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

March 06, 2014

REVENUE MEMORANDUM CIRCULAR NO. <u>17-2014</u>

SUBJECT : Clarifications/Resolutions to the Raised Problems, Issues and Concerns Relative to the Implementation of the Mobile Revenue Collection Officers System (MRCOS).

TO : All Internal Revenue Officials, Employees and Others Concerned

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In connection with the implementation of the Mobile Revenue Collection Officers System (MRCOS), this Circular is issued to provide answers/resolutions to frequently asked questions relative to the use of the Collection Officers Receipting Device (CORD) and the MRCOS Web-based application in the acceptance, processing, remittance, and reporting of tax and non-tax collections by the Revenue Collection Officers (RCOs), Special Collecting Officers (SCOs) and other authorized Collection Officers (COs).

LOG-IN AND APPLICATION ISSUES:

Q1. How can a newly designated collection officer authorized to use the CORD request for the User's Access (Username and Password)?

A1. *The designated collection officer shall fill-up the Request for System Access Form (Form 0044) and submit the same to the Head of Office for approval prior to submission of the duly approved application to the Revenue Data Center (RDC). The RDC shall check the completeness of the information in the Request for System Access Form and forward the same to the Security Management Division (SMD) for execution of the said request. The Data Warehousing and Systems Operations Division (DWSOD) shall be the one to inform the collection officer on the username and password assigned to him/her.by phone.*

However, in case the collection officer has no existing RCO Code, the Head of Office shall first request for an RCO Code for the designated collection officer from the Collection Programs Division (CPD). The submission to the RDC of the request for system access shall only be made once an RCO Code is already issued by the CPD.

Q2. What is the procedure to be followed by the collection officer in case of failure to log-in to his/her account due to incorrect/forgotten password and/or locked device?

A2. The concerned collection officer shall duly log the problem encountered to the MRCOS Help Desk for verification and checking of the status of the account, and possible resetting of the password.

Q3. What should be done by the collection officer if the municipality that appears in the device is not the assigned municipality to him/her?

A3. Check whether the device is updated to the latest version (Version 1.4.5). If the device is already updated to the latest version and the un-assigned municipality still appears in the list of municipalities, the collection officer shall inform his/her Head of Office. The Head of Office shall then prepare and submit a letter request to the Collection Programs Division (CPD) to update the present assignment of the collection officer and the cancellation of the unassigned municipality appearing in the device.

Q4. How will the collection officers know if there is a latest application version for the CORD?

A4. Notification about System Updates will always appear in the CORD the first instance it becomes available. The collection officer shall always make sure that the CORD is powered on and online (either connected to GPRS or MRCOS WI-FI) in order to receive the system update.

DEVICE/PRINTER PROBLEMS:

Q5. Is there an indicator when the printer is running-out of paper?

A5. There is no electronic indicator in the printer that will warn the user that it is already running out of paper. The only indicator that it is already running-out of paper is when a pink line appears in one of the printed receipts. In order to avoid the occurrence of incident that the printer runs-out of paper while printing an e-receipt, the collection officer shall regularly check the status of the paper by opening the Paper Compartment of the printer.

Q6. What is the procedure to be followed by the collection officer in returning a defective CORD or printer?

A6. The collection officer shall report the problem to the MRCOS Help Desk thru phone or email indicating the Property Number and Device ID or Serial Number of the CORD/printer, and his/her RCO Code. The collection officer will receive an Issue Management Log (IML) number for each issue reported from the MRCOS Help Desk. The collection officer shall turn-over the device, upon advice by the Help Desk, together with a copy of a duly filled-up MRCOS Service Report to the concerned Administrative Section of the RDO or Regional Administrative Division in the Regional Office or General Services Division in the National Office, as the case maybe.

Q7. What is the procedure to be followed by the collection officer in case of loss of or damage to the CORD/printer?

A7. *In case of loss or damage of the CORD/printer, the collection officer shall immediately log the problem to the BIR Help Desk and submit a written notification to the official telecommunications provider (for the loss of the CORD only). Likewise, he/she shall report the loss of the CORD/printer to the Administrative Section of RDO/GSD/AD and submit copies of the Affidavit of Loss and/or Police Report, and the duly stamped received written notification to the official telecommunications provider, copy furnished the Procurement Division in the National Office. The collection officer is required to reimburse the Bureau of the cost of the CORD as stated in the Acknowledgement Receipt for Equipment (ARE) and the appropriate charges for the replacement of the device, if the loss or damage was due to the fault of the collection officer and not due to occurrence of fortuitous event that is beyond the control of the collection officer.*

TELCO CONNECTIVITY:

Q8. Can the collection officer issue e-Receipt even without Telco signal?

A8. *Yes. The absence of TELCO connectivity or weak TELCO signal is not a valid reason for non-use of the CORD in the issuance of electronic receipts. The collection officer can still issue an e-receipt even without TELCO signal. The CORD has an **offline mode facility** which is capable of accepting data and issuing the corresponding e-Receipt. Upon resumption of the connection, all the data in the device will be automatically uploaded into the Web-based MRCOS and the collection officer can already generate the requisite List of Collection (LC).*

*In case the TELCO connectivity was cut-off for whatever reason and there is no certainty when the same will be restored, the collection officer must also use the CORD for the encoding of the data and generation of electronic receipts thru its **offline mode facility.***

In order to ensure that all collections and remittances are immediately captured by the system, all concerned collection officers assigned in municipalities with allegedly weak/no Telco connectivity shall be required to physically report to their respective district offices for the uploading of the e-Receipt information and remittances by connecting the CORD to the WI-FI router installed in the district offices. However, in order to upload in the system all the information encoded in the CORD and to generate the corresponding LCs, the following procedures must be undertaken by the collection officer:

1. *Ensure that the CORD has been registered/configured in the WI-FI installed in the district office;*
2. *Enable the CORD in the WI-FI mode;*
3. *Log-in the username and password in the CORD and generate the LC.*

Furthermore, the uploading of the e-Receipt information and remittances shall be on a regular basis, the frequency of which shall depend on the proximity of their work stations in the assigned municipalities to the district office:

   a. *Daily – for collection officers whose municipality assignment is very near the revenue district office.*
   b. *Weekly – for collection officers whose municipality assignment/residence is far from the revenue district office and travel time is more or less one day, back and forth.*
   c. *Monthly – for collection officers who are assigned at island municipalities or very far from the revenue district office.*

The aforementioned policy, however, is only allowed in case the TELCO connectivity is a perennial concern in their respective places of assignment, subject to validation by concerned RDC.

Q9. If the collection officer who used the offline mode in the issuance of eReceipts is assigned in a municipality that is far from his home district office, can he just go to another district office with a WI-FI router that is nearer to his/her municipality assignment for purposes of generating LCs?

A9. *No. He/she should go to the RDO where he/she is officially assigned because the assigned CORD is configured/registered only to the WI-FI router of his/her RDO. However, if it will be more convenient to the collection officer for purposes of generating LCs using the CORD, the collection officer may be allowed to go to another district/regional office provided that:*

   a. *The WI-FI router of the nearest district/regional office can still accommodate the additional CORD user;*
   b. *The collection officer will be authorized by the RDO/Head of Office to use the WI-FI of other district/regional office; and*
   c. *The CORD of the collection officer is also registered/configured by the RDC in the WI-FI of the nearest district/regional office.*

OTHER ISSUES:

Q10. What is the procedure to be followed in case of transfer of the collection officer to another RDO/Office, death/retirement/resignation or separation from the service?

A10. *The guidelines and procedures on the matter are already spelled out in Section IV.3 of RMO No. 8-2013.*

Q11. Is the collection officer allowed to cancel directly in the CORD a previously issued e-Receipt due to erroneous encoding of information?

A11. No. The collection officer is not allowed to directly cancel in the CORD a previously issued e-Receipt due to erroneous encoding of information. In order to correct the erroneous transaction, a new and correct e-Receipt must be issued by the collection officer. The procedures on the cancellation of erroneous e-Receipts are provided in Section IV.8 and V.D of RMO No. 8-2013.

Q12. Is the issuance of manual ROR/OR allowed during tax deadlines since the CORD cannot accommodate voluminous transactions for the day?

A12. No. The collection officer is not allowed to issue manual RORs/ORs even during tax deadlines. The temporary issuance of the manual receipts (RORs/ORs) and the receipt of no-payment returns and non-cash payment returns/declarations/forms without the corresponding e-Acknowledgement Receipt shall be allowed only if ALL of the following circumstances are present/complied prior to the actual issuance of manual receipts:

> *a. The CORD being used by the collecting officer becomes unavailable due to malfunction, loss, or the like and no replacement device has been received yet or the replacement for these devices are not immediately available as certified by the Chief, Administrative Section of the concerned RDO;*
>
> *The unavailability of the CORD should have been duly logged with the BIR Help Desk and should be duly supported by the corresponding Issue Management Log (IML) Number provided by the RDC/ NO-DC Help Desk;*
>
> *b. The user of the CORD is assigned in a municipality which is far from the district office;*
>
> *c. The Head of Office/RDO has authorized in writing the temporary issuance of the manual receipts/manual stamping of no-payment and non-cash payment returns received due to existence of all the above-mentioned circumstances.*

Q13. Is direct encoding of the payment information of the manually issued ROR in the CBR allowed?

A13. No. All payment information/details of manually issued RORs/ORs should be encoded in the device. The processing of data must be made thru the MRCOS for posting to the ITS-CBR.

Q14. If the collection officer already encoded all the details of the previously issued manual ROR/ORs/ARs to the ITS-CBR, is he/she still required to encode said transactions to the CORD?

A14. Yes. As provided in Section IV Item 2 paragraph 3 of RMO No. 8-2013, all the details of the previously issued manual RORs/ORs should be encoded in the CORD and generate the corresponding eReceipts. If in case the transactions were reflected twice in

the ITS-CBR, the previously encoded transactions shall be cancelled by the RDO/authorized official following the existing procedures in the cancellation of double uploading of transactions in the ITS.

Q15. Why is it that the eAcknowledgement Receipts (eARs) issued for "no payment" transactions cannot be viewed in the BIR-ITS?

A15. *All issued eARs cannot be viewed in the BIR-ITS since these are not uploaded in the ITS considering that there is no amount indicated in the tax returns/declarations. Only the cash and non-cash payment transactions covered by eRORs are uploaded in the ITS and can be viewed thereat.*

The viewing of issued eARs will be possible only once the Returns Processing System in the ITS has been enhanced.

Q16. Is the collection officer allowed to reprint a previously issued e-Receipt?

A16. *Yes. The collection officer is allowed to reprint a previously issued e-Receipt but only under the following circumstances:*

a. *There was no e-Receipt printed although the transaction was completed; or*
b. *The CORD stopped functioning upon submission of the transaction details; or*
c. *The e-Receipt was not properly printed due to paper jam or other similar or analogous circumstances.*

The reprinting of e-Receipt not falling under the abovementioned conditions is strictly prohibited.

All concerned are hereby enjoined to be guided accordingly and to give this Circular as wide a publicity as possible.

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

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