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

March 27, 2013

REVENUE MEMORANDUM ORDER NO. 8-2013

SUBJECT : Prescribing the Policies, Guidelines and Procedures in the Implementation of the Mobile Revenue Collection Officers System

TO : All Internal Revenue Officials, Employees and Others Concerned

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I. BACKGROUND

The Bureau has implemented the Mobile Revenue Collection Officers System (MRCOS) in order to address leakages in collection and distortions of collection data that are attributable to the current tedious procedures in the acceptance, processing, remittance, and reporting of tax and non-tax collections by Revenue Collection Officers (RCOs), Special Collecting Officers (SCOs) and other authorized Collection Officers (COs).

MRCOS aims to address the imperative need to equip the RCOs, SCOs and other COs with a tool for the issuance of an acknowledgment, tax and/or a non-tax official receipt to a taxpayer or other concerned payee; and, at the same time, provide a facility for real-time recording and automatic generation of reports of all collection/return filing transactions, tracking of actual remittance of collections to the authorized depository banks, and ensure timely reconciliation of collection data with the Bureau of the Treasury (BTr).

II. OBJECTIVES

This Order is issued to:

1. Prescribe the guidelines and procedures in the issuance of Electronic Revenue Official Receipt (eROR), Electronic Official Receipt (eOR), and Electronic Acknowledgment Receipt (eAR) by RCO, SCO and other COs using the Collection Officer Receipting Device (CORD);
2. Prescribe the guidelines and procedures in the issuance of manual Revenue Official Receipt (ROR) or Official Receipt (OR), in case of device breakdown or unavailability of MRCOS mobile application;
3. Prescribe the policies guidelines and procedures in the issuance, replacement, transfer and surrender of the CORD;
4. Prescribe the reporting and remittance requirements of all concerned collection officers and officials for monitoring purposes; and
5. Define the roles and responsibilities of all concerned offices/officers for a more effective implementation hereof.

III. DEFINITION OF TERMS

For uniform implementation of this Order, the words and phrases used below shall have the following meaning:

1. **Acknowledgment Receipt** – refers to the receipt issued to the taxpayer for filed no-payment returns and non-cash payment returns.
2. **Batch Control Sheet (BCS)** – refers to the form prepared by the collection officers that summarizes collection data for a batch of transactions. **BCS-A** is used for a batch of returns/forms/declarations and payment slips of taxpayers/payors settled through cash, check, or a combination of both. **BCS-B** is used for non-cash tax payments, tax-exempt, break-even, no payment, or refundable returns/declarations.
3. **Collection Officer (CO)** – refers to the duly authorized personnel in the RDO tasked to receive no-payment returns as well as non-cash payment returns and issue the corresponding Acknowledgment Receipt therefor.
4. **Collection Officer Receipting Device (CORD)** – refers to the mobile handheld receipting device and printer used for MRCOS.
5. **Electronic Acknowledgment Receipt (eAR)** – refers to the receipt issued for "No Payment" tax returns/forms/declarations and for tax returns where the taxes due thereon were paid through TDM, Tax Remittance Advice (TRA) or other non-cash payments.
6. **Electronic Official Receipt (eOR)** – refers to the receipt issued for non-tax collection, excluding proceeds from the sale of loose-leaf documentary stamps
7. **Electronic Revenue Official Receipt (eROR)** – refers to the receipt issued for internal revenue taxes that were paid using cash, check, cash and check, cash and Tax Debit Memo (TDM), or check and TDM, or a combination thereof.
8. **List of Collections (LC)** – refers to the summary of daily collections to serve as guide for the RCO in the preparation of the necessary bank deposit slip/s.
9. **Mobile Revenue Collection Officers System (MRCOS)** – refers to the automated and integrated system that provides all authorized collection officers the means for the immediate capture of tax and non-tax payments, as well as receipt of no-payment tax returns, and the issuance of Revenue Official Receipts (RORs), Official Receipts (ORs) or Acknowledgement Receipts (ARs), as the case may be, the automatic generation of pertinent reports, and secured real-time reporting of collection information to the BIR internal systems.
10. **Non-Cash Payment Return**- refers to the tax return/form/declaration where the tax due thereon is paid through TRA, TDM, TSAC, DC or any authorized combination thereof.
11. **No-Payment Return** – refers to the tax return that is not accompanied by any payment when the same is filed with any authorized BIR receiving office (e.g. breakeven, no transaction, refundable or second installment tax return).
12. **Official Receipt** (Accountable Form No. 51) - refers to the receipt issued to internal and external parties for all non-tax collections.
13. **Revenue Collection Officer (RCO)** – refers to a duly bonded personnel of the Bureau who is authorized to collect internal revenue taxes.

14. **Revenue Official Receipt** (BIR Form 25.24) – refers to the receipt issued to taxpayers for all internal revenue tax collections.

15. **Special Collecting Officer (SCO)** – refers to the duly bonded personnel of the General Services Division in the National Office (NO) and the Regional Administrative Divisions (AdmDs) who is duly authorized to collect non-tax payments from internal and external parties.

