NATIONAL ADMINISTRATIVE REGISTER · JULY 25, 1997

REVISED GUIDELINES ON THE OPERATIONS AND MANAGEMENT OF POSTAGE CHARGE ACCOUNT SERVICE

PPC MEMORANDUM CIRCULAR NO. 97-02, July 25, 1997

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As approved by the PPC Board of Directors under Board Resolution No. 97-80 dated July 25, 1997, the attached "Revised Guidelines on the Operations and Management of Postage Charge Account Service" shall be adopted effective 01 September 1997. Pro-forma documents/reports attached hereto as PCA Form Nos. 1 to 6, shall be reproduced by the Regional Offices for distribution to their respective post offices.

Any further clarification shall be addressed directly to the Assistant Postmaster General for Finance.

Please be guided accordingly.

Adopted: 25 July 1997

(SGD.) IRINEO V. INTIA, JR.
Postmaster General

Attachment:

Secretary's Certification

This is to certify that on 17 July 1997, the Board of Directors passed and approved the following Board Resolutions, viz:

> "Board Resolution No. 97-80
>
> Approving the Proposed Revised Guidelines on the Management and Operations of the Postage Charge Account, Copy of Which is Hereto Attached and Made Integral Part Hereof as Annex A

RESOLVED, as it is hereby resolved that the proposed Revised Guidelines on the management and operations of the Postage Charge Account, copy of which is hereto attached and made integral part hereof as Annex "A", be approved."

This is to further certify that, to date, said Board Resolution has not yet been modified, amended, or repealed.

Adopted: 25 July 1997

(SGD.) EFREN G. SANTOS
Corporate Secretary

ANNEX " A"

Revised Guidelines in the Management and Operation
of the Postage Charge Account Service

1

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General Statement

The Philippine Postal Corporation is committed to provide the widest and highest quality of postal service that adequately meets the changing customer's needs. To attain this vision and mission, the Corporation introduced Postage Charge Account Service.

Postage Charge Account Service is a deferred payment scheme made available to public and private business firms and institutions, and individual bulk mailers. The Service aims to encourage bulk mailers to patronize the products and services of the Corporation.

2
Purpose

2.1 To prescribe uniform guidelines in the management and operation of the Service;

2.2 To establish an effective internal control system in the management and operation of the Service; and,

2.3 To implement an effective, efficient and uniform accounting and reporting system that will provide all levels of management vital information regarding the Service.

3
Scope

3.1 These guidelines shall govern all aspects in the management and operation of the Service;

3.2 This shall cover both the Postage Charge Account Holders and Postal Officials and Employees involved in the management and operation of the Service.

3.3 This shall also apply to account holders prior to the effectivity of these guidelines.

4
Definition of Terms

4.1 Application — shall refer to the Application for Postage Charge Account (PCA Form No. 1);

4.2 Agreement — shall refer to the terms and conditions of the Postage Charge Account as written on reverse side of the Application;

4.3 Authority — shall refer to the Authority to avail of the Postage Charge Account Service granted by the Philippine Postal Corporation, through the Regional Director, to qualified public and private business firms and institutions, and individual bulk mailers who have minimum monthly mailing charges amounting to PhP10,000.00;

4.4 Certificate — shall refer to the Certificate of Mailing (PCA Form No. 2), accomplished by the Postage Charge Account Holders when posting mails;

4.5 Corporation — shall refer to the Philippine Postal Corporation;

4.6 Holder — shall refer to the public and private business firms and institutions, and individual bulk mailers granted the authority to avail of the Postage Charge Account Service;

4.7 Delinquent — shall refer to the Postage Charge Account Holders who failed to settle their account for at least three (3) consecutive months;

4.8 PCA No. — shall refer to the Postage Charge Account Number issued to applicants granted the authority to

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avail of the Postage Charge Account Service;

4.9 Service — shall refer to the Postage Charge Account Service;

5
General Guideline

5.1 The Service can be availed by the following provided their minimum monthly mailing charges amount to PhP10,000.00, viz.:

a. Private business firms, companies or corporations, including branch offices;

b. Government-owned and controlled corporations;

c. Government agencies, including regional, city and municipal offices;

d. Local Government Units; and,

e. Individual bulk mailers.

5.2 Duties and Responsibilities of the following offices:

5.2.1 Post Office:

a. Acceptance, evaluation and verification of the Applications for Postage Charge Account;

b. Acceptance of mails posted by the Holders;

c. Issuance of Statements of Account;

d. Acceptance of payments;

e. Preparation of PCA reports.

