

GUIDELINES FOR THE USE OF ELECTRONIC OFFICIAL RECEIPTS (eORS) TO ACKNOWLEDGE COLLECTION OF INCOME AND OTHER RECEIPTS OF GOVERNMENT

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1.0 RATIONALE/SCOPE

Electronic Collection System is an online facility provided by government agencies that enables debtors, creditors and other clients to pay government dues and charges through a computer or telephone. It is a system for receiving, sending, storing, generating, or otherwise processing electronic data messages or electronic documents pertaining to receipt and deposit of government collections. Relative to this, the COA has issued COA Circular No. 2004-006 dated September 9, 2004 setting the guidelines and principles on the acceptability of evidences of receipt of payment which defines acceptable forms of proofs of payment.

In view of the pervasiveness and the growing adoption of electronic transactions like electronic credit card payments, e-payments and collection systems such as, but not limited to the electronic income tax return filing system of the Bureau of Internal Revenue (BIR), the Government Electronic Procurement System (GEPS) and the Government Electronic Payment and Collection System (GEPCS), there is a need for guidelines on what may be considered as electronic forms of evidence of payment for collection of income and other government receipts.

The electronic forms of evidence of receipt of collection is acceptable, on the basis of Sec. 7 of Republic Act (R.A.) No. 8792, otherwise known as the “Electronic Commerce Act of 2000” which states as follows:

Sec. 7. Legal Recognition of Electronic Documents – Electronic documents shall have the legal effect, validity or enforceability as any other documents or legal writing, and –

(a)

Where the law requires a document to be in writing, that requirement is met by an electronic document if the said electronic document maintains its integrity and reliability and can be authenticated so as to be usable for subsequent reference, in that –

(i)

The electronic document has remained complete and unaltered, apart from the addition of any endorsement and any authorized change, or any change which arises in the normal course of communication, storage and display; and

(ii)

The electronic document is reliable in the light of the purpose for which it was generated and in the light of all the relevant circumstances.

(b)

Paragraph (a) applies whether the requirement therein is in the form of an obligation or whether the law simply provides consequences for the document not being presented or retained in its original form.

(c)

Where the law requires that a document be presented or retained in its original form, that requirement is met by an electronic document if –

(i)

There exists a reliable assurance as to the integrity of the document from the time when it was first generated in its final form; and

(ii)

That document is capable of being displayed to the person to whom it is to be presented: Provided, That no provision of this Act shall apply to vary any and all requirements of existing laws on formalities required in the execution of documents for their validity.

For evidentiary purposes, an electronic document shall be the functional equivalent of a written document under existing laws.

This Act does not modify any statutory rule relating to the admissibility of electronic data message or electronic documents, except the rules relating to authentication and best evidence.

While COA Circular No. 2004-006 covers acceptability of evidence of payments made by government agencies, this Circular provides guidelines and procedures in the issuance of eORs as acceptable evidences of payment for collections of income and other government receipts.

2.0 DEFINITION OF TERMS

2.1

Authorized Government Depository Bank (AGDB) refers to a bank where Government Entities are allowed by law to deposit their funds and maintain depository accounts, or by way of exception, a bank authorized by the Department of Finance and the Monetary Board to be a government depository bank.

2.2

Digital Signature is an electronic signature consisting of a transformation of an electronic document or an electronic data message using an asymmetric or public cryptosystem such that a person having the initial untransformed electronic document and the signer's public key can accurately determine: (i) whether the transformation was created using the private key that corresponds to the signers public key; and (ii) whether the initial electronic document had been altered after the transformation was made.

2.3

Electronic Data Message refers to information generated, sent, received or stored by electronic, optical or similar means.

2.4

Electronic Document refers to information or the representation of information, data, figures, symbols or other modes of written expression, described or however represented, by which a right is established or an obligation extinguished, or by which a fact may be proved and affirmed, which is received, recorded, transmitted, stored, processed, retrieved or produced electronically.

2.5

eOR refers to a proof of payment generated/issued through an Electronic Payment and Collection System (EPCS) with unique or sequential reference numbers that can be validated using the same system. More specifically, the eOR refers to an evidence of payment for collection received by the agency from clients generated through the agency's electronic collection system.

2.6

EPCS refers to a system that accepts and processes Electronic Payments, authenticates the payor and payee, validates availability of funds and executes the appropriate debit and credit instructions for the fund source and destination accounts, generates and forwards electronic proof of payment or eOR to the payor, or allows secure access thereto and creates, retains and safeguards the resulting detailed electronic transaction records which are accessible by authorized personnel.

2.7

Electronic Signature refers to any distinctive mark, characteristic and/or sound in electronic form, representing the identity of a person and attached to, or logically associated with, the electronic data message or electronic document or any methodology or procedures employed or adopted by a person and executed or adopted by such person with the intention of authenticating or approving an electronic data message or electronic document.

2.8

Payor or Originator refers to a person or entity by whom, or on whose behalf, the electronic data message or electronic document has been created, generated and/or sent. The term does not include a person acting as an intermediary with respect to that electronic data message or electronic document.

3.0 GENERAL GUIDELINES

3.1

All collections shall be acknowledged by the government agency concerned through the issuance of official receipts to establish that these have been received.

3.2

Receipt of collections/revenue through electronic means shall be acknowledged by an eOR

3.3

The eORs shall have the following minimum data content:

3.3.1

Name of the agency issuing the receipt (Department/Agency/ Regional Office/Operating or Field Unit)

3.3.2

Location and Location Code (place where the collection is made and its assigned code)

3.3.3

Name of payor (person/entity making the payment)

3.3.4

Date and time of receipt (date and time of the collection and issuance of eOR)

3.3.5

Nature of collection (such as income tax, business tax, fees, charges, assessments, licenses, etc.)

3.3.6

Amount received, detailed as to nature of collection coded as to their subsidiary ledger revenue classification

3.3.7

eOR Number (a unique and sequential number generated by the system for every eOR issued)

3.3.8

Transaction Number (number generated for every transaction accepted by the system which does not necessarily pertain to the generated eOR. It may include cancellation of eOR, inquiry, etc.)

3.3.9

Mode of payment (credit card/electronic fund transfer/ATM/G-Cash, etc.)

3.3.10

Order of Payment Slip Number or Assessment Number

3.4

Collections of national government agencies shall be deposited to the account of the Treasurer of the Philippines. Collections of local government units and of Government Owned and Controlled Corporations shall be deposited to their respective accounts in designated AGDB.

3.5

Collections through electronic system shall be accounted for in the books of the government agency concerned in accordance with existing rules and regulations for receipts and collections.

3.6

To ensure that transactions can be individually and safely processed using online collection system, the government agency concerned shall comply with the provisions of the Joint Department Administrative Order No. 02 s. 2006 issued by the Department of Finance and the Department of Trade and Industry on the “Guidelines Implementing RA. No. 8792 on EPCS in Government” or any subsequent amendments thereto.

3.7

The government agency shall provide read/view and print access rights to the COA Auditor in the computerized system where online collections are being processed.

4.0 SAVING CLAUSE

Cases not covered in this Circular shall be referred to the Information Technology Office (ITO), Administration Sector, this Commission, for resolution.

5.0 REPEALING CLAUSE

All circulars and memoranda inconsistent herewith are hereby revoked, amended or modified accordingly.

6.0 EFFECTIVITY

This Circular shall take effect after fifteen (15) days from publication in a newspaper of general circulation.

(SGD) MARIA GRACIA M. PULIDO TAN
Chairperson

(SGD) HEIDI L. MENDOZA
Commissioner

(SGD) ROWENA V. GUANZON
Commissioner

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