16. **Web-based MRCOS** – refers to the online browser-based MRCOS application used for inquiry, generation of reports and system administration. This is accessible through the BIR intranet.

IV. POLICIES AND GUIDELINES

1. The electronic receipts (eReceipts) generated from the CORD shall be issued to all concerned taxpayers and other third parties by all authorized collection officers upon their receipt of collections, as well as in acknowledging receipt of no-payment and non-cash-payment tax returns. These eReceipts shall be issued in lieu of the RORs and ORs.

   For this purpose, CORDs shall be assigned only to duly authorized collection officers. Only RCOs and SCOs who are duly bonded pursuant to existing rules and regulations shall be authorized to use the CORD. However, a non-bonded personnel may be allowed to use the CORD under the following conditions:

   a. The CORD shall be used exclusively for the acceptance of no-payment returns and issuance of eARs only;

   b. Such personnel is holding an assessment or collection item and is duly authorized in writing by the RDO;

   c. Such personnel has a duly assigned RCO code in the Integrated Tax System (ITS) that is issued in accordance with the existing guidelines, policies and procedures; and

   d. The request for system access has been approved by the Security Management Division (SMD).

   In cases where the RCOs are servicing taxpayers whose registered addresses are located in more than one city or municipality, only one CORD shall be assigned to him/her for use in the issuance of eReceipts across these cities or municipalities.

2. In the event that the CORD being used by the collection officer becomes unavailable due to malfunction, loss, discharged battery, or the like, the manual issuance of RORs/ORs may be allowed provided that the following conditions are met:

   a. The problem has been duly logged with the BIR Help Desk prior to such manual issuance of RORs/ORs and/or manual stamping of no-payment returns and non-cash payment returns filed by taxpayers;

   b. No replacement device has been received yet; and

   c. The Head of Office/RDO has authorized in writing the temporary issuance of the manual receipts/manual stamping of no-payment returns and non-cash payment returns received, indicating therein the

corresponding Issue Management Log (IML) Number provided by the BIR Help Desk.

For manually received no-payment returns and non-cash payment returns during CORD's unavailability, the guidelines and procedures prescribed under Revenue Memorandum Order (RMO) No. 32-2000 dated July 10, 2000 shall be strictly observed.

Immediately upon receipt of the replacement device, however, the concerned collection officer shall encode in the CORD the details of the previously issued manual RORs/ORs and generate the corresponding eReceipts. In cases of no-payment and non-cash payment returns/declarations/forms, the RCO/CO shall encode in the "Manual Acknowledgment Receipt Number" field in the CORD the BCS number and the corresponding document series or transaction number indicated in the manually prepared BCS-B report (*Annex "A"*). A copy of the generated eReceipt shall, in all cases, be attached to the BIR's copy of the previously issued manual receipts and returns/forms/declarations received.

In order to avoid the occurrence of incidents resulting to non-issuance of eReceipts due to drained battery, all collection officers shall always ensure that the batteries of the CORDs are fully charged before the opening of the Bureau's business hours. Furthermore, all collection officers shall refrain from turning "**OFF**" their respective CORDs during business hours to ensure readiness in the issuance of eReceipts. In order to monitor occurrence of instances where CORD's unavailability is not due to acceptable reasons stated above but the same is attributable to "**TURNED-OFF**" device, the contractor may be required to submit a report thereon.

3. In case of change of assignment of the collection officer within the same RDO/office, he/she may continue to use the CORD originally issued provided that the Administrative Section (AdmSec) of the RDO/Regional AdmD/Administrative Service (AdmS) is duly notified of such transfer. However, only employees who are authorized to use the CORD may be allowed to continue using their assigned units. Otherwise, these units shall be surrendered/returned to the AdmSec/AdmD/AdmS. Immediately thereafter, these latter offices shall notify the Collection Programs Division (CPD) in writing such reassignment for purposes of updating the city/municipality assignments of the concerned collection officer.

   In case of prolonged leave of absence for more than one (1) month, the CORD shall be surrendered to the AdmSec of the RDO/Regional AdmD/ AdmS for re-assignment to other bonded collection officer.

   In case of transfer of the collection officer to another RDO/office, or death/retirement/resignation/separation of a collection officer from the service, the CORD shall be returned to the concerned Chief AdmSec of the RDO/Chief Regional AdmD /GSD Chief for safekeeping and monitoring purposes. The direct transfer of CORD from the outgoing to the incoming officer shall not be allowed. The existing policies, guidelines and procedures on requisition and issuance of CORD shall be observed.

   In case of loss of or damage to the CORD, the collection officer shall immediately log the problem to the BIR Help Desk. In addition thereto, the existing policies, guidelines and procedures in handling lost or damaged government property shall likewise be strictly observed.

4. Notwithstanding the issuance of eReceipts, the existing procedures in acceptance of tax returns/forms/declarations by stamping the word "Received" on the face of the tax returns/forms/declarations shall still be observed.

