

EXTERNAL SERVICES

1. COLLECTION OF REAL PROPERTY TAX

Collection of Tax on Real Properties located in the different municipalities of the province

Office or Division	Cash Receipts Division			
Classification	Simple			
Type of Transaction	G2C , G2B			
Who may avail	Declared owners of real properties located within the territorial jurisdiction of the province.			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Latest Official Receipts Tax Declaration Tax bill		Owner's File / PTO- Record of Payment Provincial / Municipal Assessor's Office Billing Section, Cash Receipts Division		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1 Proceed to Billing Section of Cash Receipts Division	Issuance of Statement of Real Property Tax bill or Statement of Delinquency	2% of Assessed Value of Real Property plus penalty in case of delinquency	5 minutes / lot	LRCO IV, LRCO II, LRCO I, Admin Aide VI, Clerk II
2 Proceed to Collector's Window and pay the amount of taxes due	Issue Official Receipt		10 minutes	Collectors, LRCO I, DO II, RCC II, RCC I
TOTAL:			15 minutes	

2. ISSUANCE OF REAL PROPERTY TAX CLEARANCE

Issuance of real property tax clearance to updated real property taxpayers of the province

Office or Division	Cash Receipts Division			
Classification	Simple			
Type of Transaction	G2C, G2B			
Who may avail	Declared owners of real properties located within the territorial jurisdiction of the province.			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Official receipt of taxes paid for the current year		Owner's file / PTO Record of Payment		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1 Proceed to Billing Section of Cash Receipts Division and present required document	Verify client's record of payments, issue order of payment and advise client to proceed to collector's window		5 minutes	LRCO II, LRCO I, Admin Aide VI, Clerk II
2 Pay the prescribed fee	Issue Official Receipt for Certification fee and documentary stamp	Certification fee - P50.00, Doc. Stamp - P20.00	3 minutes	Collectors, LRCO I, DO II, RCC II, RCC I
3 Proceed to Billing Section of Cash Receipts Division and present official receipt	Issue Tax Clearance Certificate		12 minutes	LRCO II, LRCO I, Admin Aide VI, Clerk II
TOTAL:		Php 70.00	20 minutes	

3. COLLECTION OF REAL PROPERTY TRANSFER TAX

Collection of tax on the sale, donation, barter or on any other mode of transferring of ownership of title of real property.

Office or Division	Cash Receipts Division			
Classification	Simple			
Type of Transaction	G2C , G2B			
Who may avail	Declared owners of real properties located within the territorial jurisdiction of the province.			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Real property tax receipts - current Tax Clearance Deed of Conveyance (Deed of Sale, Donation, Heirship, Affidavit of Consolidation or Certificate of Sale, and other documents) Torrens Title DRPV or Tax Declaration		Owner's file Cash Receipts Division Owner's Documents Owner's Documents / Register of Deeds Provincial / Municipal Assessor's Office		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1 Present required documents to Billing Section, Cash Receipts Division	Examine documents presented and compute transfer tax.		10 minutes	LRCO II, LRCO I, Admin Aide VI, Clerk II
2 Pay the prescribed fee	Issue transfer tax bill Issue Official Receipt for Certification fee and documentary stamp	65% of 1% of the value of sale or fair market value, whichever is higher (plus 25% surcharge and 2% penalty per month after 60 days from the date of notarization of Deed of Sale)	2 minutes 3 minutes	Collectors, LRCO I, DO II, RCC II, RCC I

	TOTAL:		15 minutes

4. PAYMENT OF FEES AND CHARGES

Collection of fees and charges imposed by the province for availment of government services or use of government facilities

Office or Division	Cash Receipts Division			
Classification	Simple			
Type of Transaction	G2C - Government to Client			
Who may avail	General Public			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Order of payment from issuing department / office in the Capitol		Issuing department or office		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1 Proceed to Collector's window at the Cash Receipts Division, present order of payment and	Issue Official Receipt	variable (depending on the services availed)	5 minutes	Collectors, LRCC I, DO II, RCC II, RCC I
TOTAL:			5 minutes	

5. COLLECTION OF ANNUAL FIXED TAX AND ISSUANCE OF GOVERNOR'S PERMIT ON DELIVERY TRUCKS / VANS

Collection of annual fixed tax for every truck, van or any vehicle used by the manufacturers, producers, wholesalers, dealers or retailers in the delivery of distribution of certain products within the territorial jurisdiction of the province.

