

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

October 29, 1992

CUSTOMS MEMORANDUM ORDER
NO. 113 - 92

TO: District Collector/Division Chiefs NAIA/ And Others Concerned

Subject: Verification and Audit of Unentered Shipments at Ninoy Aquino International Airport

Pursuant to CMO No. 100-92 in relation to CPO No. B-426-92, you are hereby directed to form a team to verify and audit all UNENTERED SHIPMENTS at the NAIA covering the period from January to September of 1992, with the end in view of ascertaining the following:

- 1. Reason why no entry has been filed or no documents has been presented to the entry processing division;
- 2. Determine the whereabouts and location of the unentered shipments;
- 3. Determine whether the unentered shipment has already been abandoned and reports has already been submitted to the law division;
- 4. Determine the accountability of the personnel involved;
- 5. Determine revenue losses; if any;
- 6. Recommend measures and systems to prevent its occurence.

You are hereby directed to submit progress reports to the undersigned.

All Customs personnel and other entities concerned are enjoined to provide full cooperation and assistance in the performance of this Order.

For strict compliance, this Order shall take effect immediately and shall be valid until revoked.

Commissioner