   All one-time transactions (ONETTs) such as payment of capital gains tax (CGT) and documentary stamp tax (DST) shall only be paid in the Authorized Agent Banks (AABs), in accordance with the existing policies and guidelines on ONETT. As such, and in the meantime that the said policy has not yet been amended, the RCOs are prohibited from accepting tax payments for said transactions.

5. The acceptance of tax and non-tax payments, as well as no-payment/non-cash payment returns/forms/declarations shall be from 8AM to 5PM only. During tax deadlines, however, in case there are still taxpayers who are already in the office premises before 5PM, the collection officers must accept these payments/returns/forms/declarations being filed. All such payments/returns/forms/declarations received during the day up to 12 midnight, even beyond the regular working hours, shall be considered as filed within such day.

   The Commissioner may, upon written recommendation by the concerned RDOs, allow the acceptance of tax payments and tax returns/forms/declarations during weekends and holidays depending on the anticipated volume of transactions that will require the issuance of eReceipts.

6. The eReceipts shall be printed in three (3) copies distributed as follows:

First copy	–	to the taxpayer/concerned payor
Second copy	–	to the BIR as attachment to the filed tax return/form/ declaration or payment order for non-tax collection
Third copy	–	to the Commission on Audit (COA)

   All tax return/form/declaration or payment orders received shall be batched and submitted by the collection officers to the concerned office Section Chief together with the generated BCS reports, in accordance with existing guidelines and policies.

7. The reprinting of a previously issued receipt by the concerned collection officer may be allowed only in the following cases:

   a. There was no eReceipt printed although the transaction was completed; or

   b. The CORD stopped functioning upon submission of the transaction details; or

   c. The eReceipt was not properly printed due to paper jam or other similar or analogous circumstances.

   A report showing the serial number of the reprinted receipt, reason for reprinting, and the number of times the eReceipt was reprinted shall be generated by the concerned collection officer through the Web-based MRCOS and the same shall be submitted to the RDO/Head of Office, through the concerned Section Chief.

   The reprinting of eReceipt not falling under the abovementioned conditions shall not be allowed. In lieu thereof, a Certification of Payment shall be issued by the RDO/Head of Office upon payment of a certification fee of one hundred pesos (₱100) for each and every payment transaction requiring such certification.

8. The direct cancellation by the collection officer of a previously issued eReceipt using the CORD due to erroneous encoding of information shall not be allowed. In order to correct the said erroneous transaction, a new and correct eReceipt must be issued by the collection officer by re-encoding the correct payment information to the CORD. Immediately thereafter, the collection officer shall submit a written request, together with the original taxpayer's copy of the erroneously issued eReceipt, to the concerned Head of Office for cancellation of the said erroneous transaction in the Integrated Tax Systems-Collection - Banks Reconciliation System (ITS-CBR) or in the Electronic National Government Accounting System (eNGAS), whichever is applicable. Otherwise, the recorded collection arising from erroneously issued eReceipt shall be remitted by the collection officer to the Authorized Government Depository Bank (AGDB).

   Prior to the approval of the collection officer's request for cancellation of the reported erroneously issued eReceipt, it shall be incumbent upon the Head of Office to undertake all necessary and appropriate actions to validate the propriety of the said request.

   In order to preclude the possibility that correct eReceipts issued for legitimate transactions are not reported as erroneously issued eReceipt for cancellation, the Head of Office may verify or confirm the accuracy thereof directly with the concerned taxpayer/payor.

9. The collection and remittance information, as well as the information on no-payment/non-cash payment returns/declarations, that were encoded by the collection officer into the CORD for the issuance of an eReceipt shall be automatically uploaded on real-time basis into the Web-based MRCOS; and the said information shall, in batches, be automatically uploaded to the ITS-CBR.

   The concerned collection officer shall generate the LC for eReceipts using the CORD at the end of the day or at the first business hour of the next working day. The LC shall serve as a guide in preparing the deposit slip for remittance of collections to the AGDB. Should there be any erroneous eReceipt information included in the LC that has already been reported to the Head of Office and covered by the written request for the cancellation thereof, the collection officer shall not include the corresponding amount in the remittance to the AGDB. Such amount will be included in the List of Undeposited Collection Report generated by the Web-based MRCOS. The approved request for cancellation of erroneous transaction stated in Section III.8 of this Order shall be attached to the relevant List of Undeposited Collection Report as one of the bases to be used in the justification of such undeposited amount.

   All the remittances made by the concerned collection officer to the AGDB shall be encoded in the CORD using the "Update Collection As Deposited" facility immediately after each and every deposit has been made with the AGDB.

   The existing policies and procedures in the remittance of internal revenue collections as well as collections from other sources shall be strictly observed.

   Notwithstanding the existence of facilities for the automatic generation of reports under MRCOS, the collection officer shall still maintain the Cash Receipts Book showing the summary of daily collections and deposits as well as the series of issued eReceipts to serve as the primary document for presentation to the COA,

Regional Finance Division (RFD), Regional Internal Audit Team (RIAT), and the Internal Audit Division (IAD) during their respective conducts of spot audits.