5.2.2 Accounting Section, Regional Office:

a. Recommend Credit Line of Applicant

b. Maintenance of Subsidiary Ledgers and preparation of related financial reports;

c. Monitoring of unpaid accounts;

5.2.3 Records Unit, Regional Office:

a. Issuance of Postage Charge Account Number to newly approved Holders;

b. Transmittal of duly approved Application to the offices concerned.

5.2.4 The Regional Director shall approve the authority based on the recommendations of the Regional Accountant and the Postmaster.

5.3 The Authority granted shall be valid for two (2) years upon date of approval, subject to renewal.

5.4 Every holder shall be provided with a Postage Charge Account Number.

“PCA No. xx - xxxx - xxx”

Where: xx - xxxx - xxx shall be:

xx – Region number

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xxxx – Post office number: and,

xxx - Serial number, one series every region

5.5 For the National Capital and Cordillera Autonomous Regions, the following codes shall be used:

a. C1 — National Capital Region; and
b. C2 — Cordillera Autonomous Region.

Example:

Serial number — 01 Post

Office — Manila Central Post Office

Postal Region — National Capital Region

therefore...

Post office number — 4405
Region number — C1

The number shall be: "PCA No. C1-4405-01"

5.6 The Service shall be limited to the following:

a. Domestic Mails:

— Ordinary
— Registered (with or without Registry Return Receipt)
— Special Delivery
— Priority Mail
— Express Mail
— Small Packet
— Parcels

b. International Mails:

— Ordinary (Letter Post)
— Registered (with or without Registry Return Receipt)
— Express Mail
— Small Packet
— Parcels

5.7 Mails posted using this Service shall not be subject to discounts.

5.8 Holders shall post their mails and pay their accounts only at the Post Office where the Authority was granted.

5.9 All mails posted must be accompanied by Certificate of Mailing.

5.10 The billing period shall be monthly.

5.11 Unpaid account shall be subject to a surcharge of One Thirtieth of One Percent (1/30 of 1%) or .00033 for every day of delay in payment.

5.12 Holders who have unpaid account for three (3) consecutive billing periods shall be considered delinquent and subsequent mailing shall not be accepted. The Postmaster shall then refer delinquent account(s) to the Legal Affairs Section, Regional Office for appropriate legal action.

6

Specific Guideline

6.1 Application and Grant of Authority

6.1.1 Applicants for the Service shall secure the Application for Postage Charge Account (PCA Form No. 1) and shall accomplish the form in triplicate, to be submitted to the post office together with the following documents:

a. For Government offices, agencies, corporations, institutions, or LGUs:

> Certificate of Availability of Funds for two (2) months' estimated mailing expenses to be issued by the Chief Accountant

b. For Private companies/corporations including branch offices:

> Certificate of Registration issued by the Department of Trade and Industry (DTI) or Securities and Exchange Commission (SEC);

> Latest financial statement;

> Certificate of Availability of funds for two (2) months' estimated mailing expenses to be issued by the Accountant or Treasurer

c. For Individual bulk mailers:

> Certification from the Postmaster that the individual regularly mails in bulk;

> Certificate of Availability of funds for two (2) months' estimated mailing expenses to be issued by the mailer.

6.1.2 The Postmaster shall verify the authenticity of the information on the duly accomplished Application, viz.:

a. Establish the address;

b. Check the authorized signatories and their specimen signatures; and

c. Verify the validity of the attachments.

6.1.3 The Postmaster shall forward the duly verified Application with attachments to the Accounting Section, Regional Office, within five (5) days upon receipt thereof, for determination of credit limit. The credit limit shall be determined based on the available funds for the two (2) months' estimated mailing expenses as certified by the Accountant or the Treasurer, as the case may be.

6.1.4 The Accounting Section shall forward the Application to the Records Unit within three (3) days upon receipt thereof, for the assignment of PCA Number.

6.1.5 The Records Unit shall then forward the duly accomplished Application to the Regional Director for approval.

6.1.6 The Records Unit shall immediately transmit to the Postmaster the original and triplicate copies of approved Application, and retain for its file the duplicate.

6.1.7 Upon receipt of the approved Application, the Postmaster shall transmit the original copy of the same to the Applicant and keep the triplicate for his file.

6.1.8 Prior to the acceptance of mails from the Holder, the Postmaster shall orient the former on the postal

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rules and regulations, including the computation of postage rates. They shall be provided copies of Schedule of Postage Rates and the Postal Zip Code.

6.2 Renewal of Authority/Upgrading of Credit Line

6.2.1 The Postmaster shall notify the Holders of the expiration of their Authority two (2) months before the expiration date.

