



Funding the Republic

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

TREASURY CIRCULAR NO. 2-2021
27 April 2021

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 Officer II/Officers-In-Charge, Branch Managers of Authorized Government Depository Banks and all others concerned

SUBJECT: Enhanced Guidelines in National Deposited Collections and Disbursements in line with the New National Government Collection and Disbursement System (NGCDS) of the Bureau of the Treasury

A. OBJECTIVES

1. To amend some provisions of the following existing guidelines and procedures in depositing national collections to the Bureau of the Treasury.
 - 1.1 Treasury Circular No. 05-2014 dated 26 September 2014 entitled, "Amendment to Treasury Circular No. 03-2014 re: Guidelines in Depositing National Collections to the National Treasury";

Specific Guidelines:

"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."
 - 1.2 Treasury Circular No. 03-2014 dated 16 June 2014 entitled, "Guidelines in Depositing National Collections to the National Treasury".

General Guidelines:

"2.1 The Bureau of the Treasury (BTr) shall open and maintain bank accounts for each government agency that has an Agency code assigned by the Department of Budget and Management".

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)."
 - 1.3 Treasury Office Order No. 15-2017 dated 25 September 2017 relative to centralized issuance of Certification of Deposited National Collections.

2. To require the use of designated clearing accounts for Trust, Special Account in the General Fund and other accounts for a more efficient monitoring, recording, reconciliation and certification of deposited national collections.
3. To prescribe the use of Unified Accounts Code Structure (UACS) Codes in the reporting of deposited National Collections (NC) pursuant to the provision of COA-DBM-DOF Joint Circular No. 2013-1 dated August 6, 2013 providing a harmonized accounting code classification that will facilitate the efficient and accurate financial reporting of National Collections.
4. To provide procedures on the reporting of disbursements made through the modified disbursement system (MDS) by Authorized Government Servicing Banks (AGSBs).

B. GENERAL GUIDELINES

I. COLLECTIONS

a. Deposit/Remittance of Collection

1. The Bureau of the Treasury (BTr) shall open and maintain a separate clearing account with Authorized Government Depository Banks (AGDBs) for each national government agency that has Organization and Funding Source Codes assigned by the Department of Budget and Management (DBM).
2. The BTr shall also open and maintain a separate clearing account with an AGDB upon the request of a NGA with Online Collections and/or Electronic Payment mode supported with the copy of a Memorandum of Agreement relative to the said collection and/or payment scheme.
3. The AGDBs shall make available to the NGAs the clearing accounts opened by the BTr for National collection and other remittance.
4. The national government agencies (NGAs) shall be advised by the BTr and/ or the AGDBs of the clearing account to be used for their deposited collections or other remittance.
5. All National Collecting Officers (NCOs) shall be provided by the BTR of their NCO Codes.
6. For each national collection deposit, the National Collecting Officer shall use a separate **Oncoll Deposit Slip** and fill out the required fields, which include the NCO Codes, for the **National Collections to be deposited to the designated bank clearing account with AGDBs for each Funding Source of**

the government agency. Sample form of OnColl deposit slip is attached for reference as Annex "A"

7. For remittance or deposits through List of Due and Demandable Accounts Payable-Advice to Debit Accounts (LDDAP-ADA) and Letter request to credit/Fund Transfer Advice, Source Agency (SA) shall indicate the name of the Creditor/Payee/Implementing Agency (IA) for deposit/credit to **designated IA-BTr clearing account per funding source** with the AGDB. Likewise, the NCO Codes of the IA shall be indicated. The IA shall issue an official receipt as acknowledgment.
8. For Online Collections and/or Electronic Payment mode the Service Provider /Merchant shall be advised by the NGAs and/or the BTr the designated **BTr clearing account** to be used to credit and/or transfer the collections.

b. Report of Collection

1. All AGDBs shall submit to BTr their nominated names of users as **Uploader** and **Approver** for registration and user creation in the NGCDS.
2. The AGDBs shall submit to BTr a daily collection report comprising all NGAs' collections including adjustments, in Comma Separated Value (.csv) file format, **through uploading facility access in the NGCDS not later than 4:00 PM of the succeeding banking day** from the date of collection using the following naming convention:

File naming convention:

AAAXXXMMDDYYYYTYPEMMDDYYCODECAA.csv

Where:

AAA	- Bank Code (LBP, DBP, UCPB, PVB, OFB)
XXXX	- Branch Code
MMDDYYYY	- Transaction date and time
TYPE	- Transaction Type (Cash, Check, LDDAP-ADA, OnColl, Epayment)
MMDDYYYY	- Date Credited
CODE	- UACS Organization Code
CA	- Clearing Account
A	- Amount

Please refer to Appendix for the **NGCDS User's Guide**.

