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

August 5, 2014

REVENUE MEMORANDUM ORDER NO. 30-2014

SUBJECT : Prescribing the Uniform Guidelines and Procedures in the Remittance of All Taxes Withheld by National Government Agencies (NGAs) to the Bureau of Internal Revenue (BIR) Through the Use of Electronic Tax Remittance Advice (eTRA) System

TO : All Internal Revenue Officials and Others Concerned

I. OBJECTIVES

1. Provide the uniform guidelines and procedures to be followed by all concerned revenue offices for the implementation of Revenue Regulations (RR) No. 1-2013 prescribing the use of the Electronic Tax Remittance Advice System (eTRA) System, through the facilities of the Electronic Filing and Payment System (eFPS) of this Bureau, by all concerned National Government Agencies (NGAs) in the remittance of the withholding taxes.

2. Prescribe the use of the TRA Debit Memo to document adjusting entries on erroneously generated eTRA.

3. Delineate duties and responsibilities of all concerned offices for the effective implementation of the eTRA System.

4. Ensure that the withholding taxes remitted by the NGAs through the eTRA System are timely and accurately posted in the Integrated Tax System (ITS), as well as credited as revenue collection in this Bureau's books of accounts.

5. Prescribe the reporting requirements of all concerned revenue offices and personnel for the effective control and monitoring of remittances of all concerned NGAs.

II. POLICIES

1. All revenue offices concerned, whether computerized or non-computerized, shall issue a Notification Letter to all NGAs, including their branches and extension offices, located under their respective jurisdiction informing them of the mandate to use the eTRA System, through the facilities of the eFPS, in the remittance of taxes withheld pursuant to RR No. 1-2013.

2. Each and every NGA shall be enrolled with the eFPS and activated on-line by the revenue office concerned within five (5) days from the date of receipt of the written request by the NGA for enrollment with the eFPS. The written request for enrollment shall contain the Taxpayer Identification Number (TIN) of the NGA and the complete address thereof, including the fund code(s) and the names of its personnel who are duly authorized to use the eFPS for filing the withholding tax returns and remittance of the corresponding withholding tax due thereon through the eTRA System.

3. For purposes of viewing/generating the "Withholding Tax Collection Report of NGAs thru e-TRA" under the reports facility of the eFPS, all concerned personnel who are duly authorized by their respective Heads of Offices to use the eFPS-eTRA System shall secure their corresponding access accounts. A request for the revocation of their access accounts shall be immediately filed with the appropriate Office of this Bureau in cases where the authority to use the eFPS of these personnel is already terminated.

4. The remittance of withholding taxes by the NGAs shall be closely monitored by all concerned revenue personnel, through the "Withholding Tax Collection Report of NGAs thru e-TRA" of the eFPS reporting facility, in order to detect any erroneous entry that may be committed by the NGA, such as, but not limited to, the following:

   a. Amount of tax paid per system-generated TRA is more than the amount of tax due and payable reflected in the electronically filed tax return. (Scenario Code No. 4a)

   b. Sum of the amounts in two or more eTRAs each containing different amounts of withholding tax is more than the amount of tax due and payable per electronically filed tax return. (Scenario Code No. 4b)

   c. Sum of the amount in eTRAs and cash payments made through authorized banks is more than the amount of tax due and payable per electronically filed tax return. (Scenario Code No. 4c)

   d. Double or multiple system-generated TRAs each containing exactly the same amount of withholding tax that corresponds to only one electronically filed tax return. (Scenario Code No. 4d)

   e. Amount of tax paid per system-generated TRA is less than the amount of tax due and payable reflected in the electronically filed tax return. (Scenario Code No. 4e)

   f. No tax has been paid per amount of tax due and payable reflected in the electronically filed tax return. (Scenario Code No. 4f)

5. In case of such errors, the following rules shall be strictly observed in addressing the same:

   a. A written notice shall have been submitted by the erring NGA to the concerned revenue office for purposes of validating and explaining the incident. Should the concerned revenue office first discover such error(s) before any written notice has been submitted by said NGA, the appropriate coordination with the concerned NGA shall be immediately conducted by the concerned revenue office and require the submission of the said written notice by the former.

   b. The validated error(s) shall be corrected in the Integrated Tax System-Collection and Bank Reconciliation System (ITS-CBRS) and not through the eFPS. This necessary correction shall only be effected once the corresponding TRA Debit Memo has been duly approved by the concerned Regional Director/ACIR, LTS.