6.2.2 Holders may request for upgrading of credit line by sending letter request to the Regional Director through the Postmaster, to be supported by the Holder's latest Certificate of Availability of Funds for the two (2) months' mailing expenses.

6.2.3 Renewal of Authority shall be granted only upon payment by the Holder of all his outstanding balances.

6.3 Mailing Procedures

6.3.1 Holders or their duly authorized representative shall:

a. Post their mails only at the Post Office where Application was authorized;

b. Accomplish Certificate of Mailing (PCA Form No. 2) in triplicate;

c. Sort or segregate their mails by classes as indicated in the Certificate.

6.3.2 The Postmaster or duly designated employee shall:

a. Weigh, compute, and impress the amount of postage due on every mail using the Postage Metered Machine. For Post Offices where there is no PMM, Holders shall be provided with postage stamps equivalent to the total amount of postage due to be affixed by the Holder on every mail posted.

b. Verify the correctness of the Certificate.

c. Prepare Monthly Summary of Mailing (PCA Form No. 3) in triplicate for each Holder.

d. Record the transaction(s) in the Record of Postage Charge Account Transactions (PCA Form No. 4) based on the Monthly Summary of Mailing.

6.3.3 Mails posted under this Service shall be treated in accordance with the established mail processing and handling procedures for each class of mail.

6.4 Billing Procedure

6.4.1 Every end of the month, the Postmaster/Cashier shall prepare Statement of Account (PCA Form No. 5) for every Holder in triplicate based on the Monthly Summary of Mailing. The original copy shall be sent to the Holder by Registered Mail with Registry Return Receipt, not later than the 5th working day of the following month. Delivery of this Statement must be given preference.

6.4.2 The Postmaster shall ensure that past due accounts and/or penalty are included in the current billing.

6.4.3 The Postmaster or Cashier shall record particulars of the billing in the Summary of PCA.

6.5 Collection of Payment and Penalty

6.5.1 Payment of Postage Charge Account billings shall be made:

a. On or before the 25th day of the following month;

b. By check or Postal Money Order payable to the "Philippine Postal Corporation". Post-dated and out-of-town check shall not be accepted.

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c. At the billing Post Office.

6.5.2 Upon receipt of payment, the Postmaster/Cashier shall issue the corresponding Official Receipt indicating therein the following:

a. Date, serial number and amount of check or Postal Money Order;

b. Billing period covered;

6.5.3 If the 25th day of the month falls on a Saturday, Sunday or Holiday, the Due Date shall be moved to the next working day. Accounts paid after the due date shall be considered in default and shall be charged a penalty of One Thirtieth of One Percent (1/30 of 1%) or .00033 of the outstanding and unpaid amount for every day of delay in payment.

Example:

Case A. Bill for the Month of August 1997
Amount Due: P50,000.00
Due Date: September 25, 1997 (Thursday)

Suppose actual date of payment is Sept. 29, 1997, the penalty shall be computed as follows:

P50,000 x .00033 x 4 days = P66.00*
* to be included in the billing for the month of September 1997

Case B. Bill for the Month of November 1998
Amount Due: P50,000.00

Due Date: December 25, 1998(Friday) falls on a holiday and is followed by Saturday and Sunday, the due date will be moved to December 29, 1998 Monday).

Suppose actual date of payment is January 15, 1999, the penalty shall be computed as follows:

December: P50,000 x .00033 x 3 days = P49.50*

January: P50,000 x .00033 x 15 days = 247.50**

Total Penalty Due

P 297.00

* to be included in the billing for the month of December 1998
** to be included in the billing for the month of January 1999

NOTE: If penalty due for the month of December 1998 (P49.50) is not paid on January 15, 1999, the same shall be carried over in the billing for the month of January. Hence, the penalty will appear in the statement of account

for the month of January 1999 as follows:

Balance from previous charges:

Previous Amount Due .....

P None

Penalty:

December (P50,000 x .00033 x 3 days)

49.50

January (P50,000 x .00033 x 15 days)

247.50

Balance from Previous Charges .....

P 297.00

6.6 Accounting and Reporting System

6.6.1 Post Office Level

A. Recording of Transactions

6.6.1.1 The Postage or Metered stamps affixed/impressed on the mails posted using the Service shall not be recorded in the Cash Book. It shall, however, be treated as “cash item” (Certificate/Summary of Mailing) in the Postmaster/Cashier’s stamps or PMM sales accountability.

