

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
Quezon City

July 29, 2016

**REVENUE MEMORANDUM ORDER NO. 48-2016**

**SUBJECT** : *Prescribing the Use of BIR Internal Form No. 0052 - Turnover of Property Accountabilities (TPA) and BIR Internal Form No. 0053 - Return of Property Accountabilities (RPA)*

**TO** : *All Revenue Officers and All Other Personnel Concerned*

**I. OBJECTIVES:**

*This Order is issued to:*

- 1. Prescribe the use of BIR Internal Form (IF) No. 0052 - Turnover of Property Accountabilities (TPA) and BIR IF No.0053 - Return of Property Accountabilities (RPA).*
- 2. Document turnover of accountable properties by the resigning/retiring/transferring accountable official/personnel to another official/personnel within the same office by using TPA form.*
- 3. Document return of accountable properties by the resigning/retiring/transferring accountable official/ personnel to the Property Division (PropD) for the National Office and the Administrative and Human Resource Management Division (AHRMD) for the Regional Office by using RPA form.*

**II. POLICIES AND GUIDELINES:**

*In order to achieve the above objectives, the following policies and guidelines shall be observed:*

- 1. For BIR IF No. 0052 - Turnover of Property Accountabilities (TPA)*
  - a. All resigning/retiring/transferring accountable official/employee shall accomplish in two (2) copies and sign TPA (see Annex "A") for turn-over of all accountable properties to the official/personnel holding highest position (Authorized Official) within the same office or the incoming accountable official/personnel.*
  - b. Authorized official or incoming accountable official/personnel shall check whether properties listed in the abovementioned form are existing and*

*consistent with the items and information listed/described therein and shall acknowledge the same by signing on the appropriate space.*

- c. Accomplished and signed TPA shall be forwarded to PropD/AHRMD not later than ten (10) working days upon receipt of the Revenue Travel Assignment Order (RTAO) transferring the official/personnel or not later than the effectivity date of the official/personnel separation from the service.*
- d. It shall be used as a basis for the cancellation of the property accountability/ies of the resigning/retiring/transferring accountable official/personnel and the acknowledgment receipt for the property by the authorized/incoming official/personnel.*
- e. Only when the above requirements have been complied with, shall a resigned/retired/transferred official/personnel be cleared of his/her property accountability/ies.*

**2. For BIR IF No. 0053 - Return of Property Accountabilities (RPA)**

- a. All resigning/retiring/transferring accountable official/personnel shall accomplish in two (2) copies and sign RPA (see Annex "B") for return of all accountable properties to the PropD/AHRMD.*
- b. Accomplished RPA shall be forwarded to PropD/AHRMD not later than ten (10) working days upon receipt of the RTAO transferring the official/personnel or not later than the effectivity date of the official/personnel separation from the service.*
- c. It shall be used as a basis for the cancellation of the property accountability/ies of the resigning/retiring/transferring accountable official/personnel.*
- d. Only when the above requirements have been complied with, shall a resigned/retired/transferred official/personnel be cleared of his/her property accountability/ies.*

**III. REPEALING CLAUSE:**

*All revenue issuances or portion/s thereof inconsistent herewith are hereby revoked and/or amended accordingly.*

**IV. EFFECTIVITY :**

*This Order takes effect immediately.*

(Original Signed)  
**CAESAR R. DULAY**  
Commissioner of Internal Revenue