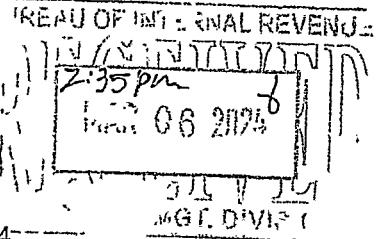




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City



February 26, 2024

REVENUE MEMORANDUM ORDER NO. 8-2024

**SUBJECT :** Guidelines and Procedures in the Recording, Updating and Liquidation of Forms Accountability of Accountable Officers in the National Office and Regional Offices

**TO :** All Internal Revenue Officials, Employees and Others Concerned

**I. BACKGROUND**

The Accountable Forms Division (AFD) is using the Forms Accountability Module of the Human Resource Information System (FAM-HRIS) in the recording, uploading and liquidation of forms accountabilities of Accountable Officers in the National and Regional Offices. Through the passage of time, said system became outdated, no longer maintained and licenses were not renewed, thus, liquidation of form accountabilities of Accountable Officers is being uploaded manually into the system (FAM-HRIS) by using the Data Load Work Book (DLWB).

With the continuing program of this Bureau to provide a streamlined and centralized procedure in the processing of Certification of Cleared Accountability (CCA), there is a need to improve the process of recording, uploading and liquidation of forms accountability of Accountable Officers in the National Office and Regional Offices.

**II. OBJECTIVES**

This order is issued to:

1. Prescribe the guidelines and procedures in the recording, updating and liquidation of forms accountability of Accountable Officers in the National and Regional Offices;
2. Define the roles and responsibilities of the concerned Offices and Accountable Officers in the processing of requests, issuances and liquidation of forms accountability using the manual uploading in the FAM-HRIS;
3. Address possible delay in the issuance of Certification of Cleared Accountability; and,

4. Ensure that all form accountabilities are properly recorded, updated and liquidated prior to an Accountable Officer's transfer/separation/retirement from the revenue service.

### **III. COVERAGE**

This Order shall apply to concerned BIR Officials and Employees who are considered as Accountable Officers of various accountable forms.

### **IV. DEFINITION OF TERMS**

1. **Accountable Forms** – are BIR forms bearing specific security features and pre-numbered sequentially for control purposes and for proper accountability of the concerned BIR Office and personnel.

They are classified into two (2) major classes, namely Miscellaneous and Stamps and Labels.

**Miscellaneous Accountable Forms** are being used for tax compliance purposes and are generally issued to internal (BIR) requisitioners except for Community Tax Certificate.

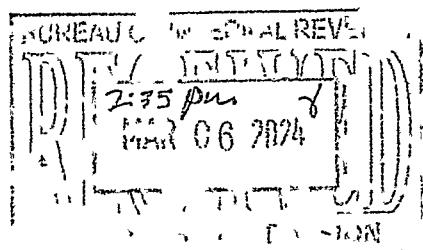
**Stamps and Labels** are revenue generating forms and are used thru affixture on taxable documents or materials, issued directly to external (private) requisitioners except for Documentary Stamps which are first issued to different BIR frontline offices for sale to taxpayers.

2. **Accountable Officers (AOs)** – are concerned BIR Officials and employees in the National and Regional Offices who are authorized to requisition, safekeep and issue accountable forms.

**AOs who directly requisition their accountable forms requirement from AFD**, also referred to as the Head of Office, are designated thru revenue issuances as the authorized requisitioners and signatories of the forms being requisitioned.

Other AOs whose functions require the use or issuance of accountable forms in the execution/enforcement of their duties (example: Tax Compliance Verification Drive) shall requisition their accountable forms requirement from their Head of Office. Such transactions shall be approved/signed by the latter who is designated as the authorized signatory.

3. **Data Load Work Book (DLWB)** – this document is an excel formatted form with forty-eight (48) columns where AOs encode the details of issuances, cancellation or transfer of accountable forms, to be uploaded manually in the FAM-HRIS for liquidation purposes.

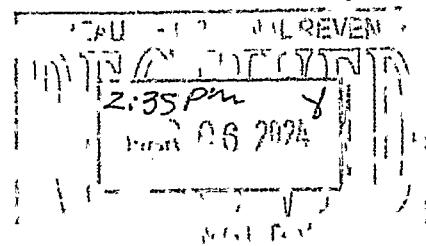


**4. Forms Accountability Module – Human Resource Information System (FAM-HRIS)** – FAM is a module under the HRIS, used in the recording, updating and liquidation of form accountabilities of AOs. It used to be a fully automated system, however, due to issues regarding lack of system maintenance and update, the uploading in the FAM-HRIS is currently being done manually using the DLWB.

