

2019\_04-012




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

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**MEMORANDUM**

**FOR** : **Port Accountants, Admin. Officers  
Disbursing Officers  
All Others Concerned**

**FROM** :   
**MARILOU A. CABIGON**  
**OIC-FMO and Concurrent Chief Accountant**

**SUBJECT** : **Audit Observation Memorandum 2019-013 (18)**

**DATE** : **April 12, 2019**

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Pursuant to the recommendation by the Office of the COA Auditor stated on **AOM 2019-013(18)**, please be reminded to submit regularly to the Accounting Division the following documents/reports:

1. Bank Reconciliation Statement (BRS) together with the copy of bank statement;
2. Report on Cancelled/Staled checks;

Further, you are also required to remit to the Bureau of Treasury all **unexpended cash balance as of December 31, 2018 and all trust receipts maintained in bank accounts.**

Cc:  
File  
Office of the COA Auditor