



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 Height VII, Cotabato City



BANGSAMORO TREASURY CIRCULAR

No. 2022-02

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

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

DATE : **14 JUNE 2022 | 15 Dhul Qidah 1443 AH**

1.0 OBJECTIVES

1. To prescribe bonding of accountable officers in accordance with law;
2. To prescribe the use of BTO official receipts for all collections in the Bangsamoro Ministries, Offices, and Agencies (MOAs);
3. To prescribe the procedures, forms, and reports in the collection and remittance of Bangsamoro taxes, fees, charges and other receipts in the Bangsamoro; and
4. To reiterate procedures promulgated by the Commission on Audit.

2.0 GENERAL GUIDELINES

2.1 National Government Issuances:

- 2.1.1 Every officer of any government agency whose duties permit or require the possession or custody of government funds or property shall be accountable therefor and for the safekeeping thereof in conformity with the law. Every accountable officer shall be properly bonded in accordance with law (Section 101, PD 1445);
- 2.1.2 No payment of any nature shall be received by a collecting officer without immediately issuing an official receipt in acknowledgment thereof. The receipt may be in the form of postage, internal revenue or documentary stamps and the like, or officially numbered receipts, subject to proper custody, accountability, and audit (Section 68, PD 1445);
- 2.1.3 Receipts/Collections shall refer to all cash actually received from all sources during a given accounting period;
- 2.1.4 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 P10,000.00. They shall record all deposits made in the Cash Receipts Register (Section 21, MNGAS for NGAs, Vol I)

2.2 Bangsamoro Administrative Code (BAA No. 13):

- 2.2.1 Fees, charges, levies, taxes, dues and other income collected and received by income-generating agencies and GOCCs of the BARMM shall be remitted to the account of the Bangsamoro Treasury Office. The manner and regularity of remittance shall be in accordance with existing laws, rules and regulations relative thereto (Book VII, Chapter 1, Section 3, BAA No. 13);
- 2.2.2 In the absence of special provision, money collected for property sold or service rendered, and all other receipts and earnings of ministries, bureaus, offices and agencies not derived from taxation, shall accrue to the general unappropriated funds of the Bangsamoro Autonomous Government which shall be remitted to the Bangsamoro Treasury Office, under the Ministry of Finance, and Budget and Management (Book V, Chapter 7, Section 21, BAA No. 13)

3.0 SPECIFIC GUIDELINES

3.1 Bonding of Collecting Officers (COs)

- 3.1.1 All COs shall be bonded with the Bureau of Treasury (BTr) in accordance with the maximum amount of money they handle;

3.2 Purchase of Official Receipt (OR) Booklets

- 3.2.1 All MOAs shall only buy OR booklets from the Bangsamoro Treasury Office (BTO) unless other laws provide otherwise;
- 3.2.2 MOAs shall properly accomplish Purchase Order (PO) and proceed to the BTO Fund Receipt and Fiscal Division (FRFD) and present the same;
- 3.2.3 After payment of required fees, authorized personnel shall receive the booklets and sign the FRFD logbook for the issuance;
- 3.2.4 The Accountable Officer shall prepare on a monthly basis Report of Accountability for Accountable Forms (RAAF) and submit the same to the Resident Auditor;
- 3.2.5 MOAs may already request the issuance of OR booklets from BTO upon using seventy-five percent (75%) of its inventory.

3.3 Collections and Deposits

- 3.3.1 All collections shall be acknowledged by issuing official receipt. Pre-numbered ORs shall be issued in strict numerical sequence. All copies of each receipt shall be the exact copies or carbon reproduction in all respects of the original. The following procedure shall be observed with respect to collections and deposits:

3.3.1.1 **Detailed Procedures for Collections and Deposits through the Collecting Officer**

Cash/Treasury Unit Daily Collecting Officer

1. Receives cash/check from payor representing collection based on the Order of Payment (OP) prepared by the Accounting Division/Unit;
2. Issues OR to acknowledge receipt of cash/check. The OR shall be prepared in triplicates and distributed as follows:
 - a. Original - Payor
 - b. Copy 2 - To be attached to the Report of Collections and Deposits (RCD)/Cash Receipts Register (CRReg)
 - c. Copy 3 - Cash Division/Unit file;
3. Records collections in the Cash Receipts Record (CRRec);
4. Prepares Deposit Slips (DSs) in four copies. The DSs shall be distributed as follows:
 - a. Original - AGDB
 - b. Copy 2 - To be attached to RCD/CRRec
 - c. Copy 3 - Cash Division/Unit File
 - d. Copy 4 - BTO File to be attached to the List of Deposited Collections
5. Deposits collections through the Land Bank of the Philippines account of the Bangsamoro Treasury Office (CA 0372-1171-17). Collecting Officers (COs) shall prepare List of Deposited Collections (See Annex A for Template) and submit the consolidated copies on or before the 10th day of the following month. To facilitate timely reporting, scanned copies may be sent through email at btofrfdivision@gmail.com with subject as follows: "Name of MOA/List of Deposited Collections/Month and Year";
6. Based on the duplicate copies of ORs on file and validated DSs from the AGDB, prepares the RCD in four copies. Initials on the RCD and forwards the same together with the Copy 2 of the ORs and validated DSs to the Head of the Cash/Treasury Unit for review and signature;

