1. Inspection and issuance of Veterinary Health Certificate in connection with the transport of animals	
• Large animals	Php 20.00/animal
• Swine	10.00/animal
• Goat/sheep, etc.	10.00/animal
• Dog	10.00/animal
• Poultry	
- Game cocks	20.00/animal
- Chicken/chicks	0.10/chick
- Ducks 1-500 heads	1.00/head
501-1,000 heads	800.00
1,001-2,000 heads	1,000.00
2,001 and above	1,500.00
• Other birds	1.00/head
2. Artificial insemination	
• Hogs	50.00
• Large cattle	180.00
• Carabao	100.00
• Goat	50.00
3. Anti-rabies vaccination	10.00/animal
4. Disease treatment	10% of drug cost
5. Castration	
• Goat/swine	10.00/animal
• Cattle/carabao	100.00/animal
6. Bull services	100.00/animal



7. Vaccination (Hemosept)	5.00/animal
---------------------------	-------------

N. OFFICE SPACE AND FACILITIES	
1. Rental of building/office space with facilities provided and maintained by the provincial government	Php 150.00/sq.m.
2. Rental of building/office space with facilities provided and maintained by the occupant	100.00/sq.m.
3. Rental of space for business operation	300.00/sq.m.
4. Rental of Conference Hall (Capitol Square)	1,000.00/day (from 8:00AM – 5:00PM) Additional 100.00/ succeeding hour
5. Rental on Provincial Government Lots	50.00/sq.m./mo.
O. SAND AND GRAVEL TAX – 10% of the fair market value of the quarry resources	
Kind of Quarry Resources	Fair Market Value
1. Ordinary stones	266.00 per cu. meter
2. Gravel	266.00 per cu. meter
3. Sand	125.00 per cu. meter
4. Boulders	266.00 per cu. meter
5. Mixed sand and gravel	156.25 per cu. meter
6. Marble	3,125.00 per cu. meter
7. Basalt	266.00 per cu. meter
8. Tuff	266.00 per cu. meter
9. Pebbles	468.75 per cu. meter
10. Guano	1,875.00 per cu. meter
11. Limestone	1,250.00 per cu. meter
12. Ordinary earth	125.00 per cu. meter
13. Rock phosphate	1,875.00 per ton
14. Quarts boulders	1,562.50 per ton
15. Mineral gold (raw)	Prevailing and existing rate
P. Clearance for the Transport of Minerals/Mineral Products	
1. Processing fee	200.00/10 cu. m.
2. Verification fee	200.00/10 cu. m.
3. Certificate/Clearance fee	100.00



## 2. Payment for Real Property Tax

This procedure covers issuance of official receipt (Accountable Form No. 56) for tax payment of a real property located in the province of Oriental Mindoro except Calapan City.

Service availability: Monday – Friday (*except holidays and work suspensions*) 8:00AM – 5:00PM

<b>Office or Division:</b>	Cash Receipt Division			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen G2B – Government to Business G2G – Government to Government			
<b>Who may avail:</b>	All real property taxpayers			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<ol style="list-style-type: none"> <li>Tax Declaration (TD) – 1 original/photocopy or TD number, or</li> <li>Latest Real Property Tax (RPT) payment receipt</li> </ol>		<ul style="list-style-type: none"> <li>Assessor's Office – Records Division</li> <li>Taxpayer or property owner</li> </ul>		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Get a queue number from the queuing system	1. Call the client on a first come, first served basis. A <i>priority lane designated and an alternate transaction to the regular lane may occur if there is an increase in volume of priority client (RA 7432 as amended by RA 9257, Article XIII Sec. 11, and Article XV Sec. 4 of the 1987 Constitution *priority client: senior citizen, PWD, pregnant woman)</i>	None	2 minutes after the number is called	<i>Revenue Collection Clerk – Cash Receipt Division, Provincial Treasurer's Office</i>

<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
---------------------	-----------------------	------------------------	------------------------	---------------------------



