

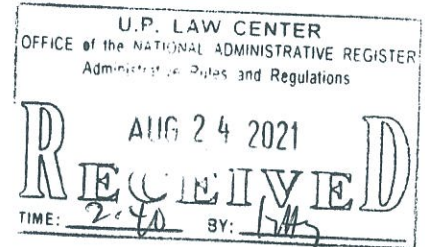


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June 23, 2021

CUSTOMS MEMORANDUM ORDER
No. 30-2021

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



**SUBJECT: Policies and Procedures for Funding Requests of
Collection Districts**

Section 1. COVERAGE

1.1. This CMO shall cover the policies and procedures of funding requests of Collection Districts

Section 2. OBJECTIVES

- 2.1 To define the duties, responsibilities and accountabilities of Budget Officers / Designated Budget Officers assigned at Collection Districts
- 2.2 To ensure the timely release of requests for funding by Collection Districts
- 2.3 To ensure compliance with the existing accounting, auditing and budgetary rules and regulation as well as other applicable laws.

Section 3. DEFINITION OF TERMS

- 3.1 **Budget Officers** - A person engaged with the administrative and technical work planning, developing, analyzing, and maintaining a budget program for a city department or agency, which is characterized by a limited number of functions.
- 3.2 **Personnel Services** - Refer to an expenditure category/expense class for the payment of salaries, wages, and other compensation (e.g., merit, salary increase, personnel economic relief allowance, honoraria and commutable allowances, etc.) of permanent, temporary, contractual, and casual employees of the government.

**Bureau of Customs
CENTRAL RECORDS MGT. DIVISION**

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MARGARET G. MANALAYSAY
Administrative Officer V



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- 3.3 **Maintenance and Other Operating Expenses** - Refer to an expenditure category/expense class for support to the operations of government agencies such as expenses for supplies and materials; transportation and travel; utilities (water, power, etc.) and the repairs, etc.
- 3.4 **Capital Outlay** - Refer to an expenditure category/expense class for the purchase of goods and services, the benefits of which extend beyond the fiscal year and which add to the assets of the Government, including investments in the capital stock of Government-Owned and Controlled Corporations (GOCC) and their subsidiaries.
- 3.5 **General Appropriations Act (GAA)** - defines the annual expenditure program of the national government and all of its instrumentalities. The expenditure program includes all programs and projects that are supposed to be funded out of government funds for the year
- 3.6 **Notice of Cash Allocation** - Cash authority issued by the DBM to central, regional and provincial offices and operating units through the authorized Modified Disbursement System, Government Servicing Banks (MDS-GSBs), to cover the cash requirements of the agencies.
- 3.7 **Obligation Request and Status** - This form shall be used by the Requesting/ Originating Offices in the utilization of their approved budget allocations per General Appropriations Act Release Document (GAARD) and other budget laws/authority. It shall be maintained by fund cluster.
- 3.8 **Monthly Report of Funding Received, Disbursements and Balances** – a document that reflects the running balance of funds received, disbursement and balances of budget / allotment for specific period of time.
- 3.9 **Project Procurement Management Plan (PPMP)** – refers to procurement plan of a specific programs / activities / project (PAP) of the Offices, Division, and Collection Districts.

Section 4. GENERAL PROVISIONS

- 4.1 It shall be the duty of the Administrative Division to ensure that prior to the discharge of their respective functions as Budget Officers, a Customs Personnel Order shall be issued by the District Collector.
- 4.2 Budget Officers shall comply with the rules and regulations herein prescribed and with all other budgetary, accounting and auditing rules and regulations.
- 4.3 Budget Officers are personally liable for their neglect or omission while in such designation, subject to existing CSC rules and regulations as well as applicable laws.



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- 4.4 It shall be the responsibility of the Chief of Administrative Division to monitor the work of Budget Officers in order to ensure that monthly / quarterly requests for funding are made in a timely manner and recommend for appropriate disciplinary action. It shall also be his/her responsibility to orient/brief any newly assumed Budget Officer in his/her division.
- 4.5 It shall be the duty of the Budget Division and Interim Training and Development Division (ITDD) to conduct formal training to all Budget Officers within thirty (30) days upon assumption. In this connection, Human Resource Management Division (HRMD) shall furnish ITDD with a copy of the appointment/order with certificate of assumption of newly designated Budget Officers.

