



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
Collection District II-A
Port of Manila

OCT 2 1990

CUSTOMS MEMORANDUM ORDER

NO. 70-90

TO: All District Collectors
Director, Financial & Management Office
Chief, Accounting Division, Office of the Commissioner (OCOM)
All Accountants, Cashiers and Disbursing Officers

SUBJECT: Responsibilities of the Office/Personnel Concerned in the Effective Implementation of the Modified Disbursement System Pursuant to Memorandum Order No. 276 of the President, as Implemented by Circular Letter No. 90-5 and Joint Circular No. 1-90 .

I. Objectives :

1. To delineate the responsibilities of the Office/Personnel concerned in implementing the Modified Disbursing System (MDS) ;
2. To ensure that financial reports required by offices concerned are prepared and submitted on time for the proper and effective implementation of the System.

II. Responsibilities of the Office/Personnel Concerned

A. At the Customs District :

1. Cashier/Disbursing Officer concerned shall :
 - a. Open a regular deposit account with a Government Servicing Bank (GSB) ;
 - b. Deposit MDS checks issued by the Cashier , OCOM;
 - c. Prepare the payroll of the Port/Subport, together with the Statement of Salaries & Wages required for the month ;

J. Antonio M. Ruiz

CMO-70-9 - 2 -

- d. Prepare and submit the Advice of Checks Issued and Cancelled (ACIC) to GSB daily ;
- e. Issue checks to clients and/or for encashment with GSB;
- f. Pay salaries and wages to personnel of the Port/Subport ;
- g. Prepare and submit the following reports every 5th day of the month , to wit :
 - Report of Checks Issued by Deputized Disbursing Officers submitted to the Commission on Audit (COA) , copy furnished the Accounting Division , OCOM
 - Report of Disbursement (Liquidation of Payroll and other Cash Advances) submitted to COA , copy furnished the Accounting Division, OCOM
 - Report of Disbursement relative to Payment of Salaries and Wages and Operating Expenses, submitted to the Budget Division, OCOM

2. Accountant shall:

- a. Prepare the corresponding voucher for issuance of checks by the Disbursing Officer, required for payment of salaries, and also the voucher for Operating Expenses , together with all pertinent documents required by COA ;
- b. Prepare the Statement of Allocation & Utilization and Bank Reconciliation Statement and submit same on or before the 5th day and 10th day, respectively of the following month to the Accounting Division, OCOM ;
- c. See to it that the total disbursement for the period for each fund shall not exceed the total allocation issued to the Customs District ; and

Jawada M. Elison

CMO-70-90

- d. Be primarily responsible for the consolidation and submission of the SMAU and individual BRS of all subparts under the District to the Accounting Division.
- B. At the Office of the Commissioner (OCOM)
1. Accounting Division shall :
 - a. Record the Notice of Cash Allocation (NCA) received from the Department of Budget and Management (DBM) in accordance with the accounting procedures to be prescribed by COA ;
 - b. Prepare the corresponding voucher and Request for Obligation & Allotment (ROA) for issuance of funding checks by the Cashiers/Disbursing Officers to all parts and subparts, and record the same in accordance with prescribed accounting entries issued by COA ;
 - c. Evaluate the Statement of Allocation and Utilization submitted by Parts/Subparts as references for the release of subsequent funding checks.
 - d. Reconcile the disbursement accounts per agency books with the corresponding Statement of Accounts furnished by GSB and submit the Bank Reconciliation Statement on the 15th day of the following month to COA Resident Auditor, copy furnished the GSB concerned, The Bureau of Treasury (BTR) and the DBM
 - e. Submit the Statement of Monthly Allocation and Utilization to DBM within ten (10) days after the end of the month.
 2. Cashier's Office shall :
 - a. Open the MDS account with GSB;
 - b. Notify the GSB of the names of officials authorized to

James M. Ruiz

CMO-70-90 - 4 -

sign and counter sign the MDS checks and those authorized to sign and deliver the ACIC and submit the required specimen signature card;

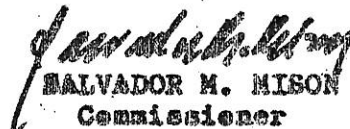
- c. Purchase blank MDS checks from the GSB where the Bureau is authorized to maintain MDS account ;
- d. Prepare the funding checks for distribution to all ports/ subports (One for Personal Services and one (1) for Maintenance & Operating Expenditures) ;
- e. Prepare and submit ACIC at least daily to the GSB, copy furnished the COA Auditor and the Chief, Accounting Division, OCOM ;
- f. Perforate the directly cancelled or spoiled checks and forward the same to the COA for custody ; and
- g. Be responsible for the agency disbursements which should not exceed the NCA issued by DBM that are valid only up to the end of the year.

III. Repealing Clause :

All Customs Memorandum Orders and Circulars inconsistent with the provisions of this Order are hereby deemed amended and/or modified accordingly.

IV. Effectivity Clause :

This Order shall take effect immediately.


SALVADOR M. MISON
Commissioner