

MC # 33, s. 1974

JAN 2 1974

COMMISSIONER OF THE BUREAU OF TREASURY

1. Revised Instructions

It has been observed that many disbursing officers duly deputized by the Treasurer of the Philippines submit erroneous reports of checks issued and cancelled as required under Department of Finance Memorandum Circular No. 11-73 dated May 9, 1973, to the Treasury Data Center of this Bureau. Likewise, TCAA checks were not accomplished properly, especially in the assignment of codes, resulting in enormous backlogs in the different divisions of this Bureau directly involved in the process as well as in the National Computer Center which is in charge of computerizing the whole system.

In view, thereof, it has been deemed necessary to revise for greater clarity the instructions in accomplishing TCAA checks as well as in preparing the daily report of checks issued and cancelled in order to facilitate processing activities in the Treasury Data Center and in the National Computer Center where pertinent data are gathered and compiled for purposes of reporting disaggregated disbursements to higher fiscal authorities.

Attached, therefore, for the compliance of all concerned, are the revised instructions marked as Appendices A and B with enclosures, which are made part of this circular.

2. Clarification of Section 8 of Treasury Memorandum Circular (TMC) No. 7-73

Section 8 of TMC No. 7-73 dated June 14, 1973 dealt on Advice of Cash Disbursement Ceiling and its manner of distribution. There was no mention whatsoever that the PNB/PVB branch would be furnished a copy. However, in the sample form attached thereto, the bank branch was inadvertently included. For clarity, therefore, all concerned are hereby informed that the bank branch NEED NOT be furnished copies of the cash disbursement ceiling.

3. Amendment to Section 9 of Treasury Memorandum Circular (TMC) No. 7-73

The last paragraph of Section 9 of TMC No. 7-73 is hereby amended to read as follows:

"The Program, Project and Expense Codes shall be furnished by the respective Accountants who process the vouchers. This shall be done by indicating the complete coding structure on the lower left portion of Certification No. 4 (certification of the ~~Chief~~ Accountant) of the general voucher during the processing stage of vouchers."

(2)

4. Other Matters

a) Lost Checks

1. Lost blank checks shall be included in the report of checks issued and cancelled under Section B thereof (under DIRECTLY CANCELLED, SPOILED OR LOST) which will serve as a request for stoppage of payment.
2. For checks issued but subsequently lost either by the disbursing officer or the payee/holder in due course, a request for stoppage of payment must be sent immediately to the Head Office of the Philippine National Bank or the Philippine Veterans Bank, as the case may be, to prevent fraudulent encashment of the said checks, copy furnished the following:
 - a. Philippine National Bank or Philippine Veterans Bank branch where the deputized disbursing officer is accredited
 - b. Bureau of the Treasury (Treasury Data Center) and
 - c. Accounting Unit of the Agency concerned.

However, if these checks are recovered later, a notice to this effect must likewise be sent to the Head Office of the PNB or the PVB as the case may be, copy furnished the PNB or PVB branch where the deputized disbursing officer is accredited, the Treasury Data Center of the Bureau of the Treasury and the Accounting Unit of the Agency concerned, so that the request for stoppage of payment may be lifted. Unless this "stoppage request" is lifted, the recovered check will be dishonored when presented for encashment.

These lost checks may be replaced only in consonance with standing accounting and auditing regulations. When such replacements are made, then the lost checks which are being replaced shall then be included in the report of checks issued and cancelled under Section A thereof (under PREVIOUSLY ISSUED BUT SUBSEQUENTLY CANCELLED).

b) Legibility of duplicate copies of TGAA checks

In view of the importance of processing the checks accurately for the purpose of reporting disaggregated data to fiscal authorities, duplicate copies of checks issued for submission to the Treasury Data Center of this Bureau must be clear and legible.

3. Effectivity

This circular shall take effect immediately.

(SGD.) VICENTE P. RODRIGUEZ
Treasurer of the Philippines"

It is hereby directed that all parties concerned shall act accordingly.