   c. Only the concerned Revenue District Officer, Chiefs of the Large Taxpayers Divisions (LTDs)-Makati and Cebu, and Chief, Large Taxpayer Document Processing Quality Assurance Division (LTDPQAD) are authorized to personally cancel/modify the erroneous

entries affecting the amount of withholding tax in the ITS-CBRS according to the procedures prescribed in the ITS Operations Manual.

d. No erroneous entry shall be cancelled/modified in the ITS-CBRS without the conduct of a prior verification and the duly approved recommending memorandum report submitted for the purpose to the Regional Director or ACIR, LTS, as the case may be, by the concerned revenue offices, as well as the duly approved TRA Debit Memo prescribed in the following paragraph.

e. In addition to the recommending memorandum report, the concerned revenue offices shall prepare and accomplish the TRA Debit Memo using the format in Annex "A" of this Order in five (5) copies, for approval by the Regional Director and/or ACIR, LTS, and distributed as follows:

(a) Original	-	NGA for presentation to DBM
(b) Duplicate	-	Revenue Accounting Division
(c) Triplicate	-	Finance Division, for Regional Office/attachment to the docket, for concerned LTS Office
(d) Quadruplicate	-	Miscellaneous Operations Monitoring Division
(e) Quintuplicate	-	RDO/concerned LTS Office

For this purpose, one TRA Debit Memo shall be issued for each erroneously generated eTRA as indicated in Policy No. 4 hereof on a per tax/form type and on a per transaction basis. Accordingly, erroneous entries in the eTRA other than those affecting the amount of the withholding tax, shall not be covered and corrected through the issuance of TRA Debit Memo.

Moreover, the RDO/LTS Office shall issue/transmit the appropriate copies of the duly approved TRA Debit Memo to the above concerned revenue offices within twenty four (24) hours immediately after receipt of the duly approved TRA Debit Memo from the concerned Regional Director/ACIR, LTS. *Provided, however,* That, for the concerned LTS Office, the copy of the TRA Debit Memo intended for the Finance Division shall be retained by the said LTS Office and the same shall form part of the docket.

Furthermore, the duly approved TRA Debit Memo shall be non-transferable and non-convertible to cash.

6. The Regional Director/ACIR, LTS shall assign a serial number for each TRA Debit Memo immediately after approval thereof, in the following manner and order:

a) Revenue Region Number, for TRA Debit Memo issued by the concerned revenue region and the term "LTS" for TRA Debit Memo issued by the LTS
b) Calendar Year of approval of the TRA Debit Memo
c) RDO Number, for TRA Debit Memo processed by the concerned RDO and LTD – Makati and Cebu and the term "LTDPQAD" for TRA Debit Memo processed by LTDPQAD
d) Control Number with eight (8) characters

For this purpose, a control book shall be maintained by the Regional Director/ACIR, LTS for all approved TRA Debit Memos containing the following information:

a) Date of approval of the TRA Debit Memo

b) Serial number
c) Name, TIN and address of the NGA
d) Amount of the TRA Debit Memo
e) Serial number and date of the TRA
f) Return period covered
g) Tax type involved
h) Form type covered

Example: If the first TRA Debit Memo to be issued is approved by the Regional Director of Revenue Region No. 8-Makati in 2014 which was submitted for approval by RDO No. 48-West Makati, the serial number shall be RR8-2014-048-00000001.

7. In order to prevent the overstatement of revenue collections resulting from any of the above instances, both the verification of the reported discrepancies/errors by NGAs, as well as the adjustments in the ITS-CBRS, if appropriate, shall be made within five (5) days from receipt of the written notice from the NGA. Any necessary adjustment in the ITS-CBRS shall, in no case, be made after the end of the calendar month of collection of the withholding taxes.

8. The National Office Data Center (NODC) and all the concerned Revenue Data Centers (RDCs) shall generate monthly reports enumerated below on the erroneous entries and adjustments thereon and transmit the same to the concerned RDOs/LTS Offices falling under their respective jurisdiction within the deadline, as follows:

Type of Report	**Deadline**
1. Exception Report on Erroneous Entries Committed by NGAs (Annex "B")	Not later than ten (10) days immediately after the payment of the withholding taxes due, through the eTRA System by the NGAs *Example:* *If the withholding tax due for the month of January, 2014 (return period) was remitted on February 10, 2014 (collection period), the exception report for any erroneous entry committed by the NGA must be generated on or before February 20, 2014.*
2. Report of Adjustments To Erroneous Entries Committed by NGAs (Annex "C")	Within twenty fours (24) hours immediately after the end of the month of collection of the withholding taxes.

Provided, however, that with respect to the Exception Report on Erroneous Entries Committed by NGAs (Annex "B"), the Chief, Data Warehousing and Systems Operations Division (DWSOD) shall generate the said report covering all RDOs and concerned LTS Offices and transmit the same to the Chief, MOMD within the same abovementioned prescribed deadline for purposes of monitoring the conduct of all concerned RDOs/LTS Offices on the verification and resolution of the erroneous entries committed by NGAs falling under their respective jurisdiction.

With respect to the "Report of Adjustments to Erroneous Entries Committed by NGAs" (Annex "C"), the column under the heading "Scenario Code" and the last three columns

provided under the heading "TRADM" shall be accomplished by the concerned RDO/LTS Offices to identify the erroneous entries upon which TRADMs were correspondingly issued. The accomplished report shall be transmitted by the concerned RDO/LTS Offices to the Chief, MOMD, together with the corresponding copies of the TRA Debit Memo, within two (2) days from receipt of the said report from the NODC/RDCs.

9. The MOMD shall prepare a memorandum containing the results of its monitoring activities and transmit the same to the Chief, Revenue Accounting Division for the appropriate reconciliation and adjustments in its books of accounts not later than five (5) days immediately after end of the calendar month.

10. Where there are considerable number of reported requests for technical assistance from the BIR's Help Desk by concerned taxpayers for failure to access the eFPS, or where is downtime or unavailability of the eFPS, as the case may be, during the deadline period for the filing of the withholding tax returns and the payment of the tax due thereon, through the eTRA System, an advisory shall be issued to this effect duly posted at the BIR website. Within twenty four (24) hours immediately after the issuance and posting at the BIR website of the subsequent advisory informing the availability of the eFPS, the NGAs shall be required to file the withholding tax returns through the eFPS and pay the corresponding tax due thereon, through the eTRA System. Otherwise, the concerned NGA shall be liable for the corresponding penalties for late filing and payment of the withholding tax.

    However, in cases where the downtime or unavailability of the eFPS shall occur for an unexpected considerable length of time due to meritorious reasons beyond the control of the NGAs, such as prolonged technical problem of the eFPS, force majeure, fortuitous events, etc., a separate issuance shall be issued for this purpose.

11. All unused manual TRAs, both in the possession of the NGAs and all concerned revenue offices, shall be accounted and surrendered to the National Office pursuant to the transitory provisions of this Order.

III. PROCEDURES

A. The **Revenue District Office/Concerned LTS Office** shall:

1. **Taxpayer Service Section-RDO/LTD-Makati and Cebu**

    a. Receive from the NGA the written request by the NGA for enrollment with the eFPS identifying, as well, its personnel who are duly authorized to use the eFPS for filing the withholding tax returns and remittance of the corresponding withholding tax due thereon through the eTRA System.

    b. Coordinate with the concerned NGA, or the concerned Revenue Data Center (RDC), as the case may be, in cases of issues concerning the validity of TIN of the NGA.

    c. Approve the request for enrollment of the NGA and activate the respective access accounts of the authorized users of the NGA pursuant to existing rules and procedures of this Bureau.

2. **Collection Section-RDO/LTD-Makati & Cebu/Concerned Section of LTDPQAD**

a. Issue written notices for compliance to all the NGAs, including all its branches and extension offices, falling under the jurisdiction of the concerned RDO/LTS that are not yet using the eFPS-eTRA System in the filing and remittance of their withholding taxes.

   The written notice shall contain, among others, the detailed schedule on the briefing/training for the eFPS and eTRA System, as well as, the requirement to submit in writing a request for enrollment with the eFPS, likewise indicating therein the TIN of the NGA and the complete address thereof, including the fund code(s) and the names of its personnel who are duly authorized to use the eFPS for filing the withholding tax returns and remittance of the corresponding withholding tax due thereon through the eTRA System.

b. Conduct the scheduled briefings/trainings on eFPS and eTRA System to the designated NGA users. Ensure that the participants are properly informed and familiarized on the said systems with the appropriate handouts for their references.