10. The following reports can be generated from the MRCOS web-based application:

    a. Batch Control Sheet (BCS)-A for payment returns/forms/declarations
    b. BCS-B for no payment/zero payment returns/forms/declarations
    c. List of Deposited Collections
    d. List of Undeposited Collections
    e. Monthly Consolidated Report of Collection and Deposit
    f. Cash Receipts Record
    g. Discrepancy Report on Collection Against Deposit
    h. Report on Cancelled eReceipts
    i. Monthly MRCOS Utilization Report
    j. KPI Reports

    Accordingly, all collection officers shall no longer be required to manually prepare the above-mentioned reports. In order to comply with the requirements by other concerned offices for the submission of duly signed reports, however, the collection officers may generate the same from the Web-based MRCOS, affix his/her signature thereon, and manually submit the same to these offices based on existing rules and regulations.

    The performance of the collection officers shall be rated monthly according to the Schedule of Key Performance Indicators (KPIs) (*Annex "B"*). The KPI Report is accessible in the Web-based MRCOS by all concerned officials, as indicated in the approved Security Access Matrix (SAM).

11. Online access to the Web-based MRCOS and/or the CORD shall be given only to authorized personnel based on the SAM, as approved by the Assistant Commissioner-Collection Service (ACIR-CS) and the Chief, SMD.

12. All issues concerning the CORD, MRCOS Mobile application, Web-based facility or the telecommunication network signal shall be immediately logged in the BIR Help Desk for resolution by the concerned offices.

    The BIR Help Desk shall, in all cases, immediately notify the concerned internal and external Problem Resolution Group (PRG) for proper and timely /monitoring of the actions undertaken thereon, as well as the tracking of the responses and resolutions made by the concerned external PRG, for imposition of the appropriate liquidated damages, if warranted.

13. The RDO/Head of Office may confirm through email, letter, phone or whatever means of communication the accuracy/integrity of the recorded tax collection details with the concerned taxpayers/payors, whether or not such recorded collections are reported as erroneously encoded eReceipt or not.

V. PROCEDURES

A. Assignment and Transfer of CORD

1. The Revenue District Officer (RDO)/Chief, General Services Section-AdmD/Chief, General Services Division (GSD) shall:

a. Prepare and submit the Requisition and Issue Slip (RIS) to the Chief, AdmD (for Regional Offices)/AdmS (for NO) for CORDs to be assigned to the RCO/SCO/CO;

b. Sign the Acknowledgement Receipt for Equipment (ARE) and re-ARE the CORDs to the RCO/SCO/CO; and

c. Distribute the CORDs to the RCO/SCO/CO.

2. ***The Chief, AdmD/ACIR-AdmS shall:***

a. Approve the RIS prepared by the District Officer (RDO)/Chief, General Services Section-AdmD/Chief, General Services Division (GSD).

3. ***The Chief, AdmD/Chief, GSD shall:***

a. Prepare and issue ARE for assignment of the CORD to the authorized RCO/SCO/CO; and

b. Re-ARE the CORD to another authorized RCO/SCO/CO, in case of transfer, retirement, resignation, or other form of separation from service of the previous assignee.

4. ***The RCO/SCO/CO shall:***

a. Receive the CORD issued by the AdmSec of the RDO/Regional AdmD/GSD; and

b. Surrender the CORD to the AdmD through the AdmSec of the RDO/GSD, in case of transfer of assignment to another RDO/office or due to prolonged leave of absence, retirement, resignation, or other form of separation from the service.

B. Assignment of Collection Officers Code and User's Access to the CORD and Web-based MRCOS

1. ***The RDO/ Chief, AdmD/Chief, GSD shall:***

a. Request for the issuance of access to the Web-based MRCOS using Request for System Access Form (BIR Form No. 0044) for approval by the concerned officials;

b. Receive from the Data Warehousing and Systems Operations Division (DWSOD), Information Systems Development and Operations Service (ISDOS) the username and password for the Web-based MRCOS;

c. Request for the issuance of a RCO code(s) for newly designated RCOs/SCOs/COs from Collection Programs Division (CPD);

d. Inform immediately the CPD, in writing, of any updates, cancellations and/or changes in the assignments of RCOs/SCOs/COs; and

e. Approve and sign the Request for System Access Form (BIR Form No. 0044) for RCO/SCO/CO access to the CORD and Web-based MRCOS.

2. ***The RCO/SCO/CO shall:***

a. Accomplish the Request for System Access Form indicating therein the Device ID/Serial Number, Personnel Number, Designation and RCO Code, and submit the same to the Security Management Division (SMD), Information Systems Project Management Service (ISPMS)/Revenue Data Centers (RDCs); and

b. Receive from the DWSOD, the username and password for the CORD and Web-based MRCOS.

3. ***The Collection Programs Division shall:***

   a. Request for the issuance of access to the Web-based MRCOS using Request for System Access Form (BIR Form No. 0044);

   b. Receive from the DWSOD the username and password for the Web-based MRCOS;

   c. Receive from the RDO/ Chief, AdmD/, Chief, GSD the request for assignment of new RCO/Municipality code/s and/or requests for updates, cancellations and/or changes of RCO/Municipality assignment; and

   d. Forward to the Systems Development Division (SDD), ISDOS the RCO Code Request Form containing the request for assignment of RCO/Municipality Code.