2. Submit the required reference of property	2.1 Verify the document. <i>Note: If the latest official receipt (OR) of RPT is not available, verification of record shall be made.</i>	None	2 minutes	<i>Revenue Collection Clerk – Cash Receipt Division, Provincial Treasurer’s Office</i>
	2.2 Compute the amount due	None	2 minutes	<i>Revenue Collection Clerk – Cash Receipt Division, Provincial Treasurer’s Office</i>
	2.3 Provide tax due bill	None	2 minutes	<i>Revenue Collection Clerk – Cash Receipt Division, Provincial Treasurer’s Office</i>
3. Pay the amount due and receive the official receipt	3.1 Receive the payment and give change <i>(if applicable)</i> 3.2 Prepare and issue official receipt	1% of the assessed value (AV) <b>(basic)</b> + 1% of assessed value <b>(SEF)</b> + discount / penalty <i>(if applicable)</i>	5 minutes	<i>Revenue Collection Clerk – Cash Receipt Division, Provincial Treasurer’s Office</i>
	<b>Total:</b>	<b>1% of the AV (basic) + 1% of the AV (SEF) + discount</b>	<b>13 minutes</b>	



		<b>t/ penalty</b>		
--	--	-----------------------	--	--

### 3. Payment for Transfer Tax

This procedure covers issuance of official receipt (Accountable Form No. 51) for a tax payment of transfer tax for property located in the province of Oriental Mindoro except Calapan City.

Service availability: Monday – Friday (*except holidays and work suspensions*) 8:00AM – 5:00PM

<b>Office or Division:</b>	Cash Receipt Division			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen G2B – Government to Business G2G – Government to Government			
<b>Who may avail:</b>	All real property taxpayers			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Updated Transfer Tax Computation (1 original copy)		☛ Assessor's Office – Appraisal Division		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Get a queue number in the queuing system	A. Call the client on a first come, first served basis. <i>A priority lane designated and an alternate transaction to the regular lane may occur if there is an increase in volume of priority client (RA 7432 as amended by RA 9257,</i>	none	2 minutes after the number is called	<i>Revenue Collection Clerk – Cash Receipt Division, Provincial Treasurer's Office</i>



	<p><i>Article XIII Sec. 11, and Article XV Sec. 4 of the 1987 Constitution *priority client: senior citizen, PWD, pregnant woman)</i></p>			
--	---	--	--	--

<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
2. Present the requirements	B. Verify the order of payment	none	2 minutes	<i>Revenue Collection Clerk – Cash Receipt Division, Provincial Treasurer’s Office</i>
3. Pay the amount due and receive the official receipt	<p>3.1 Receive the payment and give change (<i>if applicable</i>)</p> <p>3.2 Prepare and issue official receipt</p>	<p>Transfer tax: 55% of 1% of market value/sales (<i>if applicable</i>)</p> <p>Transfer fee: 100.00/ parcel of land <i>Sec. 12D of Revised</i></p>	2 minutes	<i>Revenue Collection Clerk – Cash Receipt Division, Provincial Treasurer’s Office</i>





		<i>RC of OM series of 2011</i> <i>*Penalty: 500.00</i> <i>*Surcharge: 25% of tax due</i> <i>*Interest: 2% of tax due per month</i>  <i>Art. A Sec 174a. 8: 200.00/ parcel of land</i>		
	<b>Total:</b>	<b>55% of 1% of MV + additional fee, penalty, surcharge &amp; interest (if applicable)</b>	<b>6 minutes</b>	

#### 4. Purchase of Delivery Receipts (DRs) for the Extraction of Sand, Gravel and Other Quarry Materials

This service refers to the purchase of and issuance of delivery receipts to permittee/quarry operator or any person who secured permit for extraction, removal and utilization of sand, gravel, or other quarry materials for public or private use.

Service availability: Monday – Friday (*except holidays and work suspensions*) 8:00AM – 5:00PM

<b>Office or Division:</b>	Administrative Section / Cash Receipt Division
<b>Classification:</b>	Simple



<b>Type of Transaction:</b>	G2B – Government to Business
<b>Who may avail:</b>	Business Owners/Representatives
<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>
1. Approved request from the Provincial Environment and Natural Resources Office (ENRO) for the allowed volume of quarry materials to be extracted (1 original copy)	☛ Provincial Environment and Natural Resources Office (ENRO)
2. Official Receipt (OR) of payment (original copy)	☛ Cash Receipt Division, Provincial Treasurer's Office

