



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

February 24, 1993

CUSTOMS MEMORANDUM ORDER
NO. 17-93

To: All District Collectors/Port Collectors
and Others Concerned

In view of the Bureau's need for an accurate report on Cash and Non-Cash and in order to reconcile our report with that of the Bureau of Treasury's periodical reports, all collection districts are hereby directed to submit their respective reports using the revised form of Collection Performance Report for submission to the Collection Service.

The following guidelines shall be observed accordingly insofar as its frequency and supporting documents are concerned:

- | <u>A. Frequency of Report</u> | <u>Districts/Ports concerned</u> |
|---|---|
| <p>A.1 Daily Collection/Performance Report to be submitted within 24 hours after the date covered by the report.</p> | <p>Collection Districts:
-Manila
-M I C P
-N A I A</p> |
| <p>A.2 Weekly Collection/Performance Report to be submitted not later than Tuesday of the following week.</p> | <p>Collection Districts:
-Batangas
-Cebu
-Cagayan de Oro</p> |
| <p>A.3 Monthly Collection/Performance Report to be submitted with the first five working days following the end of the immediately preceding month.</p> | <p>Collection Districts I to XII
All other ports of entries shall send their corresponding reports to their collection districts, immediately furnishing a copy to the Collection Service</p> |
|
<u>B. Documentary Supports</u> | |
| <p>B.1 Direct Cash Collections shall be supported with copies of the Remittance Advice to the Bureau of Treasury or government bank concerned.</p> | |
| <p>B.2 Collections thru the Authorized Agent Banks applied for release of shipment shall be prepared by the respective bank/document examiner/processor concerned:
It shall cover:</p> | |
| <ul style="list-style-type: none">- Entry Number- Importer- Authorized Agent Bank- Amount of Official Receipt- Official Receipt Number and amount applied as payment- Balance of amount unutilized | |

COLLECTION DISTRICT/PORT _____
 DAILY PERFORMANCE REPORT
 DATE _____

CMO-7-73

CASH COLLECTIONS:

A. Direct Payment - - - - - P XXX	
<u>R.A. No.</u> * (copy of R.A. attached)	
B. Thru Banks **	
Advance duties - P XXX	
Final Payment XXX <u>XXX</u>	
Sub-total	P XXX
C. JC# 2-91/Tax Expenditure Fund	XXX
(see attached list of government accounts collected)	_____
<u>J.V. No.</u> <u>Government Importer</u>	
TOTAL CASH COLLECTION	P XXX

NON-CASH PERFORMANCE:

A. Tax Credit Applied (see attached list)	
<u>TCC No.</u> <u>Amount of TCC</u> PXXX	
B. Government Collectible accounts	
*** (see attached list with the corresponding Statement of accounts issued)	
XXX	XXX
_____	_____
TOTAL COLLECTION PERFORMANCE	<u>P XXX</u>

Daily report for POM/MICP/NAIA (Districts II-A; II-B & III)
 Weekly for all other Collection Districts/Ports, Weekly for Cebu and Batangas and Monthly for all Districts I- XII

* For monthly & weekly report use separate sheet/s for Remittance Advice (RA). Daily RA to be attached with the Daily Collection Report.

** Collections thru AAB to be supported with list of Bank issued official receipts, numbers, date of issue and amount applied as payment and name of importer.

*** Attached copy of Statement of Accounts issued to government importers.

CMO- 7-92

B.3 Tax Expenditure Fund evidencing collections of government accounts shall be supported with listings of:

- Name of government importer
- Journal Voucher number
- Amount Collected

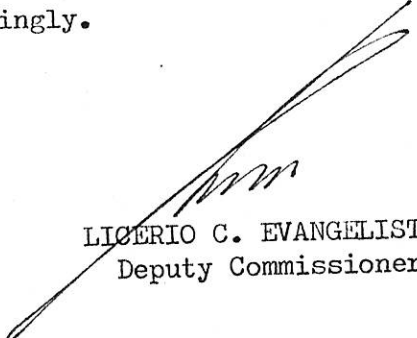
B.4 Tax Credit Applied shall be supported with a list containing

- Entry Number
- Importer
- Tax Credit Certificate and Debit Memo Number
- Amount in TCC
- Amount Applied

B.5 Government Collectible Account - summary list of government importers with copies of the statement of account issued

This order covers all reports starting January, 1993 and the subsequent period thereafter.

All concerned shall be guided accordingly.


LICERIO C. EVANGELISTA
Deputy Commissioner