4. ***The Revenue Data Centers (RDCs) shall:***

   a. Receive and check the completeness of the information reflected in the Requests for System Access Forms; and

   b. Forward the same to the SMD for execution of said request.

5. ***The Systems Development Division (SDD) shall:***

   a. Receive from CPD the request by the RDOs/Chief, AdmD/Chief, GSD for assignment of new RCO/Municipality Code and updates, cancellation and/or changes of RCO/Municipality assignment;

   b. Assign codes for any identified new Collection Officer/Municipality;

   c. Migrate the new/updated/cancelled/change of assignments of collection officers to the corresponding ITS codes table; and

   d. Provide CPD with a report on the status of issued RCO/municipality codes.

6. ***The Security Management Division shall:***

   a. Process/Approve Requests for MRCOS Access based on roles identified in the approved SAM;

   b. Forward the approved requests to MRCOS contractor for processing of requests; and

   c. Receive from the MRCOS contractor the Access Control Report on granted system access.

7. ***The System Administrator, DWSOD shall:***

   a. Receive the username and password provided by contractor;

   b. Inform the users by phone of the assigned username and password.

   c. Monitor the timeliness of MRCOS contractor's response on requests for the grant of system access; and.

   d. Recommend the imposition of liquidated damages against the MRCOS contractor for late response or inaction on requests for the grant of system access, if warranted.

8. Other Concerned Officials/Users of the MRCOS shall:

a. Request for access to the Web-based MRCOS using Request for System Access Form (BIR Form No. 0044); and

b. Receive from the Data Warehousing and Systems Operations Division (DWSOD) the username and password for the Web-based MRCOS.

C. Issuance of eReceipts, Remittance of Tax Collections, Transmission of Returns/Forms/Declarations Received, and Submission of Collection Reports

1. The RCO/SCO/CO shall:

a. Receive the electronic updates of mobile database and/or application (e.g. TIN updates; new application version, codes tables, etc.) upon logging into the CORD at the start of each work day by clicking the "INSTALL" button in the CORD screen;

b. Check the completeness of the information reflected on the tax returns/ declarations/payment order forms, stamp the word "RECEIVED" on the copies the tax returns/ declarations/payment order forms, and attachments received, if any;

c. Receive the payment being tendered by the taxpayer/payor, if any, and encode the pertinent payment/return information into the CORD;

d. Validate the encoded payment/filing details, show the said details displayed on the CORD's screen for taxpayer's/payor's confirmation before pressing the "SUBMIT' button, and issue the corresponding eReceipt;

e. Affix the signature on the appropriate space provided in the printed copies of the eReceipt and release the taxpayer's copy of the same to the taxpayer/payor;

f. Attach the BIR's copy of the eReceipt to the BIR copy of the tax returns/forms/declarations and corresponding attachments, if any;

g. Keep the COA's copy of the eReceipt for submission to the concerned office section chiefs.

h. Reprint the eReceipts and/or the LCs that fail to print correctly by using the Reprint function in the CORD;

i. Summarize the transactions at the end of the day and generate the LCs using the CORD for all eReceipts issued for the day;

j. Deposit the collections to any AGDB on a daily basis or not later than the next banking day, unless otherwise exempted by the Commissioner under a separate revenue issuance;

k. Encode into the CORD all the pertinent deposit slip details for each system-generated LC;

l. Record in the Cash Receipts Book the summary of daily collections and deposits, as well as the series of eReceipts issued, for presentation during spot audits conducted by COA, RFD, RIAT and IAD;

m. Generate the BCS/Report of Collections and Deposits/List of Collections through the Web-based MRCOS, attach the same to the batches of tax returns/forms/declarations received, and submit these,

together with the copies of the bank-validated Deposit Slips and copies of eReceipts to the Collection Section Chief of the RDO/section chief of the concerned office;

Note: The existing guidelines and procedures for the batching and submission of tax returns/forms/declarations received shall be strictly observed.

n. Generate and print from the Web-based MRCOS the prescribed reports by other concerned offices, affix signature thereon, and manually submit the same to these offices based on existing rules and regulations;

o. Ensure the safekeeping of unremitted cash collection, the CORD, and all the accountable forms in his/her possession, consistent with the existing COA rules and regulations; and

p. Report to the BIR Help Desk all issues encountered in the use of the CORD and the Web-based MRCOS.

