



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

July 16, 2013

CUSTOMS MEMORANDUM ORDER

NO. 5-2013

TO: All Deputy Commissioners
Service Directors/Division Chiefs
District/Port Collectors
Accountable Officers
And all others concerned

SUBJECT: Policies, Rules, Regulations and Procedures in the Handling of Government Moneys and Funds

I. **Objectives:**

1. To define the duties, responsibilities and accountabilities of BOC Accountable Officers
2. To identify forms required to be accomplished and submitted by Accountable Officers
3. To discuss accounting and auditing rules and regulations in the handling of government moneys and funds for strict compliance by concerned Accountable Officers

II. **Coverage:**

The following are the BOC Accountable Officers covered by this Order, who shall be permanent employees only, either appointed or designated to such positions:

1. Disbursing Officers or Special Disbursing Officers – These are personnel authorized to pay out government funds or settle government payables and obligations either in currency (cash) or in check to authorized recipients. Payments/settlement must be covered either by Disbursement Voucher (DV), Petty Cash Voucher (PCV) or payroll.
2. Cashiers, Collecting Officers or Special Collecting Officers, collectively referred to as National Collecting Officers (NCOs) in this order – These are personnel authorized to collect and receive all moneys accruing to the government, e.g. fees, duties, taxes, other charges, payment of forms, trust funds, etc.
3. Signatories to Disbursement Vouchers – These are personnel authorized to sign Disbursement Vouchers and Checks and shall include among others, the Commissioner of Customs, Deputy Commissioner for Internal Administration Group, District Collector of Customs, Deputy Collector for Administration, and all others so designated by proper authorities.
4. Supply Officer in-charge of safekeeping & issuing BOC Accountable Forms.

III. General Provisions:

1. Pursuant to Section 182, Article 2, Title 4, Book III of the General Accounting and Auditing Manual (GAAM) Volume 1, each Accountable Officer with a total cash accountability of Php 5,000. or more shall be bonded with the Bureau of the Treasury (BTr) Fidelity Bond Division. The amount of bond corresponds to his total accountability (cash and cash items) as fixed by the Bureau. Without a valid and proper Bond, the Accountable Officer shall desist from the performance of his/her duties and responsibilities.
2. Accountable officers shall be subject to regular financial and compliance audit by the Commission on Audit (COA), hence, it shall be his/her personal responsibility and liability to comply with the policies, rules, regulations and procedures as herein prescribed and with all other related accounting and auditing rules and regulations.
3. Accountable officers are personally liable for their overt acts, neglects or omissions while in such designations, subject to appropriate disciplinary action as applicable and after due process, such as, but not limited to the following issuances:
 - a. CSC Memorandum Circular No. 12-2012, Policy Guidelines to Govern the Liquidation of Cash Advances and the Penalty to be Imposed for Failure of an Accountable Officer to Liquidate within the Prescribed Period
 - b. Section 89 of PD 1445, otherwise known as the Government Auditing Code of the Philippines
4. On the other hand, it shall also be the responsibility and accountability of their respective Chiefs, to monitor the work of Accountable Officers in order to ensure early detection of possible irregularities and their immediate correction, restitution, and recommendation of appropriate disciplinary action, as warranted. It shall also be his/her responsibility to orient/brief any newly assumed Accountable Officer in his/her division/office/unit.
5. Whenever, there are findings of liability against accountable officers, uncovered by RAD/Accounting Division and/or reported by COA, it shall be the duty of RAD/Accounting Division to forward such findings with recommendations to the Commissioner of Customs for proper disposition, e.g. demand for immediate settlement of outstanding obligations, relief from duties as accountable officer, and filing of administrative case, among others.
6. It shall be the duty of HRMD, for personnel under Ocom/Administrative Division concerned for personnel under ports/subports to ensure all Accountable Officers, prior to the discharge of their respective functions shall be issued appropriate Customs Personnel by the District Collector/Deputy Commissioner, IAG/Commissioner of Customs. Their designation orders shall state the nature of transactions that they are authorized to handle and their amount of accountability. Copies of the CPO shall be furnished Human Resources Management Division for 201 file,

Revenue Accounting Division (RAD), Accounting Division and General Services Division (GSD) for reference and monitoring.

7. It shall also be the duty of HRMD/Administrative Division to ensure that proper turn-over of accountabilities is effected in cases of change/s in assignments of accountable officers. Clearances from Revenue Accounting Division, Financial Service and Accounting Division, Financial Management Office shall be required for purposes of reassignments, separation or retirement from the service of Accountable Officers.
8. It shall be the duty of Interim Training and Development Division (ITDD) to conduct a formal training to all Accountable Officers within thirty (30) days upon assumption. In this connection, HRMD shall furnish ITDD with a copy of appointment/order with certificate of assumption of newly appointed/designated accountable officer.