**5. Invoice (BIR Form No. 8.05 – Revised)** – this form documents the actual accountable forms received by the AO together with the serial numbers and computation of its total value, duly acknowledged by the AO (Annex "A").

The original copy of the Invoice shall be returned to the AFD or to the Head of Office where the accountable forms were directly requisitioned after being acknowledged by the AO.

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- 6. Report of Accountability of Accountable Forms (RAAF)** – is a form being used by each AO to report the result of the physical count of all accountable forms, with or without face value such as stamps, official receipts and other accountable forms in his/her custody (Annex "B"). It shall be prepared and submitted on or before the 10<sup>th</sup> of the following month to the Head of Office where accountable forms were directly requisitioned.
- 7. Report of Lost/Incomplete/Cancelled/Damaged Accountable Forms (BIR Form No. 2622)** – is a list of all lost, incomplete, cancelled or damaged accountable forms in the custody of an AO (Annex C), to be submitted monthly, as an attachment to the RAAF, to the Head of Office where accountable forms were directly requisitioned.
- 8. Requisition and Issue Slip (RIS)** – a document duly signed/approved by the Head of Office which shall be used by the Requisitioning Division/Office to request for accountable forms that are carried on stock (Annex "D"). It is also used by AFD to indicate availability or non-availability of accountable forms requisitioned.
- 9. Stock Card** – a document which shall be used to record all receipts and issuances of accountable forms and the balance in quantity at any time (Annex "E"). It shall be maintained by the Vault Custodian (safekeeper of accountable forms) for each item in stock. The IAR, RIS, PO and DR serve as the original sources of information for making entries on the card.
- 10. Stock Position Sheet** – a document that shows the balance on hand, quantity being requisitioned, total expected stock, monthly average consumption and the estimated number of months to consume the accountable forms being requested (Annex "F"). This document is an attachment to the RIS, to be prepared by the authorized requisitioners.
- 11. Tracer** - serves as a reminder letter issued by the Chief, AFD and Chiefs of AHRMD to AOs covering all accountable forms that remain outstanding as of a given period, with history of the AO's previous and present place of assignments (Annex "G").
- 12. Turnover of Accountability (BIR Form No. 2625)** – this document covers all accountable forms held by an outgoing AO for transfer of his/her accountability to an incoming AO (Annex "H").



## **V. POLICIES AND GUIDELINES**

1. All requisitions for BIR accountable forms shall be covered by RIS duly signed by the AO and approved by the Head of Office.

Example: In the National Office

- Signed by the AO and approved by the concerned ACIR.

2. Submit an Authorization Letter (for representative in behalf of the AO) duly signed by the AO.

3. All AOs shall prepare a monthly Report of Accountability for Accountable Forms (RAAF) with corresponding attachments and submit to the Head of Office where accountable forms were directly requisitioned.

4. A corresponding Record Book/Log Book must be maintained by all AOs to keep track of the receipts and issuances of accountable forms under their custody.

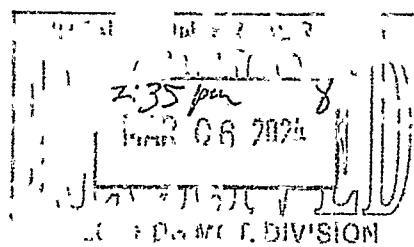
5. All accountable forms in the custody of an outgoing AO must be transferred to the incoming AO using the BIR Form No. 2625 - Turnover of Accountability. In the absence of an incoming AO, the same shall be transferred to his/her immediate supervisor (e.g., from Revenue Collection Officer to the Revenue District Officer of that District Office).

6. All AOs shall accomplish monthly DLWB to be submitted to the Chief, AFD for the National Office, and to the Chief, AHRMD for the Revenue Regional Offices, for uploading purposes in the FAM-HRIS.

7. Monthly submission of BIR Form No. 2622 – Report of Lost/Incomplete/Cancelled/Damaged Accountable Forms is required, regardless if no accountable form was lost/incomplete/cancelled/damaged for the month.

8. Accountability over accountable forms shall remain with the concerned AO until it has been reported as issued, cancelled or turned over to an incoming AO, and properly liquidated in the FAM-HRIS.

9. In the meantime that there is no technical support to the FAM-HRIS, all accountable forms that were properly liquidated but erroneously uploaded in the system, and remain outstanding in the Tracer of an AO shall be considered as settled, upon submission to the AFD of a Certification from the Chief, AHRMD stating clearly that "accountabilities still appearing in the tracer is due to erroneous uploading of data in the FAM-HRIS".



## VI. PROCEDURES

### FOR THE NATIONAL OFFICE:

#### A. BIR OFFICIALS THAT DIRECTLY REQUISITION THEIR ACCOUNTABLE FORMS REQUIREMENT FROM AFD USING THE RIS:

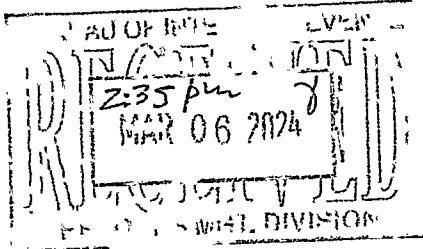
1. The Commissioner of Internal Revenue (CIR), shall requisition the following accountable forms from AFD and issue the same to end-users/taxpayers, to wit:

- 1.1 BIR Form No. 1966 - Electronic Letter of Authority; and
  - 1.2 BIR Form No. 0422 - Mission Order

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2. The DCIR-Operations Group, shall requisition the following accountable forms from AFD and issue the same to end-users/taxpayers, to wit:

- 2.1 BIR Form No. 0423 - Apprehension Slip;
    - 2.2 BIR Form No. 1966 - Electronic Letter of Authority;
    - 2.3 BIR Form No. 0422 - Mission Order; and
    - 2.4 BIR Form No. 0535 - Taxpayer Information Sheet

3. The ACIR-Large Taxpayer Service (LTS), shall requisition the hereunder listed accountable forms from AFD and issue the same to various Division Chiefs under the Service, as follows:

Division Chiefs under the Service	List of Accountable Forms	
	Form No.	Description
3.1 Chief, Large Taxpayers Div.- (LTD) – Cebu	0423	Apprehension Slip
	0402	Authority to Cancel Assessment
3.2 Chief, LTD – Davao	1918	Authority to Release Imported Goods
3.3 Chief, Regular LT Audit Div. (LTAD) 1	2313-P	Electronic Certificate Authorizing Registration for Personal Properties
3.4 Chief, Regular LTAD 2	2313-R	Electronic Certificate Authorizing Registration for Real Properties
3.5 Chief, Regular LTAD 3	1966	Electronic Letter of Authority
3.6 Chief, VAT Audit Unit (VATAU)	2310	Tax Credit Certificate
3.7 Chief, LT Collection Enforcement Div. (LTCED)	2311	Tax Debit Memo
	0422	Mission Order
	0535	Taxpayer Information Sheet
	0421	Tax Verification Notice
	2326-MCA	Tax Subsidy Debit Memo – MCA
	0427	Notice of Denial – Application for Compromise Settlement
	0428	Notice of Denial – Application for Abatement of Penalties
	2342	Certificate of Availment – Compromise Settlement
	2343	Certificate of Availment – Abatement of Penalties

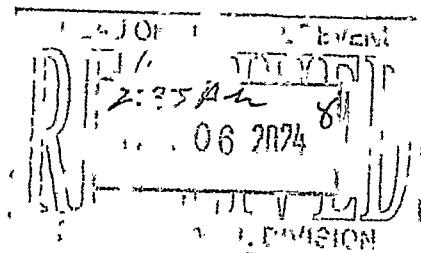
4. Other Concerned Assistant Commissioners (ACIRs) shall requisition the hereunder listed accountable forms from AFD and issue the same to end-users/taxpayers, to wit:

ACIRs	List of Accountable Forms	
	Form No.	Description
4.1 ACIR – Collection Service	2342	Certificate of Availment – Compromise Settlement
4.2 ACIR – Legal Service	2343	Certificate of Availment – Abatement of Penalties
4.3 ACIR – Enforcement and Advocacy Service	0427	Notice of Denial – Application for Compromise Settlement
	2310	Tax Credit Certificate
	0535	Taxpayer Information Sheet
	0422	Mission Order

5. **Other Concerned Division Chiefs, who directly requisition accountable forms from AFD** shall requisition the hereunder listed accountable forms and issue the same to end-users/taxpayers, to wit:

Other Concerned Division Chiefs	List of Accountable Forms	
	Form No.	Description
5.1 Chief, Excise LT Field Operations Division	2231	Withdrawal Certificate for Manufactured/ Imported Petroleum Products
5.2 Chief, Miscellaneous Operations Monitoring Division (MOMD)	1425	Official Delivery Invoice – GUIA
5.3 Chief, Accounts Receivable Monitoring Division	1132	Official Delivery Invoice - Molasses
5.4 Chief, Excise LT Audit Division 1	2311	Tax Debit Memo
5.5 Chief, Excise LT Audit Division 2	0402	Authority to Cancel Assessment
5.6 Chief, General Services Division	0421 AF51 DSK@P30.00	Tax Verification Notice Accountable Form 51 Documentary Stamps @ P30.00

From time-to-time, the accountable forms issued to AOs will vary depending on the need for a particular form by a particular Group or Office in the implementation and enforcement of their duties, which shall be covered by revenue issuances.



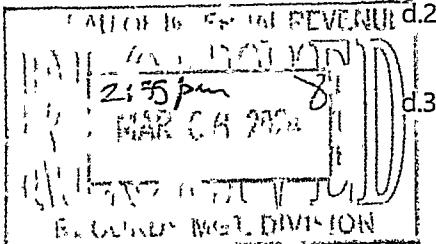
**ALL THE ABOVE-MENTIONED OFFICES SHALL:**

- a. Maintain Stock Cards to record the receipts, issuances and inventory on hand of accountable forms;
- b. Prepare monthly RAAF which shall be manually submitted to the Chief, AFD on or before the 10<sup>th</sup> day of the following month. Other pertinent documents pertaining to the accountable forms issued for the month must also be submitted as an attachment, to wit:
  - b.1 Copy of the RIS and duly signed BIR Form No. 8.05 (Revised) –Invoice;
  - b.2 List of issued accountable forms showing the kind of form, serial number and the name of the Accountable Officers or end-users/taxpayers;
- b.3 Duly accomplished BIR Form No. 2622 – Report of Lost/Incomplete/Cancelled/Damaged Accountable Forms. Monthly submission is required, regardless if no accountable form was lost/incomplete/cancelled/damaged for the month;
- c. Accomplish a monthly DLWB by encoding the details of issuances, cancellation or transfer of accountable forms for the month which will be submitted to the Chief, AFD for uploading to the FAM-HRIS; and,
- d. Maintain a Record Book/Log Book where issuances for the month together with all the pertinent information will be posted.

**B. ACCOUNTABLE OFFICERS WHO REQUISITION THEIR ACCOUNTABLE FORMS REQUIREMENT THRU THEIR ACIRS OR FROM THE CONCERNED OFFICE:**

**1. The Chiefs of LTD-Cebu, LTD-Davao, RLTAD 1, 2 3, VATAU and LTCED shall:**

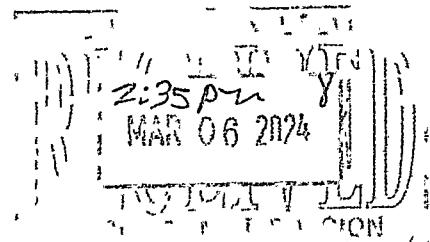
- a. Requisition their accountable forms requirement from the ACIR, LTS using the RIS;
- b. Maintain Stock Cards to record the receipts, issuances and inventory on hand of accountable forms;
- c. Issue accountable forms to Revenue Officers;
- d. Prepare monthly RAAF which shall be manually submitted to the Chief, AFD, copy furnished the ACIR, LTS, on or before the 10<sup>th</sup> day of the following month. Other pertinent documents pertaining to the accountable forms issued for the month must also be submitted as an attachment, to wit:
  - d.1 Copy of the RIS and duly signed BIR Form No. 8.05 (Revised) –Invoice;
  - d.2 List of issued accountable forms showing the kind of form, serial number and the name of the AOs; and,
  - d.3 Duly accomplished BIR Form No. 2622 – Report of Lost/Incomplete/Cancelled/Damaged Accountable Forms. Monthly submission is required, regardless if no accountable form was lost/incomplete/cancelled/damaged for the month.



- e. Accomplish a monthly DLWB by encoding the details of issuances, cancellation or transfer of accountable forms for the month which will be submitted to the Chief, AFD or to the Chief, AHRMD of the Regional Office concerned (for LTD-Cebu and LTD-Davao), for uploading to the FAM-HRIS; and,
- f. Maintain a Record Book/Log Book where issuances for the month together with all the pertinent information will be posted.

