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OCOM Memo No. 08-2025

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

MEMORANDUM

TO : ALL DISTRICT COLLECTORS
ALL DEPUTY COLLECTORS
ALL CHIEFS, COLLECTION DIVISION
NATIONAL COLLECTING OFFICERS
ALL OTHERS CONCERNED

FROM : BIENVENIDO Y. RUBIO
Commissioner

SUBJECT : USE OF CASH SINGLE ADMINISTRATIVE DOCUMENT (SAD),
MISCELLANEOUS, AND PRE-PAYMENT MODULE IN THE
ELECTRONIC-2-MOBILE (E2M) SYSTEM

DATE : 02 January 2025

In line with the Enhanced National Government Collection and Disbursement System of the Bureau of the Treasury, the Bureau of Customs (BOC) is preparing for the Automated Payment Reconciliation System, which aims to reconcile all collections received by the National Collecting Officers (NCOs) with the collections encoded in the Electronic-2-Mobile (E2M) System. This is in addition to the on-going Authorized Agent Banks Reconciliation System.

Relative thereto, the NCOs are hereby directed to use the following E2M modules in receiving collections in all transactions **effective on the first working day of 2025**, to wit:

- a. **Cash Single Administrative Division (SAD) Module** for final and additional payment to settle duties and taxes. This includes settlement of duties and taxes due to Post Modification of SAD;
- b. **Miscellaneous Module** for payment of non-tax/non-traditional revenue; and
- c. **Pre-payment Module** for cash-in to pre-payment account.

Furthermore, the Customs Payment Receipt generated by the said modules will be the basis of the NCO to issue the Bureau of Customs Official Receipts.

Moreover, the collections encoded in the E2M system, through the Cash SAD, Miscellaneous, or Pre-payment Module can be downloaded by the BOC Statistical Analysis Division and the Revenue Accounting Division. This will aid in the daily reportorial requirement and the reconciliation process.

For strict compliance.



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