IV. Operational Provisions:

1. Processing of Application for Bonding of Accountable Officers

- 1.1. For initial application for bonding - Immediately upon appointment/designation of an Accountable Officer, HRMD shall send a notification to the Director, Administration Office, for personnel under Ocom/concerned Deputy Collector for Administration, for personnel under Ports and Subports of such appointment/designation with information of the requirement for bonding.

For renewal of application for bonding - On the first working day of each month, the Human Resources Management Division (HRMD), using the Human Resource Information System (HRIS), shall generate the list of expiring bonds of accountable officers for the following next month (e.g. expiring Fidelity Bonds for the month of March shall be generated in the first working day of January) and shall send the list to the Director, Administration Office/Deputy Collector for Administration with information of the requirement to renew the expiring bond.

- 1.2. The Director, Administration Office/Deputy Collector for Administration shall issue a Memorandum directing the concerned Accountable Officer to submit the duly accomplished application for bonding with necessary documents and with notification that failure to comply within five (5) days upon receipt thereof shall automatically revoked his/her designation as Accountable Officer. For newly appointed/designated accountable officer, he/she shall not be allowed to discharge

his/her functions until the approval of his/her application for bonding.

- 1.3. Upon submission of the application for bonding with requirements, attached as **ANNEX A**, HRMD/Administrative Division shall process the documents, verify the validity of data and information and submit the same for approval of the Director, Administration Office (for Ocom)/Deputy Collector for Administration (for Ports and Subports).
- 1.4. Upon approval by proper authorities, HRMD/Administrative Division shall forward the same to the Accounting Division/Accounting Unit for preparation of Disbursement Voucher (DV) to cover payment of the bond premium in accordance with the schedule fixed by BTr, attached as **ANNEX B**.
- 1.5. HRMD/Administrative Division shall submit the request for bonding with attachments to the BTR Central/Regional Office.
- 1.6. HRMD/Administrative Division shall follow-up approval of the bond with BTr in order to ensure that the accountable officer will have an approved bond prior to assumption/or prior to expiration of previous bond. Likewise, together with Accounting Division/Unit shall ensure that all of these processes are completed within two (2) months.
- 1.7. Upon approval of bond, HRMD/Administrative Division shall forward the original copy to the concerned accountable office, copy furnished the Resident Auditor, RAD and Accounting Division, and with a copy to the personnel's 201 file, both at the district and HRMD offices.
- 1.8. HRMD shall encode details of the bond in the HRIS for monitoring purposes.

2. Duties, Responsibilities, Accountabilities and Reportorial Requirements of Disbursing Officer (DO)/Special Disbursing Officer(SDO)

- 2.1. It shall be the responsibility of DO/SDO to ensure that the following basic requirements for all forms of disbursements are complied with:

- 2.1.1. Existence of a lawful and sufficient allotment as certified by the Budget Officer
 - 2.1.2. Existence of a valid obligation as certified by the Accountant
 - 2.1.3. Legality of transactions and conformity with laws, rules and regulations
 - 2.1.4. Approval of the expense by the authorized official/s
 - 2.1.5. Submission of proper evidence to establish claim
- 2.2. It shall be the responsibility of DO/SDO to ensure that the following basic requirements for all disbursements through petty cash funds are complied with:
- 2.2.1. Cover only non-recurring, emergency and petty expenses
 - 2.2.2. Amount shall not exceed Php15,000.00 for each transaction, except when a higher amount is expressly authorized by law or by specific authority of COA
- 2.3. It shall be the responsibility of DO/SDO to ensure that the revised documentary requirements for each specific type of disbursement as required under COA Circular No. 2012-001, as circularized under CMC 205-2012 dated September 5, 2012, copy attached as ANNEX C, are strictly complied with.
- 2.4. It shall be the accountability of DO/SDO to ensure that his/her cash advance is liquidated, subject to the very basic condition that no further cash advance shall be authorized unless the previous cash advance has been liquidated within the prescribed period, as follows:
- 2.4.1. For payment of salaries, wages, allowances, honoraria and similar payments – Within five (5) calendar days after the end of the pay period
 - 2.4.2. For petty cash fund – As soon as the disbursement reaches 75% of the fund
 - 2.4.3. For traveling expenses – With thirty (30) days after the return from official trip for local travels and sixty (60) days for international travel
 - 2.4.4. Special purpose – Within five (5) calendar days after the purpose has been served
- 2.5. It shall be the accountability of the DO/SDO to submit the following to the Accounting Division on or before the 5th day of the following month, subject to the basic condition that his/her salaries shall be withheld pending the submission of the same:

- 2.5.1. Report of Disbursement and Report of Checks Issued together with payrolls and disbursement vouchers with the required supporting documents of each DV
- 2.5.2. Statement of Monthly Allocation and Utilization
- 2.5.3. Petty Cash Register/Cash in Bank Register/Cash Disbursement Register, as applicable
- 2.6. Likewise, the Monthly Bank Reconciliation Statement with the Bank Statements and Schedule of Outstanding Checks shall be prepared by the Accountant/designated personnel at the port, for submission to Accounting Division on or before the 5th day of the month.
- 3. Duties, Responsibilities, Accountabilities and Reportorial Requirements of National Collecting Officers (NCOs)**
- 3.1. It shall be the duty of NCO to ensure that all duties, taxes, fees, charges, penalties and other assessments as per existing regulations are collected, deposited and reported using the proper Codes of Chart of Accounts, Listing as of July 2013 attached of as **ANNEX D**. This is, however, subject to revision/updating by COA and it shall be incumbent upon the NCOs to update himself of related issuances.
- 3.2. It shall be the duty of NCO to accept payment in cash or equivalent forms of payment as authorized. Acceptance of Manager's Check/Cashier's Check as payment for duties, taxes and other charges shall be subject to the following conditions:
- 3.2.1. Approval of the Chief, Collection Division
- 3.2.2. Check must be addressed as follows: "Payable to the Bureau of Customs for the account of (importer's name)"
- 3.2.3. Written at the back of the check is the import entry number, name and address of the importer, valid ID reference number
- 3.3. Upon receipt of payment by the NCO, a Bureau of Customs Official Receipt (BCOR) must be immediately issued. At no instance shall temporary receipts be issued to acknowledge the receipt of public funds. The use of BCOR shall be subject to the following guidelines:
- 3.3.1. Its requisition and issuance shall be in accordance with the Section 4 hereof, since BCOR is one of the BOC accountable forms
- 3.3.2. Issuance of BCOR shall be strictly in numerical sequence

- 3.3.3. The amount received shall be written in both words and figures and at all times be the same in Original, Duplicate, Triplicate and Quadruplicate
- 3.3.4. All relevant information shall be filled-up in the BCOR such as the name of the payor/importer, import entry number, nature of payment, e.g. duties, VAT, IPF or miscellaneous with brief description, and mode of payment, signature over printed name of collecting officer and date of collection.
- 3.3.5. The distribution of BCOR shall be strictly as follows:
 Original – Payor
 Green copy – File copy of the port
 Yellow copy – For attachment to DRCD, RAD copy
 Blue copy – For attachment to DRCD, COA copy
 The distribution of government Official Receipt (Form 51C) used for trust receipts shall be strictly as follows:
 Original – Payor
 Green – File copy of the port
 Pink – For attachment to DRCD, COA copy
 Xerox copy – For attachment to DRCD, Accounting Division copy
- 3.4. It shall be the responsibility of the NCO to deposit his/her collections for the day intact into the interest earning Savings Account of the Treasurer of the Philippines with Authorized Government Depository Banks (AGDBs) to which the Bureau is accredited by the Treasury Fiscal Examiner of the Bureau of the Treasury (BTr). Any collection after a deposit had been made shall be deposited in the next banking day. This required daily deposit of collections shall be strictly complied without exemption.
- 3.5. The following procedures shall be followed by the NCOs in the deposit of daily collections:
- 3.5.1. Prepare & accomplish the Daily Report of Collections and Deposits (DRCD) in four (4) copies, prescribed form attached as ANNEX E.
- 3.5.2. Based on the DRCD, prepare & accomplish the List of Deposited Collections (LDC) in four (4) copies, prescribed form attached as ANNEX F.
- 3.5.3. Accomplish the AGDB's Deposit Slip in three (3) copies indicating the LDC number
- 3.5.4. Submit the DRCD, validated Deposit Slip and LDC to the Chief, Collection Division/Unit

- 3.6. At no instance shall money in the hands of the NCOs be used for personal purposes nor shall they be used for encashing personal/private checks.
- 3.7. It shall be the accountability of the NCO to submit the required reports subject to the basic condition that his/her salaries shall be withheld pending the submission of the same within the prescribed period, as follows:
- 3.7.1. Monthly Report of Collections and Deposits with the following attachments:
- 3.7.1.1. Daily Report of Collection and Deposit (DRCD)
 - 3.7.1.2. List of Deposited Collections (LDC)
 - 3.7.1.3. Deposit Slips with clear bank validation
 - 3.7.1.4. Monthly Report Summary
 - 3.7.1.5. Yellow copy of the BCOR issued and complete set of the cancelled BCOR, if any
 - 3.7.1.6. Bank Certification

