

TREASURY CIRCULAR NO. 2-2022
31 May 2022

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

A. OBJECTIVES

1. To issue guidelines and procedures in depositing national collections to the Bureau of the Treasury.
2. To require the use of three (3) major clearing accounts per type of funds in depositing national collections for Regular Fund, Inter Agency Transfer of Fund (IATF) and Other-than-IATF.
3. To require the use of specific clearing accounts designated for remittances under Special Account in the General Fund (SAGF) and those classified as Online and/or Electronic Collections.
4. To prescribe the use of National Collecting Officer (NCO) Code, and Unified Account Code Structure (UACS) Organization Code of the Agency to be credited in depositing the National Collections (NC) to the BTr.
5. To provide procedural guidelines relative to the adjustment of collection details reported through the National Government Collection and Disbursement System (NGCDS) by AGDBs.
6. To provide procedures on the issuance of Certification of Deposited National Collections.

B. GENERAL GUIDELINES

1. The Bureau of the Treasury (BTr) shall open and maintain three (3) major clearing accounts for the following type of funds with Authorized Government Depository Banks (AGDBs) to be used by all National Government Agencies (NGAs).
 - i. BTr- Regular Fund
 - ii. BTr- Inter Agency Trust Fund (IATF)
 - iii. BTr-Other than IATF
2. The BTr clearing accounts for the **Regular Fund** of Bureau of Internal Revenue (BIR) and Bureau of Customs (BOC) with AGDBs shall be maintained and automatically swept to the designated BTr-BIR/BOC Mother account within the day.
3. The BTr shall open and maintain a separate clearing account for the **Special Account in the General Fund (SAGF)** with AGDBs for each NGA that has Organization and Funding Source Codes assigned by the Department of Budget and Management (DBM).
4. The BTr shall also open and maintain a separate clearing account with the AGDBs of NGA with over-the-counter Online Collections (OnColl) and/or Electronic Payment mode supported with the copy of a Memorandum of Agreement (MOA) relative to the said collection and/or payment scheme.
5. The AGDBs shall make available to the NGAs the clearing accounts opened by the BTr for National collection and other remittance.
6. Penalty shall be applied in cases of AGDBs failure to submit collection report/late collection report to the NGCDS in accordance with Treasury Circular No. 03-2013 dated December 11, 2013, D. General Guidelines 5. Penalties for Failure/Incorrect/Late Fund Remittance or Reporting.
7. The BTr shall advise the NGAs of the clearing account and NCO code to be used for their deposited collections or other remittance.

C. SPECIFIC GUIDELINES

I. Deposit/Remittance of Collection

The NGAs shall determine the proper fund classification of the collections to be remitted and use the corresponding clearing accounts assigned for each type of fund:

<i>Account Name</i>	<i>LBP Account Number</i>	<i>Receipts and Income</i>
1. BTr -Regular Fund	3402-2844-20	All fees, charges, assessments, and other receipts or revenues collected by departments, bureaus, and offices of the National Government, including Constitutional Offices accruing as income of the General Fund.
2. BTr - Inter Agency Transfer of Fund (IATF)	3402-2844-38	Receipts or fund transfers from any government agency and GOCC to another agency to facilitate project/program implementation.
3. BTr - Other than IATF	3402-2844-46	Trust Receipts from other sources including private persons or foreign institutions <i>such as performance bonds, affiliation fees, fiduciary fund, bid docs for payment of honorarium, Legal Research Fund, PLI's service fees, guarantee/security deposit, donation, and other receipts</i> for the fulfillment of some obligations.
4. BTr-Special Account in the General Fund (SAGF)	List of SAGF accounts as Annex "A" Designated separate clearing accounts for SAGF per each NGA that has Organization and Funding Source Codes as assigned by DBM	Receipts authorized by law to be recorded as a SAGF or a fund other than the General Fund which were established in accordance with rules and regulations issued by the Permanent Committee. The said special funds may be made available for expenditure, subject to any special provision of the agencies concerned; and other instances authorized by law.