Attention is invited in issuing checks as cash advances to the deputized disbursing officers. For purposes of effective control, the deputized disbursing officers concerned should not sign Treasury checks covering his cash advances in accordance with Sec. IV of BC # 235-A, dated March 26, 1974. As such, the Agency/Regional (head) or his duly authorized representative (other than the deputized disbursing officer concerned) should sign the check and the same countersigned by the auditor concerned. The Chief of Office or his alternate should be duly deputized as disbursing officer with his own code number by the Treasurer of the Philippines. The following are required to be accomplished:

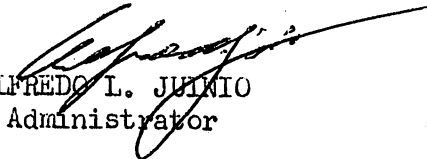
1. Application for Bond (Gen. Form 58-A)
2. Request for Bond (Gen. Form 57-A)
3. Signature and Handwriting Specimen Signature Card (Gen. Form No. 78-A)
4. True copy of latest appointment/adjustment
5. Oath of Office

Eight (8) duly accomplished copies of the above must be submitted to the Central Office, Attention: Corporate Treasurer, not later than June 17, 1974. Regional Irrigation Engineers/Head of Special Projects should therefore consolidate all applications for bond and PNB specimen signature cards of officials in their respective areas to be submitted by batch.

Another requirement for deputation is the duly accomplished Philippine National Bank specimen signature cards (9 copies for every office). Attached is a sample form (Exhibit A) to be followed. It must be indicated at the reverse side of the card the PNB Branch accredited. These must be submitted together with the application for bond.

It is informed that Item No. 7 (b) of Appendix "A" of Treasury Memorandum Circular No. 3-74 is not applicable to the officials of the NIA since this Office is still under the pre-audit system. In other words, all checks regardless of the nature or amount should be countersigned by the representative of the Commission on Audit.

Please be guided accordingly.


ALFREDO L. JUNIO
Administrator

June 11, 1974

Agency Code No. 09-05

TCAA Account No. 010-405961

Name NATIONAL IRRIGATION ADMINISTRATION

Date June 1961

Angat-Magat Integrated Agricultural Development Project

Address San Mateo, Isabela

Telephone No. _____

The PHILIPPINE NATIONAL BANK will please honor the following signatures on any and all checks drawn against my/our current account.

SIGNATURE

SIGNATURE/COUNTER SIGNATURE

GREGORIO P. DE GUZMAN
Cashier II (Code No. 0112)

P. CIPRIANO B. BILLONES
Assistant Project Manager

JULIO R. RAMONES
Cashier I (Code No. 0113)

A. ORLANDO L. BULSECO
Chief, O & M Division

Authenticated by:

Recommended by:

GUILLERMO C. BUENDIA
Project Auditor

TEOFILO M. MENDOZA
Project Manager

(Please see reverse side)

(Reverse side of card)

COUNTERSIGNATURE:

P. JUAN C. ANGELES
Assistant Project Auditor

A. JUAN A. DE LA CRUZ
Senior Examiner
PNB, Santiago Branch
Santiago, Isabela

IMPORTANT: -Specimen signature cards of Regional Offices and Head Office of Special Projects shall be authenticated by the Corporate Auditor and recommended by the Administrator.

-Specimen signature cards of other field offices shall be authenticated by their respective Regional/Project Auditors and recommended by their Regional Irrigation Engineers/Project Managers.

-Indicate the bank where the disbursing officer is accredited.

-Agency Code Number and TCAA Account Number is for the whole NIA

APPENDIX "A"

REVISED INSTRUCTIONS

ACCOMPLISHMENT OF TREASURY CHECKS

(Refer to sample check attached
and marked as Appendix A-1)

Instructions

Item No.

- 1 - Indicate the name of the agency and station of the deputized disbursing officer immediately below the caption TREASURER OF THE PHILIPPINES. The station of the disbursing officer is not necessarily the address of his mother office. For example, the station of the disbursing officer of the Bureau of Public Works could be in Malolos, Bulacan. He should therefore print "Bureau of Public Works, Malolos, Bulacan."
- 2 - Indicate the date of issue - the date the check was drawn
- 3 - Indicate the name of the payee
- 4 - State the amount in figures
- 5 - State the amount in words
- 6 - The signature of the deputized disbursing officer shall appear here above the typewritten name and designation of the deputized disbursing officer. All copies of the check except the original which must be signed, must be initialled by the deputized disbursing officer
- 7 - The signature of the deputized countersigning officer shall appear here above the typewritten name and designation of the countersigning officer. Exceptions to this are the follow-

ing cases where the signature of the representative of the Chairman, Commission on Audit shall appear instead;

a. Cash advances for payment of payrolls and petty cash expenses.

b. Where the amount of the check exceeds ₱5,000.00.

Likewise, all copies of the check except the original which must be signed, must be initialled by the countersigning officer.

