



Funding the Republic

REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG INGATANG-YAMAN
(BUREAU OF THE TREASURY)
Intramuros, Maynila 1002

TREASURY CIRCULAR No. 02 - 2014
June 16, 2014

TO: Heads of National Government Agencies, State Universities and Colleges, All National Collecting Officers and Cashiers, Provincial/City/Municipal Treasurers, Bureau of the Treasury Regional Directors and Chief Treasury Operations Officers II /Officers-In-Charge, Branch Managers of Authorized Government Depository Banks and all others concerned

SUBJECT: Guidelines in Depositing National Collections to the National Treasury

1.0 PURPOSE

- 1.1 To prescribe the use of designated bank account number/s in depositing National Collections (NC) to the National Treasury.
- 1.2 To facilitate classification of remitted NC for improved reporting.
- 1.3 To facilitate and simplify the reconciliation of NC.

2.0 GENERAL GUIDELINES

- 2.1 The Bureau of the Treasury (BTr) shall open and maintain a bank account for each government agency that has an Agency Code assigned by the Department of Budget and Management (DBM).
- 2.2 Each government agency shall deposit its NC to the bank account number opened by the BTr.

- 2.3 The Authorized Government Depository Bank shall make available the bank account number opened by the BTr for each of its client government agency.
- 2.4 The National Collecting Officer (NCO) shall prepare and submit to BTr the List of Deposited Collections (LDC) and bank validated Deposit Slip, within the next banking day from collection date.
- 2.5 Electronic and direct remittance to the National Treasury such as, but not limited to, Point of Sales System, Mobile Wallet, National Single Window, and Authority to Debit Account, shall comply with the existing DBM Circular Letter Nos. 2013-16, 2013-16A, 2013-16B and separate procedures to be prescribed by BTr.

3.0 SPECIFIC GUIDELINES

- 3.1 The NCO shall accomplish separate deposit slip for NCs to be deposited to the bank account of each recipient agency (regardless of fund code/s). See Annex "A" for illustration.
- 3.2 The NCO shall prepare and submit to BTr the LDC with corresponding validated deposit slip/s. The sample form of LDC is attached for reference as Annex "B".
- 3.3 The NCO shall ensure that the total amount reflected in the LDC is equal to the sum of the corresponding deposit slip/s.
- 3.4 The CTOO II of the BTr District/Provincial Office shall compare the total amount in the LDC with the Daily Summary of Deposited Collections (DSDC)/Collection Report (CR) as reported by AGDB Branches. Any discrepancy in the DSDC/CR shall be corrected by the NCO and/or AGDB, as necessary, within the next banking day from submission of the DSDC/CR.

4.0 HELP DESK

The BTr District/Provincial Offices (<http://www.treasury.gov.ph/wp-content/uploads/2014/06/Directory-of-BTr-Provincial-Offices.pdf> & <http://www.treasury.gov.ph/wp-content/uploads/2014/06/Directory-of-BTr-Regional-Director.pdf>) or the BTr Help Desk (bankaccounts@treasury.gov.ph) may be contacted for any concerns or inquiries in connection with the implementation of this Circular.

5.0 EFFECTIVITY

This Order shall take effect fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation.




ROSALIA V. DE LEON
Treasurer of the Philippines

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Sample Deposit Slips

ONCOLL PAYMENT SLIP

This is your receipt when machine validated


 LAND BANK OF THE PHILIPPINES ONCOLL PAYMENT SLIP		Date
Please check the appropriate mode of payment. <input type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/> Debit from Account		
MERCHANT/AGENCY DEPOSIT ACCOUNT NUMBER 3402 2492 09		MERCHANT/AGENCY NAME DPWH/B5702
Reference Number 1 LTD-CD		Printed Name and Signature of Payor/Depositor/Representative JUAN DELA CRUZ
Reference Number 2 D1931		Teller's Validation
Reference Number 3 (Numeric)		
Amount ₱ 271,447.52		

Note:

- Merchant/Agency Name – Name of Agency to be credited/Agency Code
- Reference Number 1 – Depositing or Collecting Agency
- Reference Number 2 – Agency Code of Depositing or Collecting Agency

ONCOLL PAYMENT SLIP

This is your receipt when machine validated


 LAND BANK OF THE PHILIPPINES ONCOLL PAYMENT SLIP		Date
Please check the appropriate mode of payment. <input type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/> Debit from Account		
MERCHANT/AGENCY DEPOSIT ACCOUNT NUMBER 3402 2492 76		MERCHANT/AGENCY NAME DOTC/B5082
Reference Number 1 LTD-CD		Printed Name and Signature of Payor/Depositor/Representative JUAN DELA CRUZ
Reference Number 2 D1931		Teller's Validation
Reference Number 3 (Numeric)		
Amount ₱ 22,025.48		

Note:

- Merchant/Agency Name – Name of Agency to be credited/Agency Code
- Reference Number 1 – Depositing or Collecting Agency
- Reference Number 2 – Agency Code of Depositing or Collecting Agency

ONCOLL PAYMENT SLIP

This is your receipt when machine validated


 LAND BANK OF THE PHILIPPINES ONCOLL PAYMENT SLIP		Date
Please check the appropriate mode of payment. <input type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/> Debit from Account		
MERCHANT/AGENCY DEPOSIT ACCOUNT NUMBER 3402 2589 50		MERCHANT/AGENCY NAME LTD-CD / D1931
Reference Number 1 LTD-CD		Printed Name and Signature of Payor/Depositor/Representative JUAN DELA CRUZ
Reference Number 2 D1931		Teller's Validation
Reference Number 3 (Numeric)		
Amount ₱ 440,535.00		

