



OFFICE OF THE PROVINCIAL TREASURER

CITIZEN'S CHARTER

2021 (1st Edition)



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 Sorsoganons 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.



LIST OF SERVICES

OFFICE OF THE PROVINCIAL TREASURER

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OFFICE OF THE PROVINCIAL
TREASURER

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Services



COLLECTION OF TAXES FEES ANG CHARGES

Payment of Professional Tax

Under P.O. No. 45-2019, Professional tax is levied on persons engaged in the exercise or practice of profession requiring government examination at such amount and reasonable classification as the Sangguniang Panlalawigan of Sorsogon may determine. Payment of Professional tax shall be done in the province where he/she practices his/her profession or where he/she maintains his/her principal office in case he/she practices his/her profession in several places. Professionals exclusively employed in the government shall be exempt from the payment of the tax.

When to be paid:

The Professional tax shall be payable annually, on or before the thirty-first (31st) day of January of each year to the Provincial Treasurer. Any person first beginning to practice a profession after the month of January must, however, pay the full tax before engaging therein.

Office or Division:	Office of the Provincial Treasurer – Collection Division	
Classification:		
Type of Transaction:	G2C – Government to Citizen, G2G – Government to Government (Monday to Friday, 8a.m. to 5p.m.)	
Who may avail:	Professionals who passed the bar examinations, any board or other examinations conducted by the Professional Regulatory Commission (PRC), or other profession requiring government examination shall be subject to the professional tax.	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
Professional Regulation Commission (PRC) Identification Card (ID).		Professional Regulation Commission, IBP, Employer/Company (for insurance agent)
For fast and easy transaction present your Official Receipt of previous payment.		To be presented by the taxpayer



**OFFICE OF THE PROVINCIAL
TREASURER**

PROCEDURE OF PAYMENT FOR PROFESSIONAL TAX

CLIENT STEPS	AGENCY ACTIONS	FEESTO BEPAID	DURATION	PERSON RESPONSIBLE
1. Present identification card (ID) from Professional Regulation Commission and receipt of previous payment of the tax to the assigned Local Revenue Collection Officer.	Verify and validate if the ID presented is still valid and check if the client is of good standing	None	Simple - 10 minutes	Local Revenue Collection officer
2. Pay the corresponding tax and issue the official receipt as proof of payment	Accept payment and issue official receipt	1st classification under P.O. No. 45- 2019 (330.00) 2nd classification under P.O. No. 45- 2019 (220.00)	Simple – 10 minutes	Local Revenue Collection officer
Total Processing Time			20 Minutes	



Payment of Transfer Tax

Rationale for the service: P.O. No. 45-2019 provides for the payment of transfer tax on the sale, donation, barter, or on any other mode of transferring ownership or title of real property at the rate of seventy percent (70%) of one percent (1%) of the total consideration involved in the acquisition of the property or the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher. Who may avail of the service: Owners and Administrators or Executor of real properties whose ownership is about to be transferred by way of sale, donation, barter or any other mode of transfer of ownership under the law.

When to be paid:

Under Section 2D.03 of P.O. No. 45-2019, it shall be the duty of the seller, donor or transferor, executor or administrator to pay to the Provincial Treasurers Office the transfer tax within sixty (60) days from the date of the execution of the deed or from the date of the property owner’s death.

Office or Division:	Office of the Provincial Treasurer – Collection Division	
Classification:		
Type of Transaction:	G2C – Government to Citizen, G2G – Government to Government (Monday to Friday, 8 a.m. to 5 p.m.)	
Who may avail:	Owners and Administrators or Executor of real properties whose ownership is about to be transferred by way of sale, donation, barter or any other mode of transfer of ownership under the law	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
Original copy of Deed of Sale, Donation, Extra-Judicial Settlement or instrument/document used to transfer ownership.		Copy to be presented by the taxpayer
Current tax declaration.		Provincial Assessor’s Office
Official receipt of land tax payment of the current calendar year.		Copy to be presented by the taxpayer



