



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

March 9, 1992

CUSTOMS MEMORANDUM ORDER

NO. 33-92

TO: All Collectors of Customs
Chief, Revenue Accounting Division (RAD)
Chief, Accounting Division (AD)
Chief, General Services Division (GSD)
Chief, Management Information Data System Div. (MIDSD)
All Authorized Agent Banks & Their Branches
All Others Concerned

Subject: Inventory Control on Customs Official Receipts (CORs), B.C. Form No. 38-B issued to Authorized Agent Banks (AABs) and the New Procedures to Be Adopted.

I. OBJECTIVE:

- a. To strengthen further the Bureau's control of the Official Receipts issued to Authorized Agent Banks (AABs).
- b. To insure that all Customs Official Receipts (CORs) issued to AABs are accounted for before replenishment is made.

II. OPERATIONAL PROCEDURE:

- a. Issuance of CORs to AABs.

AABs should surrender the used booklet to the GSD with the draft white copy of the COR permanently attached. The number of pads surrendered shall be the basis of the GSD to issue replenishment of CORs to AABs. In no case shall they be issued CORs without the draft white copy attached to the booklet. Submission of the complete set of the CORs cancelled/replaced due to errors with the corresponding payment of ₱5.00 to reimburse printing cost shall likewise be required.

- b. Utilization of Customs Official Receipts:

AABs deputized to issue CORs shall observe the following:


1. Booklets for issuing official receipts in receiving payments for advance deposits of customs duties (LC) must be a separate booklet from those used in receiving payments with orders of payment (RC).

2. The Head Office of AABs and its respective branches shall observe a first-in, first-out use of the COR booklet starting from the lowest serial number.
3. Payment shall not be received if there is mathematical error in the addition of duties, taxes and other fees.
4. All information in the CORs must be completely and accurately accomplished. In no case shall CORs be accepted as proof of payment if there are erasures, alterations and/or errors.
5. Distribution:
 - Original copy - Importer
 - Pink copy - Revenue Accounting Division
 - Blue copy - Authorized Agent Bank
 - Yellow copy - Bureau of Customs, for attachment to import entry as basis for release of goods. (Advance deposit CORs- delivered to RAD, per CMO 1-92 and final payment CORs- delivered to the Collection Division of the Port concerned.
 - White copy - attached to used booklet to be surrendered to GSD.
6. The Commission on Audit and Bureau of Customs personnel may conduct the audit on AABs as the need arises.
- c. The GSD shall submit to Commission on Audit (COA) and RAD a weekly summary of CORs issued to AABs together with the used booklet surrendered by AABs.

III. REPEALING CLAUSE:

CMO 25-84 dated June 1, 1984 is hereby amended accordingly.

- IV. This Order shall take effect immediately.


TOMAS V. APACIBLE
Commissioner