



**OFFICE OF THE CITY ACCOUNTANT
OLONGAPO CITY**

**CITIZEN'S CHARTER
2023 (3rd Edition)**



I. Mandate

As mandated under Republic Act No. 7160 also known as the Local Government Code of 1991 specifically Sec. 474, the Office of the City Accountant is tasked to take charge of both the accounting and internal audit services of the City Government.

II. Vision

To provide on time accurate financial reports for use in decision making.

III. Mission

Ensure integrity of financial transactions through extensive pre-audit services; and ensure that all financial transactions are documented and properly booked.

IV. Service Pledge

We commit to provide relevant and reliable financial reports and efficient civil services to our client and stakeholders.



LIST OF SERVICES

Office of the City Accountant

External Services

Pre-Audit: Payrolls / Disbursement Vouchers

Issuance of Certification for Taxes Withheld

Issuance of Certification for Employees Mandatory Deductions/ Contributions and Loan Repayments

Inspection of Delivery of Goods and Infrastructure Projects Accomplishment

Processing of Department Clearance, Loans, Index of Payment, Form 6, Travel Order, Certificate of Tax Exemption, Demand Letters, Issuance of Other Certifications and Clearance for Loan Processing

Preparation of Barangay Financial Transactions

Issuance of Certified Statement of Income / Certification of SL Balances

Issuance of Copy of Financial Records

Internal Services

Processing of Liquidation Report

Processing of Accountant's Advice for Local Check Disbursement Transmitted by Treasury Department – Cash Division

Feedback and Complaints Mechanism



Office of the City Accountant

External Services



Pre-Audit: Payrolls / Disbursement Vouchers

Office/Division:	Office of the City Accountant			
Classification:	Simple - Complex - Highly Technical			
Type of Transaction:	Government to Government / Government to Business Entity / Government to Consumer (G2G / G2B / G2C)			
Who may avail:	Olongapo City Official and Employees, Contractors, Suppliers and Others			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Please refer to: 1. COA Circular No. 2012-001 dated June 14, 2012; 2. RA No. 9184 Sec. 23, 24 and 25.2		Originating Office/Client Accounting Office Commission on Audit Website GPPB Website		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSONS RESPONSIBLE
1. Submit Payroll / DV to Accounting Office	- Receives, records and designates accounting number for all incoming payroll / DV - endorses payrolls or voucher to assigned staff for pre-audit	None	1 day	Receiving Clerk
	a. Check completeness and veracity of supporting documents, and accuracy and propriety of values/figures and computations *** returns voucher with lacking	None	(7 days for highly technical transaction)	Pre-Audit Personnel



	<p>requirements or supporting documents to concerned department or personnel for completion or correction</p> <p>b. Signs initials and endorse payroll to in-charge staff for recording</p>			
2. Recording of Transactions and Issuance of BIR Withholding Tax Certificates	-Preparation of Journal Entry Voucher	None	1 day	Bookkeepers
	- Preparation of Certificate of Taxes Withheld (BIR Form nos. 2306 / 2307)	None		
3. Release processed Payroll/ Disbursement Voucher	- Review and approval	None	1 day	City Accountant/ CG Asst. Dept Head II / SAO
	- Transmit from Office of the City Accountant to the Office of the City Mayor/ Office City Treasurer	None		Releasing Clerk
TOTAL		None	3 to 9 days	



Issuance of Certification for Taxes Withheld

Office/Division:	Office of the City Accountant			
Classification:	Simple - Complex			
Type of Transaction:	Government to Government / Government to Business Entity / Government to Consumer (G2G / G2B / G2C)			
Who may avail:	Olongapo City Official and Employees, Contractors, Suppliers and Others			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Tax Payers Identification Number (T.I.N.) , Contractor's & Suppliers Name		Client/Accounting Office		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit documents/request to the Accounting Office	Receives request slip and log in record book	None	Simple Transaction: Receive and Release on the same day	Receiving Clerk
	Verify Transaction, Withholding taxes and TIN.	None		Bookkeepers
	Prepare and Print BIR Form No. 2306	None	Complex Transaction: Maximum 3 days	City Accountant/ CG Asst. Dept. Head II / Assigned Personnel
	Review and approval	None		
2. Receive Certification	Release / Log out in record book	None		Releasing Clerk
TOTAL		None	1 to 3 days	



