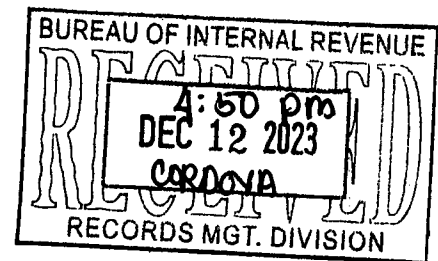




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



November 17, 2023

REVENUE MEMORANDUM ORDER NO. 38-2023

TO : All Revenue Officials, Employees and Others Concerned

SUBJECT : POLICIES GUIDELINES AND PROCEDURES RELATIVE TO
LOST, DAMAGED OR UNAUTHORIZED USE OF BIR
ACCOUNTABLE FORMS

I. BACKGROUND

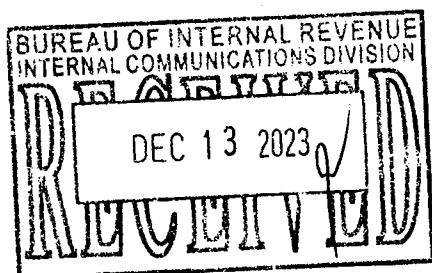
There have been instances where Heads of Offices and Accountable Officers (AOs) have neglected established rules by failing to report or account for the loss, damage, theft, or unauthorized use of BIR accountable forms promptly.

II. PURPOSE

This Order reinforces the responsibilities of Heads of Offices and Accountable Officers (AOs) managing BIR accountable forms. They are mandated to promptly and in writing report any incident of loss, damage, theft, or unauthorized use of these forms to the appropriate authorities. Additionally, it serves as a reminder that failure to comply may be considered a breach of Section 12, subsections B and/or E, of the Revised Code of Conduct for Revenue Officials and Employees (RCC).

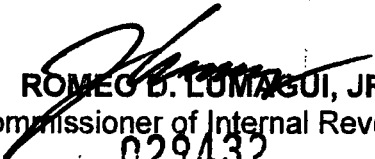
III. POLICIES

1. Before accepting or receiving requisitioned accountable forms, AOs must conduct a physical inventory to verify their quantity, serial number accuracy, and condition. If discrepancies or damages are found, the AO should not accept these forms.
2. In event of loss, damage, theft, or unauthorized use of accountable forms related to the enforcement of internal revenue laws, the responsible AO must, within two days of discovery, prepare an affidavit and report the incident in writing to their Head of Office.



3. Within three days of receiving the affidavit and report, the Head of Office must forward them to the Deputy Commissioner's Office, Resource Management Group. This is for issuing a Revenue Memorandum Circular to invalidate or cancel the concerned accountable forms, thereby preventing their unauthorized or fraudulent use. Concurrently, copies of the affidavit and report should be provided to both the Office of the Assistant Commissioner, Internal Affairs Service (ACIR, IAS) and the Office of the Regional Director (ORD).
4. The ACIR, IAS, or ORD will forward the case record to the Internal Investigation Division/ Regional Investigation Division (IID/RID). This is for the immediate issuance of Show-Cause Order and the prompt initiation of the necessary administrative investigation.
5. The initial investigation report from the RID, along with recommendations on whether a prima facie case exists or if no further investigation is needed (as approved by the ORD), should be submitted to the ACIR, IAS.
6. In cases of violations related to the RCC, if there is prima facie evidence, the IID must prepare and submit an investigation report through appropriate channels. This report should recommend filing a formal charge accompanied by a Preventive Suspension Order for the Commissioner of Internal Revenue's approval. If not, a Closing Report suggesting the dismissal of the case should be issued.

For strict compliance.


ROMEO B. LUMAGUI, JR.
Commissioner of Internal Revenue
029432