2. The Chief, Collection Section of the RDOs/General Services Section Chiefs of the Regional AdmD/Cash Section Chief of the GSD-NO shall:

a. Monitor the compliance of the collection officers with the prescribed policies and procedures in the issuance of eReceipts for the collection of tax payments and/or other non-tax payments and the remittance thereof to the AGDB, through the Web-based MRCOS;

b. Check the completeness of the BCS and the accompanying copies of tax returns/forms/declarations and deposit slips received from collection officers;

c. Forward all BCS, together with the original and duplicate copies of tax returns/forms/declarations and copies of eReceipts to the Document Processing Section of the RDO or the Regional Document Processing Division, whichever is applicable *(for tax related returns/forms/declarations only)*;

Forward the Deposit Slips and BCS with accompanying payment orders and copies of issued eReceipts to the RFD/Accounting Division/Revenue Accounting Division (RAD), whichever is applicable, for recording purposes *(for non-tax related collections only)*;

d. Generate and print from the Web-based MRCOS the prescribed reports by other concerned offices, affix signature thereon and manually submit the same together with the copies of the issued eReceipts to these offices based on existing rules and regulations;

e. Report to the RDO/Head of Office on non-compliance and violations of collection officers in accordance with the existing policies and guidelines;

f. Monitor the uploading of tax payments and deposit information to the ITS from the web-based MRCOS;

g. Notify the concerned collection officers and heads of officers on any noted discrepancies; and

h. Report to the BIR Help Desk all issues encountered in the Web-based MRCOS.

3. ***The Document Processing Section of the RDO/Regional Document Processing Division shall:***

   a. Receive the BCS, original and duplicate copies of tax returns/forms/declarations, and copies of eReceipts from the Collection Section Chief of the RDO; and

   b. Process the tax returns/forms/declarations received in accordance with the existing policies, guidelines and procedures.

4. ***The Regional Collection Division shall:***

   a. Receive the prescribed reports submitted by the RDOs and the RFD;

   b. Reconcile the details of collections and deposits reflected in the Monthly Consolidated Report of Collections and Deposits (MCRCD) generated by the web-based MRCOS with the consolidated and validated MCRCD submitted by the RDOs and the RFD;

   c. Notify the concerned collection section chiefs and heads of offices on any noted discrepancies;

   d. Generate and print from the Web-based MRCOS the prescribed reports by other concerned offices, affix signature thereon and manually submit the same to these offices based on existing rules and regulations; and

   e. Report to the BIR Help Desk all issues encountered in the Web-based MRCOS.

5. ***The Chief, Finance Division shall:***

   a. Receive the duly validated Deposit Slips and BCS/Transmittal Slip with accompanying payment orders and copies of the eReceipts from the Chief, Collection Section of the RDOs/General Services Section Chiefs of the Regional AdmD/Cash Section Chief of the GSD-NO;

   b. Monitor and reconcile the collection officers' tax and non-tax collections relative to the eReceipts issued with the manually issued RORs/ORs, if any, and the remittances made to the AGDB;

   c. Notify the concerned collection officers and heads of officers on any noted discrepancies;

   d. Generate and print from the Web-based MRCOS the Monthly Consolidated Report of Collections and Deposits, affix signature thereon and manually submit t the same to the RAD;

   e. Conduct regular spot checking on the remittance of collections by the collection officers to AGDB through the web-based MRCOS; and

   f. Report to the BIR Help Desk all issues encountered in the Web-based MRCOS.

6. ***The Accounting Division shall:***

   a. Receive the copies of the deposit slips, Report of Collections and Deposits and List of Collection with the accompanying payment orders and copies of the issued eReceipts from the Cash Section Chief of the GSD-NO;

   b. Reconcile the SCO's non-tax collections relative to the eReceipts issued and the remittances made by matching the details in the eReceipts with the

details of remittance reflected on the copy of the AGDB machine-validated deposit slips;

c. Notify the concerned Cash Section Chief of the GSD on any noted discrepancies;

d. Record the eReceipts and deposit slips in eNGAS, in accordance with the existing policies, guidelines and procedures in recording cash collections and remittance thereof to depository banks.

7. The RAD shall:

a. Receive from the Cash Section Chief of the GSD-NO the copies of the machine-validated deposit slips, Report of Collections and Deposits and List of Collection with accompanying payment orders and copies of the corresponding eReceipts *(for collections of certification fees and penalties imposed to AABs only);*

b. Reconcile the collection officers' non-tax collections relative to the eReceipts issued and the remittances made by matching the details in the eReceipts with the details of remittance reflected on the copy of the AGDB machine-validated deposit slips;

c. Record the eReceipts and deposit slips in eNGAS, in accordance with the existing policies, guidelines and procedures in recording collections and remittance of the same to AGDB;

d. Reconcile the MCRCD posted on the web-based MRCOS with the collection report submitted by the RFD and the copy of the Journal Entry Voucher from the BTr; and

e. Notify the concerned heads of offices on any noted discrepancies;

f. Report to the BIR Help Desk using all issues encountered in the Web-based MRCOS.

Note: The existing guidelines and procedures on the reconciliation of collections and deposits shall be strictly observed.

8. The BIR Help Desk shall:

a. Receive, process and close all issues/problems in the Issue Management Log (IML), in accordance with the procedures stated in the *Annex "C"* hereof.

