PROCEDURES IN GRANTING POSTAGE CHARGE ACCOUNTS

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For uniformity and effective internal control, the following procedures are hereby prescribed for observance in granting postage charge accounts:

1.00 Letter-Application — The General Manger or President in cases a of private entities and the Head of Office or Agency in cases of Government Offices, shall apply for authority to mail their communications on credit payable upon receipt of the bill rendered therefor. The letter-application shall be addressed to the Regional Director concerned through the Postmaster of the main post office in the city or town. It shall be accomplished with the following:

1.01

Certified true copy or xerox of the firm's business permit issued by the Mayor's Office and certificate of registration issued by the Bureau of Domestic Trade or the Securities and Exchange Commission.

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1.02

Postmaster's Endorsement — It shall be endorsed by the Postmaster to the Regional Director indicating such observations as the location of the firm/company/office within the town or city; that it is an established entity with good record in the community; that he believes that it is capable of settling its account on time. The Postmaster's observations must be factual and not based on mere assumptions.

2.0

Regional Director's Approval — The Regional Director shall approve the grant of postage charge account if he is convinced that the applicant is deserving. However, Regional Directors shall be vigilant and shall guard against indiscriminate grant of authority to applicants to mail communications on credit. The financial capacity of the applicants must be looked into in order that the Corporation may be spared from becoming victim of uncollectible accounts.

3.0

Notice of Approval —The Regional Director shall inform the applicant in writing that his application for postage charge account has been approved, indicating the permit number of the postage charge account, with the following conditions:

3.01

The items to be mailed shall be presented to (name of Office) City/Town of _____, to be accompanied by a Certificate of Mailing to be signed by an official duly authorized for the purpose by the Chief of Office/Firm and his specimen signature cards are properly filed at the post office of mailing;

3.02

The Certificate of Mailing shall be supported by a certificate of availability of funds duly signed by the Chief Accountant, in the case of government and by the Vice President or Assistant General Manager for Finance, or Treasurer in the case of private offices.

3.03

The Postmaster shall weigh the items to be posted, and compute the corresponding amount of postage stamps which he shall indicate on the certificate of mailing.

3.04

The postage collectible shall be paid within five days from receipt of the bill issued by the Regional Office.

3.05

The Postmaster shall refuse to accept subsequent mailings if the bill is not fully paid within the prescribed period.

3.06

The items to be mailed shall be marked by the mailer in bold or capital letters on the upper right corner of the face of the envelope with the following:

"Postage Charge Account No. ___
registered at _____ Post Office."

3.07

The mailed items shall be marked by the Postmaster or his authorized employees with a postmark bearing the following "Accepted for Mailing". The postmark shall be initialed by the Postmaster or his authorized representative. regional Directors shall provide this postmark to Postmasters concerned.

4.0 Certificate of Mailing — The Certificate of Mailing, copy attached, shall be prepared by the company/firm/office concerned and submitted in triplicate to the post office of mailing together with the items to be mailed. The original and duplicate copies shall be kept by the Postmaster, and the triplicate shall be returned to the mailer after the Postmaster signs on the triplicate acknowledging receipt of the original and duplicate.

5.0 Monthly Summary of Mailings — At the end of the month, the Postmaster of the post office of mailing shall submit a monthly summary of mailings duly supported by the original copies of the certificate of mailing to the Chief Accountant of the regional office concerned for appropriate billings. The duplicate copies shall be kept for the Postmaster's file.

The Monthly Summary of Mailing shall be accomplished in duplicate and "Certified Correct" by the Postmaster, with the following data:

1. Charge account permit number
2. Name and address of permit holder
3. Date of mailing with corresponding total amount of postage collectible
4. Total amount of postage collectible during the month.

The duplicate copy of the monthly summary shall be kept for the postmaster's file.

6.0 Upon issuance of the bill, the Chief Account shall record the amount involved as "Accounts Receivable" and shall maintain subsidiary ledger cards for individual client/company/office. The bills shall be transmitted at the

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end of the month to the client/companies/offices concerned, copy furnished the Postmaster of the post office of mailing for his information and guidance in checking whether payment had already been made. Subsequent mailings shall be refused if the bills have not yet been settled in full within five (5) days from receipt of the bill which shall be sent as registered mail. The bill shall be sent through the Postmaster concerned so that the latter can monitor the date of delivery for purposes of counting the five- day period.

7.0 A five-day period may be allowed the debtor-office/company within which to settle its account by means of check drawn in favor of the "Philippine Postal Corporation" to be sent to the concerned post office of mailing. An official receipt (OR) shall be issued by the Postmaster concerned in acknowledging the receipt of the check which shall be deposited in the authorized depository bank of the Corporation. The particulars of the OR shall be entered in the Records of Collection with notation that it is for the payment of postage charge account of the particular debtor office/company. Thereafter, the Postmaster shall transmit by registered mail a copy of the OR to the regional Chief Accountant together with the following certification:

["I hereby certify that I received today, _____,19__ Check No. _____ dated _____ in the amount of P _____ issued by (Office or Corporation) in full payment of Bill No. _____ dated _____, 19__, for which I issued O.R. No. _____, dated _____, 19___.]

[Signature _____ Printed Name _____ P.O. _____ City/Province_____]

8.0 The Regional Chief Accountant shall keep the certification and O.R. on file and check it against the Record of Collections of the Postmaster concerned if the amount paid had been recorded. The amount collected shall be credited to the "Account Receivable" of the concerned client company/office and posted in the subsidiary ledger card accordingly.

9.0 At the end of every month, the Regional Director shall submit to the Chief, Finance and Management Division, this Corporation, a report showing the following data:

9.01 List of Offices/firms/companies which were granted postage charge account during the month just ended indicating the amount collectible per agency and the total amount collectible.

9.02 The total amount actually collected from all those granted postage charge accounts during the preceding month.

9.03 A copy of said report shall be furnished the Resident Auditor of the region.

10.00 The Chief Finance and Management Division shall call the attention of the Regional Director to slow down or stop the granting of postage charge account if the data submitted necessitates such an action considering the financial viability of the region concerned.

11.00 As a general rule, postal transactions shall be on cash basis so that we can ensure that sufficient cash is available to meet the requirements for salaries and other expenses and so that we can generate funds to be invested in short-term time deposit in order to earn additional income.

Old Charge Accounts — All charge accounts opened before the effectivity of this circular shall be handled in accordance with the procedures prescribed herein.

The Chief, Management Section, Central Office shall verify if accounts receivable under old charge accounts authorized previously by the Central Office have been collected and shall determine the total amount of uncollected receivables. His attention is invited to the recent letter from the Regional Director, Postal region 9 regarding the charge account allegedly extended previously to the Civil Service Commission.

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Effectivity — This Circular is effective at once. Previous orders in conflict herewith are hereby revoked or amended accordingly.

Adopted: 26 Apr. 1993

(SGD.) JORGE V. SARMIENTO
Postmaster General

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