REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

January 20, 2022

REVENUE MEMORANDUM ORDER NO. 13-2022

SUBJECT : Amending Provisions of Revenue Memorandum Order No. 56-2019 on the Initial Recording of Internal Revenue Tax Collections Thru Authorized Agent Banks, and RMO No. 36-2016 on the Preparation of BIR Form No. 12.09 for Taxes Collected by Revenue Collection Officers

TO : All Regional Finance Divisions and Revenue Accounting Division

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I. GENERAL OBJECTIVE

This Order is hereby issued to amend the following:

1. Item IIIA of Revenue Memorandum Order (RMO) No. 56-2019, which prescribes policies and procedures in the initial recognition of internal revenue tax collections thru Authorized Agent Banks (AABs) in the collection books of National and Regional Offices in accordance with Section 41, Chapter 5, Volume I of the Government Accounting Manual, and

2. Item III.C of RMO 36-2016, which provides the basis of the amount to be reflected in the BIR Form 12.09 Report for taxes collected by Revenue Collection Officers (RCOs)

II. GENERAL POLICIES AND GUIDELINES

1. The Revenue Accounting Division (RAD) shall prepare the initial recording of all internal revenue tax collections from Authorized Agent Banks (AABs) in the National Office Collection Books (NO-CB) based on the daily submission of electronic and/or hardcopies of Consolidated Report of Daily Collections (CRDC) and BSP Authority to Debit by AAB-Head Offices (AAB HOs).

2. RAD shall record the transfer out of collections thru AABs per Revenue Region (RR) and transmit the scanned copies of the Journal Entry Voucher (JEV) to the concerned Regional Finance Division (RFD) as basis for initial recording in their respective Regional Office Collection Books (RO-CB).

3. The Revenue District Offices (RDOs) shall reflect the amount of taxes collected by RCOs based on the collection date in the preparation of BIR Form No. 12.09.

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4. The RFD and RDO shall disclose as a footnote in the Statement of Internal Revenue Collections (SIRC), Notes to Financial Statements and BIR Form No. 12.09 respectively, the actual date when undeposited RCO collections are deposited with Authorized Government Depository Bank (AGDB) for the reconciliation of collections recorded with the Bureau of the Treasury (BTr) as follows:

Total collections thru RCOs for the month	xxxx
Less: Total amount deposited with ADGB for the month	xxxx
Undeposited collections for the month	**xxxx**

Details of Undeposited Collections:

eROR Number/s	eROR Date/s	Bank Name and Branch	Deposit Date	Amount
				xxxx
				xxxx
Total Undeposited Collections for the Month				**xxxx**

It is the responsibility of the concerned RDO, RFD and Regional Collection Division to closely monitor the collections and deposits of RCOs within their jurisdiction and their compliance with existing rules and regulations.

III. PROCEDURES

A. The Revenue Accounting Division shall:

1. Receive the following reports submitted daily by AAB Head Offices thru electronic submission and hardcopies:

   a. Consolidated Report of Daily Collections (CRDC)
   b. BSP Authority to Debit

2. Prepare JEV to record all internal revenue tax collections thru AABs based on submitted CRDC and BSP Authority to Debit.

3. Sort collections data from CRDC per RDO and AAB Branch.

4. Prepare JEV to transfer out collections to concerned RR based on collection data from CRDC on a per RDO and AAB Branch basis.

5. Transmit electronic/scanned copy of JEV on transfer out collections to concerned RFDs for initial recording of internal revenue tax collections thru AABs in their respective RO-CB.

6. Receive from RFDs electronic/scanned copy of signed and approved RO-CB JEV recording tax collections thru AABs under their jurisdiction.

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7. Transmit electronic copy of CRDC on a per RDO and AAB Branch basis to concerned LTS, RDO and RCD for validation and reconciliation purpose.

8. Receive Report on Validated Collections for Booking from LTS.

9. Prepare JEV reclassification based on validated collections report submitted by LTS.

B. The Regional Finance Division shall:

1. Receive and acknowledge email or electronic/scanned copy of RAD JEV transfer out to RO-CB.

2. Prepare JEV to record internal revenue tax collections thru AABs in their respective RO-CB based on RAD JEV.

3. Transmit electronic/scanned copy of RO-CB JEV to RAD.

4. Receive Report on Validated Collections for Booking from RDO/RCD.

5. Prepare JEV reclassification based on validated collections report submitted by RCD.

6. Disclose as a footnote the details of Undeposited Collections in the SIRC and Notes to FS.

C. The Large Taxpayer Service shall:

1. Receive and acknowledge email or electronic copy of CRDC from RAD.

2. Prepare and submit Report on Validated Collections for Booking to RAD.

D. The Revenue District Office shall:

1. Receive and acknowledge email or electronic copy of CRDC from RAD.

2. Prepare and submit Report on Validated Collections for Booking to concerned RFD/RCD.

3. Disclose as a footnote the details of Undeposited Collections in the preparation of BIR Form 12.09.

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5. TRANSITORY PROVISIONS

The provisions of this Order shall cover tax collections thru AAB and RCO received by this Bureau beginning January 1, 2022. Thus, all necessary adjustments in the respective RO-CB shall be undertaken by the concerned RFD in order to comply with the period covered.

6. REPEALING CLAUSE

The pertinent provisions of RMO No. 56-2019 and 36-2016 as well as the other relevant revenue issuances which are inconsistent with this Order are hereby repealed, modified or amended accordingly.

7. EFFECTIVITY

This order shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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