Office or Division		Cash Receipts Division			
Classification		Complex			
Type of Transaction		G2B - Government to Business			
Who may avail		Manufacturers, dealers, wholesalers and retailers of products who own delivery trucks/vans used to transport their goods for sale within the territorial jurisdiction of the province.			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE		
Application form			Billing Section, Cash Receipts Division		
CLIENT STEPS		AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1	Proceed to Billing Section, secure application form	1. Provide application form	Annual fixed tax - Php750.00/truck	2 minutes	LRCO II, LRCO I, Admin Aide VI, Clerk II
2	Accomplish and submit application form	2. Receive form, compute tax due and issue Order of Payment	Governor's Permit - Php 100.00		
3	Proceed to Collector's Window present order of payment and pay the amount due	3. Accept payment and issue official receipt	Certified Photocopy - Php 20.00	5 minutes	Collectors, LRCO I, DO II, RCC II, RCC I
4	Present original and photocopy of Official Receipt	4.1 Return original Official Receipt and inform client to wait for advise when to pick-up permit 4.2 Prepare and forward the Governor's Permit and Sticker for signature of the Provincial Treasurer and the Provincial Governor	(plus surcharge and penalties in case of late payments)	5 minute Variable Time (Depending on the availability of signatories)	LRCO II, LRCO I, Admin Aide VI, Clerk II Provincial Treasurer Provincial Governor
5	Present Official Receipt (Releasing of Permit)	5. Release approved Governor's Permit and Sticker		2 minute	LRCO II, LRCO I, Admin Aide VI, Clerk II

TOTAL:			
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6. COLLECTION OF FRANCHISE TAX

Collection of Tax on operators of business with franchise

Office or Division	Cash Receipts Division			
Classification	Simple			
Type of Transaction	G2B - Government to Business			
Who may avail	Operators of business enjoying a franchise and operating within the territorial jurisdiction of the province			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Sworn declaration of gross sales for the preceding year				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1 Submit required document at the Review Division	Compute franchise tax due and issue order of payment	65% of 1% of gross sales receipts for the preceding year	5 minutes	LTOO I, LTOO II, Admin Aide VI, Clerk II
2 Proceed to Collector's window cash receipts division for payment	Issue Official Receipt	(plus penalties and surcharge in case of late payment)	3 minutes	Collectors, LRCO I, DO II, RCC II, RCC I
TOTAL:			8 minutes	

7. PREPARATION AND RELEASE OF SAND AND GRAVEL PERMIT TO TRANSPORT (PTT)

Preparation and release of Sand and Gravel (SAG) Permit to Transport (PTT) to SAG and other quarry resources permitholders

Office or Division	Field Supervision Division			
Classification	Simple			
Type of Transaction	G2B ; G2C			
Who may avail	Sand and Gravel and othe Quarry Resources permitholders duly approved by PEMO			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
PEMO Order of payment in 3 copies		Provincial Environment Management Office - Regulatory Services Division		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1 Present duly signed PEMO Order of Payment in 3 copies	1.1 Receive and verify PEMO Order of Payment 1.2 Prepare FSD Order of Payment 1.3 Return PEMO Order of Payment with FSD Orer of payment to the Client for payment of prescribed fees	SAG and Other Quarry Resources Tax (P47.97 per cu.m.) Certified Photocopy (P20.00) Permit to Transport (P3.00 per PTT	5 minutes	FSD PERSONNEL Disbursing Officer II
2 Present PEMO Order of Payment and FSD Order of Payment and pay required amount to collector	2.1 Receive payment and issue Official Receipt		5 minutes	Collectors
3 Present PEMO Order of Payment and original Official Receipt to PTO-FSD for PTT preparation	3.1 Receive the Order of Payment and Official Receipt from the Client		30 minutes per 50 pcs PTT	Disbursing Officer II, LTOO II. LRCO I