The NGAs, GOCCs and LGUs shall use the designated **BTr- Regular Fund** clearing account in depositing the following nature of collections and use the assigned Organization Code.

Nature of Remittances	Assigned Organization Code
Excess, unused/unutilized funds	110050100001
Interest Income	110050100002
COA Audit Fees	310000100000

a. **Remittance through National Collecting Officer (NCO) of NGA (Cash/Check)**

- i. For each national collection deposit **cash or check**, the National Collecting Officer shall use a separate **Oncoll Payment Slip** for each **Funding Source** and fill out the required fields, which include the **NCO Code**, and **UACS Organization Code of Agency to be credited**.

Sample form of OnColl payment slip is attached for reference as Annex "B"

- ii. For check deposit, the clearing account number, NCO Code and the UACS Organization Code of Agency to be credited shall also indicated at the back of the check.
- iii. The bank teller shall encode the fields for NCO Codes (6 digits Alphanumeric) and UACS Organization Code (12 digits all numeric) as indicated in the Oncoll Payment Slip to their corresponding system in place.

b. **Remittance from NGAs through LDDAP-ADA, and Credit Memo Fund Transfer from other institutions**

- i. For each remittance and/or transfer through List of Due and Demandable Accounts Payable-Advice to Debit Account (LDDAP-ADA), the NGAs shall use and indicate the designated clearing account per type of fund and the UACS Organization Code of the Agency to be credited in the LDDAP-ADA form.

Sample form of LDDAP-ADA is attached for reference as "Annex C".

- ii. For each remittance and/or transfer through Letter of Credit Memo Fund Transfer, the NGAs shall use and indicate the designated clearing account per type of fund and the UACS Organization Code of Agency to be credited in the memo/letter to the banks.

- iii. NGAs shall indicate the designated NCO Code as **LD9999** for remittance thru LDDAP-ADA and **FT9999** for credit memo fund transfer advice/letter.
 - iv. AGDB bookkeeper shall encode the UACS Organization Code of Agency to be credited and assigned NCO Code as indicated in the LDDAP ADA form or credit memo fund transfer advice/letter.
- c. **Payment of Individual Depositor to NGAs thru Over-the-Counter Online Collection (OnCOLL)** with existing Memorandum of Agreement (MOA) between AGDB, and NGA for the collection of payment via online collection facility.
- i. The BTr shall open and maintain a separate clearing account with the AGDBs of NGA for OnCOLL mode supported with the copy of a Memorandum of Agreement relative to the said collection and/or payment scheme.
 - ii. NGA shall advise their clients/individual depositors the designated clearing account for OnColl to be used in depositing their payment. NGA clients shall accomplish the OnColl Payment Slip indicating all the fields required as agreed per MOA.
 - iii. Bank Teller shall encode all the fields based on the accomplished OnColl Payment Slip.
 - iv. AGDB shall predefine the NCO Code as **OC9999**.
 - v. AGDB shall predefine the UACS Organization Code based on the designated clearing account for OnColl of specific NGA.
 - vi. AGDB shall sweep all the remittances credited to the parking accounts for OnColl to the designated clearing account per type of fund within the day.

d. Remittance thru Electronic Banking Collection or E-Payment

Covered under the Electronic Banking Collections are the remittances made via electronic payment including but not limited to the following: Link.BizPortal, weAccess, eMDS, RTGS and remittances thru special tie-up with third party providers such as PAYMAYA, GCash, Dragonpay, etc.

- i. The BTr shall open and maintain a separate clearing account with the AGDBs of NGA for Electronic Payment mode supported with the copy of a Memorandum of Agreement relative to the said collection and/or payment scheme.

- ii. NGA shall advise their provider the designated clearing account for E-Payment to be used in their remittance of collections.
- iii. AGDB shall predefine the NCO Code as **EP9999**.
- iv. AGDB shall predefine the UACS Organization Code based on the designated clearing account for E-Payment of specific NGA.
- v. AGDB shall sweep all the remittances credited to the parking accounts for E-Payment to the designated clearing account per type of fund within the day.