c. Receive the following reports transmitted by the NODC/RDC by stamping the word "RECEIVED" at the bottom portion thereof with the date and time of the actual receipt, including the signature/initials of the receiving officer:

   i. Exception Report on Erroneous Entries Committed by NGAs (Annex "B")
   ii. Report of Adjustments To Erroneous Entries Committed by NGAs (Annex "C")

d. Monitor and identify any of the erroneous entries enumerated in Item No. II.4 of the policy provisions of this Order in the "Withholding Tax Collection Report of NGAs thru e-TRA" under the reports facility of the eFPS with the aid of the exception report transmitted by the NODC/RDC. In cases where erroneous entries are discovered, immediately coordinate with the concerned NGA and require the submission of a written notice of explanation.

e. Receive the written notice of the NGA, if any, informing this Bureau that erroneous entries were committed in the eTRA System in its remittance of withholding taxes, by stamping the word "RECEIVED" at the bottom portion of the notice with the date and time of the actual receipt, including the affixture of the signature/initials of the receiving officer.

f. Conduct a factual verification on the actual nature or causes of the erroneous entries committed by the NGA in the eTRA System.

g. Prepare a written memorandum report containing the results of the factual verification and the corresponding recommendation thereon, as the case may be.

h. Accomplish the TRA Debit Memo as soon as the favorable action was made by the concerned RDO/Chief of the LTDs/LTDPQAD on the recommendation for adjustment of collection due to the erroneously issued eTRA.

i. Transmit the recommending memorandum report, together with the supporting documents, and the accomplished TRA Debit Memo to the Regional Director/ACIR, LTS, as the case may be, for the review and approval thereof.

j. Issue and distribute the copies of the duly approved TRA Debit Memo to the concerned Offices as prescribed under the policy provisions of this Order, except the copies for the MOMD and the issuing Office. Moreover, for the concerned LTS Office, the copy of the TRA Debit Memo intended for the Finance Division shall be retained by the said LTS Office and the same shall form part of the docket.

k. Fill-up the column under the heading "Scenario Code" and the last three columns provided under the heading "TRADM" of the Report of Adjustments to Erroneous Entries Committed by NGAs (Annex "C") transmitted by the NODC/RDC, in cases of issuance of TRA Debit Memo.

l. Transmit the accomplished Report of Adjustments to Erroneous Entries Committed by NGAs to the Chief, MOMD, together with the corresponding copies of the TRA Debit Memo, within two (2) days from receipt of the said report from the NODC/RDC..

m. Monitor the compliance of NGAs with the Monthly Alphalist of Payees (MAP) pursuant to the provisions of RR No. 2-2006, as amended by RR No. 1-2014. In case of failure thereto, undertake the appropriate actions thereon, including the imposition of penalties, to ensure the NGAs' compliance therefor.

3. **Revenue District Officer/Chiefs, LTD-Makati and Cebu/Chief, LTDPQAD**

a. Review the written memorandum report on the results of verification on the errors committed by the NGAs in the remittance of withholding taxes through the eTRA System.

b. Sign and/or affix initials on the recommending approval of the written memorandum report, in case the same was found to be in order.

c. Cancel/modify in the ITS-CBRS the erroneous entries therein in accordance with the procedures prescribed under the ITS Operations Manual, upon receipt of the written recommending memorandum report and the TRA Debit Memo, duly approved by the Regional Director/ACIR, LTS.

d. Forward the docket of the case to the appropriate Section of the Office, for file and future reference.

B. The **Finance Division** shall:

1. Receive the copies of the duly approved TRA Debit Memo transmitted by the concerned RDOs, by stamping the word "RECEIVED" at the bottom portion thereof with the date and time of the actual receipt, including the signature/initials of the receiving officer.

2. Generate from the eFPS-eTRA reports facility the Withholding Tax Collection Reports of NGAs thru eTRA.

3. Record the collection of withholding taxes generated from the eFPS-eTRA reports facility in the Journal of Tax Remittance by Government Agencies (JTRGA), in accordance with the prescribed accounting entries provided under Section 5.1 of DOF-DBM-COA Join Circular 1-2000, as amended.

4. Prepare a Journal Entry Voucher, based on the copies of the duly approved TRA Debit Memo, and record the entries thereof in the JTRGA.

5. Submit every Tuesday a summary report of withholding tax remittances of all RDOs under the jurisdiction of the Revenue Regional Offices to Revenue Accounting Division.

C. The **Regional Director/ACIR, LTS** shall:

1. Receive the recommending memorandum report, together with the supporting documents and the duly filled-up TRA Debit Memo from the RDOs/LTS Offices falling under its jurisdiction, by stamping the word "RECEIVED" at the bottom portion thereof with the date and time of the actual receipt, including the affixture of signature/initials of the receiving officer.

