



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

September 24, 1993

CUSTOMS MEMORANDUM ORDER

NO. 56 - 93

TO: All District Collector of Customs
All Port Collector of Customs
All Collection Divisions/Sections Officers
Accountable Officers of Commercial Banks
and Others Concerned

Subject: Liability of Accountable Officers
on lost official receipts

In order to be properly assured that the content of every Bureau of Customs Official Receipt Booklet is complete from the beginning to the last serial number, all recipients thereof, must check its contents before acknowledging receipt,

Thus:

1. The General Services Division shall check each booklet before receiving the delivery from the printer/supplier, and
2. The cashier/accountable officer of the recipient port or sub-port of entry shall check the completeness of the booklet before receiving the delivery from the Supply Section, General Services Division.

All accountable officers concerned shall be personally and administratively liable for unaccounted official receipts, particularly, when found to have been used for unscrupulous activities.

This order shall take effect immediately.

~~LUCIANO N. MILLAN, JR.
Deputy Commissioner
Internal Administration~~

/lbp