



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA


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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

## MEMORANDUM

**TO :** ALL DISTRICT COLLECTORS  
DEPUTY COLLECTORS  
CHIEF, COLLECTION DIVISION  
NATIONAL COLLECTING OFFICERS  
OTHERS CONCERNED

**FROM :** REY LEONARDO B. GUERRERO  
*Commissioner* *df*  BOC-02-09663

**SUBJECT :** Updates/Guidelines In Handling Cash Collections Received By National Collecting Officers

**DATE :** 11 July 2022

To effectively implement Treasury Circular No. 2-2022 dated 31 May 2022 with 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”* and to further reiterate the provisions of Customs Memorandum Order (CMO) No. 05-2013 with subject *“Policies, Rules, Regulations and Procedures in the Handling of Government Moneys and Funds”*, **the following guidelines should be strictly observed:**

**A. Before the National Collecting Officer perform his/her collections function:**


1. As Accountable Officer of the Bureau, the assigned National Collecting Officer shall be bonded with the Bureau of Treasury, Fidelity Bond Division, in accordance with CMO No. 05-2013.
2. The Collecting Officer should first apply for NCO Code at Bureau of Treasury Region which has jurisdiction over their Collection District / Port by accomplishing the downloaded application form.

**SAMPLE REPLY OF FORM TO BE FILLED UP:**

Collecting Officer Information						UACS Organization Code <small>(Kindly refer to <a href="http://www.uacs.gov.ph">http://www.uacs.gov.ph</a> or email your Agency/Collection Office)</small>				
Last name	First name	Middle name	Full Agency name	Position/Designation	Old Agency Code (5 digits, if available)	12 digits UAC3 Code	Department (DOF)	Agency	Operating Unit Class (OUC)	Lower Level Operating Unit (LLOU)
SEVILLA	DONNA IRISH	GAMENG	BUREAU OF CUSTOMS	STATISTICIAN IV/ COLLECTING OFFICER	A5490	110020100000	Department of Finance (DOF)	Bureau of Customs		Central Office
REYES	NANCY	DAYEGO	BUREAU OF CUSTOMS	CCOO / COLLECTING OFFICER	A5490	110021000002	Department of Finance (DOF)	Bureau of Customs		COLLECTION DISTRICT II - A - PORT OF MANILA
AGGARAO	VIDA	SALINDIN	BUREAU OF CUSTOMS	ADMINISTRATIVE OFFICER V/ COLLECTING OFFICER	A5490	110021000002	Department of Finance (DOF)	Bureau of Customs		COLLECTION DISTRICT II - A - PORT OF MANILA
CAMPOS	CONNIE MARIE	LINDOGAN	BUREAU OF CUSTOMS	ACOO/ COLLECTING OFFICER	A5490	110021000002	Department of Finance (DOF)	Bureau of Customs		COLLECTION DISTRICT II - A - PORT OF MANILA

- Once the downloaded application form is properly filled-up, attach the Fidelity Bond confirmation and send it to the corresponding BTr Region. The BTr will then reply for the assigned NCO Code.

**SAMPLE OF FIDELITY BOND CONFIRMATION FROM BTR REGION**




Republic of the Philippines  
Department of Finance  
**BUREAU OF THE TREASURY**  
National Capital Region  
Regional Office

Transmittal No. D1E-21-10-2637  
Date 10/14/2021

**CONFIRMATION LETTER**

AGENCY CODE: A549D  
THE DISTRICT COLLECTOR  
Bureau of Customs  
Manila



Sir:

This is to inform you that the request for bonding and/or cancellation of bonds of the following accountable officials and employees of your Office / Agency has been approved and duly entered in the Registry of Bonded Public Officers maintained by DISTRICT I of this Bureau.  
(District/Provincial Office)

Name and Position of Bonded Public Officers	Station	Risk No.	Approved Amount of BOND	Effective Date	
				Bonding	Cancellation
ESPEJO, JOEL T. SIGNATORY	CCC-POM	D1E-21-8253R	1,500,000.00	11/10/2021	11/10/2022
DELA CRUZ, JESUSA P. SPECIAL COLLECTING OFFICER	CCC-POM	D1E-21-8254R	1,500,000.00	11/10/2021	11/10/2022
LORICO, TERESITA P. SPECIAL COLLECTING OFFICER	CCC-POM	D1E-21-8255R	1,500,000.00	11/10/2021	11/10/2022
LAPID, MITZI LISSETTE L. ACTING COLLECTING OFFICER	LAGUNA	D1E-21-8256R	750,000.00	10/08/2021	10/08/2022
ROXAS, ABEYRON A. ACTING COLLECTING OFFICER	LAGUNA	D1E-21-8257R	750,000.00	10/08/2021	10/08/2022
XXXXXXXXXX					

The coverage of approved bond is one year from date of issue to be renewed on or before the anniversary date, otherwise bond is automatically cancelled.  
Please notify this Office if there are changes in accountable officers or amount of accountability within the effective period of the bond.