The above must be endorsed by the Chief, Collection Division/Unit to the Chief, Revenue Accounting Division on or before the 5th day of the following month, prescribed forms attached as **ANNEX G.**

- 3.7.2. A copy of all of the above shall also be submitted to COA Resident Auditor on the 5th day of the following month, attaching instead the Blue copy of the BCOR

4. Requisition, Issuance, Monitoring and Reporting of Accountable Forms

- 4.1. The NCO so designated to issue and collect payments for BOC Accountable Forms shall be responsible for the safekeeping and reporting of the use and condition of the forms. List of BOC Accountable Forms, attached as **ANNEX H.**
- 4.2. It shall be the responsibility of the NCO to ensure that the following basic guidelines in the proper and authorize use or application of accountable forms are complied with:
- 4.2.1. If the accountable form is pre-numbered just like the Bureau of Customs Official Receipts (BCORs), the same shall be issued in STRICT NUMERICAL SEQUENCE, even if the forms do not have money value.
 - 4.2.2. Accountable forms shall be issued in sufficient quantities on a replacement basis not to exceed three (3) months use, without exception. The requisitioned forms must be

- used, issued, sold within the three (3) months period, otherwise, a report must be submitted to the General Services Division (GSD), Ocom for information and recording purposes.
- 4.2.3. For purposes of implementing 4.2.2. above, the GSD shall maintain a matrix of accountable forms showing the average monthly consumption of parts, subparts, offices which shall be used as basis in the provision of such forms.
- 4.3. The following procedures shall be followed in the requisition and issuance of accountable forms:
- 4.3.1. Accountable Officer shall prepare and submit four (4) copies of Requisition and Issue Slip (RIS), ANNEX I signed by Accountable Officer and approved by the concerned Head of Division/Office to the Supply Officer, GSD, Ocom.
- 4.3.2. Supply Officer, GSD shall issue the requested accountable forms, with the accountable officer acknowledging the same in the Invoice and Receipt for Accountable Forms (IRAF), ANNEX J.
- 4.3.3. Upon receipt of the accountable forms, the officer shall carefully examine each pad. He/She shall segregate any pad found to contain defects, such as incorrect series of numbers, or missing leaves or sheets, etc. in which case, he/she prepares Statement of Defects or Deficiencies Noted. He/She shall request Resident COA to examine the defective pad and to issue a certification to that effect which he/she shall use in support of a credit to his account for the missing or defective forms to be attached to the required monthly reports. The defective pad with certification shall also be returned by the accountable officer to the Supply Officer, GSD, Ocom for appropriate disposition.
- 4.3.4. The Supply Officer, GSD, Ocom shall record all requisitions in the Stock Card which shall be maintained for each kind of form. He shall likewise record all requisitions in the Permanent Record Book for Accountable Forms (PRAF), which shall contain the following columns: Form Number; Name of Accountable Form; Serial Number; Total Value, if form is with money value; Name of Accountable Officer to whom issued; Date Received by Accountable Officer; Date Reported Totally Used, Sold, Issued.

4.4. Upon relief/reassignment/resignation/retirement of the Accountable Officer, all unused accountable forms must be properly turned-over to the next assigned Accountable Officer or returned to GSD.

4.5. The following reports/records shall be required to monitor the use of accountable forms:

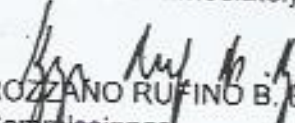
Person Responsible	Report/Record	Period Required	Submitted to whom:
Supply Officer, GSD, Ocom	Stock Card for each accountable Form, ANNEX K	Current	Maintained as record of the GSD subject to COA audit as necessary
Supply Officer, GSD, Ocom	Permanent Record of Accountable Forms (PRAF), ANNEX L	Current	Maintained as record of the GSD for monitoring and subject to COA audit as necessary.
Accountable Officer	Monthly Report of Collections and Deposits (RCD) (for accountable forms that are sold) with copies of ORs	Not later than the 5 th day of the following month (i.e. Report for the month of January to be submitted NLT February 5)	Accounting Division, FMO for accounting of collections and monitoring of revenues from forms
Accountable Officer	Monthly Report of Accountability for Accountable Forms (RAAF), ANNEX M with the Daily Receipts Issuance of Forms, ANNEX N	Not later than the 5 th day of the following month (i.e. Report for the month of January to be submitted NLT February 5)	Accounting Division, FMO for monitoring that all forms sold are reported in the RCD. GSD, AO for reconciliation of IRAF and RAAF & monitor whether all forms requisitioned are eventually issued/sold/used.

