

STRICT IMPLEMENTATION OF COA'S RECOMMENDATIONS TO CORRECT/IMPROVE THE DEFICIENCIES AFFECTING THE OPERATIONS AND ACCOUNTS OF CUSTOMS DISTRICT I (PORT OF SAN FERNANDO)

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In an audit conducted by COA Special Audit Team in Region 1 on the accounts and operations of Customs District I (Port of San Fernando), they have noted a number of deficiencies which affected the operation and accounts of the district in particular and the Bureau in general, as follows:

1. internal control system over the collection of import duties/taxes and other revenues had been very weak due to:
 - a)
no subsidiary ledgers/records were maintained on import duties levied from taxpayers as well as receivable accounts;
 - b)
no cross-checking of the report of collections of the special collecting officer;
 - c)
no proper record keeping;
2. some revenue collections had not been properly receipted and taken up in the books;
3. penalty charges had not been imposed on delayed payment in violation of Sec. 2501, of the TCCP.

In order to correct these deficiencies and improve the operation in your port, it is directed that the following COA recommendations on the matter be strictly implemented:

1. Strengthen the existing internal control system to avoid unnecessary losses of government funds;
2. Maintain a register of all incoming and outgoing mails that should be properly signed by employees who received said mails; and a register for all accountable forms handled for proper control;
3. Impose strictly the provision of Sec. 2501 of the TCCP.

Your compliance is enjoined.

Adopted: 16 June 1995

(SGD.) LICERIO C. EVANGELISTA
Deputy Commissioner
Revenue Collection & Monitoring Group

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