3. The AGDBs shall ensure that **details of any adjustments** pertaining to the NGAs' collections are indicated in the Collection Report and shall be effected against succeeding day's collection to be uploaded in the NGCDS.
4. The AGDBs shall ensure the proper adoption of the UACS Organization codes in all collection reports.
5. The AGDBs shall ensure that all deposited collections /remittances through Regular Deposit, Online Collections, Electronic Payment Scheme, Direct Remittance, LDDAP-ADA, Letter request to credit/ Fund Transfer Advice and other type of remittances are included in the Daily Summary of Collection Reports uploaded in the NGCDS.

c. Certification of Deposited National Collection

1. Certification of deposited national collections for current year transactions and onwards requested by NGAs starting July 1, 2021 shall be issued by the BTr-ROs .
2. Certification of deposited national collections requested by NGAs for prior **year's** transactions for the purposes of funding requirement and NCA issuance of DBM shall continue to be issued by the BTr NCAD.
3. Collections/remittances requiring adjustment and/or reclassification from one fund to another shall be forwarded by the BTr-ROs/POs to BTr-NCAD for corrections in the books of accounts before a certification can be issued.

II. DISBURSEMENTS

1. AGSB shall submit daily to the BTr Central Office- NCAD the consolidated report of negotiated amounts of MDS checks/LDDAP-ADA serviced during a given day. The report shall adopt the organization, funding source and the allotment/object class codes in Unified Accounts Code Structure (UACS) format.
2. NCAD shall upload the daily consolidated report of the negotiated MDS Report in the Disbursement Module of NGCDS.

III. RECONCILIATION

1. AGDBs shall submit to BTr a monthly collection report comprising all NGAs' collections/remittances in Comma Separated Value (.csv) file

format, **through uploading facility in the NGCDS** for the monthly reconciliation process.

2. BTr Central Office –NCAD shall furnish the NGAs with the Monthly Statement of Collections and Disbursement representing receipts/revenues deposited to the BTr thru Authorized Government Depository Banks and MDS negotiated thru AGSB.
3. The NGAs upon receipt of the Monthly Statement of Collections/Remittances and Disbursements shall reconcile and validate against their records. Discrepancy of the recorded data shall be submitted to BTr-NCAD within 30 days upon receipt of statement otherwise shall be construed as reconciled/validated.
4. On the noted discrepancy, NGAs shall submit to BTr-NCAD the relevant documents such as bank validated deposit slips, bank credit advice for any adjustments and/or reclassification for the current collections within the current year or until the 31st of January of the succeeding year to make the necessary adjustments in the BTr NG books.

C. TRANSITORY PROVISION ON THE USE OF NCO CODES UNDER ITEM 5-6 OF THE GENERAL GUIDELINES ON COLLECTIONS

The NCOs shall continue to use regular deposit slip for their remittances and submit the List of Deposited Collections (LDC) of their daily deposits/remittances together with the validated deposit slips while the systems of the Authorized Government Depository Banks (AGDBs) are being enhanced to capture the NCO Codes in NGCDS. All designated collecting officers shall ensure that they are properly bonded and shall secure their assigned NCO Codes from the BTr before assuming their functions as accountable public officers. The BTr shall advise the NGAs on the use of the codes when the system is already in place.

D. HELP DESK

BTr Help Desk may be contacted for any concerns or inquiries in connection with the implementation of this Circular.

Concern	Contact Person	Contact Number Email Address
Accounting	Mary Grace Roselee Basilio-Doctor	8524-7032 mgdoctor@treasury.gov.ph
IT	Ian Hero S. Soliven	8663-2258 issoliven@treasury.gov.ph
NCR Regional Office	Concepcion S. Austria	8527-6846 district2@treasury.gov.ph

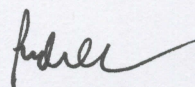
	Ofelia A. Castillo	8527-3083 district3@treasury.gov.ph
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E. REPEALING CLAUSE

The provisions of any existing circulars and issuances inconsistent herewith are hereby repealed and/or modified accordingly.

F. EFFECTIVITY/IMPLEMENTATION

This Circular shall take effect immediately.



ROSALIA V. DE LEON
Treasurer of the Philippines