V. Repealing Clause:

This order revokes CMO 23-95, entitled, Payments by Manager's Checks/Cashier's Checks, CMO 13-99, entitled, Submission of Monthly Report of Disbursement/Collection, and CMO 21-2007, entitled, Procedural Guidelines in the Requisition, Issuance, Monitoring and Reporting of Accountable Forms, and all other memoranda, circulars and orders in conflict with any provision of this order are hereby repealed and/or modified accordingly.

VI. Date of Effectivity:

This Memorandum Order shall take effect immediately.


ROZZANO RUFINO B. BIAZON
Commissioner



13-84277
18 JUL 2013

NATURE OF INCOME (COA CHART OF ACCOUNTS)

The Chart of Accounts is PRESCRIBED for use by all national government agencies and local government units. The descriptions of all the accounts and the instructions as to when these are to be debited and credited are provided to **ACHIEVE UNIFORMITY** in the recording of government financial transactions

Code	Income Accounts	Basis	Amount
553.00	BIR Documentary Stamp (Internal Revenue Documentary Stamps / Documentary Stamp Tax)	COA Chart of Accounts; CMO No. 11-96	15.00
556.00	Excise Tax (Specific Tax, based on volume / Ad-valorem Tax, based on value)	COA Chart of Accounts; R.A. 9334	
560.00	Import Duty (Customs Specific Duty (CSD) / Export	TCCP	
560.10	Advance Deposit	BSP Circular No. 909	
560.11	Dumping Duty (DPD)	TCCP	
560.12	Safeguard Duty (SGD)	CMC No. 432-2000	
567.00	Value Added Tax	NIRC	
579.00	Fine & Penalty for National Taxes <i>(Late Payment of Duties & Taxes, CAO 5-91, Sec. 2501-2504)</i> <i>Sec. 2501 - Failure to Pay Liquidated Charges</i> <i>Sec. 2501-A - Unauthorized Withdrawal of Imported Articles From Bonded Warehouse</i> <i>Sec. 2502 - Repealed by P.D. 1670, March 6 1980</i> <i>Sec. 2503 - Undervaluation, Misclassification and Misdeclaration in Entry</i> <i>Sec. 2504 - Failure or Refusal of Party to Give Evidence or submit Documents for Examination</i> <i>Imposition of Surcharges for Breach of Bond</i> <i>Late Re-Exportation</i> <i>Late Submission of Documents</i> <i>Late Submission of Change of Immigration Status and Permanent Residency</i> <i>Late Payment of Duties and Taxes</i> <i>Late Extension of Re-Export Bonds under Section 105 TCCP</i>	COA Chart of Accounts Part 4 - Surcharge, Fines and Forfeitures, Vol. II, TCCP CAO 5-91	
603.00	License Fee	COA Chart of Accounts	
605.00	Permit Fee <i>to render overtime services for processing / releasing imported goods</i> <i>to take cigars aboard ship, per thousand cigars (secured by / given to persons, other than the passengers)</i> <i>to take cigarettes aboard ship per thousand cigarettes</i> <i>transshipment of cigar and / or cigarettes from one foreign vessel to another</i>	COA Chart of Accounts Unnumbered Memo on LRF dated May 15, 2013; CAO No. 2-2001	 400.00 100.00 100.00 P60.00 per carton of fifty reams
606.00	Registration Fee <i>To participate in public auction;</i> <i>For importers to transact business with the BOC</i> <i>For renewal / updates of the registration of importers per year</i>	COA Chart of Accounts Unnumbered Memo on LRF dated May 15, 2013; CAO No. 2-2001	 2,000.00 1,000.00 500.00