PROCEDURE OF PAYMENT FOR TRANSFER TAX

CLIENT STEPS	AGENCY ACTIONS	REQUIREMENTS	FEES TO BE PAID	DURATION	PERSON RESPONSIBLE
Present the required documents together with the issued routing slip and order of payment	Examine all the required documents and compute the tax due.	Original copy of the document used to transfer the ownership of the property Updated tax declaration Receipt of payment for Land Tax for the current year	None	20 minutes	Local Revenue Collection Officer
Pay the tax due and request for issuance of corresponding receipt	Accept payment and issue official receipt	Cash and AF 51	70% of 1% of the total consideration or the fair market value	10 minutes	
Total Processing Total				30 minutes	



Payment for Franchise Tax

P.O. No. 45-2019 provides for the payment of franchise tax on business enjoying a franchise, at a rate of seventy percent (70%) of one percent (1%) of the gross annual receipts, which shall include both sales and sales on account realized during the preceding calendar year within this province.

In case of newly started business, the tax shall be one-twentieth (1/20) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof, as provided herein.

The capital investment to be used as basis of the tax of a newly started business as herein provided shall be determined in the following manner:

- a. If the principal office of the business is located within the province, the paid up capital stated in the articles of incorporation in case of corporations, or in any similar document in case of other types of business organization, shall be considered as capital investment;
- b. In the case of a branch or sales office located within the province which commences business operations during the same year as the principal office but which is located in another locality, the paid capital referred in (a) shall mean the amount of the capital investment made for the said branch or sales office;
- c. Where the newly started business is a branch or sales office commencing operations at a year later than that of the principal office, capital investment shall mean the total funds invested in the branch or sales office.

When to be paid:

Under Section 2D.03 of P.O. No. 45-2019, the payment of franchise tax is due and payable annually to the Provincial Treasurer, within the first twenty (20) days of the following year, in the case of a newly started business, the tax shall be paid before the business starts operation.

Office or Division:	Office of the Provincial Treasurer	
Classification:		
Type of Transaction:	G2C – Government to Citizen, G2G – Government to Government	
Who may avail:	All business enjoying legislative franchise and doing business in the province (external clients)	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
Duly notarized sworn declaration of gross annual income		Copy to be furnished by the taxpayer



PROCEDURE OF PAYMENT FOR FRANCHISE TAX

CLIENT STEPS	AGENCY ACTIONS	REQUIREMENTS	FEES TO BE PAID	DURATION	PERSON RESPONSIBLE
Secure a copy of sworn declaration of gross receipt for the preceding calendar year (old) Or present Copy of Articles of Incorporation or any document showing its capital investment (new) and have the same notarized before a notary public	Compute and assess the tax due base on the notarized sworn declaration or document stating its capital investment	Duly notarized sworn declaration (old) Articles of incorporation or similar document showing its capital investment	None	10 minutes	Local Revenue Collection Officer
Pay the tax due, Governor's Permit and tax clearance and request for issuance of receipt	Accept payment and issue official receipt	Cash and AF 51	70% of 1% of the gross annual receipt for the preceding year (old) 1/20 of 1% of the capital investment (new) Governors Permit Php. 1,500 Tax Clearance Php. 100	5 minutes	Local Revenue Collection Officer
Receive the Governor's Permit and Tax clearance	Fill up and prepare pro-forma Governor's Permit and tax clearance	Pro-forma Governor's Permit and Tax Clearance	None	15 minutes	Local Revenue Collection Officer/Provincial Treasurer
Total Process Time				30 minutes	



Payment for Amusement Tax

Rationale of the tax: Under Section 2H.02 of P.O. No. 45-2019, a tax is hereby levied to proprietors, leases, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, resorts, beaches, leisure parks, recreational places, and other places of amusement at the rate of ten percent (10%) of the gross receipts from admission fees or entrance fees. However, the ordinance provides for an exemption under Section 2H.04 which provides:

“The holding of operas, concerts, dramas, recitals, painting, and art exhibitions, flower shows, musical programs, literary and oratorical presentations, except pop, rock or similar concerts shall be exempt from the payment of tax imposed by the ordinance”

For purposes of imposing the tax, Amusement is defined as a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, and past time or fun.