<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Present the approved letter request from ENRO for the allowed volume of quarry materials to be extracted	1.1 Prepare the Requisition and Issue Voucher (RIV) 1.2 Forward the RIV to the Provincial Treasurer for approval	None	3 minutes	<i>Administrative Staff – Administrative Section, Provincial Treasurer's Office</i>  <i>Provincial Treasurer / Assistant Provincial Treasurer</i>
2. Pay the Sand and Gravel tax (10% of the fair market value)	2.1 Receive the payment and give back the change (if applicable) 2.2 Prepare and issue Official Receipt	*Please refer to <b>Table A. Provincial Imposition Fees and Charges</b> (for prices of quarry materials )	2 minutes	<i>Revenue Collection Clerk – Cash Receipt Division, Provincial Treasurer's Office</i>



3.1 Present the Official Receipt (OR) of payment for delivery receipts (DRs) ( <i>quarry materials</i> ) 3.2 Receive the DRs purchased together with the approved RIV and OR	3.1 Prepare and stamp each DR correspondingly 3.2 Issue the stamped DRs	None	5 minutes per booklet	<i>Administrative Staff – Administrative Section, Provincial Treasurer's Office</i>
	<b>Total:</b>	<b>Price of quarry materials purchased</b>	<b>5 minutes (processing of RIV) + 5 minutes per booklet of DR</b>	

## 5. Releasing of Payment Check

The Provincial Treasurer's Office issues and releases payment checks for officials and employees who render services as well as suppliers/contractors who engage business with the Provincial Government of Oriental Mindoro.

Service availability: Monday – Friday (*except holidays and work suspensions*) 8:00AM – 5:00PM

<b>Office or Division:</b>	Cash Disbursement Division / Cash Receipt Division	
<b>Classification:</b>	Simple	
<b>Type of Transaction:</b>	G2B – Government to Business G2G – Government to Government	
<b>Who may avail:</b>	1. Officials and employees of the Provincial Government of Oriental Mindoro 2. Suppliers/contractors who engage business with the PGOM	
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>
For PGOM officials/employees: 1. Valid ID ( <i>1 original</i> )		client
For suppliers/contractors:		



1. Dated Official Receipt with TIN or its equivalent ( <i>1 original per payment check</i> )				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
For PGOM employees and suppliers/contractors: 1. Request for the release of check	1. Verify ID	None	1 minute	<i>Cashier, Disbursing Officer or Cash Clerk</i> – Cash Disbursement Division, Provincial Treasurer's Office
For suppliers/contractors: 2. Pay the Service Charge of Final Payment <i>*not applicable for PGOM employees</i>	2. Receive payment, prepare and issue Official Receipt	0.1% of original contract amount as per Statement of Time Elapsed and Work Accomplished	2 minutes	<i>Revenue Collection Clerk</i> – Cash Receipt Division, Provincial Treasurer's Office
For suppliers/contractors: 3.1 Prepare and issue official receipt For both PGOM employees and suppliers/contractors: 3.2 Sign the payment voucher and receiving logbook	3.1 Verify official receipt 3.2 Double-check signatures in voucher and receiving logbook	None	1 minute	<i>Cashier, Disbursing Officer or Cash Clerk</i> – Cash Disbursement Division, Provincial Treasurer's Office
3. Receive the payment check	4. Release the payment check	None	1 minute	<i>Cashier, Disbursing Officer or Cash Clerk</i> – Cash Disbursement Division, Provincial Treasurer's Office



<b>TOTAL:</b>	0.1% of original contract amount as per Statement of Time Elapsed and Work Accomplished	<b>5 minutes</b>	
---------------	---	------------------	--

## 6. Request for Certificate of Payment of Taxes Withheld

The Office of the Provincial Treasurer as one of the withholding agents computes withholding tax due for the year and effects corresponding deduction on payroll. Such taxes withheld are declared by means of tax certificates issued to all PGOM officials and employees. Tax certificates are also issued to suppliers/contractors who engage business with the PGOM.

Service availability: Monday – Friday (*except holidays and work suspensions*) 8:00AM – 5:00PM

<b>Office or Division:</b>	Cash Disbursement Division and Cash Receipt Division	
<b>Classification:</b>	Simple	
<b>Type of Transaction:</b>	G2B – Government to Business	
<b>Who may avail:</b>	<ol style="list-style-type: none"> <li>Officials and employees of the Provincial Government of Oriental Mindoro</li> <li>Suppliers/contractors who engage business with the PGOM</li> </ol>	
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>
For PGOM officials/employees: <ol style="list-style-type: none"> <li>Birth Certificate (1 photocopy)</li> <li>Marriage Contract – <i>if applicable</i> (1 photocopy)</li> <li>Birth Certificate of Dependents – if applicable (1 photocopy for each dependent)</li> <li>Community Tax Certificate (1 photocopy)</li> </ol> For suppliers/contractors: <ol style="list-style-type: none"> <li>Valid ID (1 original)</li> </ol>		client



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Present the requirement/s	1. Compute/ update withholding tax	None	5 minutes	<i>Cashier I or Local Treasury Operations Assistant – Cash Disbursement Division, Provincial Treasurer’s Office</i>
2. Pay corresponding fee ( <i>if applicable</i> )	2. Prepare and issue official receipt of payment ( <i>if applicable</i> )	*first issuance is “free”  Fee for every succeedi ng issuance/ s:  Php 50.00 – certificati on  Php 30.00 – Documen tary Stamp Tax	2 minutes	<i>Revenue Collection Clerk – Cash Receipt Division, Provincial Treasurer’s Office</i>
3. Receive tax certificate	3. Issue tax certificate	None	3 minutes	<i>Cashier I or Local Treasury Operations Assistant – Cash Disbursement Division, Provincial Treasurer’s Office</i>
<b>TOTAL:</b>		<b>Free for first</b>	<b>10 minutes</b>	



	issuance and Php 80.00 for every succeeding issuance/s		
--	--	--	--

## 7. Request for Clearance on Sand/Gravel and Other Quarry Materials

Tax Clearance on Sand/Gravel and Other Quarry Materials is one of the requirements in the processing of claims due from PGOM on various public infrastructure projects that used such quarry materials.

Service availability: Monday – Friday (*except holidays and work suspensions*) 8:00AM – 5:00PM

<b>Office or Division:</b>	Revenue Operations and Field Supervision Division / Cash Receipt Division			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2B – Government to Business			
<b>Who may avail:</b>	Business Owners/Representatives			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Program of Work (1 original or photocopy)		Provincial Engineer's Office		
2. Notice to Proceed (1 original or photocopy)		Bids and Awards Committee		
3. Official Receipt (1 original copy)		Provincial Treasurer's Office – Cash Receipt Division		
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit the requirements to the Revenue Operations Division for	1. Examine the requirements and compute the corresponding tax	None	2 hours	<i>Local Treasury Operations Officer I</i>



verification/ examination and computation of sand/gravel tax				<i>Local Treasury Operations Assistant –  Revenue Operations Division, Provincial Treasurer’s Office</i>
2. Pay the Secretary’s Fee	2. Prepare and issue Official Receipt	Php 50.00 - Secret ary’s Fee + Php 30.00 - Docum entary Stamp Tax		<i>Revenue Collection Clerk – Cash Receipt Division, Provincial Treasurer’s Office</i>
3. Present the Official Receipt	3. Process and approve the clearance	None	5 minutes	<i>Local Treasury Operations Officer, Local Treasury Operations Assistant, Assistant Provincial Treasurer –</i>
4. Receive the clearance	4. Issue the clearance	None	1 minute	<i>Revenue Operations Division, Provincial Treasurer’s Office</i>
<b>Total:</b>		Php 80.00	2 hours and 6 minutes	

## 8. Request for Real Property Tax (RPT) Clearance / Certification

This procedure covers issuance of Real Property Tax Clearance / Certification for properties located in the province of Oriental Mindoro except Calapan City.





