

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

September 12, 2013

REVENUE MEMORANDUM ORDER NO. 33-2013

SUBJECT : **Procurement, Payment, Inventory and Distribution System Manual**
TO : **All Internal Revenue Officers, Employees and Others Concerned.**

I. OBJECTIVES

This Order is issued to –

- a. Prescribe the use of Procurement, Payment, Inventory and Distribution System Manual.
- b. Provide uniform guidelines with clear and concise step by step procedures in the procurement of goods, infrastructure work, and consultancy services including the receipt and distribution of items procured, as well as, payment and recording thereof, in accordance with existing budgeting, accounting, auditing and procurement rules and regulations.

II. LIMITATIONS ON THE COVERAGE:

This Manual shall not cover detailed procedures on procurement stages from pre-procurement to the recommendation of award which are being undertaken by the Bids and Awards Committee and which are contained in the BIR Customized Procurement Manual.

III. REPEALING CLAUSE

This Order supersedes all revenue issuances and portions thereof inconsistent herewith.

IV. EFFECTIVITY

This Order shall take effect immediately upon its approval.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue