

REVENUE MEMORANDUM ORDER NO. 13-2022 issued on February 16, 2022 amends the provisions of RMO No. 56-2019 on the initial recording of internal revenue tax collections through Authorized Agent Banks (AABs), and RMO No. 36-2016 on the preparation of BIR Form No. 12.09 for taxes collected by Revenue Collection Officers (RCOs).

The Revenue Accounting Division (RAD) shall prepare the initial recording of all internal revenue tax collections from 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).

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).

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.

The RFD and RDO shall disclose as a footnote in the Statement of Internal Revenue Collections (SIRC), Notes to Financial Statements (FS) 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 Deposit	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.

The provisions of the Order shall cover tax collections thru AAB and RCO received by the BIR 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.