Code	Income Accounts	Basis	Amount
606.10	Occupational and Accreditation Fee	CAO No. 2-2001	
	<i>Accreditation and Renewal Fees by the Accredited Information Validation Service Provider</i>	Unnumbered Memo on LRF dated May 15, 2013; CMO No. 1-2009	
	<i>A one time Accreditation Fee</i>		300,000.00
	<i>A yearly Renewal Fee</i>		100,000.00
	<i>SGS Pre-shipment Inspection Exemption Scheme</i>	Unnumbered Memo on LRF dated May 15, 2013,	2,000.00
	<i>Renewal of accreditation (bi-annual)</i>	CAO No. 8-94	1,000.00
	<i>Application of Tentative Release of CRF- questioned shipments under CMO 51-92 and CMO 12-93</i>		500.00 - 3,000.00
	<i>To practice Customs Brokerage per port of entry (individual / firm)</i>	Unnumbered Memo on LRF dated May 15, 2013;	500.00 / 1,000.00
	<i>To renew brokerage Accreditation per year (individual / firm)</i>	CAO No. 2-2001	300.00 / 500.00
	<i>For commercial banks and surety companies to transact with the Bureau, per qtr.</i>		100.00
613.00	Clearance and Certification Fee	COA Chart of Accounts	
(628.15)	<i>Request that the firm has no similar or outstanding request for revalidation of TCC</i>	Unnumbered Memo on LRF dated May 15, 2013, CAO No. 5-2006	150.00
	<i>Request for the authenticity of Tax Credit Certificate</i>		150.00
	<i>Other similar request for certification</i>		150.00
	<i>Certificate of Payment</i>	CAO No. 2-2001	100.00
	<i>Tax Credit Certificate</i>		100.00
	<i>Certificate of Clearance from outstanding account, TC, TD, and related matters</i>		100.00
	<i>Other certificates not herein specified, but are issued in the course of routine administration and do not serve any special pecuniary interest of the party concerned therein.</i>		100.00
621.00	Import Processing Fee	COA Chart of Accounts; CAO No. 2-2001	250.00; 500.00, 750.00; 1,000.00
628.00	Other Services Income	COA Chart of Accounts	
628.10	Warehousing / Supervision Fee	CMO No. 71-91	
628.11	Laboratory Fee	CAO No. 3-94	
628.12	Processing Fee for Claim for Refund	Unnumbered Memo on LRF dated May 15, 2013; CAO No. 2-2001	500.00 - 3,000.00
628.13	Filing Fee		
	<i>Revalidation of TCCs</i>	Unnumbered Memo on LRF dated May 15, 2013, CAO No. 5-2006	200.00 - 1,000.00
	<i>for application for exemption from SGS PSIS by Garment (Manufacturer-Exporter)</i>	Unnumbered Memo on LRF dated May 15, 2013, CAO No. 8-94	1,000.00
628.14	Customs Documentary Stamp (CDS)	Sec. 3303, ICCP; CAO No. 2-2001	
	<i>For each entry for immediate transportation in bond</i>		100.00
	<i>For each bond accepted or renewed</i>		200.00
	<i>For each approval of application in respect to transaction covered by general bond</i>		200.00
	<i>For each amendment allowed to a Foreign Inward Manifest</i>		100.00
	<i>For every formal protest file before the Collector of Customs</i>		200.00

CMO 5-2013

Code	Income Accounts	Basis	Amount
628.14	Customs Documentary Stamp (CDS) (cont.)		
	<i>For each appeal in protest and seizure cases</i>		200.00
	<i>For each original IEIRD (Formal and Informal entries)</i>	CAO No. 1-94	250.00
	<i>For each Export Declaration</i>	CMC No. 158-99	100.00
	<i>For each original withdrawal entry from any bonded warehouse</i>		100.00
	<i>Boat note</i>		100.00
628.16	Transshipment Fee / Cargo Transfer Fee	CMO No. 13-2013	710.00; 432.00 for Port of Mactan only
628.17	Protest / Legal / Docket Fee	Unnumbered Memo on LRF dated May 15, 2013; CAO No. 2-2001	500.00 - 3,000.00
628.21	Amendment Fee / Replacement Fee <i>TCC Replacement Fee</i>	Unnumbered Memo on LRF dated May 15, 2013; CAO 5-2006	2,000.00 - 6,000.00
628.23	Document and Forms (D&F)		
628.24	Department of Energy (DOE) Fee		
628.25	Fee Collected from each individual consignee of a consolidated shipment	CMO No. 11-94	53.00 - 530.00
642.00	Rent Income	COA Chart of Accounts	
661.00	Dividend Income	COA Chart of Accounts	
664.00	Interest Income	COA Chart of Accounts	
666.00	(70%) Auction/Sales of Confiscated/Abandoned/Seized Goods <i>(20% for Informer's reward (w/ or w/o claimant) to be recorded as trust receipt to be remitted to the Bureau of the Treasury and 10% proceeds for Trust Fund (Retention Fund))</i>	MEMO dated Feb 2, 2009, signed by Atty. Gregorio B. Chavez, then Deputy Commissioner, IAG and Chairman, Committee on Informer's Reward	
678.00	Miscellaneous Income	COA Chart of Accounts	
678.10	Wastages		
678.20	Overtime		
678.50	Circularization	CAO No. 2-2001	1,000.00
679.00	Other Fines and Penalties <i>(Administrative Fine, CAO 2-92)</i>	COA Chart of Accounts, Part 4 - Surcharge, Fines and Forfeitures, Vol. II, TCCP Except for Sec. 2501 - 2506	
	<i>Penalties Imposed to Authorized Agent Banks for late submission of reports and late remittance</i>	CAO No. 2-92	
	<i>Automatic Refund of Unused Advance Deposit by AAB</i>		100.00 per day from the date the deduction was made until the amount is re-deposited
	<i>Fines imposed in the settlement of seizure cases pending hearing</i>	CAO No. 4-94	

