



BUREAU OF CUSTOMS
MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

RCMG Memo No. 05 - 2023

MEMORANDUM

MASTER COPY

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

FROM : ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner, RCMG

SUBJECT : SUBMISSION OF MONTHLY REPORT OF COLLECTION AND DEPOSIT (RCD)

DATE : 02 October 2023

It has been reported to this Office that the Monthly Report of Collection and Deposit (RCD) were not submitted on time and most often were incomplete and inaccurate.

Relative thereto, all NCOs are directed to submit their Monthly Report of Collection and Deposit (RCD) within five (5) days after the preceding month of collection in accordance with the Office of the Commissioner (OCOM) Memorandum No. 88-2022 dated 11 July 2022 with subject "Updates/Guidelines in Handling Cash Collections Received By National Collecting Officers (Annex A).

Failure to submit their report on or before the deadline will be dealt with accordingly.

For strict compliance.

ANNEX "A"

MASTER COPY

OCOM Memo No. 88-2022



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

MEMORANDUM

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

FROM : REY LEONARDO B. GUERRERO
Commissioner

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:

Collector's Information					
Last Name	First Name	Middle Name	Full Agency Name	Position/Designation	Old Agency Code (5 Digits, if available)

- 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. 016-21-18-2537
10/14/2021
Date

CONFIRMATION LETTER

AGENCY CODE: AS400
THE DISTRICT COLLECTOR
 Bureau of Customs
 Manila



S I T :

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.
(Classic/Provincial Office)

Name and Position of Bonded Public Officers	Station	Risk No.	Approved Amount of BOND	Effective Date	
				Bonding	Cancellation
ESPEJO, JOEL T. SIGNATORY	OCC -POM	D1E-21-8253R	1,500,000.00	11/10/2021	11/10/2022
DELA CRUZ, JESSICA P. SPECIAL COLLECTING OFFICER	OCC -POM	D1E-21-8254R	1,500,000.00	11/10/2021	11/10/2022
LORICO, TERESITA P. SPECIAL COLLECTING OFFICER	OCC -POM	016-21-8255R	1,500,000.00	11/10/2021	11/10/2022
LAPID, MITZI LISSETTE L. ACTING COLLECTING OFFICER	LAGUNA	01E-21-8256R	750,000.00	10/08/2021	10/08/2022
ROXAS, ABEYRON A. ACTING COLLECTING OFFICER	LAGUNA	01E-21-8257P	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: *(Signature)* 10/14/2021
LOURDES S. TATING
 CTCO/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> *(Icons)*
 To: Amy Kristina Alonzo Mon 04/07/2022 3:04 PM

Hi,

Please see ADD CODE


CODE	LAST NAME	FIRST NAME	NI	AGY CODE	AGY NAME
04033	DELA CRUZ	JESSICA	A	11001000002	Department of Finance (DOF) - Bureau of Customs COLLECTION DISTRICT I - S - 4030106 Manila Department of Finance (DOF) - Bureau of

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

ONCOLL PAYMENT SLIP	 LANDBANK ONCOLL PAYMENT SLIP		07/01/2022
	✓		
	3 4 0 2 2 8 0 4 0 8		BTR - Regular Agency Fund / Bureau of Customs
	110021000003 (SAMPLE ONLY SEE REFERENCE NO. 1)		JOHN ARMAN PRIETO (Collecting Officer's Name)
	PJ0366 (SAMPLE ONLY SEE BTr Region - Reply on NCO Code)		
	Php12,000.00		
	<small>This is your receipt when machine validated</small>		

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 be 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

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

Hi Ms. Army,

Below is the list of UACS Organization code of SOC 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	NU
Department of Finance (DOF)	Bureau of Customs	National Capital Region (NCR)	Collection District B - A - Port of Manila	110021000002	Active	NON-NU
Department of Finance (DOF)	Bureau of Customs	National Capital Region (NCR)	Collection District B - B - Manila International Container Port	110021000003	Active	NON-NU
Department of Finance (DOF)	Bureau of Customs	National Capital Region (NCR)	Collection District III - Ninoy Aquino International Airport	110021000004	Active	NON-NU
Department of Finance (DOF)	Bureau of Customs	Region I - Ilocos	Collection District I - Port of San Fernando	110021000001	Active	NON-NU
Department of Finance (DOF)	Bureau of Customs	Region II - Central Luzon	Collection District XV - Port of Azam	110021000016	Active	NON-NU
Department of Finance (DOF)	Bureau of Customs	Region II - Central Luzon	Collection District XIII - Port of Subic	110021000014	Active	NON-NU
Department of Finance (DOF)	Bureau of Customs	Region II - Central Luzon	Collection District XIV - Port of Clark	110021000015	Active	NON-NU
Department of Finance (DOF)	Bureau of Customs	Region III - CALABARZON	Collection District XVI - Port of Linao	110021000017	Active	NON-NU
Department of Finance (DOF)	Bureau of Customs	Region III - CALABARZON	Collection District IV - Port of Balangas	110021000005	Active	NON-NU
Department of Finance (DOF)	Bureau of Customs	Region IX - Zamboanga Peninsula	Collection District XII - Port of Zamboanga	110021000012	Active	NON-NU
Department of Finance (DOF)	Bureau of Customs	Region V - Bicol	Collection District V - Port of Legaspi	110021000009	Active	NON-NU
Department of Finance (DOF)	Bureau of Customs	Region VI - Western Visayas	Collection District VI - Port of Iloilo	110021000007	Active	NON-NU
Department of Finance (DOF)	Bureau of Customs	Region VII - Central Visayas	Collection District VII - Port of Cebu	110021000008	Active	NON-NU
Department of Finance (DOF)	Bureau of Customs	Region VIII - Eastern Visayas	Collection District VIII - Port of Tacloban	110021000009	Active	NON-NU
Department of Finance (DOF)	Bureau of Customs	Region X - Northern Mindanao	Collection District X - Port of Cagayan de Oro	110021000011	Active	NON-NU
Department of Finance (DOF)	Bureau of Customs	Region XI - Davao	Collection District XII - Port of Davao	110021000013	Active	NON-NU

Roselee Basilio-Doctor

110020100000

110021000002

110021000003