On the other hand, Amusement places on the other hand is defined under the ordinance as theaters, cinemas, concert halls, circuses, resorts, beaches, leisure parks, recreational places of amusement for profit, where one seeks admission to entertain oneself by viewing the show or performances.

Under its administrative provision, the proprietor, lessee or operator of an amusement place where payment of a fee is required for admission, shall provide for himself with tickets which shall be serially numbered indicating there in the name of the amusement place and the amusement price. The serial number must be printed on both ends of the tickets such that when divided into two upon being presented for admission, the serial number shall appear on both parts, the gatekeeper shall drop one-half of the torn ticket in a locked or receptacle and the other half to be returned to the customer. The box or receptacle shall only be opened in the presence of a representative from the Office of the Provincial/Municipal Treasurer.

When to be paid:

Under P.O. No. 45-2019 amusement tax shall be due and payable by the proprietor, lessee or operator concerned, within the first twenty (20) days of the month next following that for which they are due to the Provincial/Municipal Treasurer before the gross receipts are divided between the proprietors, lessees, or operator and the distributor s of the cinematographic films.

In the case of itinerant operators of similar modes of amusement, the tax shall be paid immediately after the last full show or performance.



Office or Division:	Office of the Provincial Treasurer	
Classification:		
Type of Transaction:	G2C – Government to Citizen	
Who may avail:	Proprietor, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, resort, beaches, leisure parks, recreational places and other place of amusement (external clients) (Monday to Friday, 8 a.m. to 5 p.m.)	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
<p>For new taxpayer/Renewal of Governors Permit</p> <p>Admission ticket in proper form as per Section 2h.06 (b) of P.O. No. 45-2019 for verification and registration</p> <p>Mayor's Permit</p> <p>Sangguniang Bayan Ordinance conferring upon the establishment the franchise/authority to operate</p> <p>Letter of intent from the proprietor/owner/operator</p> <p>For current taxpayers/Monthly Amusement Tax</p> <p>Amusement tax return duly signed by the ticket checker</p>		<p>To be provided by the proprietor/owner/operator</p> <p>Business and licensing department of the municipality where the establishment intends to operate</p> <p>Sangguniang Bayan of the Municipality where the establishment intends to operate</p> <p>To be provided by the proprietor/owner/operator</p> <p>Office of the Municipal Treasurer</p>



For Current Taxpayers

CLIENT STEPS	AGENCY ACTIONS	REQUIREMENTS	FEES TO BE PAID	DURATION	PERSON RESPONSIBLE
For current taxpayer, present the amusement tax report showing the beginning and ending balance of the monthly admission tickets	Validate the amusement tax report through its index of payment	Duly signed amusement tax report	None	10 minutes	Verifier
Payment	Compute, assess the tax due and receive payment	Duly signed amusement tax report and AF 51	10% of gross receipt from sale of admission ticket. 5% Provincial share 5% Municipal share	10 minutes	Local Revenue Collection Officer
Request for issuance of receipt	Acknowledge payment of receipt through issuance of AF 51 receipt	AF 51 and Cash / Check	None	10 minutes	Local Revenue Collection Officer
Total Process Time				30 minutes	



