



PROVINCIAL ACCOUNTANT'S OFFICE

CITIZEN'S CHARTER 2021 (1st Edition)



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2021 (1st Edition)



PROVINCIAL ACCOUNTANT'S OFFICE

I. Quality Policy:

The **Provincial Government of Sorsogon** is committed to provide quality, effective and efficient local government structure and services to ensure the satisfaction of, and be responsive to the needs of its constituents and stakeholders in the areas of healthcare, environment and education, agriculture, rural advancement, tourism promotion, social welfare and other administrative services. It shall encompass all the functional areas of the Provincial Government, thereby making Sorsogon and Sorsogonans truly First.

To uphold this commitment, we shall:

- Formulate Quality Objectives on all functional areas aligned with the National Government standards, thrusts and programs;
- Strongly comply with the provisions set forth by RA 7160 and other applicable statutory and regulatory requirements;
- Develop human resources in order for them to achieve their full potentials and ensure their active participation through innovative approaches;
- Uphold client focused and output-oriented services at all levels of the Organization through effective communication, collaboration, and values-laden environment thereby achieving client satisfaction as well as that of other stakeholders.

All employees, including those outsourced processes, are enjoined to know the importance of the Quality Management System and their responsibility to ensure the effectiveness and responsiveness of the Organization to anyone who may ask for our help, assistance and guidance.

The **Provincial Government of Sorsogon** shall demonstrate strong leadership and management in the establishment, implementation and continual improvement of the Quality Management System aligned to ISO 9001:2015 across all levels.



PROVINCIAL ACCOUNTANT'S OFFICE

LIST OF SERVICES

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External Services

1. Certificate Issuances to Suppliers/Contractors and Retired Employees.....7

- Certificate of Creditable Tax Withheld at Source(BIR Form No. 2307)
- Certificate for GSIS payment of loans and premiums

2. Processing of Suppliers/Contractors claims.....8-10

- Bills/Utilities
- Office/Other Supplies acquire thru shopping/small value procurements
- Repair & Maintenance of office equipment, etc.
- Bidded Outsourced Services
- Bidded Infrastructure Projects
- Bidded Office, Agricultural Supplies/PPEs, Drugs & Medicines/Others
- Bidded Other Operating Expenses (Gasoline, etc)
- Liquidation of AICS

Internal Services

1. Processing of the following transaction.....11-13

- Regular Payroll with remittances
- Job order payroll
- Travel
- Cash Advances
- Reimbursement
- Other Claims

2. Processing of Suppliers/Contractors claims.....14-16

- Bills/Utilities
- Office/Other Supplies acquire thru shopping/small value procurements

- Repair & Maintenance of office equipment, etc.
- Bidded Outsourced Services
- Bidded Infrastructure Projects
- Bidded Office, Agricultural Supplies/PPEs, Drugs & Medicines/Others
- Bidded Other Operating Expenses (Gasoline, etc)
- Liquidation of AICS

**3. Preparation and issuance of Certificate of GSIS loans and premiums17
payments to requesting employee.**



PROVINCIAL ACCOUNTANT'S OFFICE

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Internal and External Services

External Services

1. Certificate Issuances to Suppliers/Contractors and Retired Employees

- Certificate of Creditable Tax Withheld at Source(BIR Form No. 2307)
- Certificate for GSIS, Pag-ibig, and Philhealthpayment of loans and premiums

Office or Division:	Provincial Accountant's Office
Classification:	Simple and Complex
Type of Transaction:	G2C – Government to Citizen, G2G – Government to Government
Who may avail:	Suppliers/Contractors and Retired Employees

Step No.	CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PERSON RESPONSIBLE	DURATION
1	Submit DV reflecting the supplier/contractor transaction	a) The BIR remittance staff will receive the document b) Prepare the BIR withholding tax certificate (2306/2307) c) Record in the logbook d) Forward BIR tax certificate for signature of Provincial Government Department Head	None	Fiscal Examiner BIR remittance staff	Simple transactions : Half-day Complex transactions : 1 day
2	Submit to the office the request for the certification of GSIS/Pag-ibig/Philhealth loan/premium payments	a) Receive the request b) Prepare the requested Certification of all premiums/loans paid to GSIS/Pag-ibig/Philhealth c) Record in the logbook d) Forward the certification for signature of Provincial Government Department Head	None	Fiscal Examiner GSIS/Pag-ibig/Philhealth remittance staff	Simple transactions : 1 day Complex transactions : 4 days