II. Report of Collection

- a. All AGDBs shall submit to BTr their nominated names of users as **Uploader** and **Approver** for registration and user creation in the NGCDS.
- b. The enhanced system requires the AGDBs to submit to BTr the daily collection report comprising all NGAs' collections including adjustments and the **National Collecting Officer Code and Agency to be Credited (Organization Code)** in Comma Separated Value (.csv) file format, **through uploading facility access in the NGCDS not later than 7:00 PM of the succeeding banking day** from the date of collection using the following naming convention:

File Naming Convention:

AAAXXXMMDDYYYYTYPEMMDDYYCODECAANCOORG.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, E Payment)

MMDDYYYY- Date Credited

CODE- UACS Organization Code

CA- Clearing Account (*Clearing Account should be mapped to Funding Source Code-UACS*)

A- Amount

NCO- National Collecting Officer Code

ORG- Agency to be Credited (UACS Organization Code)

- c. In case the reporting date is a non-banking day, submission of collection report to NGCDS shall be made on the succeeding banking day.

- d. The AGDBs shall ensure the proper adaption of the UACS Organization codes in all collection reports.
- e. 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.
- f. The daily collection report uploaded by the AGDBs in the NGCDS shall be equal to the amount remitted to the Treasury Single Account maintained with Bangko Sentral ng Pilipinas.
- g. A detailed deposited collection report per agency and by fund shall be generated from the NGCDS that will serve as a ledger / record of all the transactions that are to be recorded/reclassified in the National Government Accounting System (NGAs).

III. Adjustment/s

A. Reporting of Collection

1. The AGDBs shall ensure that details of any adjustments pertaining to the NGAs collections are indicated in the submitted daily collection report to BTr. Adjustments shall be allowed on the following reasons:
 - a. Returned checks
 - b. Over/under/double posted collections thru over-the-counter Online Collections (OnColl) and/or Electronic Payment.
 - c. Reclassification of type of funding source due to incorrect clearing account used
 - d. Reclassification of NCO Code and Organization code of the Agency to be credited.
2. AGDBs shall have an option to "Add", "Edit" or "Delete" transaction line to effect the adjustment on the daily collection report in the uploading facility of the NGCDS **if the report has not yet been submitted to BTr.**
3. AGDBs shall re-upload and re-submit the revised and adjusted file of the collection report in the NGCDS if it is **within the cut-off time** of submission of the report, NGCDS shall automatically overwrite the file in the database.

4. AGDBs shall submit a Data Change Request Form with the details of errors or adjustments and the complete supporting documents to BTr not later than three (3) days after the transaction date if the error or adjustment was identified **beyond the cut-off time** of submission of the collection report in the BTr thru NGCDS.

Template form of Data Change Request Form is attached for reference as "Annex "D".

5. In case of NGAs request for any adjustment the accomplished Data Change Request Form with complete supporting documents shall be submitted to BTr-National Cash Accounting Division (NCAD).
6. BTr-NCAD upon receipt of the Data Change Request Form from AGDBs and/or NGAs shall validate if the transaction indicated is subject for the following adjustment:
 - a. If reclassification of collection has been made and recognized in the BTr NG books, NCAD shall prepare a Journal Entry Voucher (JEV) in National Government Accounting System (NGAS) to effect the adjustment and shall input the JEV Adjustment Reference No. in the NGCDS.
 - b. If the collection report has not yet been reclassified in the BTr NG books, BTr-NCAD shall have an option to adjust directly in the NGCDS to "Add", "Edit" or "Delete" the transaction line, to effect the adjustment with an audit trail.
8. On the noted discrepancy, NGAs / AGDBs 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 National Government (NG) books.
9. Adjustment/ reclassification related to prior years' deposited collections which were erroneously deposited/remitted to the BTr under the General Fund instead of Trust receipts and/or SAGF account which were closed to Accumulated Surplus/Deficit in the NG books at year-end and already part of the Appropriated Surplus of the NG for that particular year, hence any adjustment thereto shall be recognized and charged against the current year General Fund collections of the requesting NGAs.

