



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

Isidro
MASTER COPY

October 11, 2017

CUSTOMS MEMORANDUM ORDER
No. 23-2017

Section 102 of Presidential Decree 1445 (Government Auditing Code of the Philippines) provides that "The head of any agency of the government is immediately and primarily responsible for all government funds and property pertaining to his agency. Persons entrusted with the possession or custody of the funds or property under the agency head shall be immediately responsible to him, without prejudice to the liability of either party to the government."

Pursuant to this, all delegated authority to sign in behalf of the Head of Agency are hereby revoked.

All previous orders inconsistent hereto are hereby revoked/revised/amended accordingly.

This Order takes effect immediately and shall last until sooner revoked.

Isidro
ISIDRO S. LAPEÑA, PhD, CSEE
Commissioner



OCT 18 2017