



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

September 25, 1992

CUSTOMS MEMORANDUM ORDER  
NO. 107-92

All District Collectors of Customs  
Chief, Revenue Accounting Division  
Chiefs of Collection Division/Section  
All Others Concerned

Subject: Additional Control Measures  
in the Receipt/ Recording and  
Processing of Bank Documents

It has been observed that there were instances when spurious bank documents are fraudulently introduced into the bank remittance system despite the requirement that said documents be received only from duly designated Bank Messengers.

In order to prevent the aforesaid occurrences, the following control measures must be observed by the personnel of the Collection Division/Units in addition to those procedure under CMO 9-90 and other CMO's on the matter.

1. The Bank Messenger must be required to affix his/her thumbmark in every page of the original copy of the abstract of daily collection in the presence of the Customs Receiving Clerk;
2. The Customs Receiving Clerk must affix his thumbmark on the bank's copy of the abstract;
3. A file containing the personal details of all duly designated Bank Messengers must be maintained by the Collection Division/Unit.

The file must contain among others the photograph, complete set of finger prints, bio-data, address, phone number, if any, NBI/Police clearance and authenticated authorization from the Bank Manager. Any change on the data submitted must be immediately reported to the Collection Division/Unit and the Revenue Accounting Division, Financial Service.

4. A copy of the abstract of BCORs transmitted by AABs must be submitted daily to the Director, Financial Service, Attention : Chief, Revenue Accounting Division, for reconciliation of data. Any discrepancy found must be immediately reported to the Commissioner, Bureau of Customs.
5. If the amount involved in the BCOR for final payment is Five Hundred Thousand Pesos (P500,000.00) and above, the Chief of the Collection Division/Unit must personally verify the BCOR with the Bank Manager or the Manager of the Foreign Department of AABs; and
6. The Collection Division/Unit personnel must clearly scrutinize the transmittal papers/Bank-Customs documents received for their genuineness.

All other control measures on the matter such as those under CMO 9-90 not inconsistent with this order must be strictly observed.

Please be guided accordingly.

  
GUILLERMO L. PARAGINO, JR.  
Commissioner

cc: Bank Managers of AABs