B. Refund of Remittance

1. For request for adjustment subject for refund due to over/double posted remittance, and erroneous deposit in the BTr account via over-the-counter NCO remittance, the requesting AGDBs/NGAs shall submit to BTr-NCAD the **Approval Request Form** accompanied by written letter request with the details of errors or adjustments and the the complete supporting documents.

Template form of Approval Request Form is attached for reference as "Annex "E".

2. BTr-NCAD upon receipt of the Approval Request Form from AGDBs/NGAs shall validate if the transaction is subject for refund.
3. If a request for refund is valid the BTr-NCAD shall endorse to BTr Asset Management Service to do the necessary advice to AGDBs to effect the adjustment in the BTr account.

IV. Issuance of Certification

1. The BTr- NCAD which acts as the record keeper of the cash accounts shall issue Confirmation/Certification of Deposited National Collections particularly on the **shares of various beneficiary Agencies** from the collections of Other NGAs which are not reflected in the NGCDS and are recorded/reclassified in the respective books of accounts in the BTr-NG.
2. The BTr-NCAD shall issue Confirmation/Certification of Deposited National Collections regardless of type of Funds requested by NGAs for remittances from **prior years up to July 31, 2022**.
3. The BTr Regional/District/Provincial Office shall issue Confirmation/Certification of Deposited National Collections requested by NGAs for remittances for the current year starting **August 1, 2022**.
4. Requests for Certification/Confirmation requiring adjustment and/or reclassification from one fund to another shall be supported by BTr NCAD JEV recognizing the adjustment before a certification can be issued by BTr ROs/POs.

D. DISBURSEMENTS

1. Authorized Government Servicing Banks (AGSBs) 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 adapt the organization, funding source and the allotment/object class codes in Unified Accounts Code Structure (UACS) format.
2. BTr-NCAD shall upload the daily consolidated report of the negotiated MDS Report in the Disbursement Module of NGCDS and make the corresponding monthly reclassification by Agency and by Fund in the accounting system (NGASv2).

E. 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-NCAD shall furnish the NGAs with the Monthly Statement of Deposited Collections/Remittances receipts/revenues deposited to the BTr thru AGDBs and Statement of Disbursement for SAGF and Trust Receipts representing MDS negotiated thru AGBs.
3. The NGAs upon receipt of the Monthly Statement of Deposited 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.

F. TRANSITORY PROVISION ON THE USE OF CLEARING ACCOUNTS, NCO AND UACS ORGANIZATION CODES IN DEPOSITING NATIONAL COLLECTIONS

The NGA's NCO shall continue to use designated clearing account, regular deposit slip for their remittances and submit List of Deposited National Collections (LDC) of their daily deposits with Development Bank of the Philippines (DBP), and Philippine Veterans Bank (PVB) while their systems are being enhanced. The BTr shall advise the NGAs when the NGCDS is already in place to capture the enhancement of the systems of DBP and PVB.

G. 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
NGCDS Help Desk	NGCDS Support Team	ngcdshelpdesk@treasury.gov.ph
Accounting	Mary Grace Roselee Basilio-Doctor	8524-7032 mgdoctor@treasury.gov.ph
NCR Regional Office	Concepcion S. Austria	8527-6846 district2@treasury.gov.ph
	Ofelia A. Castillo	8527-3083 district3@treasury.gov.ph


H. REPEALING CLAUSE

This repeals guidelines and procedures under the following issuance:

- Treasury Circular No. 02-2021 dated 27 April 2021 entitled, "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"*
- Treasury Circular No. 05-2014 dated 26 September 2014 entitled: Amendment to Treasury Circular No. 03-2014 dated June 16, 2014, re Guidelines in Depositing National Collections to the National Treasury*
- Treasury Circular No. 03-2014 dated 16 June 2014 re: Guidelines in Depositing National Collections to the National Treasury"; Guidelines in Depositing National Collections to the National Treasury*

I. EFFECTIVITY/IMPLEMENTATION

This circular shall take effect **July 1, 2022**.


ROSALIA V. DE LEON
Treasurer of the Philippines

ISO 9001:2015 Quality Management System
Certificate No. SCP000233Q