D. Cancellation of Erroneous eReceipts Due to Encoding Error

1. The RCO/SCO/CO shall:

1.1. For error discovered in the presence of the taxpayer

a. Retrieve the original taxpayer copy of the eReceipt from the taxpayer/payor;

b. Accomplish the Request Form for Cancellation of Issued eReceipt Due to Encoding Error (*Annex "D"*), affix signature thereon, request the taxpayer to fill-up the contact details, and co-sign on the said Request Form;

c. Issue a new eReceipt to the taxpayer/payor;

d. Submit the Request Form for Cancellation of Issued eReceipt Due to Encoding Error together with the original taxpayer's copy of the

erroneously issued eReceipt, to the concerned RDO/Head of Office for cancellation of the said erroneous transaction;

e. Receive from the RDO/Head of Office the written approval of cancellation of the erroneous eReceipt;

f. Generate the List of Undeposited Collections Report, the Monthly Consolidated Report of Collections and Deposits, and other affected prescribed reports in excel through the Web-based MRCOS, encode the reason for cancellation in the remarks portion, print the said reports, affix signature thereon, and attach the copy of the approved Request Form for Cancellation of Issued eReceipt Due to Encoding Error to these reports before submitting the same to the concerned offices; and

g. Maintain a systematic file of the original copies of the duly approved Request Form for Cancellation of Issued eReceipt Due to Encoding Error for future reference, in case covered transactions are subjected to audit or investigation by other internal and external offices.

1.2. For error discovered not in the presence of the taxpayer

a. Contact the taxpayer/payor through call, text or any form of communication to notify him about the error in encoding payment information resulting to an erroneous eReceipt, in case the said error was discovered by the collection officer;

b. Receive from the taxpayer/payor the written request for re-issuance of a correct eReceipt, in case the encoding error was discovered by the taxpayer/payor;

c. Retrieve the original taxpayer copy of eReceipt from the taxpayer/payor;

d. Accomplish the Request Form for Cancellation of Issued eReceipt Due to Encoding Error (Annex "D"), affix the signature thereon, request the taxpayer/payor to fill-up the updated contact details, and co-sign on the said Request Form;

e. Issue a new eReceipt to the taxpayer/payor;

f. Submit to the concerned RDO/Head of Office the Request Form for Cancellation of Issued eReceipt Due to Encoding Error together with the original taxpayer's copy of the erroneously issued eReceipt, for cancellation of the said erroneous transaction;

g. Receive from the RDO/Head of Office, through the concerned section chief, the approved Request Form for Cancellation of Issued eReceipt Due to Encoding Error;

h. Generate the List of Undeposited Collections Report, the MCRCD and other affected prescribed reports in excel through the Web-based MRCOS, encode the reason for eReceipt cancellation in the remarks portion to explain the discrepancy, print said reports, affix signature thereon, and attach the copy of the approved Request Form for Cancellation of Issued eReceipt Due to Encoding Error to these reports before submitting the same to the concerned offices; and

i. Maintain a systematic file of the original copies of the duly approved Request Form for Cancellation of Issued eReceipt Due to Encoding Error for future reference, in case covered transactions are subjected to audit or investigation by other internal and external offices.

2. The Chief, Collection Section of the RDOs/General Services Section Chiefs of the Regional AdmD/Cash Section Chief of the GSD-NO shall:

a. Receive from the collection officer the Request Form for Cancellation of Issued eReceipt Due to Encoding Error together with the pertinent attachments;

b. Review said request and validate the propriety thereof by confirming the encoding error with the concerned taxpayer/payor using the contact details provided in the Request Form;

c. Recommend the approval to the concerned RDO/Head of Office for cancellation of the said erroneous transaction, if warranted, by affixing signature thereon on the space provided for in the Request Form;

d. Cancel the transaction in the ITS or ensure proper recording in eNGAS, whichever is applicable, upon receipt of the signed Request Form from the RDO/Head of Office;

e. Notify the collection officer of the cancelled eReceipt transaction, in case the request for cancellation has been granted, or demand the collection officer to immediately remit the collection to the AGDB, whichever is applicable; and

f. Generate the affected prescribed monthly consolidated reports for the RDO in excel through the Web-based MRCOS, encode the reason for discrepancy due to cancellation of eReceipts in the remarks portion, print the same, affix signature thereon, and attach a copy of the approved Request Form/s for Cancellation of Issued eReceipt Due to Encoding Error to these reports before submitting the same to the concerned offices.

3. The RDO/Chief of the Regional AdmD/GSD-NO shall:

a. Receive from concerned section chief the duly reviewed Request Form for Cancellation of Issued eReceipt Due to Encoding Error together with the pertinent attachments, for approval/disapproval;

b. Review said recommendation for approval and, if necessary, validate the propriety of the same by confirming the encoding error directly with the concerned taxpayer/payor using the contact details provided in the Request Form;

c. Approve/Disapprove the said request, as the case may be, and affix signature thereon; and

d. Forward the said approved/disapproved request to the concerned section chief for cancellation of the transaction in the ITS or proper recording in the eNGAS, whichever is applicable.