**2. The Revenue Officers shall:**

- a. Requisition their accountable forms requirement from the concerned Chief of LTD-Cebu, LTD-Davao, Regular LT Audit Divisions 1, 2 and 3, VATAU and LTCED using the RIS;
- b. Maintain Stock Cards to record the receipts, issuances and inventory on hand of accountable forms;
- c. Issue accountable forms to end-users/taxpayers;
- d. Prepare monthly RAAF duly signed by the Revenue Officers which shall be manually submitted to the concerned Chief of LTD-Cebu, LTD-Davao, Regular LT Audit Divisions 1, 2 and 3, VATAU and LTCED on or before the 10<sup>th</sup> day of the following month. Other pertinent documents pertaining to the accountable forms issued for the month must also be submitted as an attachment, to wit:
  - d.1 Copy of the RIS and duly signed BIR Form No. 8.05 (Revised) –Invoice;
  - d.2 List of issued accountable forms showing the kind of form, serial number and the name of end-user/taxpayer; and,
  - d.3 Duly accomplished BIR Form No. 2622 – Report of Lost/Incomplete/Cancelled/Damaged Accountable Forms. Monthly submission is required, regardless if no accountable form was lost/incomplete/cancelled/damaged for the month.
- e. Accomplish a monthly DLWB by encoding the details of issuances, cancellation or transfer of accountable forms for the month which will be submitted to the Chief, AFD or to the Chief, AHRMD of the Regional Office concerned (for LTD-Cebu and LTD-Davao), for uploading to the FAM-HRIS; and,
- f. Maintain a Record Book/Log Book where issuances for the month together with all the pertinent information will be posted.



**FOR THE REGIONAL OFFICES:**

**1. The Regional Director (RD) shall:**

- a. Requisition their accountable forms requirement from the AFD using the RIS;
- b. Maintain Stock Cards to record the receipts, issuances and inventory on hand of accountable forms;
- c. Issue accountable forms to the requisitioning RDO and other Concerned Divisions in the Regional Offices;
- d. Prepare monthly RAAF which shall be manually submitted to the Chief, AFD on or before the 10<sup>th</sup> day of the following month. Other pertinent documents pertaining to the accountable forms issued for the month must also be submitted as an attachment, to wit:
  - d.1 Copy of the RIS and duly signed BIR Form No. 8.05 (Revised) –Invoice;
  - d.2 List of issued accountable forms showing the kind of form, serial number and the name of the AOs;
  - d.3 Duly accomplished BIR Form No.— 2622 – Report of Lost/Incomplete/Cancelled/Damaged Accountable Forms. Monthly submission is required, regardless if no accountable form was lost/incomplete/cancelled/damaged for the month;
- e. Accomplish a monthly DLWB by encoding the details of issuances, cancellation or transfer of accountable forms for the month which will be submitted to the Chief, AHRMD, for uploading to the FAM-HRIS; and,
- f. Maintain a Record Book/Log Book where issuances for the month together with all the pertinent information will be posted.

**2. The Chief, AHRMD – Revenue Regional Offices shall:**

- a. Requisition their accountable forms requirement from the AFD using the RIS;
- b. Maintain Stock Cards to record the receipts, issuances and inventory on hand of accountable forms;
- c. Issue accountable forms to the requisitioning RDO and other Concerned Divisions in the Regional Offices;
- d. Prepare monthly RAAF which shall be manually submitted to the Chief, AFD on or before the 10<sup>th</sup> day of the following month. Other pertinent documents pertaining to the accountable forms issued for the month must also be submitted as an attachment, to wit:
  - d.1 Copy of the RIS and duly signed BIR Form No. 8.05 (Revised) –Invoice;
  - d.2 List of issued accountable forms showing the kind of form, serial number and the name of the AOs; and

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- d.3 Duly accomplished BIR Form No. 2622 – Report of Lost/Incomplete/Cancelled/Damaged Accountable Forms. Monthly submission is required, regardless if no accountable form was lost/incomplete/cancelled/damaged for the month.
- e. Accomplish a monthly DLWB by encoding the details of issuances, cancellation or transfer of accountable forms to RDOs, Regional Investigation Division, Collection Division and Assessment Division for the month for uploading to the FAM-HRIS;
  - f. Upload all DLWBs submitted by the AOs from the Regional Office and District Offices to the FAM-HRIS before the 10<sup>th</sup> day of the following month. Once uploaded in the system, the accountability over accountable forms per AO will be automatically transferred to the receiving AO; and,
  - g. Maintain a Record Book/Log Book where issuances for the month together with all the pertinent information will be posted.

