NATIONAL ADMINISTRATIVE REGISTER · MARCH 24, 1994

TO SIMPLIFY THE SYSTEM OF REMITTANCE OF NATIONAL COLLECTIONS TO THE BUREAU OF TREASURY THROUGH DIRECT DEPOSITS WITH AUTHORIZED GOVERNMENT DEPOSITORY BANKS

BC DEPARTMENT ORDER NO. 14-94, March 24, 1994

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General Provisions

1. In order to simplify existing remittance systems, all government departments, offices, agencies, and local government units authorized to collect national collections shall deposit the funds into the Savings Account of the Treasurer of the Philippines with Authorized Government Depository Banks (AEDBs).

2. The AEDBs shall value date deposits of national collections on deposit dates.

3. AEDBs shall notify the Bureau of Treasury (BTr), Manila, not later than Day two (2) from value date for collections deposited with AEDBs branches in Metro Manila; and not later than Day three (3) from value date for collections deposited with AEDBs branches outside Metro Manila.

II
Definition of Terms

Authorized Government Depository Banks refer to Philippine National Bank, Land Bank of the Philippines, Development Bank of the Philippines, Al Amanah Islamic Investment Bank of the Philippines and Philippine Veterans Bank, their respective branches, agencies, sub-branches and extension offices in the entire archipelago.

National Collections refer to all fees, charges, assessments, and other receipts or revenues collected by departments, bureaus, offices or agencies in the exercise of their functions, at such rates as are now or may be approved by the Secretary concerned, and deposited with the National Treasury for credit to the General Fund pursuant to Section 44 of Book VI, E.O. No. 292 and Section 3 of B.P. Blg. 325.

Treasury Fiscal Examiners refer to the Deputies of the Treasurer of the Philippines assigned in every province/city, charged with the primary function of examining the books, accounts and other financial records of National Collecting Officers (NCOs) and Local Government Treasurers (LTs) to ascertain the correct and full amount of national revenues collected and to see to it that the same are deposited on the day the amounts are collected or immediately on the following day for collections received after AGDB banking hours.

III
Deposit of National Collections for Credit to Savings Account: Treasurer of the Philippines

1. Every NGO and LT located in the Metro Manila Areas shall deposit National Collections directly with the DTr, Intramuros, Manila, or with the nearest AGDB head office or branch.

2. NGOs and LTs outside of Metro Manila, shall deposit National Collections with AGDB branch/field offices identified to have adequate communication linkage to their Head Offices (please refer to AGDB submitted lists, Attachment A.[*])

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3. NCOs and LTs in remote areas shall deposit National Collections with the nearest AGDBs identified to have adequate communication linkage to their Head Offices (please refer to list of qualified AGDBs, Attachment B.[*])

4. Treasury Fiscal Examiners (TFEs) shall accredit NCOs and LTs to the AGDB most accessible to said NCOs and LTs and submit to BTr Central Office a list of all NCOs and LTs accredited and their corresponding AGDBs.

5. All National Collections shall be deposited to the Savings Account of the Treasurer of the Philippines by NCOs and LTs on the day such funds are received, unless received after AGDB banking hours, in which case, such receipts shall be deposited the following day.

NCOs and LTs shall consolidate their collections into one deposit each day.

6. All deposited National Collections with AGDBs for the Savings Account of the Treasurer of the Philippines shall be evidenced by an AGDB deposit slip for savings accounts.

The deposit slip and the list of collections shall be accomplished by the NCO or LT in three (3) copies. The deposit slip shall be consecutively numbered indicating therein the fiscal year and the sequence of deposits made during the fiscal year, such as 94-1 and 94-60, referring to the first and 60th deposit of the NCD/LT during the year and 95-1 to denote the first deposit for the following fiscal year.

7. Attached to the numbered deposit slip is a list of collections deposited which shall be prepared by the NCOs/LTs. The list of deposited collections shall contain such information as agency and fund code, transaction code, and the name, title and the station of the NCO/LT (please refer to prescribed form, Attachment C.[*])

The list of collections attached to the deposit slip shall follow the assigned number of the deposit slip.

8. The original copy of the validated deposit slip with the attached list of collections shall be retained by the AGDB. The duplicate copy with the attached list of collections shall be kept by the NCO/LT. The triplicate copy with the attached list of collections shall be forwarded to the concerned TFE by the AGDB branch, together with AGDBs Daily Summary of Deposits.

9. Dishonored checks shall be covered by an AGDB debit voucher against the Savings Account of the Treasurer of the Philippines and shall be returned by the AGDB branch to the WCD/LT concerned who shall return same to the payor for replacement. NCOs and LTs are encouraged to accept payments from payors in local checks since out-of-town checks delay NB receipt of funds and costly to AGDBs.

IV
Notice of Deposits from AGDB Branches to AGDB Head Office

1. The AGDB branch/field office receiving deposits from NCOs/LTs shall notify on a daily basis by fax/wire/radio message, its AGDB Head Office, of the total amount of deposits received from NCOs/LTs for credit to the Savings Account of the Treasurer of the Philippines on any given day (please refer to prescribed form of Daily Summary of Deposits, Attachment D.[*])

2. Said fax/wire/radio message shall be consecutively numbered, a copy of which shall be furnished by the AGDB branch/field office to the TFE in charge of the area, together with triplicate copy of validated deposit slip and list of collections.

V
Credit Advice to Bureau of the Treasury

1. Based on the notices of AGDB branches, the AGDB head office shall immediately issue and deliver a credit advice to the Treasurer of the Philippines.

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For notices received from AGDB branches in Metro Manila, AGDB HO shall deliver the credit advice not later than Day 2 from value date.

For AGDBs outside Metro Manila, AGDB HO shall deliver the credit advice not later than Day 3 from value date.

2. In both cases the value for purposes of interest computations for the Savings Deposit Account of the Treasurer of the Philippines shall be the date of deposit.

3. Attached to the credit advice are copies of numbered messages from AGDB branches arranged by Regional Offices in accordance with BTr classification of Provincial Offices under each Regional Office (please refer to BTr list, Attachment E[*]).

VI
BTr Reports and Records

1. The Treasury Fiscal Examiner shall reconcile their copies of validated deposit slips against AGDB branch notice of daily summary of deposits of National Collections.

BTr provincial/district offices shall prepare a report of deposited National Collections at least twice a week and shall submit the report to the concerned Regional Directors. These reports shall contain data as to nature of collections and collections disaggregated by funds (please refer to prescribed form, Attachment F. [*])

2. The Regional Office shall consolidate all daily reports of collections and submit a report to BTr central Office (please refer to prescribed form Attachment G. [*])

3. All credit advices received from AGDB Head Offices corresponding to deposits received by AGDB, their branches or field offices, including debit vouchers for dishonored check items, shall be taken up in BTr-AGDB books of accounts.

VII

Repealing Clause

Provisions of DOF Order No. 20-73 and Treasury Memorandum Circulars that are inconsistent herewith are hereby repealed.

VIII
Sanctions

Failure to comply with the requirements of this Order shall subject the responsible officer and employee to appropriate criminal and/or administrative action.

IX
Effectivity

This Department of Finance Order shall take effect on 02 May 1994.

Adopted: 24 Mar. 1994

(SGD.) ROBERTO F. DE OCAMPO
Secretary

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[*] Text available upon request at the Office of the National Administrative Register (ONAR), U.P. Law Center,

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