



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

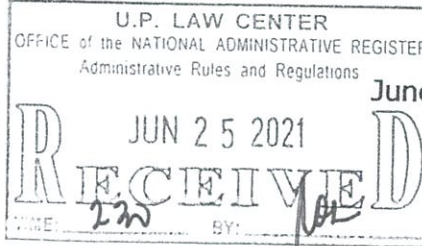
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INTEGRITY

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June 7, 2021

**CUSTOMS MEMORANDUM ORDER**  
No. 23-2021

**SUBJECT: AMENDMENT TO BOC CMO NO. 17-2020 RE: CERTIFICATE OF TURNOVER OF RESOURCES (CTOR).**

To ensure the timely submission and accurate accomplishment of the Certificate of Turnover of Resources, Sections 2, 3, 4, subparagraph 4.1 and 5 of CMO No. 17-2020 with the subject, "Preparation and Submission of Certificate of Turnover of Resources", the said Order is hereby amended:

A. Amendment of Section 2 to read as follows:

**Section 2. Scope**

This Order covers the guidelines and procedures on the accomplishment, submission, and validation of the Certificate of Turnover of Resources of all retiring, promoted, reshuffled/reassigned, separated, and terminated district collectors, subport collectors, deputy commissioners, assistant commissioner, and the commissioner, or their equivalent. Others not mentioned shall follow the procedure on Acknowledgement Receipt of Equipment (ARE)/ Property Acknowledgement Receipt (PAR).

B. Additional provisions to Section 3 to read as follows:

**Section 3. Objectives**

3.4 Define responsibilities of the Interim Internal Quality Management System Office (IIQMSO), validating offices, such as the Accounting Division, Assessment and Operations Coordinating Group (AOCG), Budget Division, General Services Division (GSD), Human Resource Management Division (HRMD), and Revenue Collection Monitoring Group (RCMG).

3.5 Ensure transfer of accountability over funds, documents, and other resources of the Bureau by the outgoing official/employee to the incoming/acknowledging official/employee.

C. Amendment of Section 4.1 to read as follows:

4.1 The CTOR Form shall be accomplished by all personnel concerned. The following procedures shall be strictly observed in the preparation of CTOR:

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Administrative Officer V

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- a. CTOR form. The CTOR form shall be used for the turnover of resources by the outgoing official or employee to the incoming official or employee.
- b. Four (4) original and accomplished copies of CTOR shall be submitted to the Office of the Commissioner through the Head of the Interim Internal Quality Management System Office.

4.1.1 The following items in the CTOR shall be properly filled out, as follows:

NO.	VALIDATING OFFICES	SCOPE	ATTACHMENTS
1	Human Resource Management Division	<p>Manpower complement</p> <p>a. Number of plantilla holders, reassigned personnel, and COS employees in the office.</p> <p>Note: To avoid misclassification of Division/Units in the Collection Districts, employees must be accounted for at the division level or their actual place of assignment.</p>	Organizational chart and Personnel Complement.
2	General Services Division	<p>a. Status of Project Implementation. In the port and with other agencies.</p> <ol style="list-style-type: none"> <li>1. Name of project</li> <li>2. Approved budget for the contract (ABC)</li> <li>3. Amount</li> <li>4. Percentage of completion</li> <li>5. Remarks (e.g., pre-Bid, opening of bids, post qualification, on-going or completed.)</li> </ol> <p>b. Status of Procurement</p> <ol style="list-style-type: none"> <li>1. Description</li> <li>2. Approved budget for the contract (ABC)</li> <li>3. Completion dates</li> <li>4. Remarks (e.g., for approval, reposted, delivered, on-going or completed.)</li> </ol> <p>c. Inventory of Supplies</p> <ol style="list-style-type: none"> <li>1. Description (e.g., ballpen, paper)</li> </ol>	<p>Duly signed report on the Physical Count of Property (RPCPPE)</p> <p>Documents related to land or building e.g., Memorandum of Agreement (MOA),</p>