Head of Cash/Treasury Unit

7. Reviews and signs the RCD. Forwards original of RCD, Copy 2 of the ORs and validated DSs to the Collecting Officer/Designated Staff for submission to the Accounting Division/Unit;

Designated Staff

8. Records the RCD in the logbook maintained by the Cash/Treasury Unit and forwards the same with Copy 2 of the ORs and validated DSs to the Accounting Division/Unit for the recording in the books of accounts;

Accounting Division/Unit Staff

9. Receives original copy of the RCD with Copy 2 of the ORs and validated DSs from the Cash/Treasury Unit. Records receipt in the logbook maintained for the purpose and forwards the same to the Bookkeeper for review and

preparation of the JEV.

Bookkeeper

10. Based on the RCD, prepares Journal Entry Voucher (JEV) in two copies and signs "Prepared by" portion of the JEV. Forwards the JEV and documents to the Head of Accounting Unit for review and signature;

Head/Chief Accountant

11. Reviews and signs "Certified Correct by" portion of the JEV. Forwards the JEV and documents to the Bookkeeper for recording in the CRJ.

3.3.1.2 Procedures for Collections through AAB/AGDB

Accounting Division/Unit Receiving/Releasing Staff

1. Receives the Consolidated Report of Daily Collections (CRDC) from the AAB/AGDB. Records receipt in the logbook maintained for the purpose. Forwards the same to the Bookkeeper for preparation of the JEV;

Bookkeeper

2. Based on the CRDC, prepares JEV in two copies to recognize the collections and deposits, and signs "Prepared by" portion of the JEV. Forwards the JEV and supporting documents to the Accounting Division/Unit Head/Chief Accountant for review and signature;

Head/Chief Accountant

3. Reviews and signs "Certified Correct by" portion of the JEV. Forwards the JEV and supporting documents to the Bookkeeper for recording in the General Journal.

3.4 Submission of Quarterly Report of Revenue and Other Receipts

All MOAs through the Accountant shall prepare the Quarterly Report of Revenue and Other Receipts (QRROR) and submit the report to COA, MFBM-BBO, and MFBM-BTO within thirty (30) days after the end of each quarter.

3.5 Remittance of Withheld Regional Impositions

3.5.1 BTO shall only receive cash remittances through deposit by collecting M/O/As. For MOAs which withhold amounts collected from regional impositions, shall be remitted directly through deposit in the BTO bank account on a monthly basis on or before the 10th day of the following month except during December, where all withheld amount should be remitted to the BTO on or before the last banking day.

3.5.2 The concerned MOAs shall accomplish Remittance Form Template including its attachment. (*See Annex B and B-1 for the Templates*)

3.5.3 The BTO shall issue OR upon presentation of validated deposit slip.

3.5.4 Provincial offices of MOAs shall likewise remit its collections directly

income or from income deposited outside of the Bangsamoro Treasury without legal basis shall be void and subject the erring officials and employees to appropriate criminal and administrative action under existing laws.

4.0 REPEALING CLAUSE

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

5.0 EFFECTIVITY

This Circular shall take effect immediately.



MINISTRY OF FINANCE, AND
BUDGET AND MANAGEMENT-BARMM

RELEASED

UBALDA C. PACASEM
Minister

BY: [Signature] DATE: 6/14/2022 TIME: 1:45

through bank deposit in the BTO account. BTO shall issue corresponding OR for the amount deposited upon presentation of validated deposit slip.

3.6 Deposit of Funds to the Bangsamoro Treasury as Trust Receipts

The following shall be deposited with the Bangsamoro Treasury and recorded as trust receipts in accordance with existing laws and guidelines issued thereon:

- a) Receipts collected or received by Ministries and Offices:
 - (i) from non-tax sources, such as insurance proceeds, acting as trustee, agent or administrator;
 - (ii) as a guaranty for the fulfilment of an obligation; or
 - (iii) from donations authorized by law or contract with a term not exceeding one (1) year
- b) Those classified by law or regulations as trust receipts; and
- c) Performance bonds and deposits filed or posted by private persons or entities with Ministries and Offices.