<p>4 Sign the PTT Daily Transactions Logbook and receive the PTT, Original PEMO Order of Payment and Official Receipt</p>	<p>3.2 Encode the data to the PTT Customized System</p> <p>3.3 Record transactions in the logbook; Print PTT corresponding to the denomination and number of PTT specified; affix initials and check accuracy and completeness of record and PTT to be released</p> <p>3.4 Photocopy Order of Payment and Official Receipt, retain the photocopies for filing, liquidation and PEMO copy</p> <p>4. Release the PTT to the client and return original PEMO Order of Payment and original OR</p>		<p>2 minutes</p>	<p>DO II, LTOO II</p>
TOTAL:				

8 DISBURSEMENT OF PETTY CASH FUND FOR EMERGENCY / FINANCIAL ASSISTANCE

Disbursement of emergency/financial assistance to qualified indigents or recipients through petty cash from PCSO (Governor's Office);Sangguniang Panlalawigan (SP) and Provincial Social and Development Office (PSWD)

Office or Division	Cash Disbursement Division
Classification	Simple
Type of Transaction	G2C

		Indigents or recipients who are qualified to avail of the emergency/ financial assistance after compliance of mandatory requirements		
Who may avail				
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Petty Cash Voucher 2. Certificate of Eligibility 3. Case Summary/Case Study 4. Identification Cards (Original and photocopy)		1. Governor's Office / SP / PSWD 2. Provincial/Municipal Social Welfare Office (duly approved by the Provincial/Municipal Social Welfare Development Officer) 3. Provincial/Municipal Social Welfare Office (duly approved by the Provincial/Municipal Social Welfare Development Officer) 4. Issuing Agency		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1 Present duly signed and completed documents	1.1 Receive the required documents from the client (he must be personally present to receive the petty cash) 1.2 Examine and ascertain that all documents presented are valid and complete 1.3 Verify identity of the Client through the Identification Card presented 1.4 Return the Original ID to the Client	none	3 minutes	Governor's fund: Sharon Alovera - DO II PSWD/SP funds: Ida Alferi - Cashier IV
2 Sign the Petty Cash Voucher signifying receipt of the petty cash and receive the money from the Disbursing Officer	2.1 Release the money to the Client based on the approved amount in the Petty Cash Voucher 2.2 Affix signature and date of disbursement to the Petty Cash Voucher		2 minutes	
TOTAL:			5 minutes	

9 RELEASING OF CHECKS FOR PAYMENT OF VOUCHERS

Releasing of checks for payment of financial transactions

Office or Division	Cash Receipts Division			
Classification	Simple			
Type of Transaction	G2B, G2C, G2G			
Who may avail	Accredited suppliers having claims with the provincial government, beneficiaries of financial assistance and other social service assistance, other Government Institutions and Employees with claims with the provincial government			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Valid Identification (ID) card of claimant 2. Official Receipt		1. Issuing Agency 2. Business Intity or Government Institutions		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1 Present requirements	Verify identity of claimant, retrieve voucher with check and give to client for signature and issuance of Official Receipt (OR), if applicable	P1.50 per page for photocopy of supporting documents, if needed	3 minutes	EEDD Fund : LIRA ARCOLAS Administrative Aide IV
2 Sign voucher and issue OR, if applicable	Receive OR and release check		2 minutes	General Fund: Jacqueline Dela Gente LTOA
TOTAL:			5 minutes	