2. Evaluate and approve the recommending memorandum report and the duly filled-up TRA Debit Memo.

3. Assign and indicate the serial number on the approved TRA Debit Memo and immediately record the details thereof in the prescribed control book.

4. Transmit the said approved documents to the concerned RDO/LTS Office for the necessary actions thereon.

D. The **Miscellaneous Operations Monitoring Division (MOMD)** shall:

1. Receive the following documents by stamping on the lower portion thereof the word 'RECEIVED" with the date and time of the actual receipt, including the affixture of signature/initials of the receiving officer:

   a. Exception Report on Erroneous Entries Committed by NGAs (Annex "B") transmitted by the DWSOD

   b. Report of Adjustments To Erroneous Entries Committed by NGAs (Annex "C"), together with the copies of the duly approved TRA Debit Memo, transmitted by the concerned revenue offices

2. Check in the ITS-CBRS, based on the said report and the TRA Debit Memo, whether or not the concerned revenue offices have performed the appropriate adjustments therein within the number of days prescribed by this Order. If no adjustment has been made, immediately prepare and send a written notice to the concerned revenue offices requiring the submission of a written explanation on their failure to perform the adjustment in the ITS-CBRS.

   In cases of failure of the revenue office to submit a written explanation, or otherwise perform the necessary adjustment in the ITS-CBRS despite the written notice, submit a written memorandum to the Commissioner of Internal Revenue or Deputy Commissioner for Operations, as the case may be, thru the Assistant Commissioner, Collection Service, containing the list of concerned RDOs/LTS Offices who failed to perform the said adjustments, in violation of this Order, for its appropriate action thereon.

   A copy of the said memorandum containing all the details thereof shall, likewise, be furnished the Chiefs, Revenue Accounting Division and Collection Programs and

Monitoring Division, for purposes of performing the necessary adjustments in the Bureau's books of accounts, and evaluation of the RDOs/LTS Offices' performances, respectively.

E. The **Revenue Accounting Division (RAD)** shall:

1. Receive the following documents by stamping the word "RECEIVED" at the bottom portion thereof, with the date and time of the actual receipt, including the affixture of signature/initials of the receiving officer:

    a. Monthly/weekly collection reports transmitted by the Regional Finance Divisions and LTDPQAD.

    b. Memorandum containing the monitoring results of NGA's eTRA System transactions transmitted by MOMD.

    c. Copies of the duly approved TRA Debit Memo transmitted by the RDOs/concerned LTS Offices.

2. Perform the necessary reconciliation based on the following documents:

    a. Withholding Tax Collection Report of NGAs thru e-TRA generated from the reporting facility of the eFPS.

    b. Monthly/weekly collection reports transmitted by the respective Regional Finance Divisions and LTDPQAD.

    c. Memorandum containing the monitoring results of NGA's eTRA System transactions transmitted by MOMD.

    d. Copies of the duly approved TRA Debit Memo transmitted by the RDOs/concerned LTS Offices.

3. Record the collection thru TRAs and the necessary adjustments, if any, in the National Government's (NG) books of account of the Bureau, based on the reconciled collections submitted by LTDPQAD.

4. Transmit the reconciled collection reports to the Bureau of Treasury (BTr) within eight (8) working days immediately after the end of the calendar month.

5. Conduct reconciliation of revenue collection thru eTRAs with that of the (BTr).

F. The **Collection Programs and Monitoring Division (CPMD)** shall:

1. Receive the memorandum from the MOMD by stamping the word "RECEIVED" on the bottom portion of the memorandum, with the date and time of the actual receipt, including the affixture of signature/initials of the receiving officer.

2. Conduct the necessary evaluation related to the performance of the concerned RDOs/LTS Offices viz-a-viz the memorandum submitted by the MOMD.

3. Prepare the necessary reports resulting from the evaluation of the performance of the concerned RDOs/LTS Offices in relation to the memorandum submitted by the MOMD and submit the same, with the appropriate recommendations, to the Assistant Commissioner, Collection Service.

G. The **National Office/Revenue Data Centers (NODC/RDCs)** shall:

1. Receive the following written requests that are transmitted by all concerned revenue offices falling under its jurisdiction by stamping the word "RECEIVED" on the bottom portion thereof, with the date and time of the actual receipt, including the affixture of signature/initials of the receiving officer:

   a) Enrollment by NGAs into the eFPS-eTRA System.

   b) Validation of TIN, for NGAs falling under the non-computerized RDOs.

   c) Creation/revocation of access accounts to eFPS-eTRA System by concerned authorized users thereof.