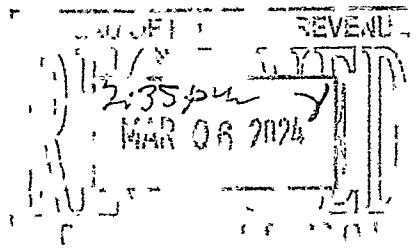
**3. The Revenue District Officer (RDO) and Chiefs of other Concerned Divisions shall:**

- a. Requisition their accountable forms requirement from the Office of the Regional Director and Chief, AHRMD of the Revenue Regional Offices using the RIS;

In the absence of the RDO, the Assistant RDO (ARDO) is obliged to requisition accountable forms, hence, the latter shall be accountable for the said forms and its liquidation.

However, in the absence of both officials, the Assistant Regional Director (ARD), being the next higher ranking official, shall be the one to requisition for the concerned District Office and assume accountability.

- b. Maintain Stock Cards to record the receipts, issuances and inventory on hand of accountable forms;
- c. Issue accountable forms to the following authorized requisitioners:
  - c.1 Revenue Officers;
  - c.2 Revenue Collection Officer (RCO);
  - c.3 Chief, Client Support Section (CSS);
  - c.4 Other Concerned Section Chiefs/Accountable Officers; and,
  - c.5 End-users/Taxpayers
- d. Prepare monthly RAAF which shall be manually submitted to the Chief, AHRMD on or before the 10<sup>th</sup> day of the following month. Other pertinent documents pertaining to the accountable forms issued for the month must also be submitted as an attachment, to wit:



- d.1 Copy of the RIS and duly signed BIR Form No. 8.05 (Revised) –Invoice;
  - d.2 List of issued accountable forms showing the kind of form, serial number and the name of the Accountable Officers or end-users/taxpayers; and,
  - d.3 Duly accomplished BIR Form No. 2622 – Report of Lost/Incomplete/Cancelled/Damaged Accountable Forms. Monthly submission is required, regardless if no accountable form was lost/incomplete/cancelled/damaged for the month.
- e. Accomplish a monthly DLWB by encoding the details of issuances, cancellation or transfer of accountable forms for the month, which will be submitted to the Chief, AHRMD for uploading to the FAM-HRIS;
  - f. Encode data contained in the Monthly RAAF and other accountability reports submitted by the authorized requisitioners (Item 3.c) into the DLWB which will be submitted to the Chief, AHRMD for uploading purposes; and,
  - g. Maintain a Record Book/Log Book where issuances for the month together with all the pertinent information will be posted.

**4. The Revenue Officers, RCO, Chief CSS, and other concerned Section Chiefs (SC) shall:**

- a. Requisition their accountable forms requirement from the Office of the Revenue District Officer;
- b. Maintain Stock Cards to record the receipts, issuances and inventory on hand of accountable forms;
- c. Issue accountable forms to end-users/taxpayers;
- d. Prepare monthly RAAF which shall be manually submitted to the Office of the RDO on or before the 10<sup>th</sup> day of the following month. Other pertinent documents pertaining to the accountable forms issued for the month must also be submitted as an attachment, to wit:

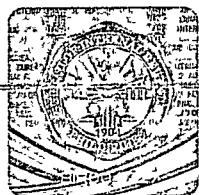
- d.1 Copy of the RIS and duly signed BIR Form No. 8.05 (Revised) –Invoice;
  - d.2 List of issued accountable forms showing the kind of form, serial number and the name of the end-users/taxpayers; and,
  - d.3 Duly accomplished BIR Form No. 2622 – Report of Lost/Incomplete/Cancelled/Damaged Accountable Forms. Monthly submission is required, regardless if no accountable form was lost/incomplete/cancelled/damaged for the month;
- e. Accomplish a monthly DLWB by encoding the details of issuances, cancellation or transfer of accountable forms for the month which will be submitted to the Chief, AHRMD for uploading to the FAM-HRIS; and,
  - f. Maintain a Record Book/Log Book where issuances for the month together with all the pertinent information will be posted.

**e. REPEALING CLAUSE**

All issuances and/or portions thereof inconsistent herewith are hereby repealed and amended accordingly.

**f. EFFECTIVITY**

This Order shall take effect immediately.



A handwritten signature in black ink, appearing to read "Romeo D. LUMAQUI, JR." followed by a stylized signature line.  
ROMEO D. LUMAQUI, JR.  
Commissioner of Internal Revenue

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