
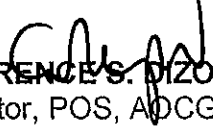
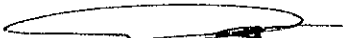





## MEMORANDUM

 MASTER COPY *hmt*

FOR : ALL DISTRICT COLLECTORS  
 ATTN : AUCTION AND CARGO DISPOSAL DIVISION OR EQUIVALENT UNITS  
 THRU :   
 ATTY. VENER S. BAQUIRAN  
 Deputy Commissioner, AOCG  
 :   
 ATTY. CLARENCE S. DIZON  
 Acting Director, POS, AOCG  
 FROM :   
 ATTY. NICOLAS R. KYAMKO III  
 Chief, ACDMD, POS, AOCG  BOC-01-07614  
 SUBJECT : STRICT IMPLEMENTATION OF OCOM MEMORANDUM 38-2022 PARTICULARLY THE INCLUSION OF FAIR MARKET VALUE OF ABANDONED AND/OR FORFEITED ARTICLES AND MONTHLY SUBMISSION OF REPORTS ON ABANDONED AND/OR SEIZED GOODS PENDING FINALITY  
 DATE : 19 April 2023

This has reference to the Audit Observation Memorandum No. 2023-001 (22) from the Commission on Audit reiterating the previous year's audit recommendation.

In view thereof, you are hereby directed to strictly comply with the requirements of OCOM Memorandum No. 38-2022 to include the appraisal for the **fair market value** of legally abandoned and/or forfeited articles.

Further, you are directed to submit a monthly report on abandoned/seized articles **pending resolution/finality** within three (3) days after each month through this email: [acdmd.pos.aocg@customs.gov.ph](mailto:acdmd.pos.aocg@customs.gov.ph).

For immediate and appropriate action.