



PAMBANSANG PUNONGHIMPILAN TANOD BAYBAYIN NG PILIPINAS
(National Headquarters Philippine Coast Guard)
139 25th St., Port Area
1018 Manila

NHQ-PCG/CGFS

03 January 2024

STANDING OPERATING PROCEDURE
NUMBER 01-24

GUIDELINES ON THE UTILIZATION OF
COLLECTION MANAGEMENT SYSTEM (CMS)

I. AUTHORITY:

- A. Commission on Audit Memorandum No. 2013-004 (Revised Cash Examination Manual); and
- B. Government Accounting Manual Volume I (Accounting Policies, Guidelines, and Procedures and Illustrative Accounting Entries)

II. REFERENCE:

NHQ-PCG/CGFS Memorandum Circular Number 08-22 "Guidelines in the Collection and Deposit of Revenues in the Philippine Coast Guard dated 12 September 2023.

III. SCOPE:

This Standing Operating Procedure (SOP) covers all Collecting and Remitting Officers (CROs) of the Philippine Coast Guard (PCG).

IV. PURPOSE:

This SOP prescribes the general guidelines governing the use of Collection Management System (CMS) by all CROs from collection of fees, migration from handwritten to printed Official Receipt (OR) and generation of reports.

V. DEFINITION OF TERMS

A. Collection Management System (CMS) administrators - are personnel authorized to create the CMS account of PCG CROs based in the Headquarters Coast Guard Finance Service (HCGFS).

B. Collecting and Remitting Officers (CRO) – accountable for accepting cash/check as payment for fees/other charges to be deposited from Authorize Government Depository Bank (AGDB) to the Bureau of Treasury (BTr) and to prepare a monthly report of the collection with/without collections and to its respective stations.

C. **Collection Management System (CMS)** – internet-based system developed by Coast Guard Finance Service (CGFS) to digitalize and automate the process of collection and report generation of all CROs in the PCG.

D. **Collection** – the act or process of collecting ORs either Fees, Penalties or Refund. Receipts/Collections shall refer to all cash actually received from all sources during a given accounting period.

E. **Deposit** – to place for safekeeping.

F. **Finance Service Unit (FSU)** – unit responsible for the management of financial services, assistance with the administration of receipt, and taking charge of collection and disbursement of their respective Coast Guard District Funds.

G. **Report of Accountability for Accountable Forms (RAAF)** – shall be prepared by the Accountable Officer to report on the movement and status of accountable forms in his/her possession. The accountable forms include those with or without face value.

H. **Report of Check Issued (RCI)** – this report shall be used by the Disbursing Officer to report daily or as often as necessary his/her disbursements made through checks. It shall include cancelled checks and be maintained by fund cluster. One (1) report shall be prepared for each bank account which shall be the basis for the preparation of the Journal Entry Voucher (JEV).

I. **Report of Collections and Deposits (RCD)** – at the end of the business day, the Collecting Officers shall prepare the RCD for submission to the Accounting Office/Unit. The report lists all the ORs issued in numerical sequence including cancelled ones.

J. **Validating Machine** – an apparatus used in printing the Ors.

VI. **GUIDELINES:**

A. Prior to the request for issuance of an order, the prospective CRO shall secure the following clearances and attach the same to the letter request submitted to the Office of the Deputy Chief of Coast Guard Staff for Human Resource Management, CG-1 or District Administrative Officer (D-1)

- i. Certificate of No Pending Case at the Coast Guard Inspector General – Internal Affairs Service;
- ii. Certificate of No Pending Case at the Coast Guard Legal Service;
- iii. Certificate of No Money Accountability from Coast Guard Accounting Service Office;
- iv. Certificate of No Property Accountability from Coast Guard Supply Accountable Office;
- v. CG-2 Clearance; and
- vi. Certification from District Commander or Unit Commander that subject personnel is of good moral character.

VII. PROCEDURES:

A. All CG District CROs/Command CROs shall be designated through an order issued by the District Adjutant/Command Adjutant order for their respective designations, duties and responsibilities.

B. The new CROs shall be briefed by their respective District Accountant/Treasurer and/or District Auditor on the proper recording of transactions and other matters related to his/her work.

C. The CRO shall submit a copy of designation order and fidelity bond to CO, CGFSU as requirements for the creation of CMS account.

D. CMS administrators are the only personnel authorized to create the CMS account of PCG CROs based in HCGFS.

E. The CMS Administrator shall provide the CMS account and temporary password to the CRO. Upon creation of CMS account, the CRO shall immediately change the password.

F. Newly appointed or designated CROs shall undergo CMS orientation from CMS Administrator/CO, CGFSU before they can use the CMS program.

G. The CRO whose fidelity bond is about to expire shall inform the CMS administrator thirty (30) days before the expiration date. Also, CO, CGFSU will check and monitor the validity of fidelity bond of the CROs.

H. The CRO who will be separated from the Service by reason of resignation, retirement or relieved of accountability due to his/her removal or transfer to another position shall inform the CMS administrator for proper disposition. Also, to submit required reports up to the last day of service to CGFS/CGFSU including turnover of all official receipts (used and unused).

I. No payment of any nature shall be received by the CRO without immediately issuing a printed official receipt (OR) in acknowledgment thereof.