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		<ol style="list-style-type: none"> <li>2. Maintenance of stock card</li> <li>3. Stock on Hand</li> <li>4. Remarks (e.g., for procurement, available, out of Stock)</li> </ol> <p>d. Inventory of Property, Plant and Equipment</p> <ol style="list-style-type: none"> <li>1. Nature (e.g., land, building, office equipment, furniture/s, communication, military, and police equipment)</li> <li>2. Details</li> <li>3. Status</li> <li>4. Remarks (e.g., for repair, for disposal, request for addition, or for replacement)</li> </ol>	
3	Budget Division	<p>a. Status of Funds and Liquidation. The fund allotted and liquidated in the office involved.</p> <ol style="list-style-type: none"> <li>1. Fund category per PPMP. The Maintenance and Other Operating expenses (MOOE) which is submitted quarterly.</li> <li>2. Obligated/Funded. The fund requested by the port submitted every first month of every quarter.</li> <li>3. Disbursement. Based on the Statement of Monthly Allocation and Utilization (SMAU). The amount received by the port from the accounting division. (Discrepancy on the amount requested and the amount received may occur due to in-transit funds.)</li> <li>4. Liquidation. The total expenses by the port based on receipts during the given period.</li> <li>5. Report submission. The date that will be considered by the validating officer in checking the records.</li> <li>6. Remarks.</li> </ol>	

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4	Accounting Division	<p>a. Status of Cash Advance. Based on the reports by the office to the accounting division at the time of the turnover.</p> <ol style="list-style-type: none"> <li>1. Nature (e.g., cash advance, petty cash)</li> <li>2. The amount of cash advance</li> <li>3. Actual Disbursement</li> <li>4. Liquidation</li> <li>5. Remarks</li> </ol> <p>b. Commission on Audit (COA) compliances/ financial reports.</p> <ol style="list-style-type: none"> <li>1. Nature <ol style="list-style-type: none"> <li>a. Report of Disbursement (General Fund and Trust Fund)</li> <li>b. Report of Collection (Sale of accountable forms, Trust fund, and Report of Accountability for Accountable Forms [RAAF])</li> <li>c. Bank Reconciliation Statement (Bank Statement, and Statement of Monthly Allocation and Utilization [SMAU])</li> <li>d. Tax Remittance Advice</li> <li>e. AOM and other COA requirements</li> </ol> </li> <li>2. Management Comment</li> <li>3. Actions Taken</li> <li>4. Remarks</li> </ol>	
5	Assessment and Operation Coordinating Group	<p>Operations and Assessment (data for relevant operations). The data during the last day of service at the port must be provided.</p> <ol style="list-style-type: none"> <li>a. Number of seized, forfeited, abandoned and overstaying cargoes</li> <li>b. Number of auctioned</li> <li>c. Number of condemned cargoes</li> <li>d. Number of donated items</li> <li>e. Number of "for official use" items</li> <li>f. Disposal plan for seized, forfeited, abandoned and overstaying cargoes</li> </ol>	

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		<p>g. Number of approved/signed decisions/ orders for disposal</p> <p>h. Number of pending applications for Customs Facilities and Warehouse (CFW).</p> <p>i. Pending incident report on E-TRACC related if any</p> <p>j. Pending endorsement for clearance of Imports and Assessment Service (IAS):</p> <ol style="list-style-type: none"> <li>1. auction floor price</li> <li>2. variation and classification review committee cases</li> </ol> <p>k. Examination and inventory report of items for auction submitted to the chief, Auction and Cargo Disposal Division (ACDD).</p>	
6	Revenue Collection and Monitoring Group	<p>Collection performance.</p> <p>a. The Collection Performance Report must be in absolute figures. For sub-ports, validation of figures will be based on the report submitted by the district port.</p> <p>Note: The collection report submitted to the STAD will be the basis of the office in validating the figures in the CTOR.</p>	

D. Additional provisions after Section 4 to read as follows:

**4.A Procedure in the Submission and Validation of CTOR**

- 4.A.1 The highest administrative officer of the concerned office shall submit the filled out CTOR to the Office of the Commissioner, through the Head of IIQMSO within ten (10) working days from the assumption of the incoming official.
- 4.A.2 The completeness of the CTOR form shall be checked by the IIQMSO.
- 4.A.3 The validating officers shall check and analyze the accuracy of the information in the CTOR and its supporting documents against the records of their office within three (3) working days.