Section 5. OPERATIONAL PROVISIONS

5.1 Personnel Services

Nature of Request	Frequency / Time of Request	Documentary Requirement	Responsible Officer/s
1. Monthly Salary	Monthly request must be submitted every 25 th day of the preceding month	1. Budget Request 2. Payroll Register 3. Summary of payroll	1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer
2. Additional Salary			
a. Newly Hired / newly promoted	As necessary	1. Budget Request 2. Payroll Register 3. Certificate of Assumptions 4. Copy of Appointment 5. Summary of payroll	1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer
b. Transfer	As necessary	1. Budget Request 2. Payroll Register 3. Certificate of Assumptions	1. District Collector



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		4. Copy of Customs Personnel Order 5. Summary of payroll	2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer
c. Salary adjustment due to Notice of Step Increment (NOSI) or Notice of Salary Adjustment (NOSA)	As necessary	1. Budget Request 2. Payroll Register 3. Copy of NOSA or NOSI 4. Summary of payroll	1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer
3. Midyear Bonus	Last week of April	1. Budget Request 2. Payroll Register 3. Copy of Summary of IPCR for previous year or at least 3 months IPCR before May 15 with at least a satisfactory rating and received by HRMD 4. Summary of payroll	1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer
4. Yearend Bonus and Cash Gift	Last week of October	1. Budget Request 2. Payroll Register 3. Summary of payroll	1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer
5. Productivity Enhancement Incentive	Last week of November	1. Budget Request 2. Payroll Register 3. Summary of payroll	1. District Collector 2. Deputy Collector for Administration 3. Chief Administration



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			4. Budget Officer 5. Disbursing Officer
6. Clothing Allowance (CASH)	As Necessary	1. Budget Request 2. Payroll Register 3. Summary of payroll	1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer
7. Other Benefits	As Necessary	1. Budget Request 2. Payroll Register 3. Summary of payroll	1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer

5.2 Maintenance and Other Operating Expenses (MOOE)

Nature of Request	Frequency / Time of Request	Documentary Requirement	Responsible Officer/s
1. Quarterly Funding to support daily operations	Request must be submitted every 25 th day of the preceding month of the Quarter	1. Budget Request 2. Summary of MOOE to be requested 3. Approved PPMP 4. Monthly Report of Funding Received, Disbursements and Balances	1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer 6. Supply Officer
2. Additional Request			

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A Modernized and Credible Customs Administration That is Among the World's Best
 South Harbor, Gate 3, Port Area, Manila 1099

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a. Semi-Expendable Supplies	As necessary	1. Budget Request 2. Summary of MOOE to be requested 3. Approved Revised PPMP 4. Three (3) quotations from different suppliers 5. Justification	1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer 6. Supply Officer
b. Repair and Maintenance – Building	As necessary	1. Budget Request 2. Summary of MOOE to be requested 3. Approved Revised PPMP 4. Detailed plan of repair including scope of works 5. Three (3) quotations from different suppliers 6. Justification	1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer 6. Supply Officer
c. Initial Salary of Contract of Service Personnel	As necessary	1. Budget Request 2. Summary of MOOE to be requested 3. Copy of Signed Contract of COS	1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer 6. Supply Officer
d. Training Expenses	As necessary	1. Budget Request 2. Summary of MOOE to be requested 3. Approved Revised PPMP 6. Approved DF from ITDD	1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer

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1.3. Capital Outlay (Approved Project in GAA)

Nature of Request	Frequency / Time of Request	Documentary Requirement	Responsible Officer/s
1. Construction of Building	As Necessary	1. Budget Request 2. Summary of CO to be requested 3. Approved Revised PPMP 4. Detailed plan of construction including scope of work as approved in GAA or revised detailed plan	1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer 6. Supply Officer
2. Equipment / Furniture and Fixtures	As Necessary	1. Budget Request 2. Summary of Equipment to be requested 3. Approved Revised PPMP 4. Three (3) quotations from different suppliers	1. District Collector 2. Deputy Collector for Administration 3. Chief Administration 4. Budget Officer 5. Disbursing Officer 6. Supply Officer

VI. Reportorial Requirements of Budget Officers:

- Monthly Report of Funding Received, Disbursements and Balances

VII. Date of Effectivity:

This Memorandum Order shall take effect immediately.

