

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

June 18, 2018

REVENUE MEMORANDUM ORDER NO. 44-2018

SUBJECT : Prescribing the Guidelines and Procedures in the Acceptance of
Delivered Goods and Services in the Bureau of Internal Revenue

TO : All Internal Revenue Officials, Employees and Others Concerned

I. Background

Revenue Memorandum Order No. 19-2013 was issued to, among others, split the National Office Inspection and Acceptance Committee (IAC) into two (2) separate committees, the Inspection Committee and the Acceptance Committee. This was done primarily to strengthen check and balance in the conduct of inspection and acceptance of delivered goods and services. In furtherance thereof, splitting of the Regional IAC and adoption of parallel guidelines and procedures with that of the National Office is necessary.

II. Objectives

1. Amend pertinent provisions of Revenue Memorandum Order No. 45-2011 dated October 26, 2011, as amended.
2. Ensure compliance with COA circulars and memoranda corresponding to acceptance of deliveries of Goods and Services.

III. Organization :

A. National Office Acceptance Committee

Chairperson	: Chief, Property Division
Co-Chairperson	: Chief, Network Management and Technical Support Division
Vice Chairperson	: Assistant Chief, Property Division
Co-Vice Chairperson	: Chief, Computer Operations Network and Engineering Division, National Office Data Center

- Members : 1. Chief, Warehousing and Distribution Section
Property Division
2. Chief, Technical Support Section
Network Management & Technical
Support Division
3. Chief, Technical Support Section
Revenue Data Center
4. Additional members to be recommended by the
Chairperson, Acceptance Committee, and
approved by the Commissioner of Internal
Revenue (CIR)

B. Revenue Regional Office Acceptance Committee

- Chairperson : Chief, Administrative & Human Resource
Management Division (AHRMD)
- Vice-Chairperson: Assistant Chief, Administrative & Human Resource
Management Division (AHRMD)
- Members : 1. Section Chief, General Services Section
2. Section Chief, Procurement, Accountable Forms
& Property Section
3. Additional members to be recommended by the
Chairperson, Acceptance Committee, and
approved by the Regional Director

C. Acceptance Sub-Committee – For far-flung/remote areas which
covers Island District Offices and District Offices
requiring travel by land at a distance of 200
kilometers or more or at least four (4) hours
continuous travel from Regional Offices.

- Chairperson : Revenue District Officer
- Members : 1. Chief, Administrative Section
2. Additional members to be recommended by the
Chairperson, Acceptance Sub-Committee, and
approved by the Regional Director

D. Acceptance Committee Secretariat

Members : As recommended by the Chairperson, Acceptance Committee/Sub-Committee, and approved by the CIR/Regional Director

IV. Guidelines and Policies

The following guidelines and policies shall be observed in carrying out the activities pursuant to this Order:

1. The Acceptance Committee (AC) shall act as an independent unit.
2. In the absence of an official properly designated in the plantilla position of the abovementioned offices, the Commissioner/Regional Director may appoint any official of the same rank/level who shall act as AC Chairperson/Member until such time that an official shall have been officially designated.
3. In case of prolonged absences of the Chairperson or any member, they shall designate their authorized representatives, not lower than the next in rank position/item than that to be represented, duly approved by the Commissioner/Regional Director.
4. For deliveries in the National Office pertaining to supplies and other items for stock and distribution and other non-IT Resources, the Chairperson of the Acceptance Committee shall be the signatory for the "Acceptance" portion of the IAR. However, for contract deliverables pertaining to IT Resources, the signatory shall be the Chief, Network Management and Technical Support Division, in his capacity as Co-Chairperson of the Acceptance Committee.
5. Acceptance of accountable forms delivered by Bangko Sentral ng Pilipinas (BSP), APO Production Unit, Inc. (APO) and National Printing Office (NPO) shall be undertaken by the Chief, Accountable Forms Division.

V. Procedures

Acceptance of Deliveries

1. Acceptance Committee Secretariat (ACS)
 - 1.1 Receive Inspection and Acceptance Report (IAR) signed by the Chairperson, Inspection Committee, together with, but not limited to the following documents:

- a. Original Delivery Receipt
- b. Original Sales Invoices/Billing Invoice/Statement of Account
- c. Authenticated Copy of Purchase Order/Job Order/Contract/APR
- d. Original Request for Inspection

Additional attachments, if applicable;

- a. Original Certificate of Completion and Acceptance
- b. Official Certificate of Job Completion
- c. Original Certificate of Service Performance
- d. Original Warranty

- 1.2 Forward the IAR together with the attached documents to the members for their validation/comments and initial.
- 1.3 Prepare Reference Slip forwarding the report of the AC on discrepancies/inconsistencies.
- 1.4 Forward the approved/signed Reference Slip and Report on discrepancies/inconsistencies to the Project Proponent/ Inspection Committee for appropriate action.
- 1.5 Forward the approved/signed IAR by the Chairperson/Co-Chairperson, Acceptance Committee, to the Property Division/AHRMD.
- 1.6 Furnish copy of the approved IAR to Accounting and COA for recording purposes.

2. Members – Acceptance Committee

- 2.1 Receive IAR from Acceptance Committee Secretariat together with the attached documents for validation.
- 2.2 Validate IAR and the attached documents.
- 2.3 Prepare and initial the Report on discrepancies/inconsistencies found for approval/signature of the AC Chairperson/Co-Chairperson.
- 2.4 Affix initial under the name of the Chairperson, Acceptance Committee, appearing in the “ACCEPTANCE” box of the IAR within one (1) working day from its receipt.
- 2.5 Forward IAR to the Chairperson/Vice-Chairperson, Acceptance Committee, for approval.

3. Vice-Chairperson

- 3.1 Review documents and initial under the name of the Chairperson, Acceptance Committee, appearing in the "ACCEPTANCE" box of the IAR within one (1) working day from its receipt.
- 3.2 Review and initial Reference Slip and Report on discrepancies/inconsistencies prepared by the AC Secretariat and Members, respectively.
- 3.3 Forward IAR/Reference Slip and Report of discrepancies/inconsistencies to the Chairperson, Acceptance Committee for appropriate action.
- 3.4 Act and assume the responsibilities of the Chairperson during prolonged absences of the latter until such time that the designated authorized representative shall have been approved by the Commissioner/Regional Director (IV. Guidelines and Policies, Section 3).

4. Chairperson – Acceptance Committee

- 4.1 Review documents and sign the "ACCEPTANCE" box of the IAR within one (1) working day upon receipt of the Inspection and Acceptance Report.
- 4.2 Sign Reference Slip and Report on discrepancies/inconsistencies prepared by the AC Secretariat and Members, respectively.
- 4.3 Forward approved IAR/Reference Slip and Report on discrepancies/inconsistencies to AC Secretariat.

VI. Repealing Clause

This supersedes all issuances or portions thereof inconsistent herewith.

VII. Effectivity

This order shall take effect immediately.

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