Service availability: Monday – Friday (except holidays and work suspensions) 8:00AM – 5:00PM

<b>Office or Division:</b>	Cash Receipt Division			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2C – Government to Citizen G2B – Government to Business G2G – Government to Government			
<b>Who may avail:</b>	All taxpayers			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
<ol style="list-style-type: none"> <li>1. Latest Real Property Tax (RPT) payment receipt (1 original copy)</li> <li>2. Tax Declaration (TD) – 1 original/photocopy or TD number</li> <li>3. Proof of authority to process the document: <ul style="list-style-type: none"> <li>▪ for declared owner: 1 valid ID (original and photocopy)</li> <li>▪ for authorized person: <ul style="list-style-type: none"> <li>- 1 valid ID (original and photocopy)</li> <li>- Special Power of Attorney (SPA) issued by the declared owner (original and photocopy)</li> </ul> </li> <li>▪ If authorized by heirs, attach extra-judicial settlement (original and photocopy)</li> <li>▪ for corporate representative: <ul style="list-style-type: none"> <li>- 1 valid ID (original and photocopy)</li> <li>- Notarized authorization letter or secretary's certificate (original and photocopy)</li> <li>- Title with mortgage annotation or contract of mortgage (original and photocopy)</li> </ul> </li> </ul> </li> </ol>			<ul style="list-style-type: none"> <li>☛ Citizen or Property owner</li> <li>☛ Assessor's Office - Records Division</li> <li>☛ Property Owner and/or Lawyer</li> </ul>	
<b>CLIENT STEPS</b>	<b>AGENCY ACTION</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Get a queue number from the queuing system	1. Call the client on a first come, first served basis. A <i>priority lane designated and an alternate transaction to</i>	none	2 minutes after the number is called	<i>Revenue Collection Clerk – Cash Receipt Division, Provincial Treasurer's Office</i>



	<p><i>the regular lane may occur if there is an increase in volume of priority client (RA 7432 as amended by RA 9257, Article XIII Sec. 11, and Article XV Sec. 4 of the 1987 Constitution</i></p> <p><i>*priority client: senior citizen, PWD, pregnant woman)</i></p>			
2. Submit the required documents	<p>2. Verify the documents.</p> <p><i>*Note: if latest OR of RPT is not available, verification of record shall be made</i></p>	none	5 minutes	Revenue Collection Clerk – Cash Receipt Division, Provincial Treasurer’s Office

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
3. Pay certification fee with documentary stamp tax	<p>3.1 Receive the payment and give change (if applicable)</p> <p>3.2 Prepare and issue official receipt</p>	<p>Certificati on Fee: 50.00 DST: 30.00</p>	2 minutes	Revenue Collection Clerk – Cash Receipt Division, Provincial Treasurer’s Office
4. Receive the certificate and official receipt	4.1 Print the certification/ clearance and forward with the attached	None	2 working days	Revenue Collection Clerk – Cash Receipt Division, Provincial



	requirements and official receipt to the provincial treasurer for approval. 4.2 Issue the certificate			Treasurer's Office  <i>Provincial Treasurer</i>
	<b>Total:</b>	<b>Php 80.00</b>	<b>2 days and 9 minutes</b>	

## 9. Request for Statement of Sand & Gravel Tax Collection by Municipality/Barangay

Statement of Sand & Gravel Tax Collection shows the actual shares on extracted quarry materials by Municipality/Barangay due from PGOM.

Service availability: Monday – Friday (*except holidays and work suspensions*) 8:00AM – 5:00PM

<b>Office or Division:</b>	Administrative Services Section & Cash Receipt Division			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G – Government to Government			
<b>Who may avail:</b>	Business Owners/Representatives			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
None		None		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Request for Statement of Sand & Gravel Tax Collection	1. Prepare the Statement of Sand & Gravel Tax Collection	None	10 minutes per page	<i>Administrative Officer – Administrative Section, Provincial Treasurer's Office</i>
2. Pay Secretary's Fee	2. Prepare and issue Official Receipt	Php 50.00 - Secretary's Fee	2 minutes	<i>Revenue Collection Clerk – Cash Receipt Division,</i>



		+ Php 30.00 - Documen tary Stamp Tax		Provincial Treasurer's Office
3.1 Present the Official Receipt of payment 3.2 Receive the requested Statement of Sand & Gravel Tax Collection	3.1 Verify the Official Receipt of payment 3.2 Issue the requested Statement of Sand & Gravel Tax Collection	None	1 minute	<i>Administrative Aide – Administrative Section, Provincial Treasurer's Office</i>
<b>TOTAL:</b>		<b>Php 80.00</b>	<b>3 minutes + 10 minutes per page of the requested document</b>	

## 10. Requisitioning Accountable Forms

Accountable Forms are issued by the Provincial Treasurer's Office to the different municipalities of Oriental Mindoro, including hospitals and other National Government Agencies in this province. These forms are used in acknowledging payment of taxes, fees and charges and other various allotments from various NGAs and donations from other LGUs.