3.7 Remittance of Other Receipts/ Collections

- 3.7.1 All moneys collected for property sold or service rendered, and all other receipts and earnings of ministries, bureaus, offices and agencies not derived from taxation or regional fees and charges shall be remitted to the Bangsamoro Treasury through bank deposit in the BTO account within the month from its collection or receipt.
- 3.7.2 Any unutilized amount from MOAs collections such as proceeds from sale of bid documents, fees from contractor/supplier registry, fees charged for copies of minutes of bid openings, BAC resolutions and other BAC documents, protest fees, liquidated damages, and proceeds from bid/performance security forfeiture after payment of honoraria, overtime pay and procurement-related activities shall be remitted to the Bangsamoro Treasury through bank deposit in the BTO account after the completion of each procurement process.
- 3.7.3 Receipts collected or received by Ministries and Offices such as toll fees, charges and other revenues arising from public sector projects implemented through build-operate-and-transfer arrangement and other variants pursuant to R.A. No. 6957, as amended by R.A. No. 7718, and existing laws intended for the private proponent, shall be deposited to the Bangsamoro Treasury.

3.8 Reconciliation

- 3.8.1 The BTO and MOAs shall reconcile their records at least once every semester to ensure all collections are remitted and deposited to the Bangsamoro Treasury account.
- 3.8.2 MOAs shall submit monthly Status Report of Collection Remittance on or before the 10th day of the following month. (See Annex C for the template.)
- 3.8.3 Disbursements or expenditures by MOAs from use or retention of

ANNEX B

Republic of the Philippines
 Bangsamoro Autonomous Region in Muslim Mindanao
 Bangsamoro Treasury Office
 BARMM Compound, Cotabato City

Regional Taxes, Fees and Charges Monthly Remittance Form

Fill in all data required in the space provided.

| | |
|---------------------------------------|--|
| Part I. Background Information | |
| 1 | For the Month (MM/YYYY) |
| 2 | TIN |
| 3 | Name of Withholding/ Collecting Agency/ Office |
| 4 | Address |
| 5 | Telephone Number |

| Part II. Computation of Tax, Fees, and Charges | | | | |
|---|-------------|-------------------|------------------|--|
| NATURE OF INCOME PAYMENT | Legal Basis | Tax/ Service Base | Tax/Service Rate | Tax/Collection Required to be Withheld/Collected |
| A. | | | | |
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| 6 Total Tax, Fees, or Charges Required to be Withheld/ Collected and Remitted | 6 | ₱ - |
|--|----------|-----|

I declare, under the penalties of perjury that this remittance has been made in good faith, verified by me, and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the Revenue Code and the relevant legal bases to which this remittance is provided.

| | |
|--|--|
| 7 | |
| Name of Authorized Collecting Officer (Signature over Printed Name) | Name of Agency Head (Signature over Printed Name) |
| Title/ Position of Signatory | Title/ Position of Signatory |

| 8 Details of Payment | | | | |
|--------------------------------|--------|------|--------|------------------|
| Particulars | Number | Date | Amount | Stamp of the BTO |
| 9 Cash/ Bank Debit Memo | | | ₱ | Date of Receipt |
| 10 Check | | | | |
| 11 Others | | | | |

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|---|--|
| 12 Details of Receiving Officer | |
| <p>All collections/ taxes withheld shall be remitted to the Regional Treasury not later than the 10th day of the succeeding month.</p> <p>For Failure to remit the regional tax within the time specified shall subject the withholding agency to a twenty-five percent (25%) surcharge based on tax due, without prejudice for the filing of appropriate administrative charges. (MMA Act #49 Chapter V Section 101)</p> | <p>Received by:</p> <p style="text-align: center;">_____ Signature over Printed Name</p> <p style="text-align: center;">_____ Title/ Position of Signatory</p> |

ANNEX B-1

Republic of the Philippines
 Bangsamoro Autonomous Region in Muslim Mindanao
 Bangsamoro Treasury Office
 BARMM Compound, Cotabato City

Monthly Summary of Taxes/ Collections Withheld

Name of Withholding Agency

For the Month of (MM/YYYY)

| No. | Payee Details | | Nature of Payment | Amount | Tax Rate/ Amount of Fees | Tax Required to be Withheld/ Total Amount Collected |
|--------------|---------------|--------------------------------------|-------------------|--------|--------------------------|---|
| | TIN | Name of Service Provider/ Contractor | | | | |
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| TOTAL | | | | | | |

Prepared by:

Approved by:

 Name of Authorized Officer
 (Signature over Printed Name)

 Title/ Position of Signatory

 Name of Authorized Officer
 (Signature over Printed Name)