2. Processing of Suppliers/Contractors claims

- Bills/Utilities
- Office/Other Supplies acquire thru shopping/small value procurements
- Repair & Maintenance of office equipment, etc.
- Bidded Outsourced Services
- Bidded Infrastructure Projects
- Bidded Office, Agricultural Supplies/PPEs, Drugs & Medicines/Others
- Bidded Other Operating Expenses (Gasoline, etc)
- Liquidation of AICS

Step No.	CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PERSON RESPONSIBLE	DURATION
1	Submit claims such as vouchers due for payment to suppliers /contractors	a) Receive DV's, bills/utilities, Bidded Infra Projects/Supplies/PPEs/ Drugs & Medicines/Other Operating Expenses, liquidation of AICS and other claims b) Record in the logbook c) Assign voucher number and stamp the same on the documents / Attach Routing Slip d) Record in the logbook e) Forward documents to obligation to ensure the availability of fund/allotment.	None	ACCOUNTING CLERK	Simple transactions : 5 – 10 minutes Complex transactions : 8 hours
2		Control and monitor DVs, as to the existence of allotment (GF) and transfer/downloaded fund from Source Agencies (TF), obligates such then forward to the processing unit.	None	Obligation Staff	OBLIGATION - (Regular voucher, utilities/bills and other claims) 15 minutes depending upon the queuing

4		<p>a. Process DV's, bills/utilities, Bidded Infra Projects/Supplies/PPEs/ Drugs & Medicines/Other Operating Expenses, liquidation of AICS and other claims, as to:</p> <ul style="list-style-type: none"> • Completeness, accuracy and validity of the attached supporting documents. • Legality of claims <ul style="list-style-type: none"> ✓ If found complete forward the same to the Provincial Accountant or Officer in Charge, ✓ If with discrepancy, will be forwarded to releasing/pending unit for return to the concerned Agency. <p>b. Prepare Journal Entry Voucher</p> <p>c. BIR withholding tax certificate (2306/2307)</p> <p>d. Forward transactions for review to Provincial Government Assistant Department Head/MAAIV</p>	None	<p>Fiscal Examiner BIR remittance staff</p>	<p>Simple transactions : 30 minutes</p> <p>* Utilities, Bills, All Utilities/Bills except SORECO II : 5 minutes SORECO II – 15 – 20 minutes</p> <p>Complex transactions : * Liquidation of AICS/MAIP : 30 – 1 hour per bundle</p> <p>*Bidded Infra Projects/Supplies/PPEs/ Drugs & Medicines/Other Operating Expenses : 4 hours</p>
5		<p>Review the Processed DV's payrolls as to:</p> <ul style="list-style-type: none"> • Completeness, accuracy and validity of the attached supporting documents. • Legality of claims <ul style="list-style-type: none"> ✓ If found complete forward the same to the Provincial Accountant or Officer in Charge, ✓ If with discrepancy, 	None	<p>PGADH/ MAAIV</p>	<p>Simple transactions : 15 minutes</p> <p>* Utilities, Bills, All Utilities/Bills except SORECO II : 3 minutes SORECO II – 7 – 10 minutes</p> <p>Complex transactions : * Liquidation of AICS/MAIP : 30 - 45 minutes per bundle</p>

		will be forwarded to releasing/pending unit for return to the concerned Agency.			*Bidded Infra Projects/Supplies/PPEs/ Drugs & Medicines/Other Operating Expenses : 2 hours
		Approve DV's as to the: a) Existence of Allotment (GF) /and transfer/downloaded fund from Source Agencies (TF) b) Completeness, accuracy, validity and legality of the attached supporting documents and forward the same to the Record's Clerk if all are properly complied.	None	PROVINCIAL ACCOUNTANT/ OIC	*Simple Transactions: 1-2 minutes *Complex transactions 30 minutes - 1 hour
6		Records claims in an individual ledger card and forward transaction to releasing clerk.	None	RECORDS CLERK	2-5 minutes
7		Forward valid claims (DV's) to PTO	None	RELEASING CLERK	2-3 minutes

Internal Services

1. Processing of the following transactions:

- Regular Payroll with remittances
- Job order payroll
- Travel
- Cash Advances
- Reimbursement

Step No.	CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PERSON RESPONSIBLE	DURATION
1	Submit claims such as vouchers, payrolls due for payment to employees / internal clientele	f) Receive DV's, Payrolls, travels, cash advances and reimbursements g) Record in the logbook h) Assign voucher number and stamp the same on the documents /Attach Routing Slip i) Record in the logbook j) Forward documents to obligation to ensure the availability of fund/allotment.	None	ACCOUNTING CLERK	Simple transactions : 5 – 10 minutes Complex transactions : 8 hours
2		Cross check regular payrolls/DV's with the remittances such as GSIS, BIR, Bank Loans, HDMF, Philhealth & Other Payables. <ul style="list-style-type: none"> • If remittance is adequate, forwards the same to receiving unit then to obligations to ensure sufficiency of funds. • if incomplete or with discrepancy- remittance section makes notations & forwards the same to releasing clerk (pending) who logs it in and 	None	Remittance Staff	Payroll per office with complete remittance : 15 – 30 minutes depending upon the queuing

		returns them to the liaison officer of the concerned agency for corrections.			
3		Control and monitor payrolls/CAs/DVs as to the existence of allotment (GF) and transfer/downloaded fund from Source Agencies (TF), obligates such then forward to the processing unit.	None	Obligation Staff	OBLIGATION - (Regular voucher or Payroll and other claims) 15 minutes depending upon the queuing
4		<p>a. Process DV's, Regular Payrolls, Payrolls, travels, cash advances and reimbursements, JOs Payroll as to:</p> <ul style="list-style-type: none"> • Completeness, accuracy and validity of the attached supporting documents. • Legality of claims <ul style="list-style-type: none"> ✓ If found complete forward thesame to the Provincial Accountant or Officer in Charge, ✓ If with discrepancy, will be forwarded to releasing/pending unit for return to the concerned Agency. <p>b. Prepare Journal Entry Voucher c. BIR withholding tax certificate (2306/2307) d. Forward transactions for review to Provincial Government Assistant Department Head/MAAIV</p>	None	Fiscal Examiner BIR remittance staff	<p>Simple transactions :</p> <ul style="list-style-type: none"> * Payroll with remittance All offices per payroll except PHO, PEO & DA : 10 – 20 minutes PHO, PEO & DA – 30 minutes * Job Order Payrolls 15 – 20 minutes <p>Complex transactions : 4 hours</p>
5		<p>Review the Processed DV's payrolls as to:</p> <ul style="list-style-type: none"> • Completeness, accuracy and validity of the attached supporting documents. • Legality of claims <ul style="list-style-type: none"> ✓ If found complete forward thesame to the 	None	PGADH/ MAAIV	<p>Simple transactions :</p> <ul style="list-style-type: none"> * Payroll with remittance All offices per payroll except PHO, PEO & DA : 5 – 10 minutes
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		Provincial Accountant or Officer in Charge, ✓ If with discrepancy, will be forwarded to releasing/pending unit for return to the concerned Agency.			PHO, PEO & DA – 15 minutes * Job Order Payrolls 7 – 10 minutes Complex transactions : 2 hours
		Approve DV's/Payroll transactions as to the: c) Existence of Allotment (GF) /and transfer/downloaded fund from Source Agencies (TF) d) Completeness, accuracy, validity and legality of the attached supporting documents and forward the same to the Record's Clerk if all are properly complied.	None	PROVINCIAL ACCOUNTANT/ OIC	*Payroll with remittance : 1-2 minutes *Simple Transactions: 1-2 minutes *Complex transactions 30 minutes - 1 hour
6		Records claims in an individual ledger card and forward transaction to releasing clerk.	None	RECORDS CLERK	2-5 minutes
7		Forward valid claims (DV's/ Payrolls) to PTO	None	RELEASING CLERK	2-3 minutes

2. Processing of Suppliers/Contractors claims

- Bills/Utilities
- Office/Other Supplies acquire thru shopping/small value procurements
- Repair & Maintenance of office equipment, etc.
- Bidded Outsourced Services
- Bidded Infrastructure Projects
- Bidded Office, Agricultural Supplies/PPEs, Drugs & Medicines/Others
- Bidded Other Operating Expenses (Gasoline, etc)
- Liquidation of AICS