For new taxpayers

CLIENT STEPS	AGENCY ACTIONS	REQUIREMENTS	FEES TO BE PAID	DURATION	PERSON RESPONSIBLE
Payment of Governor's Permit, Tax clearance and; Submit admission tickets to the Office of the Provincial Treasurer	Assess, compute tax due and receive payment Register tickets submitted by the taxpayer	All requirements mentioned above Admission tickets in accordance with Section 2H.06 of P.O. 45-2019	Php. 1,500 Php. 100.00 None	20 minutes 72-96 hours depending on the number of stubs of admission tickets	Local Revenue Collection Officer Ticket Verifier
Request for release of submitted admission tickets, Governor's Permit and issuance of receipt	Record and release verified and registered tickets Issuance of receipt	Logbook and registered tickets AF 51 and Cash/Check	None None	25 minutes	Ticket Verifier Local Revenue Collection Officer
Total processing time				45 minutes (for payment of tax only; excluding processing time on registration of tickets)	



Payment for Annual Fixed Tax

Under Section 21.01 of P.O. 45-2019, there is hereby imposed an annual fixed tax for every truck, van or any motor vehicle used by manufacturers, producers, wholesalers, dealers, or retailers in the delivery or distribution of distilled spirits, fermented liquors, soft drinks, medicine, juices, cigar and cigarettes, and other products as may hereafter be determined by the Sangguniang Panlalawigan, to sales outlets, or consumers, whether directly or indirectly, within the territorial jurisdiction of the Province of Sorsogon.

The Office of the Provincial Treasurer shall issue tickets upon payment of the annual fixed tax on all delivery vehicles. The year of validity of the sticker shall be printed.

Also, the ordinance mandates drivers of trucks, van, and/or any vehicle subject to this tax must at all times have in their possession the evidence of payment of the tax. The year of validity of the sticker shall be printed conspicuously on the said sticker and shall bear the signature of the Provincial Treasurer or his/her authorized representative.

When to be paid:

The tax imposed under P.O. 45-2019 shall accrue on the first day (1st) of January and shall be paid to the Provincial Treasurer on or before January 31 of each calendar year.

Office or Division:	Office of the Provincial Treasurer		
Classification:			
Type of Transaction:	G2C – Government to Citizen		
Who may avail:	Manufacturers, producers, wholesalers, dealers or retailers doing business within the jurisdiction of the Province of Sorsogon. (Monday to Friday, 8 a.m. to 5 p.m.)		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE	
OR/CR of the motor vehicle/s used to deliver or do business within the Province of Sorsogon		To be provided by the taxpayer	



PROCEDURE OF PAYMENT FOR ANNUAL FIXED TAX

CLIENT STEPS	AGENCY ACTIONS	REQUIREMENTS	FEES TO BE PAID	DURATION	PERSON RESPONSIBLE
Present OR/CR of vehicle/s	Validate the tax paid by the company for previous calendar years in the index of payment	Photocopy of the OR/CR of vehicle/s used by the company in transacting business in the Province of Sorsogon	None	20 minutes	Verifier
Request for computation of the tax, fees and charges due	Assess and compute the tax due based on the number of vehicle/s and the type of vehicle/s as per provisions of the P.O. No. 45-2019	Logbook	None	20 minutes	Local Revenue Collection Officer
Payment of the tax due and;	Accept payment and issue receipt to acknowledge payment of the tax, fees and charges	Cash and AF 51	700 (10w) 550 (6w) 450 (4w) 400 (jeepney) 350 (Car) 250 (Motorized Tricycle)	20 minutes	Local Revenue Collection Officer
Preparation and release of Governor's Permit and Tax clearance			Governor's Permit Php. 1,500 Tax clearance Php. 100 Sticker Fee Php. 250 each		Local Revenue Collection Officer/Provincial Treasurer
Total processing time				60 minutes	



Payment for Real Property Tax

Owners of real property such as land, building and machineries in the Province of Sorsogon are required by R.A. 7160 and P.O. No. 45- 2019 to pay their real property taxes every year based on the assessed valuation by the Provincial Assessor's Office. The real property tax payment can be made either to the Provincial Treasurers Office or the Municipal Treasurers Office where the property is situated. Payment can be made annually or on quarterly basis. Taxpayers can avail of the twenty (20%) discount for advance payment or ten percent (10%) discount for prompt payments.