Code	Income Accounts	Basis	Amount
THE FOLLOWING COLLECTIONS ARE TO BE DEPOSITED AS TRUST FUND coordinate with Accounting Division, FMO (02-527-45-34)			(Please
625.00	Container Security Fee	Unnumbered Memo dated June 8, 2011 on Implementation of Audit Findings and Recommendation for CY 2009 of COA Annual Report requiring us to reclassify the 75% collection of Container Security Fee (CSF) from the General Fund to Trust Fund 151."	MONTHLY REPORT OF COLLECTIONS AND DEPOSITS SHALL BE SUBMITTED TO ACCOUNTING DIVISION, FINANCIAL MANAGEMENT OFFICE
678.40	Super Green Lane		MONTHLY REPORT OF COLLECTIONS AND DEPOSITS SHALL BE SUBMITTED TO ACCOUNTING DIVISION, FINANCIAL MANAGEMENT OFFICE
643.00	Sales of Revenue Forms	Unnumbered Memo dated May 10, 2006 stating that "all collections from sale of accountable forms shall be reported separately using separate official receipts and shall be deposited to the Bureau of Treasury. The required monthly Report of Collections, together with the Remittance Advice shall be submitted to the Accounting Division, Financial management Office."	MONTHLY REPORT OF COLLECTIONS AND DEPOSITS SHALL BE SUBMITTED TO ACCOUNTING DIVISION, FINANCIAL MANAGEMENT OFFICE
43	Special Permit to Transfer		
45	Special Permit to Load NAIA		
49	Owner's Pre-Departure Declaration		
177	Informal Import Declaration Entry		
190	Request for Value & Classification Information		
194	Permit to Deliver Imported Goods		
197	Withdrawal Permit		
198	Warehousing Permit		
199	Transshipment Permit		
201	NAIA Gate Pass		
204	Permit to Transfer Outside CY-CFS		
218	Certificate of Identification		
219	Certificate of Loading & Inspection		
236	Import Entry & Internal Revenue Declaration		
237	Entry Rider		
242	Customs EPZA Warehousing Entry		
GSP FA	Certificate of Origin		
Form D	Certificate of Origin ACEPIS		
Form C	Certificate of Origin MEXICO		
Form E	Certificate of Origin ASEAN - China Trade		
IEDF	Import Entry Declaration Form		

FUND CODES AND SAVINGS ACCOUNT NUMBERS

- 411 Fund Code for Bureau of the Treasury
- 102 Fund Code for National Collecting Officer
- 101 Fund Code for National Government
- A5490 Bureau of Customs Agency Code

Savings Account Numbers:

- DBP: LRF (FUND 187) - 0405-027018-530 / NG (FUND 101) - 507 577 4057
- LBP: LRF (FUND 187) - 0012-1178-17 / NG (FUND 101) - 0012-2224-91
- Phil Vet: LRF (FUND 187) - 0001-007256-100 / NG (FUND 101) - 0001-007261-100

ANNEX E

(Choose Collection Officer / Post / Collecting Section from the Drop Down List)

DAILY REPORT OF COLLECTIONS AND DEPOSITS

	NATURE OF INCOME ACCOUNT									
	553.00	560.00	567.00	621.00	628.14	628.16	678.00	678.10	678.50	679.00
	BIRS	CuC	VAT	IPF	CDS	TF/CTF	Misc.	Wastages	Circularization	Other Fines
TOTAL COLLECTION Deposited to										
FUND 101	-	-	-	-	-	-	-	-	-	-
LRF FUND 187	-	-	-	-	-	-	-	-	-	-

DETAILS OF PAYMENTS							NATURE OF INCOME ACCOUNT									
Date	OUT OFF	PAYOR	SAC CUSTOMS REF. No. / ENTRY No.	DOCUMENT SERIAL No.	BCOR No. Serial No.	PAYMENT PER BCDR	553.00-BIRS	560.00-CuC	567.00-VAT	621.00-IPF	628.14-CDS	628.16-TF+CTF	678.00-Misc	678.10-Wastages	678.50-Cir	679.00-Other Fine

Prepared by:

Noted by:

Collecting Officer

Chief, Collection Division

CHA 5-2013

BUREAU OF CUSTOMS (Agency Code No. A5490)

(Choose Collection Date from the Drop Down List)

(These Lines
do Not Appear
in I-1)

(Choose Reporting Date from Drop Down List)

List of Deposited Collection

LDC No.

