



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



CUSTOMS MEMORANDUM ORDER (CMO)

NO. 17-2020

SUBJECT: PREPARATION AND SUBMISSION OF CERTIFICATE OF TURNOVER OF RESOURCES (CTOR)

Section 1. Reference

- 1.1 COA Recommendation to, *“Establish and circularize an administrative policy on the proper turnover of documents to ensure that all retiring, resigning, terminated an reassigned/reshuffled employees, prepare an inventory of all his/her accountability (funds and documents), including unfinished duties and responsibilities and to be properly acknowledged/receipted by the incoming officers;”*¹

Section 2. Scope

This order covers the guidelines and procedures to the accomplishment and submission of Certificate of Turnover Resources (CTOR) Report of all Groups, Collection Districts, Services, Offices and Units in the Bureau.

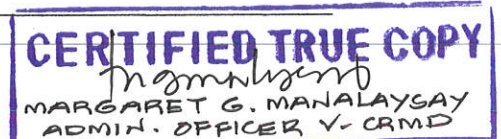
Section 3. Objectives

- 3.1 To ensure that all assets and other resources of the Bureau are accounted for and safeguarded against waste, loss, unauthorized use or misappropriation.
- 3.2 To ensure compliance to existing policies and procedures of the Bureau, and rules and regulations of regulatory government agencies.
- 3.3 To ensure the continuity in the management of Bureau’s resources.

Section 4. General and Administrative Provisions

- 4.1 The CTOR Report format shall be accomplished by all personnel concerned.
- 4.2 The CTOR Report shall be prepared by the highest Administrative Officer and signed by both the Incoming and Outgoing Heads of the Groups, Collection Districts, Services, Offices or Units.

1. COA OCOM AOM No. 2020-028(19), dated June 19, 2020



- 4.3 The CTOR Report shall be duly noted by the Deputy Commissioner for Internal Administration Group and submitted to the Office Commissioner within ten (10) working days after the assumption of the new Head.
- 4.4 Failure to comply within the specified period mentioned above shall be a ground for appropriate administrative sanction.
- 4.5 The IIQMSO shall be the repository of all CTOR Reports including the attachments.

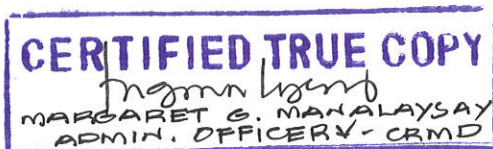
Section 5. Duties and Responsibilities

- 5.1 Highest Administrative Officer – to prepare and certify the correctness and completeness of the report.
- 5.2 Outgoing Head – to certify the truthfulness and reliability of pertinent records of transactions during his incumbency to be turned over to the incoming Head.
- 5.3 Incoming Head – to certify that the contents of the CTOR Report were fully discussed with the outgoing Head.
- 5.4 Deputy Commissioner for Internal Administration Group – to duly note the timely submission of the CTOR.

Section 6. Periodic Review. Unless otherwise provided this CMO shall be reviewed every three (3) years for amendments/revisions, if necessary.

Section 7. Separability Clause. If any part of this CMO is declared unconstitutional or contrary to existing laws, the other parts not so declared shall remain in full force and effect.

Section 8. Effectivity. This CMO shall take effect immediately.



REY LEONARDO B. GUERRERO
Commissioner

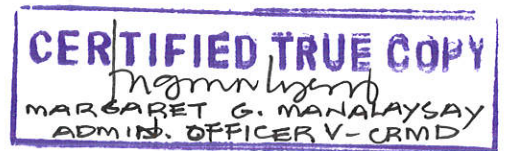
B.2. STATUS OF CASH ADVANCE

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

B.3. COA COMPLIANCES / FINANCIAL REPORTS

Nature	Management Comment	Actions Taken	Remarks
<i>Ex. AOM and other COA requirements</i>	<i>To discuss with concerned office</i>	<i>Prepared Report</i>	<i>Fully Implemented/ Not Implemented</i>
<i>Bank Reconciliation Statement</i>	<i>General Fund/Trust Fund</i>	<i>Prepared BRS</i>	<i>BRS submitted to COA and Accounting Division, FMO as of June 2020</i>
<i>Report of Collection</i>	<i>General Fund/Trust Fund</i>	<i>Prepared the Report of Collection</i>	<i>Submitted RC as of June 2020</i>
<i>Report of Disbursement</i>	<i>General Fund/Trust Fund</i>	<i>Prepared the Report of Disbursement</i>	<i>Submitted RD as of 2020</i>

C. LOGISTICS



C.1. STATUS OF PROJECT IMPLEMENTATION

	Name of Project	Amount	% Of Completion	Remarks
LOCAL				
OTHER AGENCIES				

C.2. STATUS OF PROCUREMENT

Description	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>

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 Overstaying, Forfeited and Abandoned Containers and/or Cargoes (Please indicate Disposal Plan hereof)		
2.) Number of existing CBWs		
3.) Number of Existing CY-CFS if any		
4.) Average Yard Utilization Status		
5.) Other Documents Related to Operations		

CERTIFIED TRUE COPY
 Program In-charge
 MARGARET S. MANALAYSA
 ADMIN. OFFICER V - CRAND

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:

(Highest Administrative Officer)

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) _____.

CERTIFIED TRUE COPY
Margaret G. Manalaysay
MARGARET G. MANALAYSAY
ADMIN. OFFICER V-CRMD

(Outgoing Head)

