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

July 29, 2016

REVENUE MEMORANDUM ORDER NO. 48-2016

SUBJECT : *Prescribing the Use of BIR Internal Form No. 0052 - Turnover of Property Accountabilities (TPA) and BIR Internal Form No. 0053 - Return of Property Accountabilities (RPA)*

TO : *All Revenue Officers and All Other Personnel Concerned*

I. OBJECTIVES:

This Order is issued to:

1. *Prescribe the use of BIR Internal Form (IF) No. 0052 - Turnover of Property Accountabilities (TPA) and BIR IF No.0053 - Return of Property Accountabilities (RPA).*

2. *Document turnover of accountable properties by the resigning/retiring/ transferring accountable official/personnel to another official/personnel within the same office by using TPA form.*

3. *Document return of accountable properties by the resigning/retiring/ transferring accountable official/ personnel to the Property Division (PropD) for the National Office and the Administrative and Human Resource Management Division (AHRMD) for the Regional Office by using RPA form.*

II. POLICIES AND GUIDELINES:

In order to achieve the above objectives, the following policies and guidelines shall be observed:

1. *For BIR IF No. 0052 - Turnover of Property Accountabilities (TPA)*

   a. *All resigning/retiring/transferring accountable official/employee shall accomplish in two (2) copies and sign TPA (see Annex "A") for turn-over of all accountable properties to the official/personnel holding highest position (Authorized Official) within the same office or the incoming accountable official/personnel.*

   b. *Authorized official or incoming accountable official/personnel shall check whether properties listed in the abovementioned form are existing and*

consistent with the items and information listed/described therein and shall acknowledge the same by signing on the appropriate space.

c. *Accomplished and signed TPA shall be forwarded to PropD/AHRMD not later than ten (10) working days upon receipt of the Revenue Travel Assignment Order (RTAO) transferring the official/personnel or not later than the effectivity date of the official/personnel separation from the service.*

d. *It shall be used as a basis for the cancellation of the property accountability/ies of the resigning/retiring/transferring accountable official/personnel and the acknowledgment receipt for the property by the authorized/incoming official/personnel.*

e. *Only when the above requirements have been complied with, shall a resigned/retired/transferred official/personnel be cleared of his/her property accountability/ies.*

2. *For BIR IF No. 0053 - Return of Property Accountabilities (RPA)*

a. *All resigning/retiring/transferring accountable official/personnel shall accomplish in two (2) copies and sign RPA (see Annex "B") for return of all accountable properties to the PropD/AHRMD.*

b. *Accomplished RPA shall be forwarded to PropD/AHRMD not later than ten (10) working days upon receipt of the RTAO transferring the official/personnel or not later than the effectivity date of the official/personnel separation from the service.*

c. *It shall be used as a basis for the cancellation of the property accountability/ies of the resigning/retiring/transferring accountable official/personnel.*

d. *Only when the above requirements have been complied with, shall a resigned/retired/transferred official/personnel be cleared of his/her property accountability/ies.*

III. **REPEALING CLAUSE:**

All revenue issuances or portion/s thereof inconsistent herewith are hereby revoked and/or amended accordingly.

IV. **EFFECTIVITY :**

This Order takes effect immediately.

(Original Signed)
CAESAR R. DULAY
Commissioner of Internal Revenue

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