

GOVERNMENT ACCOUNTANCY SECTOR SERVICE CHARTER

GOVERNMENT ACCOUNTANCY AND TECHNICAL ASSISTANCE SUPPORT SERVICES

1. Request for clarification on accounting standards, policy, accounting guidelines, rules and regulations and related accounting issues/matters

Who may request				
<ul style="list-style-type: none"> Head of Agency/Head of Financial Management Services/Chief Accountant of the National Government Agency (NGA), Local Government Unit (LGU) and Government Corporation (GC) 				
What are the requirements				
<ul style="list-style-type: none"> Written request/query 				
Where to submit the request/query				
<ul style="list-style-type: none"> Office of the Assistant Commissioner (OAC), Government Accountancy Sector Office of the Director (OD), Government Accountancy Office (GAO) OD, Accounting Systems Development and Other Services Office (ASDOSO) 				
No.	Requesting Party	COA		
		Procedures	Specific Office	Person/s In-Charge
1	Submit/Mail the letter request/query	The letter is addressed to the Asst. Commissioner Receive the letter request/query. Encode the letter in the OAC Document Tracking System. Log the letter request and forward it to the Asst. Commissioner	OAC	Secretary/ Receiving Clerk
2		Examine the content of the letter request and assigned the Director/Action Officer concerned. Log the letter request and forward it to the designated Director/ Action Officer	OAC	Asst. Commissioner Releasing Clerk
3		The letter is addressed to the Director Receive the letter request/query. Encode the letter in the Document Tracking System. Log the letter request and forward it to the Director	GAO/ ASDOSO	Secretary/ Receiving Clerk
4		Make an initial examination of the query/issue and assigned an action officer. Log the letter request and forward it to the Service Chief/Analyst in-charge of the department/entity	GAO/ ASDOSO	Director Secretary/ Releasing Clerk

5		<p>Study the query/issue, conduct research/interview, and call up the agency to verify/substantiate the issue/query and request additional documents, if necessary.</p> <p>Prepare letter reply with recommendations on the accounting issues/concerns and release the letter.</p> <p>If the resolution of the accounting issues/concerns takes more time to study, inform the agency in writing on the status of the request.</p>	GAO/ ASDOSO	Analyst In-charge Service Chief Director Asst. Commissioner Releasing Clerk
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2. Request for Customized Training on the Government Accounting Manual (GAM) for NGAs and Government Corporations, Non - GBEs

Who may request <ul style="list-style-type: none"> Head of Agency/Head of Financial Management Services of NGAs/ GOCCs 				
What are the requirements <ul style="list-style-type: none"> Written request for the conduct of customized training on GAM for their agency accounting, budget/finance , and other personnel 				
Where to submit the request/query <ul style="list-style-type: none"> Office of the Assistant Commissioner, Government Accountancy Sector Office of the Director, Accounting Systems Development and Other Services Office (ASDOSO) 				
No.	Requesting Party	COA		
		Procedures	Specific Office	Person/s In-Charge
1	Submit/Mail/ Fax the letter request to OAC/ ASDOSO	The letter is addressed to the Asst. Commissioner Receive the letter request. Encode the letter in the OAC Document Tracking System. Log the letter and forward it to the Asst. Commissioner	OAC	Secretary/ Receiving Clerk
2		Examine the request; assign, log and forward it to ASDOSO Director for appropriate action	OAC	Asst. Commissioner Releasing Clerk
3		The letter is addressed to the Director Receive the letter request. Encode the letter request in the Document Tracking System. Log the letter request and forward to the ASDOSO Director	ASDOSO	Receiving Clerk
3		Make an initial evaluation of the request		

		and forward it to action officer concerned for appropriate action	ASDOSO	Director
4		Act on the request and inform the agency in writing of the scheduled training. Prepare the Office Order and the course outline with the Resource Person per topic and submit to the agency	ASDOSO	Action Officer Service Chief Director Releasing Clerk
5	Pay the training and course design fee	Conduct the customized training on GAM at the agency	ASDOSO	Resource Persons

3. Request for Capacity Building/Training on the Enhanced eNGAS/eBudget Systems (Prior to Agency Implementation of the Systems)