Note:

- Merchant/Agency Name — Name of Agency to be credited/Agency Code
- Reference Number 1 — Depositing or Collecting Agency
- Reference Number 2 — Agency Code of Depositing or Collecting Agency

ONCOLL PAYMENT SLIP

This is your receipt when machine validated


 LAND BANK OF THE PHILIPPINES ONCOLL PAYMENT SLIP		Date
Please check the appropriate mode of payment. <input type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/> Debit from Account		
MERCHANT/AGENCY DEPOSIT ACCOUNT NUMBER 3402 2524 50		MERCHANT/AGENCY NAME EMB / D1609
Reference Number 1 LTD-CD		Printed Name and Signature of Payor/Depositor/Representative JUAN DELA CRUZ
Reference Number 2 D1931		Teller's Validation
Reference Number 3 (Numeric)		
Amount ₱ 97,000.00		

Note:

- Merchant/Agency Name — Name of Agency to be credited/Agency Code
- Reference Number 1 — Depositing or Collecting Agency
- Reference Number 2 — Agency Code of Depositing or Collecting Agency

ONCOLL PAYMENT SLIP

This is your receipt when machine validated

 LAND BANK OF THE PHILIPPINES ONCOLL PAYMENT SLIP		Date
Please check the appropriate mode of payment. <input type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/> Debit from Account		
MERCHANT/AGENCY DEPOSIT ACCOUNT NUMBER 3402 2793 10		MERCHANT/AGENCY NAME UP/A0823
Reference Number 1 LTO-CO		Printed Name and Signature of Payor/Depositor/Representative JUAN DELA CRUZ
Reference Number 2 D1931		Teller's Validation
Reference Number 3 (Numeric)		
Amount ₱ 72,890.00		

Note:

- Merchant/Agency Name — Name of Agency to be credited/Agency Code
- Reference Number 1 — Depositing or Collecting Agency
- Reference Number 2 — Agency Code of Depositing or Collecting Agency

Deposit No. 2014 -

LAND TRANSPORTATION OFFICE
LIST OF DEPOSITED COLLECTIONS

Date Collected : May 30, 2014

Name of Agency : Land Transportation Office

Name of Collecting Officer : JUAN DELA CRUZ

Section : Treasury, Collection Unit

NATURE OF COLLECTIONS (Revenue/Income Account Code)	Agency to be Credited	Agency Code	Fund Code	Amount
604 - Motor Vehicles User's Charge (5%)	DPWH	B5702	152	-
604 - Motor Vehicles User's Charge (7.5%)	DPWH	B5702	153	-
604 - Motor Vehicles User's Charge (80%)	DPWH	B5702	151	-
609 - Other Taxes (Axle Overloading) (5%)	DPWH	B5702	152	14,683.65
609 - Other Taxes (Axle Overloading) (7.5%)	DPWH	B5702	153	22,025.47
609 - Other Taxes (Axle Overloading) (80%)	DPWH	B5702	151	234,938.40
609 - Finance & Penalties - Tax Revenue (MVUC) (5%)	DPWH	B5702	152	-
609 - Finance & Penalties - Tax Revenue (MVUC) (7.5%)	DPWH	B5702	153	-
609 - Finance & Penalties - Tax Revenue (MVUC) (80%)	DPWH	B5702	151	-
	Sub-Total			271,647.52
609-Other Taxes (Axle Overloading) (7.5%)	DOTC	B5082	151	22,025.48
609 - Finance & Penalties - Tax Revenue (MVUC) (7.5%)	DOTC	B5082	151	-
	Sub-Total			22,025.48
578 - Other Taxes (Science Tax)	LTO - CO	D1931	101	-
578 - Finance & Penalties - Tax Revenue (Science Tax)	LTO - CO	D1931	101	-
608 - License Fees (Driver's Conductors and Student Permit)	LTO - CO	D1931	101	16,650.00
628 - Other Fees (MAIDRS, PETC, LES & Others)	LTO - CO	D1931	101	242,820.00
628 - Other Fees (Licensing)	LTO - CO	D1931	101	16,385.00
609 - Fines and Penalties - Fees, Permits & License Income (Law Enforcement)	LTO - CO	D1931	101	316,805.00
609 - Fines and Penalties - Fees, Permits & License Income (Licensing)	LTO - CO	D1931	101	16,125.00
609 - Fines and Penalties - Fees, Permits & License Income (Seat Belt Use Act)	LTO - CO	D1931	151	31,750.00
678 - Miscellaneous Income - Computer Fee	LTO - CO	D1931	151	-
678 - Miscellaneous Income - (MV/MC Plates, Tags % Stickers, ID Cards, Others)	LTO - CO	D1931	151	-
	Sub-Total			640,535.00
628 - Other Fees / Clean Air Act (RA8749)	EMB	D1609	155	97,000.00
	Sub-Total			97,000.00
416 - Due to NGA's - Legal Research Fund (LRF)	UP System	A0823	187	72,890.00
	Sub-Total			72,890.00
	GRAND TOTAL			1,104,098.00

IMPORTANT: A separate deposit slip shall be accomplished for each agency to be credited. In the above example, the collecting officer shall accomplish five(5) deposit slips, i.e. for the account of DPWH, DOTC, LTO-CO, EMB & UP System.

Breakdown:

Partial Deposit

Cash Deposit

Checks Deposit

Sub-Total

PMO

Sub-Total

TOTAL

1,104,098.00

Signature

JUAN DELA CRUZ

Name

LTO, Collecting Officer

Title