Issuance of Certification for Employees Mandatory Deductions/ Contributions and Loan Repayments

Office/Division:	Office of the City Accountant			
Classification:	Simple - Complex			
Type of Transaction:	G2G – Government to Government			
Who may avail:	Olongapo City Officials and Employees			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. GSIS – UMID 2. Pag-IBIG ID 3. Philhealth ID 4. Tax Payers Identification Number		Human Resource Management Office Department/Office concerned Accounting Office		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit documents/request to the Accounting Office	Receives request slip and log in record book	None	Simple Transaction: Receive and Release on the same day	Receiving Clerk
	Verify payment/remittance	None		Assigned Personnel
	Prepare and Print Certification	None	Complex Transaction: Maximum 3 days	City Accountant/ CG Asst. Dept. Head II / Assigned Personnel
	Review and approval	None		
2. Receive Certification	Release / Log out in record book	None		Releasing Clerk
TOTAL		None	1 to 3 days	



Inspection of Delivery of Goods and Infrastructure Projects Accomplishment

Office/Division:	Office of the City Accountant			
Classification:	Simple - Complex			
Type of Transaction:	Government to Government / Government to Business Entity (G2G / G2B)			
Who may avail:	Olongapo City Official and Employees, Contractors and Suppliers			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
Please refer to: 1. Inspection and Acceptance Report 2. Statement of Work Accomplishment			GSO Originating Office/End User	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Inform/call the Accounting Office	Proceeds to delivery location/infrastructure project site.	None	45 minutes – 1 hour	Assigned Personnel
	Check and verify project accomplishment, goods delivered, completeness and compliance to quantity and specifications based on end users request	None		
	Signature	None		
TOTAL		None	45 minutes – 1 hour	



Processing of Department Clearance, Loans, Index of Payment, Form 6, Travel Order, Certificate of Tax Exemption, Demand Letters, Issuance of Other Certifications and Clearance for Loan Processing

Office/Division:	Office of the City Accountant			
Classification:	Simple - Complex			
Type of Transaction:	Government to Government / Government to Business Entity / Government to Consumer (G2G / G2B / G2C)			
Who may avail:	Olongapo City Official and Employees, Contractors, Suppliers and Others			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Letter Request/document 2. Clearance Form 2. GSIS – UMID 2. Pag-IBIG ID 3. Philhealth ID 4. Tax Payers Identification Number		Human Resource Management Office Department/Office concerned Accounting Office Client/Individual		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit documents/request to Accounting Office	Receive request and log in record book	None	Simple Transaction: Receive and Release on the same day	Receiving Clerk
	Verify records	None		Assigned Personnel
	Review and approval	None	Complex Transaction: Maximum 3 days	City Accountant/ CG Asst. Dept. Head II / SAO
2. Receive certification/documents	Release / Log out in record book	None		Releasing Clerk
TOTAL		None	1 to 3 days	



Preparation of Barangay Financial Transactions

Office/Division:	Office of the City Accountant			
Classification:	Simple - Complex			
Type of Transaction:	G2G – Government to Government			
Who may avail:	The Barangay Officials and Employees Any person who wants to get information on barangay financial records			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
A. Monthly submission of RCD and RCR 1. Official Receipts Issued 2. Validated Deposit Slip		LGU - Barangay		
B. Monthly Submission of Paid Disbursement Vouchers 1. Paid Disbursement Vouchers and supporting documents 2. Punong Barangay Certificate 3. Summary of Check Issued				
C. Submission of other Monthly Reports 1. Snapshots 2. RAO 3. Cash Book				
CLIENT STEPS	AGENCY ACTION	FEEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Monthly submission of RCD and RCR 1. Official Receipts Issued 2. Validated Deposit Slip	Receives and check accuracy of reports submitted Prepares Journal Entries	None	3 to 5 days	Assigned Personnel



<p>B. Monthly Submission of Paid Disbursement Vouchers</p>	<p>Receives and check accuracy and completeness of supporting documents</p> <p>Prepares Journal Entries</p>	<p>None</p>		
<p>C. Submission of other Monthly Reports</p>	<p>Encoding of Snapshots</p> <p>Check accuracy of reports submitted</p>	<p>None</p>		
TOTAL		None	3 to 5 days	



Issuance of Certified Statement of Income / Certification of SL Balances

Office/Division:	Office of the City Accountant			
Classification:	Simple			
Type of Transaction:	G2G – Government to Government			
Who may avail:	Barangay Captains thru Barangay Treasurer/ Bookkeeper			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
None				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit documents/request to the Accounting Office	Receives request and log in record book	None	25 - 30 minutes	Assigned Personnel
	Check records and prepare certificate.	None		Assigned Personnel
	Review and approval	None		City Accountant/ CG Asst. Dept. Head II / SAO
2. Receive Certification	Release / Log out in record book	None		Assigned Personnel
TOTAL		None	25 - 30 mins.	



