



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

JUN 11 C 1999

**CUSTOMS MEMORANDUM ORDER**

NO. 13-99

TO: All Collector of Customs  
Collecting Officers  
Disbursing Officers  
And Others Concerned

SUBJECT: Submission of Monthly Report of Disbursement/ Collection

I. Objective: To submit the prescribed accountability reports to the Accounting Division, Financial Management Office on or before the 5<sup>th</sup> day of each month duly covered by supporting documents.

II. Administrative Provision:

1. All reports relative to Report of Collections, shall be submitted to the Revenue Accounting Division, Financial Service, and the Report of Checks Issued by Deputized Disbursing Officer and Report of Disbursement shall be submitted to the Accounting Division, Financial Management Office on or before the 5<sup>th</sup> day of the month following the end of the month covered by the report,
2. Delay and/or failure to submit such reports, by any official/employee, will have their salaries withheld, in addition to any disciplinary action that may be instituted against such erring official/employee pursuant to Section 89 of PD No. 1445 otherwise known as the Government Auditing Code of the Philippines

III. Procedural Provision:

1. Disbursing Officers from all ports/subports shall submit the duplicate copy of Report of Disbursement and Report of Checks Issued by Deputized Disbursing Officer with the duplicate copy of disbursement vouchers and payrolls with complete supporting documents including a copy of the check.

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2. Disbursing Officers/Accountant from all ports/subports shall submit the monthly Bank Reconciliation Statement with Schedule of Outstanding checks and Statement of Monthly Allocation and Utilization.
3. Collecting Officers from all ports/subports shall submit the monthly Report of Collections supported by the Remittance Advice, Deposit Slip if any, Report of Accountability, Report of Sale of Forms, Report of Dishonored Checks, Report of Tax Credit Issued, and Report of fully utilized Tax Credit Certificate with original copies.
4. Disbursement shall be in accordance with the Breakdown of Expenditure to support request for Funding Requirement.

IV. Repealing Clause:

All rules and regulations inconsistent herewith, are hereby repealed accordingly.

V. Effectivity:

This Order shall take effect immediately.

  
Acty. NELSON A. TAN  
Acting Commissioner 