



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

OCOM Memo No. 18-2022

MEMORANDUM

TO : ALL DISTRICT AND SUPPORT DEPUTY COLLECTOR FOR ADMINISTRATION ADMINISTRATION DIVISION CHIEFS DISBURSING OFFICERS ALL OTHERS CONCERNED

FROM : REY LEONARDO B GUERRERO
Commissioner



BOC-03-13616A

SUBJECT : MONTHLY SUBMISSION OF CASH IN BANK REGISTER, ORIGINAL DISBURSEMENT VOUCHERS AND SUPPORTING DOCUMENTS FOR ALL DISBURSEMENTS

DATE : 28 February 2022

1. The Bureau is operating under a centralized accounting where the book of accounts is being maintained by the Central Office.
2. Since Ports/Sub-Ports do not maintain a separate set of books of accounts, the Government Accounting Manual (GAM)¹ requires disbursing officers to submit to the Accounting Division-Central Office, a monthly Report of Disbursement (RCI/RADAI) five (5) days after each month together with the following:
 - a. Certified copy of the Cash in Bank Register (CBReg)²
 - b. Original Disbursement Vouchers (DV) - 2 copies
 - c. Original complete attachments of the DV per COA Circular 2012-001 as amended by COA Circular 2013-001 on required attachments of common government transactions.
 - d. Scanned copy of the DV and attachments
3. The CBReg must contain a complete and chronological record of all check/ADA/LDDAP issuances and deposits of the Port/Sub-Port for each month.
4. For disbursements for the month of January 2022 and thereafter, the foregoing submissions are now mandatory.
5. For strict compliance.

¹ Sec. 11, Chapter 6 (Disbursements), Volume I, 2015 Government Accounting Manual

² Cash in Bank Register sample form attached