



REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG INGATANG-YAMAN
(BUREAU OF THE TREASURY)

Intramuros, Maynila 1002

Funding the Republic

TREASURY CIRCULAR No. 05 - 2014

September 26, 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: Amendment to Treasury Circular No. 03-2014 dated June 16, 2014 re Guidelines in Depositing National Collections to the National Treasury

1.0 PURPOSE

- 1.1 To amend some provisions of Treasury Circular No. 03-2014 and clarify the responsibilities of National Collecting Officers (NCOs) and Authorized Government Depository Banks (AGDBs) to the National Treasury.
- 1.2 To facilitate classification of remitted National Collections (NCs) for improved reporting.
- 1.3 To facilitate and simplify the reconciliation of National Collections (NCs).

2.0 GENERAL GUIDELINES

2.1 Section 2.4 is hereby amended to read as follows:

“2.4 The National Collecting Officer (NCO) shall prepare and submit to National Treasury, thru the AGDB Branch, the List of Deposited Collections (LDC) and bank validated Deposit Slip, within the next banking day from collection date. The National Treasury District/Provincial Office shall pick-up at the AGDB Branch the LDC and bank validated Deposit Slip.”

2.2 A new section 2.6 is hereby added to read as follows:

“2.6 National Government Agencies (NGA), NCOs, AGDBs, and payment integrators/providers/ facilitators shall make prior coordination with National Treasury on any proposed implementation of payment systems for NCs affecting the National Collection System.”

3.0 SPECIFIC GUIDELINES

Provisions under 3.0 (Specific Guidelines) are hereby and supplemented to read as follows:

- 3.1 The NCO shall accomplish one deposit slip for the total amount of NCs to be deposited to the National Treasury. The NCO shall use the new bank account of the government agency (regardless of fund code/s) as opened by the National Treasury with the AGDBs. See Annex “A” for illustration.
- 3.2 The NCO shall prepare and submit to National Treasury, thru the AGDB Branch, the LDC with corresponding validated deposit slip. 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 amount of the corresponding Deposit Slip. The National Treasury District/Provincial Office shall pick-up the bank validated Deposit Slip and corresponding LDC at the AGDB Branch.
- 3.4 The ADGB Head Office shall prepare and submit a daily collection report to National Treasury thru the TSA Reporting and Monitoring System (TRAMS).


3.5 The National Treasury National Cash Accounting Division (NCAD) shall validate the total collections remitted to the account of the National Treasury with Bangko Sentral ng Pilipinas (TSA Account) with the collection report submitted by the AGDB. Any discrepancy in the collection report shall be corrected by the AGDB in accordance with procedures and requirements under section of Treasury Circular No. 03-2013 dated December 11, 2013.

4.0 HELP DESK

The National Treasury 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 National Treasury 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 Slip

PAYMENT/DEPOSIT SLIP <small>This is your receipt when machine validated</small>	<i>Name of Authorized Government Depository Bank (AGDB)</i>		Date: MM/DD/YYYY
	Please check the appropriate mode of payment: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/> Debit from Account		
	MERCHANT/AGENCY DEPOSIT ACCOUNT NUMBER <div> <div>3</div><div>4</div><div>0</div><div>2</div> <div></div><div>2</div><div>5</div><div>7</div><div>6</div> <div></div><div>3</div><div>5</div> </div>		MERCHANT/AGENCY NAME LAND TRANSPORTATION OFFICE
	Reference Number 1 LAND TRANSPORTATION OFFICE		Printed Name and Signature of Payor/Depositor/Representative JUAN DELA CRUZ
	Reference Number 2 D1931		Teller's Validation
	Reference Number 3 (Numeric)		
	Amount ₱ 1,104,098.00		

Note:

- *Merchant/Agency Name - Name of Agency to be credited*
- *Reference Number 1 - Name of Depositing or Collecting Agency*
- *Reference Number 2 - Agency Code of Depositing or Collecting Agency*
- *Printed Name and Signature of Payor/Depositor/Representative - Name of NCO/Depositor (Agent)*
- *Merchant/Agency Deposit Account Number - Assigned Clearing Account of Agency*

n.b. Deposit Slip form vary according to bank.

Deposit No. 2014 - _____

LAND TRANSPORTATION OFFICE
LIST OF DEPOSITED COLLECTIONS

Date Collected : **August 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: One deposit slip shall be accomplished for the total amount to be credited. In the above example, the collecting officer shall accomplish 1 (one) deposit slip for the account of LTO.

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