

REITERATION OF THE PROVISIONS ON PROCEDURES FOR REPORTING AND CREDITING OF ACCOUNTS FOR NATIONAL COLLECTIONS REMITTED TO THE TREASURY

DPWH DEPARTMENT MEMORANDUM CIRCULAR NO. 50, April 16, 1990

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Pursuant to the provisions of Sect. 63, 64, 65, 69, 70 of PD 1445, National Accounting and Auditing Manual (Sect. 105, 106, 107, 108, 111, 112, 113, 115) and COA Circular No. 78-78 dated March 7, 1978, the following guidelines and procedures in the receipt and collection of income by designated Collecting Officers and remittance thereof to the Bureau of the Treasury is hereby reiterated.

I

General Principle

(Sect. 63, PD 1445)

Except as may otherwise be specifically provided by law or competent authority all moneys and property officially received by a public officer in any capacity or upon any occasion must be accounted for as a government fund and government property.

II

General Guidelines

1. The Chief of the Agency is responsible for collecting and accounting of all revenues and receipts falling under his jurisdiction. It shall be his duty to take all reasonable steps to minimize the risk of losses, defalcation and other types of irregularities. He should be sure that the methods and procedures in force are adequate for protection against loss, that they are being implemented by their employees, and that proper supervision is exercised, particularly over accountable officers.
2. Unless otherwise specifically provided by law, all income accruing to the office shall be deposited in the National Treasury or in any duly authorized government depository, and shall accrue to the unappropriated surplus of the General Fund of the Government (Sect. 65, PD 1445).
3. No payment of any nature shall be received by a collecting officer without immediately issuing an official receipt in acknowledgment thereof. The receipt shall be officially numbered, subject to proper custody, accountability and audit (Sect. 68, PD 1445).
4. Public Officers authorized to receive and collect moneys arising from taxes, revenues, or receipts of any kind shall remit or deposit intact the full amounts as received and collected by them to the treasury of the agency concerned and credited to the particular accounts to which the said money belong. (Sect. 69)
5. Deposits or remittances appearing in the monthly abstracts of deposits received by the agencies from the National Treasury, duly certified by the Treasurer of the Philippines or his authorized representative shall be reconciled with the collection report.

III

Specific Guidelines

1. A duly bonded collecting officer shall be appointed/designated by each office to receive/collect all payments accruing to the office concerned who shall render reports of collections to be submitted monthly to the auditor concerned.
2. The collecting officer shall secure an Order of Payment from the accounting official for every collection/receipt/payment received, stating therein the name of the payee, amount paid, nature of payment and appropriate account code to be credited.
3. Upon receipt of the Order of Payment, the collecting officer shall immediately record the receipt/collection in the cash book specifically used for collections.
4. The collecting officer shall immediately issue an official receipt in acknowledgment of the payment duly received.
5. The collecting officer shall remit daily all his collections to the National Treasury, or to an authorized government depository bank, duly supported by a validated Remittance Advice, to be distributed as follows:

5.1. Distribution of Validated Remittance Advices

5.1.1 For remittances of national collections directly with the National Treasury

Original — To be retained by the Bureau of the Treasury

Duplicate — To be retained by the Bureau of the Treasury

Triplicate — To be retained by the Bureau of the Treasury

Quadruplicate — Attached to the Monthly Report of Collection

Quintuplicate — To be retained by the Bureau of the Treasury

Sextuplicate — To be returned to the Collecting Officer.

5.1.2 For remittance of national collection thru the government depository bank.

Original — To be retained by the Bureau of the Treasury

Duplicate — To be retained by the bank branch

Triplicate — To be retained by the bank branch

Quadruplicate — To be returned to the Collecting Officer and attached to the Monthly Report of Collections

Quintuplicate — To be retained by the bank branch

Sextuplicate — To be returned to the Collecting Officer

6. Promptly after the end of each month, the collecting officer shall prepare his monthly report of collections in three (3) copies to be distributed as follows:

Original with Duplicate Official Receipt — to the Resident Auditor (thru the Chief Accountant for recording in the Journal of Collection and Deposit).

Duplicate with validated quadruplicate remittance advices — to the Chief Accountant for posting to the corresponding subsidiary ledgers.

Triplicate with triplicate official receipt and validated sextuplicate remittance advices collecting officer's file.

7. Upon receipt of the original Report of Collection, the Chief Accountant shall cross-check the validated remittance advices against the remittances made by the collecting officer with the National Treasury or with the authorized government depository banks as appearing in the statement of account current at the back of the Report of Collection. After the cross-checking, and in the absence of any discrepancy, the Chief Accountant shall credit the account of the collecting officer.

8. Upon receipt of the monthly abstract of remittances from the National Treasury, the remittances appearing therein shall be counter checked by the Chief Accountant against the credits already given the collecting officer concerned and any discrepancy discovered in the process shall be verified and adjusted immediately or reported to higher authorities.

9. In case of retirement or resignation by the collecting officers, their clearance shall be held in abeyance until their remittances have been finally cleared by the National Treasury.

For strict compliance. Adopted: 16 Apr. 1990

(Sgd.) FIORELLO R. ESTUAR

Secretary

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