Issuance of Copy of Financial Records

Office/Division:	Office of the City Accountant			
Classification:	Simple - Complex			
Type of Transaction:	G2G – Government to Government			
Who may avail:	Olongapo Department Heads or Representatives / Other Government Offices/ Individuals with Verified Purpose			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
None				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit documents/request to the Accounting Office	Receives request and log in record book	None	Simple Transaction: Receive and Release on the same day Complex Transactions: Maximum 3 days	Receiving Clerk
	Check records and prepare certificate/copy of records	None		Assigned Personnel
	Review and approval	None		City Accountant/ CG Asst. Dept. Head II / SAO
2. Receive Certification/Copy of Record	Log (Outgoing) and release certification	None		Releasing Clerk
TOTAL		None	1 to 3 days	



Office of the City Accountant
Internal Services



Processing of Liquidation Report

Office/Division:	Office of the City Accountant			
Classification:	Simple - Complex			
Type of Transaction:	Government to Government			
Who may avail:	Olongapo City Official and Employees, Contractors and Suppliers			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
Please refer to: 1. COA Circular No. 2012-001 dated June 14, 2012; 2. RA No. 9184 Sec. 23, 24 and 25.2			Originating Office/Client	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit documents to the Accounting Office	- Receives and records all incoming liquidation report (LR)	None	Simple Transaction: Receive and Release on the same day	Pre-Audit Personnel
	- Check completeness and veracity of supporting documents, and accuracy and propriety of values/figures and computations *** returns LR with lacking requirements or supporting documents to concerned department or personnel for completion or correction - Signs initials and endorse		Complex Transaction: Maximum 3 days	



	LR to Bookkeeper for recording			
	Recording of LR	None		Bookkeeper
	Review and approval	None		City Accountant/ CG Asst. Dept. Head II / Assigned Personnel
2. Receive copy of liquidation report	Releases copy of the received liquidation report with LR No to the client	None		Assigned Personnel
TOTAL		None	1 to 3 days	

Processing of Accountant's Advice for Local Check Disbursement Transmitted by Treasury Department – Cash Division



Office/Division:	Office of the City Accountant			
Classification:	Simple			
Type of Transaction:	G2G – Government to Government			
Who may avail:	Olongapo City Official and Employees, Contractors, Suppliers and Others			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Accountant's Advice for Local Check Disbursement		City Treasurer's Office		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Cash Division, City Treasurer's Office transmit Accountant's Advice for Local Check Disbursement to the Accounting Office	Receives transmitted Accountant's Advice for Local Check Disbursement	None	Received and released before the closing of banking hours (3:00 p.m.) of the same day	Receiving Clerk
	Verifies the listed transactions in the released logbook record.			
	Review and approval			
2. Receive signed Accountant's Advice for Local Check Disbursement	Releases signed Accountant's Advice for Local Check Disbursement			Releasing Clerk
TOTAL		None	The same day	

FEEDBACK AND COMPLAINTS MECHANISM



How to send a feedback?	Fill up the client feedback form and drop it to the designated drop box located at the bulletin board of the Accounting Office
How feedbacks are processed?	The assigned employee opens the drop box weekly. All feedback form filed in the drop box will be compiled and to be submitted to the City Accountant. If the feedback requires answers, concerned personnel are required to answer within (5) days from the receipt of the feedback. The answer of the office will be send/forwarded to the client.
How to file a complaint?	Fill up the complaint form and drop it to the designated drop box located at the bulletin board of the Accounting Office
How complaints are processed?	
Contact Information of ARTA, PCC, CCB	ARTA: complaints@arta.gov.ph 1-ARTA (2782) PCC: 8888 CCB: 0908-881-6565 (SMS)