

**[ COA CIRCULAR NO. 2013-007, September 18, 2013 ]**

**GUIDELINES FOR THE USE OF ELECTRONIC OFFICIAL RECEIPTS (eORS) TO ACKNOWLEDGE COLLECTION OF INCOME AND OTHER RECEIPTS OF GOVERNMENT**

**1.0 RATIONALE/SCOPE**

**Electronic Collection System** is an online facility provided by government agencies that enables debtors, creditors and other clients to pay government dues and charges through a computer or telephone. It is a system for receiving, sending, storing, generating, or otherwise processing electronic data messages or electronic documents pertaining to receipt and deposit of government collections. Relative to this, the COA has issued COA Circular No. 2004-006 dated September 9, 2004 setting the guidelines and principles on the acceptability of evidences of receipt of payment which defines acceptable forms of proofs of payment.

In view of the pervasiveness and the growing adoption of electronic transactions like electronic credit card payments, e-payments and collection systems such as, but not limited to the electronic income tax return filing system of the Bureau of Internal Revenue (BIR), the Government Electronic Procurement System (GEPS) and the Government Electronic Payment and Collection System (GEPCS), there is a need for guidelines on what may be considered as electronic forms of evidence of payment for collection of income and other government receipts.

The electronic forms of evidence of receipt of collection is acceptable, on the basis of Sec. 7 of Republic Act (R.A.) No. 8792, otherwise known as the "Electronic Commerce Act of 2000" which states as follows:

Sec. 7. Legal Recognition of Electronic Documents – Electronic documents shall have the legal effect, validity or enforceability as any other documents or legal writing, and –

- (a) Where the law requires a document to be in writing, that requirement is met by an electronic document if the said electronic document maintains its integrity and reliability and can be authenticated so as to be usable for subsequent reference, in that –
  - (i) The electronic document has remained complete and unaltered, apart from the addition of any endorsement and any authorized change, or any change which arises in the normal course of communication, storage and display; and
  - (ii) The electronic document is reliable in the light of the purpose for which it was generated and in the light of all

the relevant circumstances.

- (b) Paragraph (a) applies whether the requirement therein is in the form of an obligation or whether the law simply provides consequences for the document not being presented or retained in its original form.
- (c) Where the law requires that a document be presented or retained in its original form, that requirement is met by an electronic document if –
  - (i) There exists a reliable assurance as to the integrity of the document from the time when it was first generated in its final form; and
  - (ii) That document is capable of being displayed to the person to whom it is to be presented: Provided, That no provision of this Act shall apply to vary any and all requirements of existing laws on formalities required in the execution of documents for their validity.

For evidentiary purposes, an electronic document shall be the functional equivalent of a written document under existing laws.

This Act does not modify any statutory rule relating to the admissibility of electronic data message or electronic documents, except the rules relating to authentication and best evidence.

While COA Circular No. 2004-006 covers acceptability of evidence of payments made by government agencies, this Circular provides guidelines and procedures in the issuance of eORs as acceptable evidences of payment for collections of income and other government receipts.

## **2.0 DEFINITION OF TERMS**

- 2.1 **Authorized Government Depository Bank (AGDB)** refers to a bank where Government Entities are allowed by law to deposit their funds and maintain depository accounts, or by way of exception, a bank authorized by the Department of Finance and the Monetary Board to be a government depository bank.
- 2.2 **Digital Signature** is an electronic signature consisting of a transformation of an electronic document or an electronic data message using an asymmetric or public cryptosystem such that a person having the initial untransformed electronic document and the signer's public key can accurately determine: (i) whether the transformation was created using the private key that corresponds to the signers public key; and (ii) whether the initial electronic document had been altered after the transformation was made.
- 2.3 **Electronic Data Message** refers to information generated, sent, received or stored by electronic, optical or similar means.
- 2.4 **Electronic Document** refers to information or the representation of information, data, figures, symbols or other modes of written expression, described or however represented, by which a right is