8 - Indicate the agency code - complete 4-digit codes representing the Department and Agency Codes per Budget Circular No. 236-A dated September 17, 1973.

9 - Indicate the area code - 4-digit codes representing the area to be benefited by the expenditures per Budget Memorandum Circular No. 135, dated June 27, 1973. The address of the payee is not necessarily the area to be benefited by the expenditure. For example - insurance premiums are deducted from salaries of employees of the Bureau of Public Works working on a project in Sorsogon. When these are remitted to the GSIS, the area code is not 1200 (Manila); it should still be 0506 (Sorsogon) because that is the area benefited by the payment of salaries of employees working thereat.

10 - Indicate the officer code - 4-digit codes given to the Deputized Disbursing Officer by the Treasurer of the Philippines appearing in the deputation papers. The code that must appear here must be that of the deputized disbursing officer whose

signature appears in the signature portion. Therefore, even if the countersigning officer is also a disbursing officer but he is not signing the check as a signing official but as a countersigning official, then his officer code must not appear under the officer code box. In other words, only one officer code must appear on the check. (One who has not been deputized as a disbursing officer should not sign in behalf of a deputized disbursing officer),

- 11 - Indicate the fund code - 3-digit codes per Budget Circular No. 236-A dated September 17, 1973. Under no circumstance should there be more than one fund code in one check. If there are 2 fund codes, 2 checks must be used and so forth.
- 12 & 13 - Indicate other codings (2-digit codes) such as program and project which may be copied from the certification portion of the expense vouchers or from the advice of cash disbursement ceiling. Under no circumstance should there be more than 2 programs and projects in one check. If there are more than 2 programs and projects, additional checks must be used, be used.
- 14 - Indicate the expense codes per Budget Memorandum Circular No. 135 - complete 5-digit codes consisting of one letter of the alphabet and four numeric digits which represents the different types of disbursements. Under no circumstance should there be more than 2 expense codes in one check. If there are more than 2 expense codes, additional checks must be used.

- 15 - Detail Amount - Indicate the amount corresponding to the expense codes and the total amount of these detail amounts must tally with the amount of the treasury check.
- 16 - Indicate the PNB/PVB branch where the deputized disbursing officer is accredited by the Treasurer of the Philippines to draw checks against.

DISTRIBUTION OF TREASURY CHECKS

The treasury check shall be accomplished in four (4) copies ⁵ copies in field offices to be distributed as follows:

Original (check)	Payee
Duplicate (with the original copy of the report of checks issued & cancelled)	Bureau of the Treasury (Treasury Data Center)
Triplicate (with the quadruplicate copy of the report of checks issued and cancelled)	Agency Accounting Division
Quadruplicate (with the quintuplicate copy of the report of checks Issued & cancelled)	Agency Disbursing Officer
Quintuplicate (with the octuplicate copy of the report of check issued & cancelled)	Field Accounting Unit

DISPOSITION OF THE ORIGINAL OF CHECKS CANCELLED

1. The original of the check which is directly cancelled or spoiled shall be perforated and kept by the disbursing officer in his file of quadruplicate checks, for audit purposes,
2. The original of the check which was previously reported as issued but subsequently cancelled shall be perforated and forwarded to the Agency Accounting Division/Field Accounting Unit by the disbursing officer, to be attached to the journal voucher that the Chief Accountant will prepare for the purpose.

LIST OF CHECKS CANCELLED

Section A. Previously issued but subsequently cancelled -

Enter in this portion all treasury checks previously reported as issued but being subsequently cancelled in this current report.

- 16.- Check Serial Number (Col. 1) - Enter the serial number of the check.
- 17.- Date of Issue (Col. 2) - Enter the date of issue appearing on the treasury check in the equivalent six-digit numeric code in the following sequence: month, day, year, Example: 03-27-74 for March 27, 1974.
- 18 - Fund Code (Col. 3) - Enter the applicable fund code in this column.
- 19 - Amount (Col. 4) - Enter the applicable amount in this column.
- 20 - Total - Enter the total amount in this column.

Section B - Directly Cancelled, Spoiled or Lost

- 21 - Enter in this portion the Serial Number of the treasury checks directly cancelled, spoiled and/or Lost. These are checks cancelled, spoiled and/or lost during the date of the report; these should not be mistaken for checks issued and reported on previous dates but being cancelled on the date of this current report. The duplicate copies of checks entered in this portion.