INTERNAL SERVICES

1. APPLICATION FOR LEAVE

Facilitate request for application of leave of employees

Office or Division	Administrative Division
Classification	Simple

Type of Transaction	G2G			
Who may avail	PTO Employees			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Signature in the leave logbook 2. Medical Certificate in case of sick leave of more than 5 days		1. Administrative Division 2. Attending Physician / Provincial Health Office		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1 Fill out logbook and indicate the dates, number of days and the kind of leave applied for	1. Encodes data in the Personnel Information System; Print Application for leave and record end-user number	none	5 minutes	Admin. Aide IV
2 Sign Application for Leave Form	Forward to Department Head for signature and transmit to Human Resource Office for approval		10 minutes	Admin. Aide IV
TOTAL:			15 minutes	

2. ISSUANCE OF CERTIFICATE OF APPEARANCE

Facilitate request for Certificate of Appearance

Office or Division	Administrative Division		
Classification	Simple		
Type of Transaction	G2G, G2C		
Who may avail	All requesting party		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE	

1. Approved Travel Order 2. Valid Identification Card (original) 3. Personal Appearance		Respective LGU or other Government Agencies Issuing Agency		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1 Sign in the Appearance Logbook	Check authenticity of the documents presented, fill out control number and affix initials in the verified portion	none	3 minutes	Admin. Aide IV
2 Fill out data in the Certificate of Appearance and return to attending personnel	Sign the Certificate of Appearance		2 minute	Admin. Officer V
TOTAL:			5 minutes	

3. SELLING AND RELEASING OF ACCOUNTABLE FORMS

Facilitate the sale of various accountable forms to different LGUs, National Agencies and othe offices within the province

Office or Division	Administrative Division
Classification	Simple
Type of Transaction	G2G
Who may avail	Municipal Treasury Offices/ National Agencies/ Other Provincial Government Offices
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
For Municipal Treasury Offices - duly approved Requisition Issuance Slip - Paymet thru cash or check	Respective Offices

For National Agencies - Requisition Issuance Slip - Fidelity Bond - Payment thru cash or check		Respective Office / PTO Bureau of Treasury			
For PTO Collectors - return of third copy of Official Receipts - return slip		Respective Collectors			
For Inter-Office - Requisition Issuance Slip - Obligation Request - Fidelity Bond		Respective Office Provincial Budget Office Bureau of Treasury			
CLIENT STEPS		AGENCY ACTION	FEE TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
For MTO/National Agencies/Inter-office Transaction					
1	Present required documents to Accountable Forms Section	1. Receive documents; Fill out AF Logbook; Issue Invoice of AF	Varies depending on the kind of accountable forms requested	10 minutes	Admin. Aide IV
2	Sign the AF Invoice and logbook	2. Authorized signatories affix their signatures and give to client for payment of fees		5 minutes	Provincial Treasurer, Administrative Officer, LRCO III
3	Pay corresponding fees at the Cash Receipts Division	3. Receive payment and issue OR		2 minutes	Collectors
4	Return documents with original Official Receipt	4. Prepare Accountable Forms; photocopy OR and release the AF Forms to client		5 minutes	Admin Aide IV
For PTO/HOD Collectors					

1	Return 3rd copies of issued Official Receipts to Admin. Div. with return slip for inventory	1. Receive issued ORs and record in the logbook		3 minutes	Admin. Aide IV/ LTOO I
2	Request for RIS in the Treasury Operations Review Division	2. TORD issues RIS indicating the number of stubs allowed for release		3 minutes	LTOO I
3	Present RIS to Admin Div for OR release	3. Record number of stubs for release and serial numbers in the logbook		10 minutes	Admin. Aide IV / LTOO I
4	Receive ORs and sign the logbook	4 Release Official Receipts			
TOTAL:				15 minutes	