NATURE OF COLLECTION	Income Account Code	Amount Deposited to	
		(Insert LDC Number)	
		(These Bank Account Number from the Drop Down List)	
		FUND 187 (Agcy Code: A0823)	Fund 101 NG Books
BIR Documentary Stamp	553.00		
Excise Tax	556.00		
Import Duty / Export	560.00		
Advance Deposit	560.10		
Dumping Duty (DPD)	560.11		
Safeguard Duty (SGD)	560.12		
Value Added Tax	567.00		
Fine & Penalty for National Taxes (CAO 5-91, Sec. 2501-2504)	579.00		
License Fee	603.00		
Permit Fee	605.00		
Registration Fee	605.00		
Occupational and Accreditation Fee	606.10		
Clearance and Certification Fee	613.00		
Import Processing Fee	621.00		
Other Services Income	628.00		
Warehousing / Supervision Fee	628.10		
Laboratory Fee	628.11		
Processing Fee for Claim for Refund	628.12		
Filing Fee	628.13		
Customs Documentary Stamp (CDS)	628.14		
Transshipment Fee / Cargo Transfer Fee	628.16		
Protest Fee/Legal Fee/Docket Fee	628.17		
Amendment Fee / Replacement Fee	628.21		
Document and Forms (D&F)	628.23		
Department of Energy (DOE) Fee	628.24		
Fee Collected from each individual consignee of a consolidated shipment	628.25		
Rent Income	647.00		
Dividend Income	661.00		
Interest Income	664.00		
(70%) Auction/Sales of Confiscated/Abandoned/Seized Goods	666.00		
Miscellaneous Income	678.00		
Wastages	678.10		
Overtime	678.20		
Circularization	678.50		
Other Fines and Penalties	679.00		

ANNEX F

Note:

Saving Account Numbers assigned by BIR

1. Development Bank of the Phil.
2. Landbank of the Philippines
3. Philippine Veterans Bank

for LRF (FUND 187)

- DBP 0405-027018-530
- LBP 0012-1178-17
- PVB 0001-007256-100

for NG (FUND 101)

- 507 577-4057
- 0012-2274-91
- 0001-007261-100

Prepared by :

Collecting Officer

Noted by

Chief, Collection Division

BUREAU OF CUSTOMS (Agency Code No. A5490)

Monthly Report of Collection and Deposits

(Month and Year)

NATURE OF COLLECTION	Income	Amount Deposited to	
	Account		
	Code	FUND 187 (Agcy Code: A0823)	Fund 101 NG Books
BIR Documentary Stamp	553.00		
Excise Tax	556.00		
Import Duty / Export	560.00		
Advance Deposit	560.10		
Dumping Duty (DPD)	560.11		
Safeguard Duty (SGD)	560.12		
Value Added Tax	567.00		
Fine & Penalty for National Taxes (CAO 5-91, Sec. 2501-2504)	579.00		
License Fee	603.00		
mit Fee	605.00		
Registration Fee	606.00		
Occupational and Accreditation Fee	606.10		
Clearance and Certification Fee	613.00		
Import Processing Fee	621.00		
Other Services Income	628.00		
Warehousing / Supervision Fee	628.10		
Laboratory Fee	628.11		
Processing Fee for Claim for Refund	628.12		
Filing Fee	628.13		
Customs Documentary Stamp (CDS)	628.14		
Transshipment Fee / Cargo Transfer Fee	628.16		
Protest Fee/Legal Fee/Docket Fee	628.17		
Amendment Fee / Replacement Fee	628.21		
Document and Forms (D&F)	628.23		
Department of Energy (DOE) Fee	628.24		
Fee Collected from each individual consignee of a consolidated shipment	628.25		
Rent Income	642.00		
Dividend Income	661.00		
Interest Income	664.00		
(70%) Auction/Sales of Confiscated/Abandoned/Seized Goods	666.00		
Miscellaneous Income	678.00		
Wastages	678.10		
Overtime	678.20		
Circularization	678.50		
Other Fines and Penalties	679.00		

ANNEX G

Prepared by :

Noted by

Collecting Officer

Chief, Collection Division