



بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

Republic of the Philippines

BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO

**Ministry of Finance, and Budget and Management**

Bangsamoro Government Center, Rosary Heights VII, Cotabato City



**BANGSAMORO TREASURY CIRCULAR**

No. **2023-01**

**FOR: BTA Parliament, All Heads of Ministries, and Offices and Agencies of the Bangsamoro Government, Budget Officers, Accountants; and All Others Concerned**

**SUBJECT: UPDATES ON THE GENERAL GUIDELINES ON COLLECTIONS AND DEPOSITS OF BANGSAMORO TAXES, FEES, AND CHARGES**

**DATE: 01 Ramadhan 1444 AH/ 23 March 2023**

**1.0 OBJECTIVES**

- 1.1** To update the specific guidelines of Bangsamoro Treasury Circular 2022-02 dated June 14, 2022;
- 1.2** To introduce and provide guidelines on the use of the Bangsamoro Online Collection (OnColl) facility in Land Bank of the Philippines (LBP);
- 1.3** To require the use of clearing accounts designated for remittances of taxes, fees, and charges, and other receipts in the Bangsamoro;
- 1.4** To provide procedural guidelines relative to the adjustment of collection details reported by Authorized Government Servicing Banks (AGSBs);
- 1.5** To provide procedures on the issuance of Certification of Deposited Bangsamoro Collections and other receipts.

**2.0 GENERAL GUIDELINES**

- 2.1** The Bangsamoro ministries, offices, agencies (M/O/As) and its attached offices shall utilize the over-the-counter Online Collections (OnColl) mode of remittance in depositing collections from taxes, fees and charges, trust, and other receipts;
- 2.2** The Bangsamoro Treasury Office (BTO) shall open and maintain clearing accounts with the AGBSs (initially with the Land Bank of the Philippines) of Bangsamoro ministries, offices, agencies (M/O/As) and its attached offices with over-the-counter Online Collections (OnColl) mode of remittance supported with the copy of a Memorandum of Agreement (MOA) relative to the said collection scheme;

- 2.3** The AGSBs shall make available to the M/O/As the clearing accounts opened by the BTO for depositing revenue collections and other receipts.

### 3.0 SPECIFIC GUIDELINES

- 3.1 Deposit/Remittance of Collections.** The M/O/As and its attached offices shall determine the proper fund classification of the collections to be remitted and use the corresponding clearing accounts assigned for each type of fund. The Bangsamoro Treasury Office shall furnish the M/O/As and its attached offices with their corresponding clearing accounts. The M/O/As shall furnish the copy/ies of the deposit slip/s with its corresponding List of Deposited Collections (*For Template, See Annex B*) to BTO after each deposit.
- 3.2 Organizational Codes of M/O/As.** The M/O/As are hereby advised on the use of designated Organizational Codes to be used in depositing their collection. The following are the corresponding organizational codes for each M/O/A. The M/O/As, its attached and field offices shall use the code to fill in the Reference Number 1 of the OnColl payment slip provided by the AGSBs. The BTO may update the codes as the need arise.

<b>Table 1. Organizational Code (For Field 1)</b>		
<b>18 Characters Alphanumeric</b>		
1	MBHTE	MBHTE2022100000000
2	MBHTE HE	MBHTEHE20221000000
3	MBHTE TESD	MBHTETESD202210000
4	MBHTE BE	MBHTEBE20221000000
5	MBHTE MA	MBHTEMA20221000000
6	MOH	MOH202210000000000
7	MOST	MOST202210000000000
8	MOTC	MOTC202210000000000
9	MOTC BTC	MOTCBTC20221000000
10	MOTC BPMA	MOTCBPMA202210000
11	MOTC BMARINA	MOTCBMARINA202210
12	MOTC CABB	MOTCCABB2022100000
13	MOTC BAA	MOTCBAA20221000000