When to be paid:

a. One-time payment – On or before December 31 of the preceding calendar year.

b. By installment:

1st Quarter installment January 2 to March 31

2nd Quarter installment April 1 to June 30

3rd Quarter installment July 1 to September 30

4th Quarter installment October 1 to December 31

Tax Rate	Tax Base	Discount	Interest
2%	Assessed value per tax declaration	Twenty Percent (20%) for the advance payment (paid ahead of due date for one time annual payment). and ten percent (10%) for prompt payment made (paid within the dates provided above for quarterly payments by installments)	Two percent (2%) on the unpaid amount or a fraction thereof until the delinquent tax have been fully paid and in no case shall exceed 36 months or seventy-two percent (72%)



Office or Division:	Office of the Provincial Treasurer
Classification:	
Type of Transaction:	G2C – Government to Citizen
Who may avail:	Owners, administrators, corporations who owns/administer real property located in the Province of Sorsogon

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Receipt of previous real property tax payment	To be provided by the taxpayer
Tax declaration pertaining to the year for which the real property unit shall be paid	Provincial Assessor's Office (PASSO)

CLIENT STEPS	AGENCY ACTIONS	REQUIREMENTS	FEES TO BE PAID	DURATION	PERSON RESPONSIBLE
Present current tax declaration and Official receipt for payment of real property tax	Review the document	Receipt of previous real property tax payment Tax Declaration	None	10 minutes	Local Revenue Collection Officer
Compute the tax due	Compute the tax due based on the assessed value of the property as per tax declaration and receipt of payment presented	Receipt of previous real property tax payment Tax Declaration	None	15 minutes	Local Revenue Collection Officer



PROCEDURE OF PAYMENT FOR REAL PROPERTY TAX

CLIENT STEPS	AGENCY ACTIONS	REQUIREMENTS	FEES TO BE PAID	DURATION	PERSON RESPONSIBLE
Acknowledgement of payment	Issuance of receipt corresponding to the amount paid by the taxpayer	Cash/ check and AF 56	Two percent (2%) on the unpaid amount or a fraction thereof until the delinquent tax have been fully paid and in no case shall exceed thirty six (36) months or seventy-two percent (72%)	20 minutes	Local Revenue Collection Officer
Total Processing Time				45 minutes	



**Payment for Secretaries Fees, Clearance, Certification Fee and
Annotation/Certification Fee**

Office or Division:	Office of the Provincial Treasurer
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen
Who may avail:	General Public
When to be paid:	Before securing the clearance/ certification.
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
Order of Payment	Provincial Assessor's Office (PASSO)

CLIENT STEPS	AGENCY ACTIONS	REQUIREMENTS	FEES TO BE PAID	DURATION	PERSON RESPONSIBLE
Present the order of payment provided by the PASSO	Compute and assess the tax due	Order of payment	None	5 minutes	Local revenue Collection Officer
Payment and request for issuance of receipt	Receive payment and issue corresponding receipt for the fees paid	Cash and AF 51	Fees and charges vary according to the number of copies, location and purpose	10 minutes	Local Revenue Collection Officer
Total processing time				15 Minutes	



Payment for Bid Tender Documents

Office or Division:	Office of the Provincial Treasurer	
Classification:	Simple	
Type of Transaction:	G2C – Government to Citizen	
Who may avail:	General Public	
When to be paid:	Before Bidding	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
Order of Payment		BAC Secretariat

PROCEDURE FOR PAYMENT OF BID TENDER DOCUMENTS

CLIENT STEPS	AGENCY ACTIONS	REQUIREMENTS	FEES TO BE PAID	DURATION	PERSON RESPONSIBLE
Present the order of payment provided by the BAC Secretariat	Validate and assess the amount to be paid by the taxpayer	Duly signed Order of payment	None	15 Minutes	Local Revenue Collection Officer
Payment and request for issuance of receipt	Receive payment and issue corresponding receipt	Cash/ check and AF 51	Fees varies from the ABC of the project they intend to bid	15 minutes	Local revenue Collection Officer
Total Processing time				30 Minutes	



