



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

OCOM Memo No. 30-2023

MEMORANDUM

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FOR : DEPUTY COMMISSIONERS
 SERVICE DIRECTORS – Financial Management Office and
 Administration Office
 DIVISION CHIEFS under the Central Office
 All Others Concerned

FROM : BIENVENIDO Y. RUBIO
 Commissioner

[Signature] APR 05 2023

SUBJECT : Signatory for "Box A" in the DISBURSEMENT
 VOUCHER (DV) and Designation of Authorized
 Representative to Approve DVs

DATE : 30 March 2023

Under the Government Accounting Manual (GAM), the Disbursement Voucher (DV) is a form used to pay an obligation to employees/individuals/agencies/creditors for goods purchased or services rendered. In Box "A" of the DV, the responsible officer certifies that Expenses/Cash Advance is necessary, lawful, and incurred under his/her direct supervision and with knowledge of the facts of the transaction.

To implement the above requirements, and as a transition to a computerized accounting system to be implemented in Administrative Back-Office Enterprise Resource Planning (ABERP) Project, the Box "A" of the DV form or certification as to services rendered in the Payroll form, shall now be signed by the following:

Type of Transaction	Signatory
Reimbursements - Travel/Office Supplies/Others	Chief - Requesting Division
Regular Payroll - Salaries/OT/Other Benefits	Chief - Requesting Division
Contract of Service - Monthly Compensation/OT/Others	Chief - Requesting Division
Procurements - Fuel Marking Program	Dep. Comm. - EG
Procurements - MISTG Projects	Dep. Comm. - MISTG
Procurements - Other Suppliers/Utilities/MOOE	Chief - GSD
Fund Transfers to Outports, Cash Advances	Director - FMO
Fidelity Bond	Director - FMO

While the GAM provides that the DV is prepared by the Requesting Office/Unit, the DVs shall still be prepared by the Accounting Division in accordance with the procedures in the BOC Accounting Policies and Procedures Manual (APPM) for payment of obligations.

In addition, the Deputy Commissioner, Internal Administration Group, is hereby designated to approve DVs (Box "D"), Payrolls, checks, and List of Due and Demandable Accounts Payable - Authority to Debit Account (LDDAP-ADA) for disbursements below Five Million Pesos (Php5,000,000.00).

For your compliance and guidance.