

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.**

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**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