Payment for Heavy Equipment Rental

Office or Division:	Office of the Provincial Treasurer	
Classification:		
Type of Transaction:	G2C – Government to Citizen, Corporation or Association	
Who may avail:	General Public	
When to be paid:	Upon approval of the request and before the release of the equipment.	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
Order of Payment		Office of the Provincial Engineer

PROCEDURE OF PAYMENT FOR RENTAL OF HEAVY EQUIPMENT

CLIENT STEPS	AGENCY ACTIONS	REQUIREMENTS	FEES TO BE PAID	DURATION	PERSON RESPONSIBLE
Present duly signed Order of payment issued by the Office of the Provincial Engineer	Validate and assess the order of payment to determine the fees to be paid by the taxpayer	Duly signed Order of payment	None	15 minutes	Local revenue Collection Officer
Payment and request for issuance of receipt	Receive payment and issue corresponding receipt to acknowledge the amount received	Cash/ Check and AF 51	Fees varies from the No. of days and kind of equipment about to be rented	15 minutes	Local revenue Collection Officer
Total processing time				30 minutes	



Payment for rental of Provincial Gymnasium

Office or Division:	Office of the Provincial Treasurer				
Classification:					
Type of Transaction:	G2C – Government to Citizen, Corporation, Association, Various Organization				
Who may avail:	General Public				
When to be paid:	Before utilization/ Occupancy				
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE		
Order of Payment			Office of the Provincial Administrator		
CLIENT STEPS	AGENCY ACTIONS	REQUIREMENTS	FEES TO BE PAID	DURATION	PERSON RESPONSIBLE
Present duly signed Order of payment issued by the Office of the Provincial Administrator	Validate and assess the order of payment to determine the fees to be paid by the taxpayer	Duly signed Order of payment	None	15 minutes	Local revenue Collection Officer
Payment and request for issuance of receipt	Receive payment and issue corresponding receipt to acknowledge the amount received	Cash/Check and AF 51	Fees varies from No. of hours used and consumed utilities	15 minutes	Local revenue Collection Officer
Total processing time				30 minutes	



COLLECTION OF CLAIMS FROM THE PROVINCIAL GOVERNMENT OF SORSOGON

Certification as to Cash Availability

Office or Division:	Office of the Provincial Treasurer
Classification:	
Type of Transaction:	G2C – Government to Citizen, Corporation, Association, Various Organization, PLGU Employees
Who may avail:	General Public

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Disbursement vouchers signed by the Provincial Accountant with its supporting Documents	Provincial Accountant's Office
Purchase Request Duly signed by the requesting officer and certifies with appropriation by the Provincial Budget officer for GF and certified as to allotment by the Provincial Accountant for Trust Fund	Provincial Accountant's Office, Provincial Budget Office
Payrolls duly processed by the Provincial Accountant's Office	Provincial Accountant's Office

CLIENT STEPS	AGENCY ACTIONS	REQUIREMENTS	FEES TO BE PAID	DURATION	PERSON RESPONSIBLE
Endorse disbursement vouchers, PR or payrolls to the Office of the Provincial Treasurer	Receive, record and endorse the received DV, PR, Payroll for cash availability	Disbursement Voucher, Purchase request or payroll including its attachments	None	15 minutes	Admin Aide
	Verification as to cash availability and endorsement to the Provincial Treasurer	Existing Controls for cash availability	None	15 minutes	In charge of Control



	Certify Disbursement Vouchers/ Purchase Request / Payroll for cash availability through signature by the Provincial Treasurer	Initials imposed under the name of the Provincial Treasurer by the Control Officer/s	None	15 minutes	Provincial Treasurer or in the absence of the same, the Assistant Provincial Treasurer
	Transmit the documents to the approving authority	DV, PR, Payroll and Logbooks	None	15 minutes	Admin Aide/ Liaison Officer
Total Processing Time				60 minutes	

