

2017-07-006



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA 1099

July 3, 2017

**MEMORANDUM**

**TO :** ALL DISTRICT COLLECTORS  
ALL DEPUTY COLLECTORS FOR ADMINISTRATION  
ADMINISTRATIVE OFFICERS  
ALL CONTRACT OF SERVICES  
ALL CONCERNED

**FROM :** THE OFFICER-IN-CHARGE  
Internal Administration Group

**SUBJECT:** Payment For Services of Contract of Services assigned at Ports/Subports

- 1.0 In relation to the Memorandum of the Commissioner dated June 27, 2017, this shall refer to payment for services rendered of Contract of Services assigned at the Ports and Sub-Ports.
- 2.0 In order to expedite the process and ensure the timely payment for services rendered of Contract of Services the following procedures shall be followed:
  - a. Administrative Officers (AO), shall include in their monthly request for funding the allocation under Maintenance and Other Operating Expenses (MOOE)- Other Professional Services.
  - b. The request should be submitted to the Budget Division, Financial Management Division on the 3<sup>rd</sup> week of the month preceding the payment for the said expense.
  - c. Documentary requirements for the preparation of Payroll/Disbursement Voucher :
    - Certified true copy of the Contract of Service
    - Daily Time Record duly signed by the Chief/Head of Unit to which the Job Contract is assigned;
    - Accomplishment Reports
  - d. All appropriate taxes shall be withheld such as:
    - 3% Percentage Tax
    - 10% Expanded Withholding Tax
- 3.0 The implementation period shall be closely monitored by the Accounting Division, Financial Management Division.
- 4.0 All Contract of Service at the Central Office shall continue to submit their DTRs at the HRMD.
- 5.0 This will be effective for the pay period July 1-31, 2017 and henceforth.
- 6.0 For guidance and compliance.

  
HENRY ANTHONY M. TORRES

APPROVED

DISAPPROVED

  
NICANOR E. FAELDON

Commissioner

Date: JUL 05 2017