Who may request <ul style="list-style-type: none"> Head of Agency/Head of Financial Management Service/Chief Accountant of NGAs/ LGUs 				
What are the requirements <ul style="list-style-type: none"> Written request Filled up Technical Requirements Checklist form 				
Where to submit the request/query <ul style="list-style-type: none"> Office of the Assistant Commissioner, Government Accountancy Sector Office of the Director, Accounting Systems Development and Other Services Office (ASDOSO) 				
No.	Requesting Party	COA		
		Procedures	Specific Office	Person/s In-Charge
1	Submit/Mail the letter request to OAC/ ASDOSO	The letter is addressed to the Asst. Commissioner Receive the letter request. Encode the letter in the OAC Document Tracking System. Log the letter and forward it to the Asst. Commissioner	OAC	Secretary/ Receiving Clerk
2		Examine the request and forward it to ASDOSO Director for appropriate action	OAC	Asst. Commissioner Releasing Clerk
3		The letter is addressed to the Director Receive the letter request. Encode the letter request in the Document Tracking System. Log the letter request and forward it to the ASDOSO Director	ASDOSO	Receiving Clerk
4		Make an initial evaluation of the request and forward it to Service Chief, TAHDS	ASDOSO	Director

		for appropriate action		
5		Act on the request, prepare letter reply with Technical Requirements Checklist (TRC) form informing the agency head to fill up the form and submit to TAHDS through e-mail or letter	ASDOSO	Action Officer Service Chief Director Releasing Clerk
6	Submit the TRC through e-mail or letter	<p>Evaluate the TRC</p> <p>If the agency is compliant with the requirements, inform the agency through telephone call or e-mail that the agency has passed the initial evaluation and inform them of the following:</p> <ul style="list-style-type: none"> ○ Tentative schedule of training ○ Number of participants to be trained ○ Training fee per participants ○ Laptop specifications that will be brought during the training ○ Data requirements for the implementation (send excel formats) 	TAHDS, ASDOSO	<p>Action Officer Service Chief Director Asst. Commissioner Releasing Clerk</p> <p><i>Note: The signatory of the reply letter depend on the agency signatory of the letter. If the agency signatory is the Secretary or Undersecretary, the Assistant Commissioner signed the reply</i></p>
7		Prepare and send invitation letter at least 1 month before the training	TAHDS, ASDOSO	Action Officer Service Chief Director Releasing Clerk
8		If the agency is not compliant, inform the agency in writing that they cannot be accommodated in the capacity training until they complied with the technical requirements	TAHDS, ASDOSO	Action Officer Service Chief Director Releasing Clerk


4. Request for a copy of Annual Financial Report (AFR)

Who may request				
<ul style="list-style-type: none"> • Senators, Congressman, Heads of Government Agencies 				
What are the requirements				
<ul style="list-style-type: none"> • Written request with purpose 				
Where to submit the request/query				
<ul style="list-style-type: none"> • COA Chairman • Office of the Assistant Commissioner (OAC), Government Accountancy Sector 				
No.	Requesting Party	COA		
		Procedures	Specific Office	Person/s In-Charge


1	Submit/Mail the letter request	<i>The letter is addressed to the COA Chairperson</i> Receive the letter request. Log the request and forward it to the Chief of Staff/Chief Executive Staff	CHO	Receiving Clerk
2		Examine the content of the letter request, attach a routing slip for appropriate action and forward it to the Chairman	CHO	Chief of Staff/Chief Executive Officer
3		Examine the request, signed the routing slip with GAS as the assigned Action Office Log the letter request with routing slip and forward it to the GAS, Assistant Commissioner	CHO	Chairman Releasing Clerk
4		<i>The letter/routing slip from the CHO is addressed to the GAS Assistant Commissioner</i> Receive the letter request with purpose. Encode the letter in the Document Tracking System and print the routing slip. Log the letter request and forward it to the Asst. Commissioner	OAC	Secretary/ Receiving Clerk
5		Study the letter request and signed the routing slip with assigned Action Officer Log the letter request and forward it to the designated Action Officer	OAC	Asst. Commissioner Releasing Clerk
6		Study the letter request, call the requesting party and inform that the AFR is available and can be downloaded at the COA web site www.coa.gov.ph . Determine the availability of the copy of the AFR being requested, call up the requesting party to inform that printed/hard copy of the AFR is available for pick up on specific date or for delivery. If the printed/hard copy of the AFR is not available, call up and/or write a written reply to the requesting party informing him that it is not available at the moment and if willing to wait, the AFR will be reproduced for a fee. Prepare, sign and release the written reply.	GAO, OAC	OAC Staff GAO Division and staff concerned Director Asst. Commissioner

7		Release the copy of the AFR to the requesting party or authorized representative.	GAO, OAC	Releasing Clerk
		Deliver the copy of the AFR to the Office of the requesting party.	GAO	Liaison Officer

Prepared by:


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Approved by:


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