 Title/ Position of Signatory

ANNEX C

Name of Ministry: _____
 Name of Bureau/ Office: _____

FR Form 2021-2

Status Report of Collection Remittance
 For the Month of (Month Remitted to BTO)

| Month Collected and Reported by the Ministry/ Office | Remittance to BTO | | Direct Deposit to BTO Account | | Natural Wealth Tax (for MENREOnly) | Contractor's Tax | Regional Fees & Charges | Remarks |
|--|-------------------|------|-------------------------------|------|------------------------------------|------------------|-------------------------|---------|
| | OR NO. | Date | Bank Account | Date | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
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| GRAND TOTAL | | | | | | | | |

Prepared by: _____
 Name and Signature
 Collecting Officer

Certified Correct: _____
 Name and Signature
 Chief Accountant

ANNEX B

Republic of the Philippines
Bangsamoro Autonomous Region in Muslim Mindanao
Bangsamoro Treasury Office
BARMM Compound, Cotabato City

Regional Taxes, Fees and Charges Monthly Remittance Form

Fill in all data required in the space provided.

| Part I. Background Information | | | | | |
|---|---|-------------|--|------------------|--|
| 1 | For the Month (MM/YYYY) | | | | |
| 2 | TIN | | | | |
| 3 | Name of Withholding/ Collecting Agency/ Office | | | | |
| 4 | Address | | | | |
| 5 | Telephone Number | | | | |
| Part II. Computation of Tax, Fees, and Charges | | | | | |
| | NATURE OF INCOME PAYMENT | Legal Basis | Tax/Service Base | Tax/Service Rate | Tax/Collection Required to be Withheld/Collected |
| A. | | | | | |
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| 6 | Total Tax, Fees, or Charges Required to be Withheld/ Collected and Remitted | | | P | 6 - |
| <p>I declare, under the penalties of perjury that this remittance has been made in good faith, verified by me, and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the Revenue Code and the relevant legal bases to which this remittance is provided.</p> | | | | | |
| 7 | _____ Name of Authorized Collecting Officer (Signature over Printed Name) | | _____ Name of Agency Head (Signature over Printed Name) | | |
| | _____ Title/ Position of Signatory | | _____ Title/ Position of Signatory | | |
| 8 Details of Payment | | | | | |
| | Particulars | Number | Date | Amount | Stamp of the BTO |
| 9 | Cash/ Bank Debit Memo | | | P | Date of Receipt |
| 10 | Check | | | | |
| 11 | Others | | | | |
| 12 Details of Receiving Officer | | | | | |
| All collections/ taxes withheld shall be remitted to the Regional Treasury not later than the 10th day of the succeeding month. | | | Received by: _____ Signature over Printed Name _____ Title/ Position of Signatory | | |
| For Failure to remit the regional tax within the time specified shall subject the withholding agency to a twenty-five percent (25%) surcharge based on tax due, without prejudice for the filing of appropriate administrative charges. (MMA Act #49 Chapter V Section 101) | | | | | |
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ANNEX B-1

Republic of the Philippines
 Bangsamoro Autonomous Region in Muslim Mindanao
 Bangsamoro Treasury Office
 BARMM Compound, Cotabato City

Monthly Summary of Taxes/ Collections Withheld

| Name of Withholding Agency | | | | | | |
|----------------------------|---------------|--------------------------------------|-------------------|--------|--------------------------|---|
| For the Month of (MM/YYYY) | | | | | | |
| No. | Payee Details | | Nature of Payment | Amount | Tax Rate/ Amount of Fees | Tax Required to be Withheld/ Total Amount Collected |
| | TIN | Name of Service Provider/ Contractor | | | | |
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| TOTAL | | | | | | |

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| Prepared by: _____ Name of Authorized Officer (Signature over Printed Name) _____ Title/ Position of Signatory | Approved by: _____ Name of Authorized Officer (Signature over Printed Name) _____ Title/ Position of Signatory |
|--|--|

ANNEX C

Name of Ministry: _____

FR Form 2021-2

Name of Bureau/ Office: _____

**Status Report of Collection Remittance
For the Month of [Month Remitted to BTO]**

| Month Collected and Reported by the Ministry/ Office | Details of Remittances | | | | | | | | Remarks |
|--|------------------------|----------|-------------------------------|----------|------------------------------------|------------------|-------------------------|--|---------|
| | Remittance to BTO | | Direct Deposit to BTO Account | | Natural Wealth Tax (for MENREONly) | Contractor's Tax | Regional Fees & Charges | | |
| (1) | OR NO. (2) | Date (3) | Bank Account (4) | Date (5) | | | | | (6) |
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| GRAND TOTAL | | | | | | | | | |

Prepared by: _____

Certified Correct: _____

Name and Signature
Collecting Officer

Name and Signature
Chief Accountant