14	MOTC BLTO	MOTCBLTO2022100000
15	MOTC BLFRB	MOTCBLFRB20221000
16	MTIT	MTIT20221000000000
17	MTIT BFEZ	MTITBFEZ2022100000
18	MHSD	MOST20221000000000
19	MPW	MPW20221000000000
20	MENRE	MENRE202210000000
21	MAFAR	MAFAR202210000000
22	MSSD	MSSD20221000000000
23	OCM	OCM20221000000000
24	OCM CSEA	OCMCSEA20221000000
25	OCM BBOI	OCMBBOI20221000000
26	MILG	MILG20221000000000
27	MOLE	MOLE20221000000000
28	MFBM	MFBM20221000000000
29	MFBM BTO	MFBMBTO20221000000
30	MPOS	MPOS20221000000000
31	MIPA	MIPA20221000000000
32	BSC	BSC20221000000000
33	BWC	BWC20221000000000
34	BYC	BYC20221000000000
35	BPA	BPA20221000000000
36	BTA	BTA20221000000000
37	BPDA	BPDA20221000000000
38	BCPCH	BCPCH2022100000000
39	BHRC	BHRC20221000000000

**3.3 Remittance Codes.** The M/O/As and its attached offices are hereby advised on the use of the following designated Remittance Codes for each type of collection to be used in depositing collection. The codes

shall be filled in the Reference Number 2 in the Oncoll Payment slip. M/O/As shall advise the BTO if there are newly established collecting units and new impositions/ sources of collections to update AGSBs to provide corresponding codes.

**100-** This code shall be used to remit the contractor's tax withheld by M/O/As.

**200-** This code shall be used to deposit collections on fees and charges imposed by the M/O/As.

**300-** This code shall be used to deposit other revenues such as but not limited to rental income, parking fees, unutilized proceeds from the sale of bid documents, proceeds from liquidated damages, proceeds from contributions and other donations, proceeds from sale/ salvage value of property and equipment, and other revenues collections not identifiable with the other codes provided herein.

**400-** This code shall be used to deposit collections from taxes and other impositions on regional natural wealth utilization.

**500-** This code shall be used to deposit trust receipts such as but not limited to trust funds, performance guarantee deposits, funds held out of agreements and cooperation, and other extra-budgetary funds.

<b>Table 2. Remittance Code (For Field 2)</b>				
<b>12 Characters Alphanumeric</b>				
<b>Contractors Tax</b>	<b>Fees and Charges</b>	<b>Other Revenue</b>	<b>Wealth Tax</b>	<b>Trust Receipts</b>
100	200	300	400	500
MBHTE1000000	MBHTE2000000	MBHTE3000000		MBHTE5000000
MBHTEHE10000	MBHTEHE20000	MBHTEHE30000		MBHTEHE50000
MBHTETESD100	MBHTETESD200	MBHTETESD300		MBHTETESD500
MBHTEBE10000	MBHTEBE20000	MBHTEBE30000		MBHTEBE50000
MBHTEMA10000	MBHTEMA20000	MBHTEMA30000		MBHTEMA50000
MOH100000000	MOH200000000	MOH300000000		MOH500000000
MOST10000000	MOST20000000	MOST30000000		MOST50000000
MOTC10000000	MOTC20000000	MOTC30000000		MOTC50000000
MOTCBTC10000	MOTCBTC20000	MOTCBTC30000		MOTCBTC50000

MOTCBPMA1000	MOTCBPMA2000	MOTCBPMA3000		MOTCBPMA5000
MOTCMARIN100	MOTCMARIN200	MOTCMARIN300		MOTCMARIN500
MOTCCABB1000	MOTCCABB2000	MOTCCABB3000		MOTCCABB5000
MOTCBAA10000	MOTCBAA20000	MOTCBAA30000		MOTCBAA50000
MOTCBLTO1000	MOTCBLTO2000	MOTCBLTO3000		MOTCBLTO5000
MOTCLTFRB100	MOTCLTFRB200	MOTCLTFRB300		MOTCLTFRB500
MTIT10000000	MTIT20000000	MTIT30000000		MTIT50000000
MTITBFEZ1000	MTITBFEZ2000	MTITBFEZ3000		MTITBFEZ5000
MHSD10000000	MHSD20000000	MHSD30000000		MHSD50000000
MPW100000000	MPW200000000	MPW300000000		MPW500000000
MENRE1000000	MENRE2000000	MENRE3000000	MENRE4000000	MENRE5000000
MAFAR1000000	MAFAR2000000	MAFAR3000000		MAFAR5000000
MSSD10000000	MSSD20000000	MSSD30000000		MSSD50000000
OCM100000000		OCM300000000		OCM500000000
	OCMCSEA20000	OCMCSEA30000		OCMCSEA50000
	OCMBBOI20000	OCMBBOI30000		OCMBBOI50000
MILG10000000		MILG30000000		MILG50000000
MOLE10000000	MOLE20000000	MOLE30000000		MOLE50000000
		MFBM30000000		MFBM50000000
MFBMBTO10000		MFBMBTO30000		MFBMBTO50000
MPOS10000000		MPOS30000000		MPOS50000000
MIPA10000000		MIPA30000000		MIPA50000000
BSC100000000		BSC300000000		BSC500000000
BWC100000000		BWC300000000		BWC500000000
BYC100000000		BYC300000000		BYC500000000
BPA100000000		BPA300000000		BPA500000000
BTA100000000		BTA300000000		BTA500000000
BPDA10000000		BPDA30000000		BPDA50000000

