

**[CUSTOMS MEMORANDUM ORDER NO. 24-2005,
May 13, 2005]**

**GUIDELINES IN THE DONATION TO THE DEPARTMENT OF
SOCIAL WELFARE AND DEVELOPMENT (DSWD), GOVERNMENT
CHARITABLE INSTITUTIONS (GCIS) AND OTHER GOVERNMENT
AGENCIES OF FORFEITED AND/OR ABANDONED GOODS UNDER
THE CUSTODY OF THE BUREAU OF CUSTOMS**

Pursuant to Section 2610 of the Tariff and Customs Code of the Philippines (TCCP), as amended, the following guidelines are hereby adopted to govern the donations to the Department of Social Welfare and Development (DSWD), government charitable institutions (GCIs) and other government agencies of forfeited and/or abandoned goods under the custody of the Bureau of Customs.

1. Objectives

1. To delineate the responsibilities of all offices under the Bureau of Customs that are involved in the processing of donations to DSWD, GCIs and other government agencies and provide for a uniform procedure therefore.
2. To expedite the release to the intended donees of forfeited and/or abandoned goods subject of donation, thereby decongesting the Bureau of Customs of its overstaying cargoes.
3. To institute the necessary controls and safeguards to ensure that goods intended as donations are not unlawfully diverted nor put to illegal use and that these are properly delivered and are duly received by their intended donees.
4. To have a statistical data of all goods donated to DSWD, GCIs and other government agencies, including their volume and estimated value for monitoring purposes.

II. Scope

These guidelines shall cover all donations from the Bureau of Customs to the DSWD, GCIs and other government agencies pursuant to Section 2610 of the TCCP, as amended, and Presidential Memorandum Order (PMO) No. 23 dated July 30, 1992.

III. General Provisions

1. For the purpose of this CMO, "donated goods" shall include articles suitable for shelter or consisting of foodstuff, clothing materials, medicines, and other goods declared forfeited and/or abandoned that are in customs custody.
2. Used clothings whose forfeiture and/or abandonment decision has become final and executory shall be immediately turned over to the DSWD pursuant to

Presidential Memorandum Order No. 23 dated July 30, 1992.

3. Upon request, donations to GCIs of articles suitable for shelter or consisting of foodstuffs, clothing materials other than used clothing under the above provision, and medicines shall be coursed through the DSWD; subject, however, to the approval of the Secretary of Finance.

4. Other goods suitable for donation to DSWD, GCIs and other government agencies shall require the approval of the Secretary of Finance upon request of the DSWD, GCIs and/or the government agency concerned.

5. Goods approved for donation shall be covered by an acknowledgment receipt/memorandum duly signed by the Secretary of the DSWD, the Head/Chief of the GCI or other government agency concerned, or his duly authorized representative.

6. The District Collector of Customs concerned thru the Auction and Cargo Disposal Division (ACDD) or its equivalent unit shall require that goods subject for donations are received and signed for release in the covering Gatepass by a duly authorized representative of the DSWD, GCI and/or government agency concerned holding a position of rank and responsibility to be witnessed by the Bureau's COA Resident Auditor or his authorized representative.

7. Incidental expenses incurred for the release and transfer of the donated goods from the BOC to the donee shall be for the account of the latter.

IV. Operational Provisions

A. Donations of Unsold Articles for Want of Bidders

1. All requests for donation shall be coursed through the Office of the Commissioner of Customs which shall subsequently endorse the same to the District Collector/s for determination of the availability of the items requested for donation.

2. The District Collector/s shall request the Chief of the ACDD or its equivalent unit to check the availability of the goods requested for donation.

3. From the list submitted by the Chief, ACDD or its equivalent unit, the District Collector shall then determine which goods are eligible for donation to the DSWD, GCI or other government agency concerned and endorse the same together with the proposed Deed of Donation and Acceptance to the Commissioner of Customs for his approval.

4. The Commissioner of Customs shall then act on the recommendation of the District Collector within three (3) days from receipt thereof by endorsing the same with the supporting documents to the Secretary of Finance for approval/clearance.

5. Upon receipt of the requested approval/clearance from the Secretary of Finance, the Commissioner of Customs shall then cause the execution of the Deed of Donation and Acceptance as prepared by the District Collector; and shall subsequently endorse the same to the latter for implementation.