REY LEONARDO B. GUERRERO

Commissioner

AUG 20 2021



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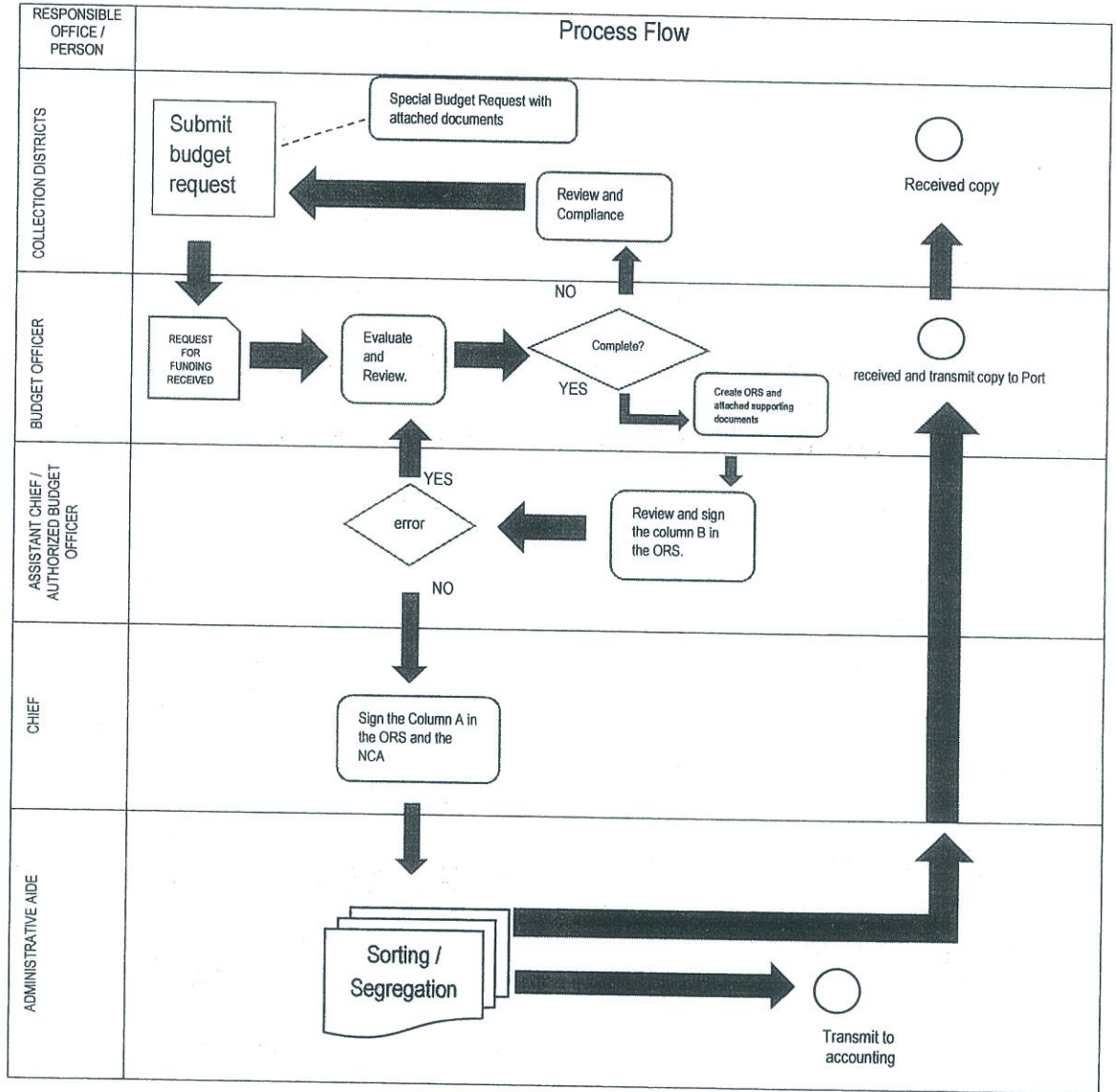
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INTERNAL ADMINISTRATION GROUP
CENTRAL RECORDS MANAGEMENT DIVISION

August 24, 2021

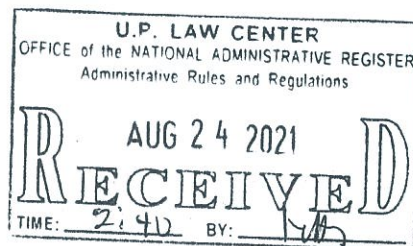
The Director

Office of the National Administrative Register (ONAR)
UP Law Center Diliman, Quezon City

Sir/Ma'am:

Transmitted are three certified true copies of the following Customs Memorandum Order to wit:

CMO 30-2021:Policies and Procedures for Funding Requests of Collection Districts.



Very truly yours,

for: [signature]
GLADYS C. CABUGAWAN
Chief, CRMD