BCPCH1000000		BCPCH3000000		BCPCH5000000
BHRC10000000		BHRC30000000		

**3.4 Filling-in Information on the OnColl Payment Slip.** M/O/As shall accomplish the OnColl Payment Slip indicating all the fields required, viz:

- i. *Transaction Date*- This is the date when the deposit is made.
- ii. *Merchant/ Agency Name*- This is the name of the Ministry-Regional Office where the depositing sector/ provincial office is connected.
- iii. *Designated clearing account number of the Ministry or Office.* The BTO provided accounts for each ministry. Fill it in the provided space for Merchant/ Agency Deposit Account Number.
- iv. *Designated Organization Code (Reference Number 1)*- This is the organizational code provided in Table 1.
- v. *Designated Remittance Code (Reference Number 2)*- This is the code for the depositing ministry/ office including the code for the type of collection, refer to Table 2.
- vi. *Amount of Cash or Checks*- Write the total amount of cash or checks to be deposited in the field provided for the amount. The deposit shall be segregated by type of collection. If depositing multiple checks, the amount shall be the total amount of the collection to be deposited. Provided, a transmittal for the list of checks, and its details are attached. Details include the drawee bank, check number, date, amount, and the grand total of the amounts.

**3.4.1** The LBP/ AGSB shall collect from the M/O/A a service charge of Php50.00 per deposit. The M/O/A shall include the cost of service charge in its MOOE proposal for each budget year and charge accordingly. For the current year, the M/O/As may utilize its available Other MOOE funds. The collecting officers may claim reimbursement for the service charge they paid.

**3.4.2** The Bank Teller shall encode all the fields based on the accomplished OnColl Payment Slip.

**3.4.3** LBP/ AGSB shall sweep all the remittances credited to the clearing accounts for OnColl to the mother treasury account of BTO within the day.

### **3.5 Time/ Frequency of Deposits and Remittance**

**3.5.1** To reiterate the general guideline, all Collecting Officers (COs) shall deposit intact all their collections, as well as collections turned over to them by sub-collectors/tellers, with authorized government depository bank (AGDB) daily or not later than the

next banking day. Where collections are minimal and daily deposit thereof becomes costly and impractical, the COs shall deposit their collections at least once a week, or as soon as the collections reach ₱10,000.00. They shall record all deposits made in the Cash Receipts Register (Section 21, MNGAS for NGAs, Vol I).

**3.5.2** For withheld collections such as the contractors' tax, M/O/As shall remit the collections monthly on or on the 10<sup>th</sup> day of the succeeding month.

**3.5.3** For collecting officers assigned in the far-flung municipalities of the Bangsamoro, such that the nearest LBP branch is located only in the provincial capital, they may deposit their collection at least twice a month, provided that they deposit the collections as soon as it reaches ₱10,000.00.

### **3.6 Report of Collection**

**3.6.1** AGSB shall provide the BTO with the online collection report daily. In case the reporting date is a non-banking day, submission of the collection report shall be made on the succeeding banking day.

