



Funding the Republic

REPUBLIKA NG PILIPINAS  
KAGAWARAN NG PANANALAPI  
**KAWANIHAN NG INGATANG - YAMAN**  
**(BUREAU OF THE TREASURY)**  
INTRAMUROS, MANILA

**TREASURY CIRCULAR NO. 3 - 2018**  
14 June 2018

**TO : All Heads of Departments/Agencies/State Universities and Colleges (SUCs) including Commissions/Offices under the Constitutional Fiscal Autonomy Group (CFAG), All Disbursing Officers, Cashiers and Accountants, Bureau of the Treasury Regional Directors and Chief Treasury Operations Officer II/Officers-In-Charge, Branch Managers of Authorized Government Servicing Banks and All other Concerned.**

**SUBJECT : GUIDELINES ON THE HANDLING OF THE LIST OF DUE AND DEMANDABLE ACCOUNTS PAYABLE – ADVICE TO DEBIT ACCOUNT (LDDAP-ADA)**

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1. Department of Budget and Management Circular Letter No. 2013-16 dated December 23, 2013, prescribes the use of LDDAP-ADA in the payment of National Government Agency/Operating Unit (NGA/OU) budgetary expenditures, a direct payment scheme via a bank debit system of the Modified Disbursement System (MDS) of the National Government.
  2. All concerned using the LDDAP-ADA as mode of payment is enjoined to submit all the LDDAP-ADA and the covering Advice of Check Issued and Cancelled (ACIC) before this can be acted upon by the MDS bank.

Each NGA/OU shall always attach the duly signed LDDAP-ADA when submitting the corresponding ACIC to MDS bank branch.

3. For ACIC uploaded through LBP's eMDS, the LDDAP-ADA listed therein shall be submitted to the MDS bank branch not later than the next banking day of ACIC submission.

If an NGA fails to submit the corresponding LDDAP-ADA to the MDS bank branch a day after ACIC uploading, the MDS bank shall immediately revert the corresponding amount of the ACIC to the outstanding NCA of the agency.

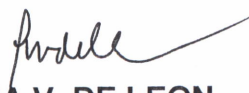
4. For ACIC submitted through over-the-counter, the MDS bank shall only accept and process the ACIC for debiting the MDS sub account of an NGA/OU, if the corresponding LDDAP-ADA is attached therein.

**TRANSITORY PROVISIONS:**

All NGAs shall clean up all outstanding LDDAP-ADA and ACIC as of **June 30, 2018**. ACIC submitted without LDDAP-ADA starting July 1, 2018, shall not reduce outstanding NCA both in book and bank balance.

For guidance of all concerned.

This Circular takes effect immediately, and all other circulars, orders or memorandum inconsistent herewith are hereby deemed revoked and/or modified accordingly.

  
**ROSALIA V. DE LEON**  
Treasurer of the Philippines

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