Service availability: Monday – Friday (*except holidays and work suspensions*) 8:00AM – 5:00PM

<b>Office or Division:</b>	Administrative Services Section & Cash Receipt Division	
<b>Classification:</b>	Simple	
<b>Type of Transaction:</b>	G2G – Government to Government	
<b>Who may avail:</b>	Government Offices	
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>
1. Duly accomplished Requisition and Issue Voucher (RIV) – 4 original copies		Requisitioning Office



2. Official Receipt – 1 original copy		Provincial Treasurer's Office – Cash Receipt Division		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the accomplished RIV	1. Receive and review the RIV	None	2 minutes	<i>Administrative Officer – Administrative Section, Provincial Treasurer's Office</i>
2. Pay the corresponding cost of Accountable Form requisitioned	2. Prepare and issue official receipt	*Please refer to <b>Table 2. Prices of Accountable Forms</b> <i>*(Cost depends upon the prevailing price from the National Printing Office)</i>	2 minutes	<i>Revenue Collection Clerk – Cash Receipt Division, Provincial Treasurer's Office</i>
3.1 Present the Official Receipt of payment 3.2 Receive the Accountable Form requisitioned	3.1 Verify the Official Receipt of payment 3.2 Prepare and issue the Accountable Form requisitioned	None	10 minutes	<i>Administrative Officer – Administrative Section, Provincial Treasurer's Office</i>
<b>TOTAL:</b>		<b>Depending on the price of Accountable Form requisitioned</b>	<b>14 minutes</b>	

**Table B. PRICES OF ACCOUNTABLE FORMS**

Type of Accountable Form	Price per Pad
a) Accountable Form No. 51 (AF 51) – Personalized	Php 302.50
b) Accountable Form No. 51 (AF 51) – National	302.50
c) Accountable Form No. 52 (AF 52)	264.00
d) Accountable Form No. 53 (AF 53)	253.00
e) Accountable Form No. 54 (AF 54)	225.00
f) Accountable Form No. 55 (AF 55) @ 2.00 pesos	154.00
g) Accountable Form No. 55 (AF 55) @ 5.00 pesos	154.00
h) Accountable Form No. 55 (AF 55) @ 10.00 pesos	154.00



i) Accountable Form No. 56 (AF 56)	319.00
j) Accountable Form No. 57 (AF 57)	154.00
k) Accountable Form No. 58 (AF 58)	203.50
l) BIR Form 0016 (individual)	80.20
m) BIR Form 0017 (corporation)	116.16



**PROVINCIAL TREASURER'S OFFICE**  
**Internal Services**



## 1. Processing and Disbursement of Salaries and Other Remunerations

The Provincial Treasurer's Office pays out salaries and other forms of remunerations of permanent and non-permanent employees of the Provincial Government of Oriental Mindoro.

Service availability: Monday – Friday (*except holidays and work suspensions*) 8:00AM – 5:00PM

<b>Office or Division:</b>	Cash Disbursement Division			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G – Government to Government			
<b>Who may avail:</b>	Officials and employees of the Provincial Government of Oriental Mindoro			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
1. Valid ID ( <i>1 original</i> )		client		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Inquire about the status of payment for the voucher/ payroll	1. Verify status of payment for the voucher/ payroll	None	3 minutes	<i>Cashier or Disbursing Officer</i> – Cash Disbursement Division, Provincial Treasurer's Office
2. If the voucher/payroll is ready for payment, present valid ID	2. Verify the valid ID presented	None	1 minute	<i>Cashier or Disbursing Officer</i> – Cash Disbursement Division, Provincial Treasurer's Office
3. Sign the payment voucher/payroll in two (2) copies	3.1 Verify signature based on ID presented	None	2 minutes	<i>Cashier or Disbursing Officer</i> – Cash Disbursement