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4.A.4 Upon completion of the validation, the validating officers shall submit a validation report indicating the accuracy of the CTOR.

In case of irreconcilable discrepancy found in the CTOR, the validating officers shall indicate their findings and recommendations in the validation report addressed to the Commissioner through the Head of IIQMSO.

4.A.5 The CTOR Form shall be noted by the Deputy Commissioner for Internal Administration Group and submitted to the office of the Commissioner.

4.B Special Audit. The incoming official may call for a special audit within five (5) working days upon assumption to office.

E. Additional provisions under Section 5 to read as follows:

Section 5. Duties and Responsibilities

5.5 IIQMSO - endorses the CTOR to the validating offices and monitor its progress and shall report to the Commissioner its status. Safe keep and control all the submitted CTORs and its pertinent documents.

5.6 Validating Offices - Checks and analyzes the completeness and correctness of submitted CTOR and its supporting documents as against the records of their office.

5.7 All concerned officials and employees shall adhere to the corresponding confidentiality of all information stated in the CTOR.

All other provisions of CMO No. 17-2020 which are not affected by this Amendment shall remain in full force and effect.

REY LEONARDO B. GUERRERO

Commissioner  
JUN 22 2021

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**CERTIFICATE OF TURNOVER OF RESOURCES**

TO WHOM IT MAY CONCERN:

1. **THIS IS TO CERTIFY** that I had turned over command of (Port) to (Incoming Head) pursuant to CPO no. \_\_\_\_\_  
(dated) \_\_\_\_\_.

2. This is to further certify that the following unit resources and their status as of (date), are true, complete and correct, and that I personally reviewed the same based on all resources that came to my attention and/or supervision:

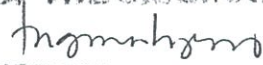
**A. MANPOWER COMPLEMENT**

Manning	Plantilla holder	Reassigned personnel	COS	Total
Office of the District Collector				
Administrative				
Assessment				
Operations				
Passenger Services				
Sub-Ports				
Support Offices				
- MISTG				
- XRAY				
- *CIIS				
- *ESS				

\* Deployed in concurrent capacity in other Ports

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**B. FINANCIAL**

**B.1. STATUS OF FUNDS AND LIQUIDATION**

Fund Category per PPMP	Obligated/ Funded	Disbursement	Liquidation	Report Submission as of _____	Remarks
Ex. MOOE - June 2020	100,000.00	90,000.00	90,000.00	Report of Disbursement as of June 2020  SMAU as of June 2020	Savings for the month

**B.2. STATUS OF CASH ADVANCE**

Nature	Amount of CA	Actual Disbursement	Liquidation	Remarks
Ex. Travelling Expenses	30,000.00	30,000.00	30,000.00	Liquidation Report submitted with the complete documentary requirements
Petty Cash	30,000.00	15,000.00	15,000.00	Liquidation Report submitted and for Fund Replenishment

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B.3. COA COMPLIANCES / FINANCIAL REPORTS

Nature	Management Comment	Actions Taken	Remarks
<b>1. Report of Disbursement</b>		<i>Prepared the Report of Disbursement</i>	<i>Submitted RD as of 2020</i>
• General Fund			
• Trust Fund			
<b>2. Report of Collection</b>		<i>Prepared the Report of Collection</i>	<i>Submitted RC as of June 2020</i>
• Sale of Accountable Forms			
• Trust Fund			
• Report of Accountability for Accountable Forms (RAAF)			
<b>3. Bank Reconciliation Statement</b>		<i>Prepared BRS</i>	<i>BRS submitted to COA and Accounting Division, FMO as of June 2020</i>
<b>4. Tax Remittance Advice</b>			
<b>5. AOM and other COA requirements</b>	<i>To discuss with concerned office</i>	<i>Prepared Report</i>	<i>Fully Implemented/ Not Implemented</i>

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**C. LOGISTICS**

**C.1. STATUS OF PROJECT IMPLEMENTATION**

	Name of Project	Approved Budget for the Contract (ABC)	Amount	% Of Completion	Remarks
LOCAL					
OTHER AGENCIES					

**C.2. STATUS OF PROCUREMENT**

Description	Approved Budget for the Contract (ABC)	Amount	Completion Dates	Remarks

**C.3. INVENTORY OF SUPPLIES**

Description	Maintenance of Stock Card	Stock on Hand	Remarks
<i>Ex. Supplies – Bond Paper</i>	<i>Complete, as of June 2020</i>	<i>20 reams A4</i>	<i>Available for distribution</i>

**C.4. INVENTORY OF PROPERTY, PLANT AND EQUIPMENT**

Nature	Details	Status	Remarks
<i>Ex. Land</i>	<i>With existing MOA with PPA</i>	<i>Lease Payments – P10,000 / mo</i>	<i>Rent paid as of June 2020</i>
<i>Ex. Generator set</i>	<i>Five (5) units – 2HP Two (2) units – 3HP</i>	<i>For disposal</i>	<i>Need additional unit for back-up</i>
<i>Ex. Fleet Card</i>	<i>Two (2) Cards</i>	<i>Loaded</i>	<i>Partially used for previous month consumption</i>

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**D. OPERATIONS AND ASSESSMENT (DATA FOR RELEVANT OPERATIONS)**

Documents to be turned over	Status (As of last day of service at the Port)	Remarks
1.) Number of Seized, Forfeited, Abandoned and Overstaying Cargoes		
2.) Number of Auctioned		
3.) Number of Condemned Cargoes		
4.) Number of Donated Items		
5.) Number of "For Official Use" Items		
6.) Disposal Plan for Seized, Forfeited, Abandoned and Overstaying Cargoes		
7.) Number of Approved/Signed Decisions/Orders for Disposal		
8.) Number of Pending Applications for CFW		
9.) Pending Incident Report on E-TRACC Related, If Any		
10.) Pending Indorsement for Clearance of IAS: a. Auction Floor Price b. Variation and Classification Review Committee Cases		
11.) Examination and Inventory Report of Items for Auction Submitted to the Chief, ACDD		
12.) Other Documents Related to Operations		

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**E. COLLECTION PERFORMANCE (IN MILLION PESOS)**  
 For the collection period \_\_\_\_\_

Period	Target	Actual	DEVIATION vs TARGET	
			Amount	%
<i>Ex. January</i>	423	454	32	7.5
<i>February</i>	339	364	26	7.6
<i>March</i>	338	239	-99	-29.2
<i>April</i>	264	389	125	47.4
<i>May</i>	252	422	170	67.6
<i>June</i>	308	333	24	7.9
<i>July</i>	360	148	-212	-58.9

Prepared and Certified Correct By:

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\_\_\_\_\_  
 (Highest Administrative Officer)

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### CERTIFICATION OF THE OUTGOING HEAD

I certify the truthfulness and reliability of the pertinent records of transactions during my incumbency that were turned over to \_\_\_\_\_ **(Incoming Head)** \_\_\_\_\_.

\_\_\_\_\_  
**(Outgoing Head)**

### CERTIFICATION OF THE INCOMING HEAD

I certify that the contents of the foregoing CTOR were fully discussed by \_\_\_\_\_ **(Outgoing Head)** \_\_\_\_\_ to the undersigned on \_\_\_\_\_ **(date)** \_\_\_\_\_ at \_\_\_\_\_ **(place)** \_\_\_\_\_.

\_\_\_\_\_  
**(Incoming Head)**

**Noted By:**

\_\_\_\_\_  
**(Commissioner)**

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\*The documents attached herewith forms part of this Certificate of Turnover of Resources (CTOR)

List of Attachments:

- A. Manpower Complement
  - A.1. Organizational Chart
- B. Financial
  - B.1. Status of Funds and Liquidation
  - B.2. Status of Cash Advance
  - B.3. COA Compliances/Financial Reports
- C. Logistics
  - C.1. Status of Project Implementation
  - C.2. Status of Procurement
  - C.3. Inventory of Supplies
  - C.4. Inventory of Property, Plant, and Equipment
- D. Operations and Assessment
  - D.1. Operations
  - D.2. Assessment

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