4. DOWNLOADING OF PAYROLLS FOR PAYMENT OF SALARIES AND OTHER EMOLUMENTS

Process downloading of approved payrolls for payment of salaries and other emoluments

Office or Division	Cash Disbursement Division
Classification	Simple
Type of Transaction	G2G
Who may avail	ALL PGNO Offices
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE

1. Transmittal letter 2. Duly approved payroll		Provincial Administrator's Office Respective offices		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1 Administrator's Clerk forwards signed and approved payrolls	1. Received and sort payrolls for download; Records payroll per office and its particulars in the logbook; process/verify payroll recorded to payroll system and process to LBP downloading system; 1.1 Print Summary Advice and RBA for signature of Provincial Administrator and Provincial Treasurer 1.2 Submit to LBP the duly signed Summary Advice and RBA for downloading.	none	1 hour (depending on the volume of payrolls) 15 minutes (depending on the volume of payrolls) 10 minutes	Mary Ann Chavez Ron Importante
TOTAL:			1 hour, 25 minutes	

5. ISSUANCE OF CHECKS

Issuance of checks for payment of financial transactions per approved disbursement vouchers

Office or Division	Cash Disbursement Division
Classification	Simple
Type of Transaction	G2G, G2B, G2C

Who may avail		Accredited Suppliers, Provincial Employees, LGUs, National Agencies		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
1. Transmittal letter 2. Approved Disbursement Voucher with complete attachments		Provincial Accounting Office		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1 Accounting Clerk forwards DVs for issuance of checks with transmittal letter	1.1 Verify the transmittal of forwarded vouchers; receive the transmittal letter and return file copy 1.2 Stamps "paid" the DV and all attached documents 1.3 Record in the Cash Book the details of claims and record check number of the attach blank check 1.4 Encode details of DV in the Cash Disbursement System 1.5 Ensures details of DV being properly recorded and prints details in the check and attach transmittal	none	3 minutes (depending on the volume of DVs transmitted) 1 minute per check (depending on the volume of attached documents) 2 minutes per DV 1 minute per DV 2 minutes per DV	Ma. Theresa D. Ramirez Ralph Alpas / Ronette Tuhao Ma. Theresa Ramirez Ralph Alpas Sedundo Drilon III Mary Gia Gemino

	1.6 Reviews details of DVs with check issued and affix initial signature		1 minute per Check/DV	Ida Alferi Maybel Gomez
	1.7 Transmit to TORD (Treasury Operations Review Division for PTs signature		1 minute	Ralph Alpas
TOTAL:			11 minutes	

6. INSPECTION OF PERMIT TO TRANSPORT (BARANGAY COPY) FOR CLAIMING OF SAND AND GRAVEL SHARE

Inspection of PTT Barangay copy in compliance to Art. IX, Sec. 64 of Provincial Tax Ordinance No. 2017-001 for release of SAG Share

Office or Division	Field Supervision Division			
Classification	Simple			
Type of Transaction	G2G			
Who may avail	Barangays with approved quarry areas of Sand and Gravel and othe Quarry Resources & Small Scale Mining			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Permit to Transport (PTT) pink copies (Barangay Copy) of SAG Permittees in the barangay		SAG Permittees driver / hauler of quarry materials from approved quarry area o the Barangay		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1 Present Barangay Copy of PTT to the Field Supervision Division	1.1 FSC inspect and evaluate the PINK copies presented by the Barangay	none	2 minutes	Lynn Montano Carmela Paltriguera

2	Present approval slips to the releasing officer of Cash Disbursement Division, issue Official Receipt and sign DV	1.2 Count the number of PTT pink copies of the barangay that corresponds to the claim, DV and checks 1.3 Prepare slips of approval for the release of checks of SAG Tax Barangay Share at the Releasing Cashier Get Official Receipt and release checks as SAG share to the barangay	1 hour 2 minutes	Jacqueline dela Gente
TOTAL:			5 minutes	