

GUIDELINES AND PROCEDURES IN THE ROLL-OUT OF THE ACCOUNTABLE FORMS SYSTEM (AFS) AT THE AFS PILOT AND NON-PILOT SITES

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1.0

Objectives

1. To provide the policies and guidelines in the Roll-Out of the AFS at the AFS Pilot sites.
2. To provide manual procedures to be followed at the AFS Non-Pilot sites in handling request, allotment, issuance, transfer of location, physical inventory, disposal and reconciliation of accountable forms data.

2.0

Policies

1. All requisition for BIR accountable forms shall be covered by General Form No. 3 — Requisition and Issue Voucher (RIV). (Annex A).
2. Private requisitioners (Cigar, Cigarette & Tobacco Manufacturers and Wine, Distilled Spirit and Alcohol Products Importers and Distillers) requesting issuance of Revenue Strip Stamps and Labels shall file a written request with the Revenue District Office (RDO) having jurisdiction over them. This written request shall be the basis for the RDO to prepare BIR Form No. 2600 (Annex B).
3. New accountable forms or revision to existing accountable forms for approval shall be covered by REQUEST FOR ADDITION/UPDATE OF ACCOUNTABLE FORMS — BIR Form No. 2601 (Annex H). The request for new forms is issued by the Forms Committee and supported by a Revenue Memorandum Order (RMO) authorizing the use of the new accountable forms.
4. Lost, incomplete, damaged or cancelled accountable forms in the custody of the Accountable Officer shall be reported by accomplishing the Report of Lost/Incomplete/Cancelled/Damaged Form — BIR Form No. 2602 (Annex C). This report is the basis for the issuance of a Revenue Memorandum Circular (RMC) for lost accountable forms.
5. Disposal of obsolete, cancelled or damaged accountable forms of the Division, Regions and RDOs shall be covered by a REPORT ON THE DISPOSAL OF ACCOUNTABLE FORMS — BIR Form No. 2603 (Annex E). This report is submitted by the Committee on Disposal of Obsolete, Cancelled or Damaged Accountable Forms created for this purpose.
6. The result of the actual count of accountable forms conducted by the Committee on Inventory shall be reported in the PHYSICAL INVENTORY REPORT — BIR Form No. 2604 (Annex F). This form shall be accomplished by an inventory committee created for this purpose.
7. All accountable forms held by an outgoing Accountable Officer for transfer of his/her accountability to an incoming Accountable Officer shall be covered by TURN-OVER OF ACCOUNTABILITIES OF

ACCOUNTABLE FORMS — BIR Form No. 2605.

8. Accountable Officers in custody of accountable forms shall prepare a MONTHLY REPORT OF ACCOUNTABILITY FOR ACCOUNTABLE FORMS — General Form No. 16 (Annex G). This report records the receipts, issuances, transfers and balances of accountable forms per form type and per Accountable Officer/Office.

9. The Authority to Accept Payment (ATAP) which ceased to be Accountable Form per RMO No. 42-91, December 18, 1991, shall be reverted to Accountable Forms Category.

3.0

Procedures and Guidelines

1. The Chief, Administrative Division, Revenue Regional Offices shall:

- a. Requisition their Accountable Forms, except Letter of Authority (BIR Form No. 19.65; Revised — January, 1994) from the Accountable Forms Division (AFD); and
- b. Submit a listing of used accountable forms showing the kind of form, serial number and the name of the Accountable Officers to the Accountable Forms Division (AFD).
- c. Maintain "Stock Cards" and prepare the Monthly Report of Accountability (General Form No. 16) for Accountable Forms manually to be submitted to the Chief, Accountable Forms Division on or before the 10th day of the following month. (For Non-Pilot Sites only)
- d. Use the AFS Operations Manual (OM) in resolving AFS computer and manual procedure problems (For AFS Pilot Sites only); and

2. The Revenue District Officer/Chief, Administrative Unit of RDO shall:

- a. Inform the Accountable Forms Division (AFD) of new taxpayers such as Cigar, Cigarette and Tobacco Manufacturers and Wine, Distilled Spirits and Alcohol Products Importers and Distillers subject to excise tax;
- b. Requisition their accountable forms, except Letter of Authority (BIR Form No. 19.65), from the Chief, Administrative Division of the Revenue Regional Offices;
- c. Requisition Letter of Authority (BIR Form No. 19.65) from the Accountable Forms Division;
- d. Submit file copy of the used accountable forms especially RORs and CARs to the Chief, Administrative Division of the Revenue Regional Offices every end of the month.
- e. Use the AFS Operations Manual (OM) in resolving AFS computer and manual procedure problems (For AFS Pilot Sites only); and
- f. Maintain "Stock Cards" and prepare the Monthly Report of Accountability (General Form No. 16) for Accountable Forms manually to be submitted to the Chief, Administrative Division of the Revenue Region on or before the 10th day of the following month, except for Letter of Authority which will be submitted to the Chief, Accountable Forms Division. (For Non-Pilot Sites only)

4.0

Repealing Clause

All issuances and/or portions thereof inconsistent herewith are hereby repealed and amended accordingly.

5.0

Effectivity

This Order takes effect immediately.

Adopted: 05 March 1998

(SGD.) LIWAYWAY VINZONS-CHATO
Commissioner of Internal Revenue

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