

(Republic of the Philippines)
MINISTRI NG EDUKASYON, KULTURA AT ISPORTS
(MINISTRY OF EDUCATION, CULTURE AND SPORTS)
Maynila

January 15, 1985

MECS O R D E R
No. 5, s. 1985

IMMEDIATE ISSUANCE OF NOTICE OF LOSS OF ACCOUNTABLE FORMS

To: Bureau Directors
Regional Directors
Schools Superintendents
Vocational School Superintendents/Administrators

1. In case of loss of accountable forms in the custody of collecting and property officers, immediate report shall be made by the accountable officers concerned to their respective chiefs of offices or heads of government entities who, in turn, will at once issue a circular or notice of such loss for the information and guidance of all collecting and disbursement officers, provincial, city, and municipal treasurers, bureau, provincial, city and municipal treasurers, bureau, provincial and city auditors and others concerned in preventing against the possible fraudulent use of such accountable forms.
2. The notice to be issued shall specify the kind, quantity and inclusive serial numbers of the lost accountable forms and the place or places where, and approximate date or dates, when the same were lost.
3. The circular or notice of loss to be issued to all collecting and disbursing officers will apply only to those accountable forms generally used in the local government, national agencies and government corporations. In case of accountable forms specially designed for the exclusive use of the agency, the loss need not be circularized to other agencies since such forms may not be used by other government offices.
4. The above procedure shall also be followed in case of loss of blank or unissued treasury warrants, TCAA checks or checks bought from authorized government depositories for use by government agencies, subdivisions and instrumentalities, including government-owned or controlled corporations.
5. The notice of loss shall be in addition to the usual notice of stoppage of payment to be made immediately to the Treasurer of the Philippines and the Cashier of the Philippine National Bank and other authorized government depositories, as the case may be.
6. The head of an office is not precluded from undertaking other measures which in his discretion may prevent the fraudulent use of the lost accountable forms and/or checks and warrants, like publication of such loss in newspapers of general circulation.
7. Inclosed is a copy of COA Circular No. 84-233 on the instant subject.
8. Please comply and be guided accordingly.

(SGD.) JAIME C. LAYA
Minister

Reference:

N o n e

Allotment: 1-2--(D.O. 1-76)

To be indicated in the Perpetual Index under the following subjects:
BUREAUS & OFFICES FORMS RULES & REGULATIONS

Republic of the Philippines
COMMISSION ON AUDIT
Central Office
Don Mariano Marcos Avenue, Quezon City, Philippines

August 21, 1984

COMMISSION ON AUDIT CIRCULAR NO. 84-233

TO : All Heads of Ministries and Managing Heads of Government-Owned or Controlled Corporations; State Colleges and Universities; Chiefs of Bureaus and Offices of the National Government; Provincial Governors, City/Municipal Mayors; COA Managers, Regional Directors and Heads of Auditing Units, and All Others Concerned.

SUBJECT : Immediate Issuance of notice of loss of accountable forms.

It has come to the attention of this Commission that on several occasions, when a loss of accountable forms had been established by an accountable officer, the agencies concerned requested this Commission to issue a circular to prevent the fraudulent use of such accountable forms.

For the guidance and information of all concerned, the full contents of GAO Memorandum Circular No. 318 dated February 11, 1957, is reproduced hereunder, viz:

"Effective upon receipt of this circular, any loss of accountable forms in the custody of collecting and property officers shall immediately be reported by the accountable officers concerned to their respective chiefs of offices or heads of government entities who, in turn, will at once issue a circular or notice of such loss for the information and guidance of all collecting and disbursing officers, provincial, city and municipal treasurers, bureau, provincial and city auditors and others concerned in preventing against the possible fraudulent use of such accountable forms. The notice to be issued shall specify the kind, quantity and inclusive serial numbers of the lost accountable forms and the place or places where, and approximate date or dates when, the same were lost.

"Any existing circular inconsistent herewith is hereby superseded."

The circular or notice of loss to be issued to "all collecting and disbursing officers" as used in the aforementioned Memorandum Circular will apply only to those accountable forms generally used in the local government, national agencies and government corporations. In the case of accountable forms specially designed for the exclusive use of an agency, the loss need not be circularized to other agencies since said forms may not be used by other government offices.

The above procedure shall also be followed in case of loss of blank or unissued Treasury Warrants, TCAA checks or checks bought from authorized government depositories for use by government agencies, subdivisions and instrumentalities including government-owned or controlled

corporations. The notice of loss shall be in addition to the usual notice of stoppage of payment to be made immediately to the Treasurer of the Philippines and the Cashiers of the Philippine National Bank and other authorized government depositories, as the case may be.

The head of an agency is not precluded from undertaking other measures which in his discretion may prevent the fraudulent use of the lost accountable forms and/or checks and warrants, like the publication of such loss in newspapers of general circulation.

Compliance with the provisions of this circular shall be one of the requirements in the request for relief for the loss of accountable forms with money value.

Any circular, memorandum or regulation issued by this Commission inconsistent herewith, including Section 158 of the National Accounting and Auditing Manual, is considered repealed or amended accordingly.

All Heads of Ministries, Bureaus and Offices and Managing Heads of Government-Owned or Controlled Corporations are requested to transmit the contents of this Circular to all concerned officials in their respective agencies.

(SGD.) FRANCISCO S. TANTUICO, JR.
Chairman

(SGD.) SILVESTRE D. SARMIENTO
Commissioner

A true copy