

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

February 28, 2013

REVENUE MEMORANDUM ORDER NO. 6-2013

SUBJECT : Prescribing the Policies and Guidelines on the Preparation and Submission of Inventory Report of all Unused Revenue Official Receipts /Official Receipts and Reissuance thereof in line with the Nationwide Implementation of Mobile Revenue Collection Officers System

TO : All Internal Revenue Officials, Employees and Others Concerned

I. GUIDELINES AND POLICIES

This Order is being issued to ensure the proper accounting of all unused Revenue Official Receipts (RORs) (BIR Form 25.24)/Official Receipts (ORs) (AF51) that are still in the custody of all revenue officials and special collection officers concerned in line with the nationwide implementation of the Mobile Revenue Collection Officers System (MRCOS).

The following policies and guidelines must be observed:

1. Effective March 1, 2013, the use of the Collection Officer's Receipting Device (CORD) shall be strictly implemented and the issuance of RORs and ORs shall be discontinued, except in cases where manual receipting of collections may be allowed;
2. All Revenue Collection Officers (RCOs)/Special Collection Officers (SCOs) who have in their possession the ROR/OR booklets shall prepare the Report of Accountability for Accountable Forms (RAAF) (Annex "A") as of February 28, 2013 and submit the same to the Administrative Section of the Revenue District Offices (RDOs) and the Administrative Division of the Regional Offices/Accountable Forms Division (AFD)-National Office, together with the accomplished BIR Form No. 2625 – Turn-over of Accountabilities (Annex "B") and the corresponding booklets to be turned-over for proper accounting;
3. All Section Chiefs of Administrative Section of the RDOs, Chiefs of Administrative Division of the regional offices and the Accountable Forms Division (AFD)-National Office (NO) shall account and validate all inventory reports submitted by the RCOs/SCOs. The unused ROR/ORs shall be kept by the said offices.

Only one (1) booklet of ROR/OR per municipality shall be issued to RCO/SCO under their jurisdiction. Under meritorious circumstances and upon recommendation by the Revenue District Officers/Chiefs of concerned Office/Division, however, more than one (1) booklet of ROR/OR may be issued to an RCO/SCO, for immediate issuance to taxpayers/concerned persons to acknowledge receipts by the said authorized BIR personnel of their respective

payments, in case the CORD becomes non-operational/defective or technical problems are encountered in the use thereof.

The processing of requisition and issuance of RORs/ORs should be in accordance with the existing policies and procedures.

A RAAF and Stock Position Sheet shall be required for all subsequent requisitions of ROR and AF51 blank forms from the Accountable Forms Division.

4. In cases where manual receipts were issued from March 1, 2013 until the MRCOS facility has actually been used for receipt generation purposes, another RAAF shall be prepared. In order to capture all payment information in the MRCOS and the Bureau's Integrated Tax System, all pertinent information on the manually issued RORs and ORs during the said period shall be encoded into the CORD within five (5) days after the access account of RCO/SCO is activated in MRCOS.

The RDO Administrative Section/Regional Administrative Division/AFD-NO shall verify and reconcile the manually issued RORs/ORs with the RAAF submitted by the collection officers for any gap or missing number(s) or serial number(s) of the ROR/OR. An accomplished BIR Form No. 2622 (Annex "C") shall be submitted for any Lost/Incomplete/Cancelled/Damaged Accountable Forms.

The Collection Section Chiefs of the RDOs shall monitor and validate the encoded manually issued RORs/ORs to the MRCOS web-based facility against the reports submitted by the collection officers. Likewise, the General Services Section Chiefs of the Regional Administrative Divisions/Cash Section Chief of the General Services Division-NO shall monitor and validate the encoded manually issued ORs by the SCOs under his/her supervision.

II. REPEALING CLAUSE

All revenue issuances or portions thereof which are inconsistent herewith are hereby amended or repealed accordingly.

III. EFFECTIVITY

This Order shall take effect immediately

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