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.
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.
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

<table>
<thead>
<tr>
<th>Nature of Request</th>
<th>Frequency / Time of Request</th>
<th>Documentary Requirement</th>
<th>Responsible Officer/s</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>4. Copy of Customs Personnel Order</td>
<td>2. Deputy Collector for Administration</td>
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<tr>
<td>c. Salary adjustment due to Notice of Step Increment (NOSI) or Notice of Salary Adjustment (NOSA)</td>
<td>As necessary</td>
<td>1. Budget Request</td>
<td>1. District Collector</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2. Payroll Register</td>
<td>2. Deputy Collector for Administration</td>
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<td></td>
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<td>3. Copy of NOSA or NOSI</td>
<td>3. Chief Administration</td>
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<td></td>
<td></td>
<td>4. Summary of payroll</td>
<td>4. Budget Officer</td>
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<tr>
<td></td>
<td></td>
<td>5. Summary of payroll</td>
<td>5. Disbursing Officer</td>
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<tr>
<td>3. Midyear Bonus</td>
<td>Last week of April</td>
<td>1. Budget Request</td>
<td>1. District Collector</td>
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<tr>
<td></td>
<td></td>
<td>2. Payroll Register</td>
<td>2. Deputy Collector for Administration</td>
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<td>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</td>
<td>3. Chief Administration</td>
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<tr>
<td></td>
<td></td>
<td>4. Summary of payroll</td>
<td>4. Budget Officer</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2. Payroll Register</td>
<td>2. Deputy Collector for Administration</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3. Summary of payroll</td>
<td>3. Chief Administration</td>
</tr>
<tr>
<td>5. Productivity Enhancement Incentive</td>
<td>Last week of November</td>
<td>1. Budget Request</td>
<td>1. District Collector</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2. Payroll Register</td>
<td>2. Deputy Collector for Administration</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3. Summary of payroll</td>
<td>3. Chief Administration</td>
</tr>
</tbody>
</table>
### 5.2 Maintenance and Other Operating Expenses (MOOE)

<table>
<thead>
<tr>
<th>Nature of Request</th>
<th>Frequency / Time of Request</th>
<th>Documentary Requirement</th>
<th>Responsible Officer/s</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Additional Request</td>
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</tbody>
</table>

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

MARGARET G. MANALAYSAY
Administrative Officer V

CERTIFIED TRUE COPY
OF THE ORIGINAL
<table>
<thead>
<tr>
<th>Category</th>
<th>Frequency</th>
<th>Required Documents</th>
</tr>
</thead>
</table>
| 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 |
| 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 |
| 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 |
| d. Training Expenses                | As necessary      | 1. Budget Request  
2. Summary of MOOE to be requested  
3. Approved Revised PPMP  
4. Approved DF from ITDD |

1. District Collector  
2. Deputy Collector for Administration  
3. Chief Administration  
4. Budget Officer  
5. Disbursing Officer  
6. Supply Officer
1.3. Capital Outlay (Approved Project in GAA)

<table>
<thead>
<tr>
<th>Nature of Request</th>
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</tr>
</thead>
</table>

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

A Modernized and Credible Customs Administration That is Among the World’s Best
South Market, Quezon, 10099, Manila 1099
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,

GLADYS C. CABUGAWAN
Chief, CRMD