COLLECTION OF CLAIMS FROM THE PROVINCIAL GOVERNMENT OF SORSOGON

a. Through issuance of checks

Office or Division:	Office of the Provincial Treasurer	
Classification:		
Type of Transaction:	G2C – Government to Citizen, Corporation, Association, Various Organization, PLGU Employees	
Who may avail:	General Public	
CHECKLIST OF REQUIREMENTS		
WHERE TO SECURE		
For suppliers and contractors		
Valid ID with picture	Any government Agency authorized to issue valid ID's	
Authorization letter from the company	Any authorized officer of the company to issue authorization letter	
Official Receipt to acknowledge payment	Cashier or accounting department of the company	
Payee		
Valid ID with picture	Any government Agency authorized to issue valid ID's	
PLGU Employees		
Valid ID with picture	Provincial Human Resource and Development Office	
Approved Voucher/ Payrolls	Office of origin	
Accountants advice	Office of the Provincial Accountant	



CLIENT STEPS	AGENCY ACTIONS	REQUIREMENTS	FEES TO BE PAID	DURATION	PERSON RESPONSIBLE
	Review of Disbursement Vouchers (DV) and Payroll for proper charging and as to sufficiency of cash in bank.	Approved DV, payrolls and attachments	None	15 minutes	Cashier IV
	Drawing of check which corresponds to the amount due to the payee	Approved DV with attachments or Payroll	None	15 minutes	Cashier IV
	Record details of checks issued to the control;	Approved DV with attachments or Payroll	None	10 minutes	Cashier
	Review of check issued against control	Approved DV attachments or Payroll and Check	None	30 minutes	As Designated by the Provincial Treasurer
	Signing of check by the Provincial Treasurer	Approved DV attachments, or payroll and check	None	10 minutes	Provincial Treasurer
	Transmit the Check to the Governor's Office/ Admin. Or office of the Vice Governor for Counter signing	Duly Signed Check with Accountant's Advice and DV with Attachments	None	15 minutes	Admin Aide
Claiming of check by the Payee/ Authorized representative	Release of Check with logbook	Valid ID , Official Receipt / Sales Invoice	None	10 minutes	Local Treasury Operations
Total Processing Time				105 minutes	



B. Through ATM Servicing

Expenditure and disbursement of local funds are governed by several laws such as R.A. 7160, local ordinance on appropriations', circular orders and memorandums from concerned agencies task to make sure that disbursement of local funds is done in accordance thereon. However, custodian of local funds must view legal restrictions in disbursing funds not as hindrance in the delivery of public service but rather as a safeguard of public funds.

Office or Division:	Office of the Provincial Treasurer
Classification:	
Type of Transaction:	
Who may avail:	PLGU Employees (Monday to Friday, 8 a.m. to 5 p.m.)
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Landbank or DBP Account	Account to any of the recognized bank (Land bank or DBP)
Approved Payroll, Disbursement Vouchers	Governor's Office, Office of the Vice Governor, Admin. Office,
Duly signed authority to debit	Provincial Treasurer's Office

CLIENT STEPS	AGENCY ACTIONS	REQUIREMENTS	FEES TO BE PAID	DURATION	PERSON RESPONSIBLE
Transmit approved DV and payroll to PTO	Receive and record approved DV and payroll for ATM Servicing	DV and attachments required	None	15 minutes	ADMIN AIDE
	Input the amount due to the PLGU employee through Payroll Current Service Account (PAYCASA)	Approved payroll and Bank account in Land bank and DBP	None	45 minutes	PAYCASA Incharge
	Review of Authority to Debit against the approved DV/ Payroll	ATD, DV/ Payroll and attachments required	None	20 minutes	As assigned by the Provincial Treasurer



	Records details of ATM Servicing in the Control	ATD, DV/ Payroll and attachments required	None	10 minutes	Cashier IV
	Signing and counter-signing of ATD by the PT and Provincial Administrator	Printed ATD	None	30 minutes	PT and Provincial Administrator
	Forward and endorse the ATD to the bank	Approved ATD	None	15 minutes	PAYCASA Incharge
	Filing of related documents	Approved ATD and attachments, listing	None	15 minutes	PAYCASA Incharge
Total processing time				150 minutes	

C. Through WeAccess

Office or Division:	Office of the Provincial Treasurer
Classification:	
Type of Transaction:	G2C – Government to Citizen, Corporation, Association, Various Organization, PLGU Employees
Who may avail:	General Public

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE	
Official Receipt to acknowledge payment		Cashier or accounting department of the company	
Approved Voucher, Payroll		Office of origin	
Bank Certification on Creditor's Depository Account		Any BSP registered banking institution, preferably Landbank of the Philippines	

CLIENT STEPS	AGENCY ACTIONS	REQUIREMENTS	FEES TO BE PAID	DURATION	PERSON RESPONSIBLE



Endorse approved disbursement vouchers to the Office of the Provincial Treasurer	Receive, record and endorse approved DV / Payrolls	Approved DV / Payroll	None	15 minutes	Admin Aide
	Review of Disbursement Vouchers (DV) and Payroll for proper charging and as to sufficiency of cash in bank.	Approved DV and attachments, Official Receipts/ Sales Invoice, Creditor's Depository Account	None	15 minutes	Cashier IV
Processing of Fund Transfer or Auto-Credit in the WeAccess System	Initiate Fund Transfer of Auto-Credit payment which corresponds to the amount due to the payee	Transaction Acknowledgement Report from WeAccess and approved DV	None	20 minutes	Cashier
	Record details of disbursements issued to the control;	Approved DV with attachments or Payroll	None	10 minutes	Cashier
	Review of transaction acknowledgement report	Transaction Acknowledgement Report, DV and attachments	None	30 minutes	As designated by the Provincial Treasurer
	Online approval of Fund Transfer or Auto-Credit by the 'Authorizer 1'	Transaction Acknowledgement Report, DV and attachments	None	20 Minutes	Provincial Treasurer or Assistant Provincial Treasurer
	Transmit the Transaction Acknowledgement Report to 'Authorizer 2' and 'Authorizer 3'	Transaction Acknowledgement Report, DV and attachments	None	10 Minutes	Admin Aide
Total Processing Time				120 minutes	



FEEDBACK AND COMPLAINTS MECHANISM	
How to send feedback	Thru External Client Satisfaction Monitoring form (ECSM) or Internal Client Satisfaction Monitoring form (ICSM) or you may send your message at our FB page @ Sorsogon Provincial Treasurers' Office
How feedbacks are processed	ECSM and ICSM are being evaluated and rated per month and submitted to Provincial DICO
How to file a complaint	For Protest of Assessment or payment under protest, it should be done in accordance with Section 195 and Section 252 respectively.
How complaints are processed	Take note of the related provision provided under RA 7160 for Protest of Assessment, Remedies and Relief
Contact Information of Office of the Provincial Treasurer	<ul style="list-style-type: none"> • FB page (Sorsogon Provincial Treasurers' Office)



Office	Address	Contact Information
PTO – CASH DIVISION	Capitol Building, Capitol Compound, Brgy. Burabod, Sorsogon City	FB page (Sorsogon Provincial Treasurers Office)
PTO – ADMIN DIVISION	Capitol Building, Capitol Compound, Brgy. Burabod, Sorsogon City	
PTO - ACCOUNTS EXAMINATION DIVISION	Capitol Building, Capitol Compound, Brgy. Burabod, Sorsogon City	
PTO – COLLECTION DIVISION	Capitol Building, Capitol Compound, Brgy. Burabod, Sorsogon City	