2. Determine whether or not all the spaces provided in the BIR request form(s) for creating/revocation of access accounts to eFPS-eTRA System are correctly and completely filled up. If not, return the form to the requesting revenue office for its appropriate action.

3. Determine the validity of the TIN in the ITS declared by the NGA in its request for enrollment to the eFPS-eTRA System. If not valid, return the request for enrollment to the requesting revenue office for the appropriate action thereon.

4. Transmit to the Security Management Division all requests for creation/revocation of access accounts to eFPS-eTRA System that are found to be in order, for their appropriate action thereon.

5. Activate the request for enrollment to eFPS-eTRA by the NGAs falling under the jurisdiction of non-computerized RDOs, if the said request is found to be in order and after validation of the NGA's TIN.

6. Generate the reports prescribed in Annexes "B" and "C" hereof and transmit the same to the concerned RDOs/LTS Offices within the deadlines prescribed under Item II.8 of this Order.

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

1. Receive all requests for creation of access account, including revocation of access accounts, from all concerned revenue offices, by stamping the word 'RECEIVED" at the lower portion thereof, with the date and time of the actual receipt, including the affixture of signature/initials of the receiving officer.

2. Determine whether or not all the spaces provided in the BIR request form(s) for creating/revocation of access accounts to eFPS-eTRA System are correctly and completely filled up. If not, return the form to the concerned NODC/RDCs for their appropriate action.

3. Process all requests for the creation/revocation of access accounts pursuant to existing rules regulations or operations manual, as the case may be.

4. Forward the processed requests to System Administration Section, DWSOD for the appropriate implementation thereof.

I. The **Data Warehousing and System Operations Division** shall:

1. Generate the Exception Report on Erroneous Entries Committed by NGAs (Annex "B") covering all RDOs and concerned LTS Offices and transmit the same to the Chief, MOMD, not later than ten (10) days immediately after the payment of the withholding taxes due, through the eTRA System by the NGAs.

2. Perform other functions under its jurisdiction as may be requested by the concerned revenue offices.

J. The **BIR Help Desk** shall:

1. Log all requests and issues, either in writing, phone calls or emails, received from the concerned revenue offices as well as from the concerned taxpayers.

2. Forward to the concerned revenue offices the requests/issues for their respective appropriate actions or resolutions thereto.

3. Monitor all actions/resolutions undertaken by the concerned revenue offices on all logged issues.

IV. PENALTIES

Strict compliance with this Order is hereby enjoined. Any violation of the provisions thereof shall be subject to administrative disciplinary action and shall be dealt with accordingly.

V. TRANSITORY PROVISIONS

All concerned RDOs/LTS Offices shall require in writing all NGAs, whether head offices, branches or extension offices, falling under their respective jurisdiction to surrender all unused manual copies of TRA forms in the NGA's possession to the concerned RDOs/LTS Offices, together with the submission of a liquidation report following the format prescribed in Annex "D" of this Order, within ten (10) days from receipt of the written notice to surrender.

Moreover, all concerned RDOs/LTS Offices shall conduct a physical inventory of all unused copies of manual TRA forms in their respective possession and prepare a report on all received, issued and unused manual TRA forms. The said report, together with the unused manual TRA forms, shall be transmitted to the Administrative Division of the Revenue Regional Office, in case of RDOs, or to the MOMD, in case of LTS Offices, within ten (10) days after the completion of the conduct of the physical inventory and preparation of the report. All regional Administrative Divisions shall account and reconcile the reports and the manual TRA forms surrendered by the RDOs with that of their own records. After undertaking the appropriate accounting of the said forms, the Administrative

Division shall transmit the reports and unused forms to the MOMD in the National Office within ten (10) days after the completion of the conduct of the said reconciliation and preparation of the reports. The MOMD, within ten (10) days after conducting a reconciliation with its own records, shall forward the reports and unused forms to the General Services Division (GSD), for the proper disposition thereof according to the rules and regulations of the Commission of Audit. In case any discrepancy is determined by the MOMD, the concerned revenue office shall be immediately notified in writing to account for the said discrepancy. In case of failure by the concerned revenue office to account the said discrepancy, the same shall be indicated in the same report that will be submitted to the GSD.

VI. REPEALING CLAUSE

The provisions of RMO No. 16-2000, RMO No. 2-2007, and other issuances which are inconsistent with the provisions of this Order are hereby amended, repealed or revoked accordingly.

VII. EFFECTIVITY

This Order shall take effect immediately.

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

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