Very truly yours,

ROSALIA V. DE LEON  
Treasurer of the Philippines

By: *Lourdes S. Tating* 10/14/2021  
LOURDES S. TATING  
CTOO/OIC, District I

cc: COA Resident Auditor

**SAMPLE REPLY OF NCO CODE FROM BTR REGION FOR REFERENCE NUMBER 2**

LT Lourdes S. Tating <lstating@treasury.gov.ph>   
To: Army Kristina Alonzo  
Mon 04/07/2022 3:04 PM

Hi,

Please see NCO CODE:

CODE	LAST NAME	FIRST NAME	NI	AGY CODE	AGY NAME
DJ0039	DELA CRUZ	JESUSA	P	110021000002	Department of Finance (DOF)- Bureau of Customs-COLLECTION DISTRICT II - A - PORT OF MANILA
LT0035	LORICO	TERESITA	P	110021000002	Department of Finance (DOF)- Bureau of Customs-COLLECTION DISTRICT II - A - PORT OF MANILA

For more info please refer to this: TC-02-2022


Thank you.

4. Attend training/briefing regarding the duties and responsibilities and the reportorial requirements of a Collecting Officer to be conducted by Interim Training and Development Division (ITDD) or Chief of the Collection Division or equivalent unit where he/she is assigned.

**B. Additional Reportorial Requirements of Collecting Officers as prescribed in the New Government Accounting Manual:**

1. Attach the Order of Payment or any equivalent document as basis of the amount to be collected and for subsequent issuance Bureau of Customs Official Receipt.
2. Collections for the day should be deposited within the day or any collection after a deposit had been made shall be deposited in the next banking day. The deposit slip **MUST** contain the following information:
  - a. Cash or Check Deposit
  - b. BOC Deposit Account No.3402-2804-08
  - c. Reference Number 1 or location of your Port or UACS Code (*Annex A*)
  - d. Reference Number 2 or NCO Code provided to you by BTr (*Sample 1*)
  - e. Merchant Agency Name – BTR- Regular Agency Fund/ Bureau of Customs
  - f. Name of the Collecting Officer
  - g. Amount of deposit

**SAMPLE DEPOSIT SLIP TO LANDBANK**

<b>ONCOLL PAYMENT SLIP</b>	 <b>LANDBANK</b> ONCOLL PAYMENT SLIP	Date <b>07/01/2022</b>	
	Please check the appropriate mode of payment. <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/> Debit from Account		
	MERCHANT/AGENCY DEPOSIT ACCOUNT NUMBER <b>3 4 0 2 2 8 0 4 0 8</b>	MERCHANT/AGENCY NAME <b>BTR - Regular Agency Fund / Bureau of Customs</b>	
	Reference Number 1 <b>110021000003 (SAMPLE ONLY SEE REFERENCE NO. 1)</b>	Printed Name and Signature of Payor/Depositor/Representative <b>JOHN ARMAN PRIETO (Collecting Officer's Name)</b>	
	Reference Number 2 <b>PJ0366</b> <i>(SAMPLE ONLY SEE BTr Region - Reply on NCO Code)</i>	Validation	
	Reference Number 3 (Numeric)		
	Amount <b>Php12,000.00</b>		

Revised June 2018

Merchant Account Number (BOC) – Given: **3402-2804-08**  
 Reference Number 1 UACS CODE - See Attached Reference Number 1  
 Reference Number 2 NCO CODE - Btr Reply

3. Submit a Monthly Report of Collection and Deposit (RCD) within five (5) days after the preceding month of collection using the COA prescribed format (Annex B) and Cash Receipts Record (CRRec) (Annex C) together with following supporting documents:
  - 3.1. BCORs Yellow (Revenue Accounting Copy) with attached Order of Payment in lieu of List of Deposited Collection, validated deposits slip, Bank or BTr – NCR or Region certification.
  - 3.2. BCORs Blue (COA's copy) with attached Orders of Payment, validated deposit slip, Bank or BTr (NCR or Region) Certification and **Cash Receipt Record**.
  - 3.3. BCORs Green – Port Copy
  - 3.4. BCORs White – Payor Copy

It shall the responsibility and accountability of the Chief of Collection or equivalent unit to monitor and ensure compliance thereof.