Step No.	CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PERSON RESPONSIBLE	DURATION
1	Submit claims such as vouchers due for payment to suppliers /contractors	<p>e) Receive DV's, bills/utilities, Bidded Infra Projects/Supplies/PPEs/ Drugs & Medicines/Other Operating Expenses, liquidation of AICS and other claims</p> <p>f) Record in the logbook</p> <p>g) Assign voucher number and stamp the same on the documents / Attach Routing Slip</p> <p>h) Record in the logbook</p> <p>k) Forward documents to obligation to ensure the availability of fund/allotment.</p>	None	ACCOUNTING CLERK	<p>Simple transactions : 5 – 10 minutes</p> <p>Complex transactions : 8 hours</p>
2		Control and monitor DVs, as to the existence of allotment (GF) and transfer/downloaded fund from Source Agencies (TF), obligates such then forward to the processing unit.	None	Obligation Staff	<p>OBLIGATION - (Regular voucher, utilities/bills and other claims) 15 minutes depending upon the queuing</p>

4		<p>a. Process DV's, bills/utilities, Bidded Infra Projects/Supplies/PPEs/ Drugs & Medicines/Other Operating Expenses, liquidation of AICS and other claims, as to:</p> <ul style="list-style-type: none"> • Completeness, accuracy and validity of the attached supporting documents. • Legality of claims <ul style="list-style-type: none"> ✓ If found complete forward the same to the Provincial Accountant Officer in Charge, ✓ If with discrepancy, will be forwarded to releasing/pending unit for return to the concerned Agency. <p>b. Prepare Journal Entry Voucher</p> <p>c. BIR withholding tax certificate (2306/2307)</p> <p>d. Forward transactions for review to Provincial Government Assistant Department Head/MAAIV</p>	None	<p>Fiscal Examiner BIR remittance staff</p>	<p>Simple transactions : 30 minutes</p> <p>* Utilities, Bills, All Utilities/Bills except SORECO II : 5 minutes SORECO II – 15 – 20 minutes</p> <p>Complex transactions : * Liquidation of AICS/MAIP : 30 – 1 hour per bundle</p> <p>*Bidded Infra Projects/Supplies/PPEs/ Drugs & Medicines/Other Operating Expenses : 4 hours</p>
5		<p>Review the Processed DV's payrolls as to:</p> <ul style="list-style-type: none"> • Completeness, accuracy and validity of the attached supporting documents. • Legality of claims <ul style="list-style-type: none"> ✓ If found complete forward the same to the Provincial Accountant Officer in Charge, 	None	<p>PGADH/ MAAIV</p>	<p>Simple transactions : 15 minutes</p> <p>* Utilities, Bills, All Utilities/Bills except SORECO II : 3 minutes SORECO II – 7 – 10 minutes</p> <p>Complex transactions : * Liquidation of AICS/MAIP : 30 - 45 minutes per bundle</p>

		✓ If with discrepancy, will be forwarded to releasing/pending unit for return to the concerned Agency.			*Bidded Infra Projects/Supplies/PPEs/ Drugs & Medicines/Other Operating Expenses : 2 hours
		Approve DV's as to the: e) Existence of Allotment (GF) /and transfer/downloaded fund from Source Agencies (TF) f) Completeness, accuracy, validity and legality of the attached supporting documents and forward the same to the Record's Clerk if all are properly complied.	None	PROVINCIAL ACCOUNTANT/ OIC	*Simple Transactions: 1-2 minutes *Complex transactions 30 minutes - 1 hour
6		Records claims in an individual ledger card and forward transaction to releasing clerk.	None	RECORDS CLERK	2-5 minutes
7		Forward valid claims (DV's) to PTO	None	RELEASING CLERK	2-3 minutes

3. Preparation and issuance of Certificate of GSIS loans and premiums payments to requesting employees.

Step No.	CLIENT ACTION	PACCO'S ACTION	RESPONSIBLE OFFICIAL	TIME
1	Submit to the office the request for the certification of GSIS/Pag-ibig/Philhealth loan/premium payments	a) Receive the request l) Prepare the requested Certification of all premiums/loans paid to GSIS/Pag-ibig/Philhealth m) Record in the logbook n) Forward the certification for signature of Provincial Government Department Head	Fiscal Examiner GSIS/Pag-ibig/Philhealth remittance staff	Simple transactions : 1 day Complex transactions : 5 days