TREASURER OF THE PHILIPPINES
010-405963 Bureau of Public Works (1)
Malolos, Bulacan

APPENDIX "A"-1

SN-3-0004756

(2) April 16, 1974

Pay to the
Order of (3) PEDRO DELOS SANTOS

P 957.50 (4)

(5) NINE HUNDRED FIFTY SEVEN and 50/100 PESOS

Signature

(6) PELAR REYES Cashier II	Agency	Officer	Fund	Program	Project	Expense	Amount
Countersignature	(8)	(10)	(11)	(12)	(13)	(14)	(15)
(7) JUAN DE LA CRUZ District Engineer	09-13	0711	101	01	01	P-0101	P957.50 (12)
	Area						
	(9) 0302						

PHILIPPINE NATIONAL BANK
Escolta, Manila

Encashable Also in PNB - Malolos Branch (16)

NOTE: The encircled handwritten numbers in the accomplished sample check above are only for reference purposes as indicated in the revised instructions marked Appendix "A". The check itself SHOULD NOT bear these reference numbers.

REVISED INSTRUCTIONSPREPARATION OF REPORT OF CHECKS ISSUED AND CANCELLED

(Refer to sample report attached and
marked as Appendix B-1

A. This report shall be prepared and transmitted daily by the deputized disbursing officer.

B. This report shall be prepared in seven (7) copies ~~7~~ 8 copies in the field offices to be distributed as follows:

- | | |
|--|--|
| (1) Original (with duplicate copy of check) | Bureau of the Treasury
(Treasury Data Center) |
| (2) Duplicate | Depository bank - Branch or Agency |
| (3) Triplicate | Depository bank - Head Office |
| | (In places outside of the Metropolitan Manila Area, this can be given to the branch for submission to its head office.) |
| (4) Quadruplicate (with the triplicate copy of check) | Agency Accounting Division |
| (5) Quintuplicate (with the quadruplicate copy of check) | Agency Disbursing Officer |
| (6) Sextuplicate | Agency Auditor |
| (7) Septuplicate | Treasury Fiscal Examiner |
| (8) Octuplicate (with the quintuplicate copy of check) | Field Accounting Unit |

C. This report shall be numbered consecutively for one fiscal year, as follows: Example: 1-74

1 - represents the first report prepared for the fiscal year
1973-1974

74 - represents fiscal year 1973-1974.

STANDARD INSTRUCTIONS

VALUE IN RU

- 2 -

D. A batch shall not exceed 100 copies of consecutively numbered treasury checks whether issued, directly cancelled or spoiled, i.e., used checks. However, all checks used during the day, even if consisting of less than 100 pieces shall be reported as a batch. The batches shall be numbered consecutively, one series for each month, as follows:

1 - 7 - 74

2 - 7 - 74

			-----	Fiscal Year
			-----	Month
			-----	Consecutive Batch Number

E. The treasury check duplicates in batches shall first be added by batches; they shall then be added again by funds. The adding machine tapes shall be stapled to the corresponding batches.

F. In cases where the deputized disbursing officer is designated as the disbursing officer of several agencies, he must prepare a separate report for each agency concerned, although he will be given only one officer code. He must use separate check series for each agency; blank checks to be supplied by the agency he is servicing.

G. This report shall be accomplished in the following manner:

Item No.

Instruction

HEADING

Fill up with necessary data all blank spaces under heading:

- 3 -

1 - Date - represents the date the checks were issued

Example: April 16, 1974

2 - Agency Name & Code - represents the name and code of the agency the disbursing officer is servicing.

Example: Bureau of Public Works (09-13)

3 - Address - represents the station of the disbursing officer

Example: Malolos, Bulacan

4 - Telephone Number - represents the telephone number of the disbursing officer

Example: 2299

5 - Report Number - represents the number of the report and the fiscal year the report is prepared.

Example: 202-74

6 - Depository Bank - represents the bank where the disbursing officer is accredited

Example: PNB Malolos

LIST OF CHECKS ISSUED

7 - Checks Serial Numbers (Col. 1) - Enter the first and the last check serial numbers in the batch. Check serial numbers shall include the prefixes appearing in the check.

8 - Batch Number (Col. 2) - Enter the number of batches consecutively.

13

- 9 - Number of Pieces (Col. 3) - Enter the total number of pieces of treasury checks used (including those directly cancelled and spoiled) during the day, for example - 100 for a complete batch.
- 10.- Total (Col. 4) - Enter the total amount per batch. Amounts of Treasury checks directly cancelled or spoiled shall not be included in the total.
- 11 - Column for funds - Cols. 5, 6, 7, 8, -
Enter the total amount in the corresponding column by funds.
- 12 - Total - Enter the total number of pieces and the total amount in corresponding column by fund classification.
- 13 - Less; Previously Issued but Subsequently Cancelled checks
Per List Below under Section "A" - Enter the total amount of checks previously issued and reported but subsequently cancelled in this current report. The details appear in the lower left-hand portion of the report. The amounts appearing in Nos. 13 & 20 must tally.
- 14 - Enter the breakdown of the amount of cancelled checks in the corresponding column by funds.
- 15 - Net - Enter the difference or balance by totals and by funds, after deducting the amount of the cancelled checks from the total amounts.

Section A. Previously issued but subsequently cancelled-

Enter in this portion all treasury checks previously reported as issued but being subsequently cancelled in this current report.

16.-Check serial Number (Col. 1)- Enter the serial number of the check.

17.-Date of Issue (Col. 2) - Enter the date of issue appearing on the treasury check in the equivalent six-digit numeric code in the following sequence; month, day, year, Example: 03-27-74 for March 27, 1974.

18 -Fund Code (Col. 3) - Enter the applicable fund code in this column.

19.-Amount (Col. 4) - Enter the applicable amount in this column.

20.-Total - Enter the total amount in this column.

Section B - Directly Cancelled, Spoiled or lost

21.-Enter in this portion the Serial number of the treasury checks directly cancelled, spoiled and/or lost. These are checks cancelled, spoiled and or list during the date of the report; these should not be mistaken for checks issued and reported on previous dated but ~~being~~ cancelled on the date of this current report. The duplicate copies of checks entered in this ~~portion~~ ^{portion}.

except those for lost blank checks shall be included in the batches of checks indicated in the list of checks issued portion of the report.

CERTIFICATION

- 22 - Certified Correct - The Deputarized Disbursing Officer or his duly authorized representative shall certify to the correctness of the report and indicate therein his name, designation and officer code.
- 23 - Date Prepared - Indicate the date the report was prepared.

REPORT OF CHECKS ISSUED AND CANCELLED

Date April 16, 1974

AGENCY NAME
& CODE Bureau of Public Works (09-13)
ADDRESS Malolos, Bulacan
TELEPHONE NO. 2299

REPORT NO. 202-74
DEPOSITORY BANK PNB Malolos

LIST OF CHECKS ISSUED

Check Serial No.	Batch No.	No. of Pieces	A M O U N T				OTHERS (Specify
			TOTAL	GENERAL	SPECIAL	FIDUCIARY	
SN-3-0004756 to 0004855	8-4-74	100	\$10,000.00	7,000.00	3,000.00		
SN-3-0004856 to 0004916	9-4-74	61	15,000.00	5,000.00		5,000.00	5,000.00 Bond
TOTAL - - - - -		161	\$25,000.00	12,000.00	3,000.00	5,000.00	5,000.00
Less Previously Issued But Subsequently Cancelled Checks Per List below under Section "A"			1,000.00	870.00	130.00		
N E T - - - - -			\$24,000.00	11,130.00	2,870.00	5,000.00	5,000.00

LIST OF CHECKS CANCELLED

Section "A" PREVIOUSLY ISSUED BUT SUBSEQUENTLY CANCELLED				Section "B" DIRECTLY CANCELLED SPOILED OR LOST	
Check Serial No.	Date of Issue	Fund Code	Amount	Check Serial No.	
SN-3-0004650	03-27-74	101	450.00	1. SN-3-0004758	
SN-3-0004721	04-01-74	101	420.00	2. SN-3-0004790	
SN-3-0004749	04-05-74	202	130.00	3. SN-3-0004852	
				4. SN-3-0004858	
T O T A L - - - - -			1,000.00		

CERTIFIED CORRECT:

PILAR REYES
Cashier II (0711)

Name, Designation & Officer Code
of Deputized Disbursing Officer

Encls. (1) Duplicates of checks issued and/or directly cancelled or spoiled

April 16, 1974
Date Prepared

(2) Adding Machine tapes used in totalling the amount of checks issued by funds and by batches.

NOTE: The encircled handwritten numbers in the accomplished sample report above are only for reference purposes as indicated in the revised instructions marked Appendix "B". The report itself SHOULD NOT bear these reference numbers.

A TRUE COPY/incie...
6-7-74

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