*Note: To ensure uniformity, Revenue Accounting Division will provide soft copy of RCD and CRRec in excel format.*

**ANNEX A - LIST OF CHOICES FOR REFERENCE NUMBER 1**

M Mary Grace Roselee B. Doctor  
 To: Army Kristina Alonzo  
 Cc: Emilio Jacinto

Hi Ms. Army,

Below is the list of UACS Organization code of BOC for your reference, thank you.

Department	Agency	Region	Lower Level Operating Unit	UACS	Status	Tag
Department of Finance (DOF)	Bureau of Customs	National Capital Region (NCR)	Central Office	110020100000	Active	IU
Department of Finance (DOF)	Bureau of Customs	National Capital Region (NCR)	Collection District II - A - Port of Manila	110021000002	Active	NON-IU
Department of Finance (DOF)	Bureau of Customs	National Capital Region (NCR)	Collection District II - B - Manila International Container Port	110021000003	Active	NON-IU
Department of Finance (DOF)	Bureau of Customs	National Capital Region (NCR)	Collection District III - Ninoy Aquino International Airport	110021000004	Active	NON-IU
Department of Finance (DOF)	Bureau of Customs	Region I - Ilocos	Collection District I - Port of San Fernando	110021000001	Active	NON-IU
Department of Finance (DOF)	Bureau of Customs	Region II - Cagayan Valley	Collection District XV - Port of Agam	110021000016	Active	NON-IU
Department of Finance (DOF)	Bureau of Customs	Region III - Central Luzon	Collection District XII - Port of Subic	110021000014	Active	NON-IU
Department of Finance (DOF)	Bureau of Customs	Region III - Central Luzon	Collection District XIV - Port of Clark	110021000015	Active	NON-IU
Department of Finance (DOF)	Bureau of Customs	Region III - Central Luzon	Collection District XVI - Port of Limay	110021000017	Active	NON-IU
Department of Finance (DOF)	Bureau of Customs	Region IVA - CALABARZON	Collection District IV - Port of Batangas	110021000005	Active	NON-IU
Department of Finance (DOF)	Bureau of Customs	Region IX - Zamboanga Peninsula	Collection District XI - Port of Zamboanga	110021000012	Active	NON-IU
Department of Finance (DOF)	Bureau of Customs	Region V - Bicol	Collection District V - Port of Legaspi	110021000006	Active	NON-IU
Department of Finance (DOF)	Bureau of Customs	Region VI - Western Visayas	Collection District VI - Port of Iloilo	110021000007	Active	NON-IU
Department of Finance (DOF)	Bureau of Customs	Region VII - Central Visayas	Collection District VII - Port of Cebu	110021000008	Active	NON-IU
Department of Finance (DOF)	Bureau of Customs	Region VIII - Eastern Visayas	Collection District VIII - Port of Tacloban	110021000009	Active	NON-IU
Department of Finance (DOF)	Bureau of Customs	Region X - Northern Mindanao	Collection District X - Port of Cagayan de Oro	110021000011	Active	NON-IU
Department of Finance (DOF)	Bureau of Customs	Region XI - Davao	Collection District XII - Port of Davao	110021000013	Active	NON-IU

Roselee Basilio-Doctor

National Cash Accounting Division  
 Bureau of the Treasury  
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 Fax No: (02) 8524-7032

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ANNEX B - AMMENDED RCD SAMPLE

1 of 2

BUREAU OF CUSTOMS (Agency Code No. AS496)
P2A7 - Cebu - Golden Gate Business Park
DAILY REPORT OF COLLECTIONS AND DEPOSITS

Table with 4 columns: 4010301099 (CUD), 4010301098 (ADV), 4010301095 (CSD), 4010301097 (DPD). Includes sub-headers: Import Duty / Export, Advance Duties, Customs Specific Duty, Anti-Dumping / Dumping Duty. Includes rows for TOTAL COLLECTION Deposited to, FUND 101, and OFF FUND 301.

DETAILS OF: Table with columns: Date, CUTOFF, PAYOR, Item Description, SAD CUSTOMS REF. No. / ENTRY No., BOCR No. Serial No., PAYMENT PER BOCR, 4010301099 (CUD), 4010301098 (ADV), 4010301095 (CSD), 4010301097 (DPD).

2 of 2

Summary: Undeposited Collections per first Report, Collections per OR Nos., Deposits, Date, Undeposited Collections, this Report. CERTIFICATION: I hereby certify on my official oath that the above is a true statement of all collections and deposits had by me during the period stated above...

ANNEX C - CASH RECEIPTS RECORD (CRRec)

CASH RECEIPTS RECORD

Entity Name, Fund Charter, Sheet No., Year. Table with columns: Accountable Officer, Official Designation (UACS Code, Nature of Collection, Collection), Station (Deposit, Undeposited Collection). Includes a CERTIFICATION section at the bottom.