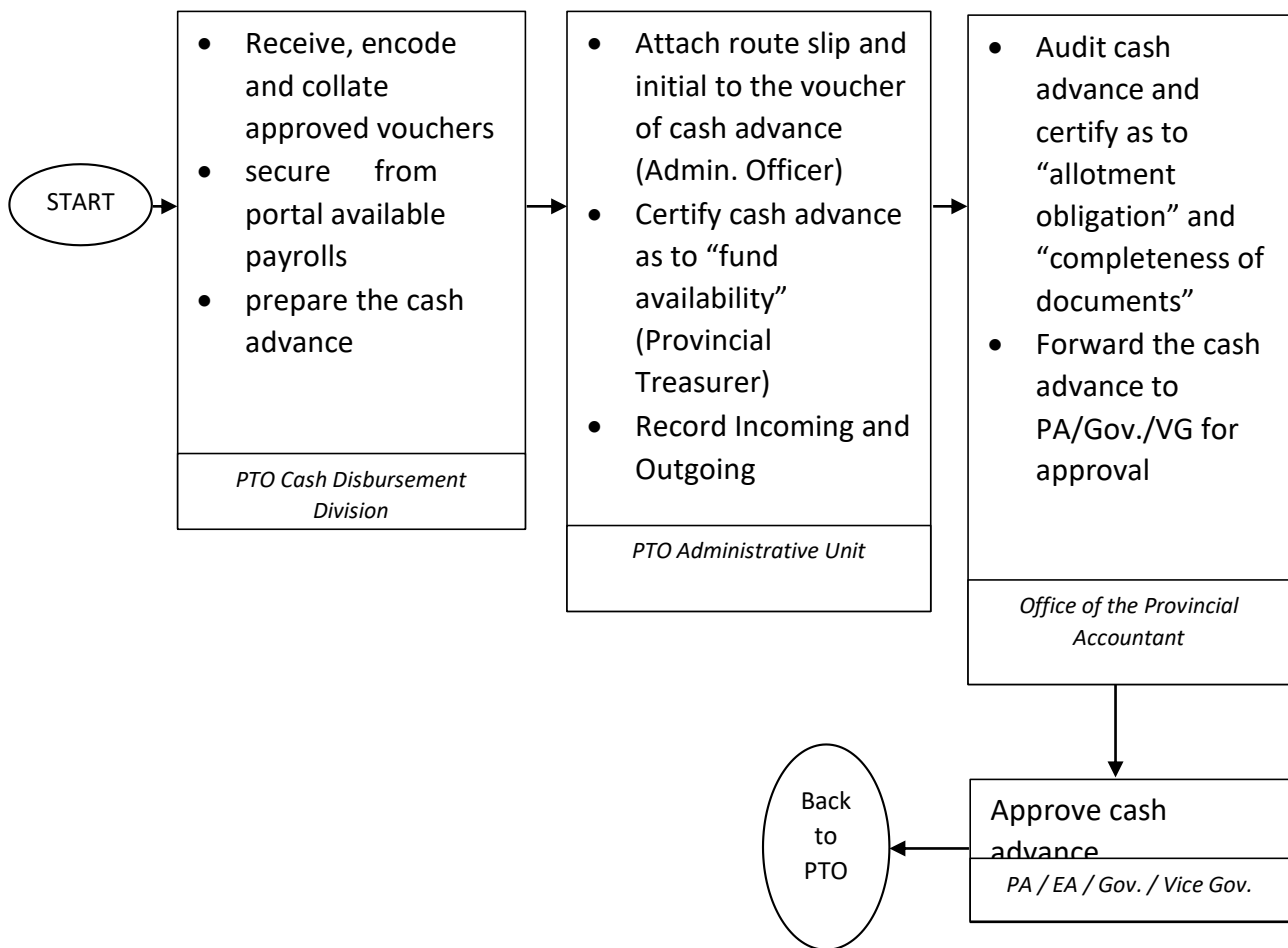


	3.2 Disburse the salary/other remuneration			Division, Provincial Treasurer's Office
<b>TOTAL:</b>		<b>None</b>	<b>6 minutes</b>	

*\*Note: For detailed information regarding the disbursement processes, please refer to: FLOWCHART 1 – Process Flow of Disbursement of Salaries and Other Remunerations and FLOWCHART 2 – Preparation of Check for Approved Voucher of Cash Advance.*

## **FLOWCHART 1    Process Flow of Disbursement of Salaries and Other Remunerations**

### **A. Preparation of Cash Advance for Approved Payrolls and Vouchers**





## B. Preparation of Check for Approved Voucher of Cash Advance

