



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



OCOM Memo No. 120-2020

MEMORANDUM

MASTER COPY

TO : ALL DISTRICT COLLECTORS
ALL SUB-PORT COLLECTORS
ALL SUPPLY/ PROPERTY OFFICERS
ALL DISBURSING OFFICERS
ALL COLLECTING OFFICERS
ALL PORT ACCOUNTANTS
ALL OTHER CONCERNED

FROM : REY LEONARDO B. GUERRERO
Commissioner

SUBJECT : COMMISSION ON AUDIT-AUDIT OBSERVATION
MEMORANDUM (COA-AOM) COMPLIANCE

DATE : June 1, 2020

You are hereby directed to comply and submit documentary requirements in response to COA AOM for the year 2019:

1. Submission of Monthly Reports every 5th day of the following month:

- Report of Disbursements (RCI/RADAI, Liquidation of PCF)
- Report of Collection and Deposit (Accountable Forms/Trust Accounts)
- BRS including Bank Statements
- Statement of Monthly Allocation and Utilization (SMAU)
- eTRA Remittances

2. Inventory Reports

- Submit hard copies of Report on the physical count of PPE for as of December 31, 2019. All items must be reconciled with the record of the Accounting Division. Submit all necessary documents to support recording of seized/confiscated properties included in the IR.
- All unserviceable property shall be reported in the Inventory and Inspection Report of Unserviceable Property (IIRUP) (Appendix 74).

3. Overstaying Cargoes

- Conduct Inventory and Inspection of all overstaying containers to determine the nature and status of the goods. Report count and status to the Assessment and Operations Coordinating Group (AOCG).

South Harbor, Gate 3, Port Area, Manila 1099

Tel. Nos 527-4537, 527-1935

Website: www.customs.gov.ph Email: Boc.cares@customs.gov.ph

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4. Unpaid Duties and Taxes arising from Post Modification of SAD (PMS)

- District collectors to ensure that operations personnel monitor all unpaid accounts that are forwarded by the LBD for the issuance of demand letter. Report status of unpaid CDT to the Revenue Accounting Division.

Strict compliance must be observed, otherwise the penalty clause provided in PD 1445, Sec 122 (2) will be imposed.

Cc:
Office of the COA Auditor
file

OCOM Memo No. 120-2020
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June 09, 2020

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Ms. GLADYS C. CABUGAWAN
Chief, CRMD

Ma'am;

Transmitted herewith for dissemination the signed Memorandum of the BOC Commissioner to all BOC personnel concerned.

Thank you.

MariLou A. Cabison
MARILOU A. CABISON
Officer-in-Charge, FMO
Concurrent Chief Accountant

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