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OFFICIAL POLICY ON THE IMPLEMENTATION OF NATIONAL TOBACCO ADMINISTRATION’S FINANCIALLY-ASSISTED PROGRAMS/PROJECTS

NTA, November 11, 1992

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A
Statement of Policy

It is hereby declared to be the official of the National Tobacco Administration to adopt a uniform system and procedure in the implementation of financially-assisted programs/projects for the benefit of the tobacco farmer/beneficiaries in order to safeguard the proper utilization and management of its financial resources.

B
Policy Guidelines

To ensure the proper implementation of a uniform system in the release and collection of all NTA financial assistance to the intended beneficiaries, the following guidelines are hereby promulgated:

1. The Administrative and Finance Division of the Branch Office shall be involved actively in the formulation and implementation of all Branch Office programs and projects.

2. Only regular employees shall be deputized as collecting officers.

3. The Branch Managers shall authorize the deputization of collecting officers.

4. All collections shall be turned over to the Branch Cashier within twenty-four (24) hours from collection thereof.

5. Provisional receipts shall be pre-numbered and issued in consecutive order. Cancelled provisional receipts shall be attached to the file copy of the technician and shall be marked cancelled.

6. The Branch Cashier shall be accountable for all provisional receipts intended to be issued to deputized collecting officers.

C
Procedures for the Release and
Collection of Financial Assistance to
Cooperative/Farmer-Beneficiaries

1. Technicians assigned to the CBAP-TCGP or any financial assistance program/project shall prepare the disbursement voucher for the beneficiary in three copies and attach the following supporting papers:

- Application of Cooperative/farmer-beneficiary duly accomplished.

- Endorsement by the Branch Manager as approved by the Administrator.

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- Duly executed and notarized Loan Agreement.

- Promisory Note duly signed by the beneficiary

- Certified Bill of Materials (in case of the CBAP)

2. The Chief of the Operations Division shall sign box (3) of the Disbursement Voucher certifying that expenses are necessary, lawful, and incurred under his direct supervision.

3. The accountant/supervising accounting clerk shall process and indicate journal entries in the Disbursement Voucher, Processing shall include the following:

- Checking the validity of disbursement — the amount indicated in the disbursement voucher shall be in accordance with the loan agreement, Promissory Note, and the approved endorsement by the Branch Manager.

- Checking that the disbursement is within the aggregate amount approved by the Administrator.

- Checking that the disbursement is properly supported by documents appearing legal and proper.

- Checking the mathematical accuracy of the computations.

- Posting the disbursement in an individual subsidiary ledger/index card.

4. The accountant shall sign box (4) certifying to the availability of funds, that the expenditure is properly certified, supported by documents appearing legal and proper, and account codes are proper.

5. The Chief of the Administrative and Finance Division shall affix his initial under the approving officer's signature indicating that he is recommending the approval of the transaction.

6. The Branch Manager shall act (approve /disapprove) on the voucher.

7. The cashier shall verify the authenticity of the signatures of approving officials, check the amount approved and the supporting documents attached, prepare the check based on the approved disbursement voucher, and sign the check and indicate the check number on the disbursement voucher.

8. The Branch Manager shall countersign the check.

9. The cashier shall release the check to the payee through the check register.

10. The cashier shall prepare a weekly report of checks issued.

11. The accountant/supervising accounting clerk shall post in the corresponding subsidiary ledger/index card the check number on the basis of the report of checks issued and compare the amount of the checks and the amount of the disbursement voucher appearing in the subsidiary ledger/index card.

12. The accountant/supervising accounting clerk shall prepare and submit to the Area Team Leader a Schedule of Payments for each of the beneficiaries per barangay, per municipality, indicating the interest to be paid and amount of the principal due.

13. On the due date of the loan, the accountant/supervising accounting clerk shall prepare a bill for each of the cooperatives/farmer-beneficiary indicating the amount of principal due and corresponding interest.

14. The deputized technicians shall serve the bill to the cooperative/farmer-beneficiary under their supervision.

In case a technician is deputized to collect payments from the cooperatives/farmer-beneficiaries, a provisional receipt shall be issued under the following guidelines:

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a. Provisional receipts shall be pre-numbered and shall be prepared in three copies to be distributed as follows:

Original - Payor

Duplicate - attached to the official receipt

Triplicate - copy to the technician/collecting agent

b. The provisional receipts issued by the cashier to the deputized technician shall be the accountability of the technician deputized as collecting officer. As such, provisional receipts shall be properly accounted for by him.

c. The technician authorized to collect payments shall sign for the booklet of provisional receipts issued to him by the cashier.

d. Both the technician, deputized as collecting officer, and cashier shall be accountable for the provisional receipts issued in booklet by the latter.

e. Subsequent issuances of provisional receipts booklet to the technician, deputized as collecting officer, shall be made only upon presentation of a Reconciled Statement of Accountable Forms.

f. Payments made by the cooperative/farmer-beneficiary shall be issued provisional receipts to evidence payment.

g. The technician shall submit the duplicate copy of the provisional receipts to the cashier as evidence for the amount he is remitting.

h. The cashier shall issue an official receipt for each provisional receipt remitted by the technician and attach the duplicate provisional receipt to the duplicate copy of the official receipt issued.

i. The cashier shall require the technician to present the provisional receipts booklet every time the technician remits his collections.

j. The cashier shall prepare a report of collections every fifteen days and submit to the accounting unit the report, together with the duplicate copies of the official receipts to which the duplicate provisional receipts are attached.

k. The accountant/supervising accounting clerk shall post the official receipt/provisional receipt entries in the corresponding index card/subsidiary ledger of the particular cooperative/farmer-beneficiary.

D
Repealing Clause

All previous guidelines and policy issuances inconsistent herewith are hereby superseded, amended or modified accordingly.

E
Effectivity

This policy shall take effect immediately upon its approval.

Adopted. 11 Nov. 1992

(SGD.) EDILBERTO V. CARIASO
Administrator

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