E. Manual Issuance of ROR/OR During Unavailability of the CORD and Subsequent Encoding into the CORD of Relevant Collection Information

1. The RCO/SCO/CO shall:

a. Issue manually the ROR/OR, in case the device is not functioning and/or unable to issue an electronic receipt, subject to the conditions prescribed in paragraph 1 of Section IV.2 of this Order;

Note: The reporting of collections from manually issued ORs/RORs shall be in accordance with the existing guidelines, policies and procedures.

b. Advise the taxpayer/payor that an eReceipt will be issued upon the availability of the CORD;

c. Encode the pertinent information contained in the manually issued ROR/OR to the CORD within five (5) days upon the availability of the CORD. However, encoding of no-payment and non-cash payment return shall follow the provision stated in paragraphs 2 and 3 of Section IV.2 of this Order;

d. Print the eReceipt and attach the BIR copy of the same to the duplicate of the manually issued ROR/OR, in case the duplicate copy of the latter is still in the possession of the collection officer; otherwise, officially transmit the BIR copy of the eReceipt to the concerned office section chief, for attachment to the duplicate copy of the manually issued ROR/OR;

e. Issue/Send the taxpayer copy of said eReceipt to the concerned taxpayer/payor; and

f. Prepare the Report of Accountability for Accountable Forms (RAAF) and submit to the RDO AdmSec/Regional AdmD/AFD-NO copy furnish the Collection Section Chief of the RDO/General Services Section Chief of the Regional AdmD/Cash Section Chief of the GSD-NO.

Note: The existing guidelines and procedures for the request, use and replenishment of Accountable Forms shall be strictly observed.

2. The Collection Section Chief of the RDO/General Services Section Chief of the Regional AdmD/Cash Section Chief of the GSD-NO shall:

a. Monitor and validate the corresponding eReceipts that were subsequently issued for collections or filed returns previously covered by manually issued RORs/ORs or included in BCS-B, as the case may be, with use of the MRCOS Web-based facility; and

b. Prompt the collection officer to encode into the CORD all the pertinent collection/return information details that are covered by manually issued RORs/ORs or included in the BCS-B, as the case may be, in case of discovery of un-encoded information even if the device is already available or operational.

F. Monitoring of Key Performance Indicators

1. The Revenue District Officer (RDO)/Chief, AdmD (AD)/ Chief, General Services Division (GSD) shall:

a. Monitor through the web-based MRCOS the collection performance, CORD utilization, and the Key Performance Indicators (KPI) of RCOs/SCOs/COs in terms of compliance with the herein prescribed policies, guidelines and procedures on reporting and remittance of collections and in the manual receipts of no-payment or non-cash payment returns/declarations; and

b. Report to the BIR Help Desk all issues encountered in the Web-based MRCOS.

VI. TRANSITORY PROVISIONS

The use of the CORD in the issuance of eReceipts for no-payment and non-cash payment tax returns/forms/declarations shall start on April 8, 2013. For this purpose, only those no-payment and non-cash payment returns/forms/declarations that are covered with eARs issued beginning April 8, 2013 shall be considered as officially filed with the Bureau. The use of the CORD in the issuance of eReceipts for payment of taxes, certification fees, and other non-tax collections shall start on May 1, 2013. Accordingly, only those eRORs/eORs covering receipts for payment returns/forms/declarations and payment slips issued beginning May 1, 2013 shall be considered as valid and officially issued by the BIR.

In case eReceipts were already issued to taxpayers/payors prior to the cut-off dates mentioned in the immediately preceding paragraph, the same shall still be considered as valid and officially issued. In order to determine which of the issued eReceipts shall be considered as "valid", the validation thereof shall be undertaken as follows:

1. The Administrative Systems Division (ASD) shall generate Lists of eReceipts Issued on or before the April 7, 2013 and April 30, 2013 cut-off dates in Excel format, sorted by RDO and collection officers. These lists shall be emailed to all the concerned RDOs/offices for necessary validation, copy furnished the RDCs and CPD, for monitoring purposes;

2. The RDOs/Heads of Offices shall distribute said lists to all concerned collection officers;

3. All collection officers shall review their corresponding List of eReceipts Issued on or before the above-mentioned cut-off dates, encode the word "Valid" in the remarks portion for each eReceipt which has really been issued to the taxpayer/payor, and submit the validated list to the concerned office section chief;

4. The concerned office section chiefs shall collate all the validated lists from the concerned collection officers and email the same to the concerned RDCs, copy furnished the CPD; and

5. The RDCs shall electronically forward to the ASD these validated lists received from all concerned offices, for uploading to ITS.

The cut-off date for the preparation of the inventory report of all unused ROR/OR still in the possession of the collection officers prescribed under Item I.2 of RMO No. 6-2013 dated February 28, 2013 is extended from February 28, 2013 to March 31, 2013. However, all the other guidelines and policies provided in the said RMO shall still be strictly observed.

VII. REPEALING CLAUSE:

All other issuances or portions thereof not consistent with the provisions of this Order are hereby repealed or amended accordingly.

VIII. EFFECTIVITY:

This Order shall take effect immediately.

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