Shown below is an illustrative sample of the said accountability:

a. Postage Stamp Accountability

Beginning Balance

PhP1,000.00

Add: Receipts

1,000.00

Total Accountability

PhP2,000.00

Less: Postage Stamp Sales

1,000.00

Balance of Accountability

PhP1,000.00

Inventory On Hand

PhP500.00

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Cash Item

(Certificates/Summary)

500.00

Inventory

500.00

1,000.00

DIFFERENCE

PhP0.00

b. Postage Metered Machine Sales Accountability

Descending Reading

Beginning Reading

PhP5,000.00

Ending Reading

2,000.00

Postage Meter Used

PhP3,000.00

Less: Credit to Accountability

PMM Sales (Recorded in the Cash Book)

PhP2,000.00

PMM used in PCA (Cash items)

1,000.00

3,000.00

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DIFFERENCE

PhP 00.00

6.6.1.2 Collection from Postage Charge Account shall be recorded in the debit column of the Official Cash Book for General Fund as “Postage Charge Account (PCS)”.

6.6.1.3 The Postmaster or PMM Operator shall indicate in the Postage Meter Machine Control Book the total amount used for PCA mails based on the Certificate of Mailing.

Shown below is an illustrative transaction:

Example:

Beginning Reading (Ascending)

PhP10,500.00

Ending Reading (Ascending)

13,500.00

TOTAL USAGE FOR THE DAY
BREAKDOWN

PhP 3,000.00

Cash

PhP1,000.00

Postage Charge

Account (Cash Item)

2,000.00

PhP 3,000.00

The above transaction shall be recorded in the PMM Control Book as follows:

Date

Ascending
Reading

Descending
Reading

Loadings

Made

Errors
Incurred

PM's
Signature

Sales

10,500

5,000

1,000*

Jun 01

13,500

2,000

2,000**

600*

Jun 02

14,500

1,000

400**

TOTALS FOR THE MONTH

1,600*

2,400**

* Cash Sales
** PCA Sales (Cash Items)

6.6.1.4 Redemption of Cash Item

a. Certificate/Statement of Mailing considered as cash items in stamps or PMM sales accountability shall be redeemed upon payment of PCA.

b. For control purposes, redeemed cash items shall be marked “PAID” and shall be kept in a separate file.

B. Reporting

6.6.1.5 On or before the 5th day of the following month, the Postmaster shall submit the following reports:

a. Monthly Summary of Mailing (PCA Form No. 3) per Holder together with the copy of the Certificate(s) of Mailing:

Original - Accounting Section, RO
Duplicate - Operations Division, RO
Triplicate - PM’s file

b. Statements of Account (PCA Form No. 5)

Duplicate - Accounting Section, RO
Triplicate - PM’s file

c. Abstract of PCA Collection (PCA Form No. 6) together with the copy of official receipts.

Original - Accounting Section, RO
Duplicate - COA (Resident Auditor)
Triplicate - PM’s file

6.6.2 Regional Level

A. Recording of Transactions

6.6.2.1 Upon receipt of the monthly reports mentioned in sub-section 6.6.1.5., the Accounting Section shall:

a. Take up into account Bills rendered as follows:

NAME

CODE

DEBIT

CREDIT

Account Receivable

8-71-600

PhPx,xxx.xx

-Trade/Business

Income - Postage

1-57-216

PhPxx,xxx.xx

Charge Account

Income

0-60-300

PhPx,xxx.xx

Penalty/Surcharge

b. Post in the Subsidiary Ledger (per PCA Holder);

c. Maintain General Ledger

6.6.2.2 Upon receipt of the Record of Collection, Abstract of PCA Collections and duplicate copy(ies) of the Official Receipt, the Accounting Section shall effect the following accounting entries as an example:

NAME

CODE

DEBIT

CREDIT

Cash

8-70-400

PhPx,xxx.xx

Stamp Sales

1-57-200

PhPxx,xxx.xx

MO Sales

1-57

x,xxx.xx

PMM Sales

1-57

x,xxx.xx

Account Receivable

8-71-600

x,xxx.xx

- Trade/Business (PCA)

B. Reporting

6.6.2.3 On or before the 5th day of the following month, the Accounting Section shall prepare Statement of

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Bills Rendered in duplicate to be distributed as follows:

Original - Resident Auditor;
Duplicate - retained as Office file

6.6.2.4 Ageing of Postage Charge Account Receivable. On a quarterly basis, the Regional Accountant shall prepare the usual ageing schedule of PCA receivable, copy furnished the following offices:

Original - COA Auditor, RO
Duplicate - APMG for Finance
Triplicate - Internal Audit Service
Quadruplicate - Office File

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