**3.6.2** AGSB shall ensure that all deposited collections are included in the Daily Summary of Collection Report/Schedule. The online collection schedule shall include the following data:

- i.** Clearing Account Number of the Ministry and or office/agency
- ii.** Name of Ministry and or office/agency
- iii.** Organizational Code
- iv.** Amount Paid
- v.** Check number of check payments
- vi.** Type of Remittance (to be identified using codes for the following remittances: contractor's taxes, fees and charges, other Revenue, wealth tax, and trust receipts)

**3.6.3** The Daily Summary of Collection Report/Schedule shall be equal to the amount remitted to Bangsamoro Treasury Account maintained with Land Bank of the Philippines.

### **3.7 Issuance of Certification**

**3.7.1** The Local Remittances Receipt Section which acts as the record keeper of the local remittances of M/O/As shall issue Confirmation/Certification of Deposited Regional Collections by type of Funds requested by M/O/As.

**3.7.2** Requests for Confirmation/Certification shall be supported by the BTO-FRFD Ledger recognizing the remittances credited to Bangsamoro Treasury Account.

#### 4.0 RECONCILIATION

- 4.1** AGSBs shall submit to BTO a monthly report of collections and deposits (See Annex C for the template) comprising all M/O/As collections/remittances in Text file format, through e-mail for the monthly reconciliation process.
- 4.2** BTO-FRFD shall furnish the M/O/As with the remittance ledger per M/O/A of their collections/remittances of receipts/revenues deposited to Bangsamoro Treasury Account.
- 4.3** The M/O/As upon receipt of the remittance ledger per M/O/A shall reconcile and validate against their records. The discrepancy/ies of the recorded data shall be submitted to BTO-FRFD within 30 days upon receipt of the remittance ledger otherwise shall be construed as reconciled/ validated.
- 4.4** In case M/O/As request for any adjustment, they may notify BTO-FRFD to validate if the transaction is subject for adjustment.
- 4.5** If the request for adjustment is valid, the BTO-FRFD shall effect the adjustment in the remittance ledger maintained by the office.

#### 5.0 REPEALING CLAUSE

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

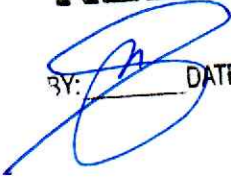
#### 6.0 EFFECTIVITY

This circular shall take effect immediately.

  
**UBAIDA C. PACASEM**  
 Minister

MINISTRY OF FINANCE, AND  
 BUDGET AND MANAGEMENT - BARM

**RELEASED**

BY:  DATE: 9/24/23 TIME: 3:47



**LIST OF ANNEXES:**

**1. ANNEX A Oncoll Payment Slip**

ONCOLL PAYMENT SLIP

This is your receipt when this slip is validated.

<b>LAND BANK OF THE PHILIPPINES</b> <b>ONCOLL PAYMENT SLIP</b>	Date: <b>03/14/2023</b>
Please check the appropriate mode of payment: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Check <input type="checkbox"/> Debit from Account	
MERCHANT AGENCY DEPOSIT ACCOUNT NUMBER <b>0 3 3 2 2 2 2 9 4</b>	MERCHANT AGENCY NAME <b>MINISTRY OF ENVIRONMENT, NATURAL RESOURCES, AND ENERGY (MENRE)</b>
Reference Number 1 <b>MENRE 2022100000000</b>	Printed Name and Signature of Payor/Depositor/Representative <b>JUAN DELA CRUZ</b>
Reference Number 2 <b>MENRE 9000000</b>	Teller's Validation
Reference Number 3 (Amount) Amount: <b>₱ 1,000,000.00</b>	

**2. ANNEX B List of Deposited Collections**

Annex B Deposit No: 2022 - 1

\_\_\_\_\_  
Name of M/O/A

**LIST OF DEPOSITED COLLECTIONS**

Date Collected: \_\_\_\_\_  
 Name of M/O/A: \_\_\_\_\_  
 Name of Collecting Officer: \_\_\_\_\_  
 Section: \_\_\_\_\_

NATURE OF COLLECTIONS	AGENCY CODE	FUND CODE	AMOUNT
a.			
b.			
c.			
Subtotal			
Grand Total			XX

Break Down:  
 Cash Deposit XX  
 Check Deposit XX  
 Grand Total XX

\_\_\_\_\_  
 Signature  
 NAME  
 Position/ Title