J. Temporary receipts shall not be issued as acknowledgment receipts of public funds.

K. The CRO shall generate the RCD, RAAF and RCI from CMS database and submit the same to the Accounting Office/Unit. The report lists all the ORs issued in numerical sequence including cancelled ones

L. All CROs shall migrate from handwritten to printed OR, to include duplicate and triplicate copies, using the validating machine.

M. All CROs and authorized personnel shall be able to access the CMS program.

N. All CROs in far-flung areas with no or limited internet connection shall continue the manual process of collection and deposit.

VIII. RESPONSIBILITIES:

A. Commander, Coast Guard Finance Service

1. Monitors, supervises and review through CGFSU, the proper utilization of CMS program.

2. Ensures that CMS is well-functioning and necessary updates shall be made to address possible problems that may arise during the utilization of the System.

3. Ensure that only authorized personnel can use, access and update the CMS

B. Commander, Coast Guard Internal Audit

1. Audit proper utilization of Collection Management System (CMS) to include the printed ORs and reports generated such as RAAF, RCD and RCI.

2. Recommend internal control, as necessary, to further enhance the Collection Management System and its operation.

C. CO, FSU-Port Area

1. Responsible for maintaining adequate number of OR ready for issuance.

2. Ensure adequate number of OR for the whole PCG.

D. CO, Coast Guard Finance Service Unit

1. Ensures that CMS shall be fully utilized by his/her Unit.

2. Informs the CMS Administrator when the CRO within his/her area of responsibility will be replaced.

3. Monitors all CROs within the AOR shall secure fidelity bond, timely renewal of bond and ensures that appropriate designation orders from Coast Guard Adjutant/District Adjutant/Command Adjutant have been published.

E. Collecting and Remitting Officer (CROs)

1. Ensures that CMS shall be fully utilized by his/her office.

2. Submits a copy of the designation order as CRO and fidelity bond to C, CGFS and CMS Administrator.

3. Coordinates with the CMS Administrator/CO, CGFSU in case he/she will be replaced.



4. Informs the CMS Administrator if there was a technical malfunction to immediately resolve the error in the system.

5. Determines the accuracy and regularity of the cash transactions.

6. Ensures the cash and check collections have been deposited in full within the prescribed period.

F. PCG District Adjutant / PCG Command Adjutant

1. Shall issue appropriate Orders to all CROs within their Area of Responsibility indicating the cash accountability to be bonded as a requirement for the application of Fidelity Bond and creation of CMS account.

IX. RESCISSION CLAUSE:

All circulars, policies and provisions of existing regulations that are inconsistent with the provisions of this SOP are hereby amended or rescinded as the case may be.

X. EFFECTIVITY:

This SOP shall take effect 15 days after approval.

BY COMMAND OF COAST GUARD ADMIRAL GAVAN:

OFFICIAL:








JULIE ANN D ALEJO
CG LT
Acting Coast Guard Adjutant




JOEVEN L FABUL
CG COMMO
Chief of Coast Guard Staff

Annex A - Collection Management System (CMS) Process Flow

Annex A

Collection Management System (CMS) Process Flow

Activity	Person/Office/Unit Responsible	Details/Function	Interface
 START			
 Designation of CROs	CO, CGFS/ District Commander	1. CGFS/ District Commanders designate their respective CRO.	Designation Order
 CMS Orientation	CMS Administrator/ CO, CGFSU	2. Newly designated CRO to undergo CMS orientation. 3. CMS Administrator/CO, CGFSU will facilitate the orientation to the newly designated CRO.	
 Submission of Designation Order and copy of Fidelity Bond	Newly Designated CRO	4. Newly designated CRO to submit his/her Designation Order and copy of Fidelity Bond to CMS Administrator/CO, CGFSU.	Designation Order Copy of Fidelity Bond
 Creation of CMS Account	CMS Administrator	5. CMS Administrator will create CMS Account of newly designated CROs upon receipt of Designation Order and Fidelity Bond. 6. Once the CMS has been created, the newly designated CRO to open the CMS account and immediately change the password.	Designation Order Fidelity Bond
 Utilization of CMS	CRO	7. All CROs to fully utilize the CMS to include printing of ORs and generating the RAAF, RCD and RCI.	RAAF, RCD, RCI

		<p>8. All CROs to report any CMS technical malfunction to CMS Administrator to immediately repair the error in the system.</p>	
<div data-bbox="241 462 509 553" style="border: 1px solid black; padding: 5px; text-align: center;"> Inspection of CMS Utilization </div> 	<p>CG Internal Auditor</p>	<p>9. CG Internal Auditor to inspect whether the CMS is fully utilized. The printed OR, RAAF, RCD and RCI generated from the CMS to be part of the checklist for inspection.</p> <p>10. Recommend internal control to further enhance the process of collection and deposit relative to the CMS utilization.</p>	
<div data-bbox="241 1006 509 1097" style="border: 1px solid black; padding: 5px; text-align: center;"> Termination of CMS Utilization </div> 	<p>CRO CMS Administrator</p>	<p>11. CRO to inform the CMS Administrator thirty (30) days before the expiration of his/her fidelity bond or when he/she will be relieved as CRO for proper disposition.</p> <p>12. Upon receipt of his/her Termination Order as CRO, CMS Administrator to delete his/her CMS account.</p>	<p>Copy of Fidelity Bond</p> <p>Termination Order</p>
<div data-bbox="272 1542 493 1628" style="border: 1px solid black; border-radius: 50%; padding: 10px; text-align: center;"> END </div>			