

REVENUE MEMORANDUM ORDER NO. 28-2001 issued October 26, 2001 prescribes the guidelines and procedures in the reconciliation of collections and remittances of Authorized Agent Banks (AABs) at the Revenue District Office (RDO) level.

For computerized RDOs, the Batch Control Sheet-Consolidated Report of Daily Collections (BCS-CRDC) reconciliation facility shall be installed as part of the Collection and Bank Reconciliation (CBR) system. This shall be used as the BIR's reconciliation tool to identify discrepancies between the BCS-A and CRDC as well as to gauge collection and remittance performance by banks. Reconciliation shall be done by the Collection Section of the RDO within 9 working days after the date of collection. Discrepancies noted in the reconciliation process shall be communicated within 24 hours to the concerned AABs and BIR offices.

For non-computerized RDOs under computerized Regional Offices (ROs), the Collection Division of the RO (RO-CD) shall perform the reconciliation functions following the procedures prescribed in the RMO, except communication with AABs which shall still be done by the non-computerized RDOs. For discrepancies that need to be communicated with the AABs, the RO-CD shall endorse the matter to the RDO. The RDO shall function as an intermediary between the RO-CD and the concerned AAB towards the resolution of the discrepancy.

For non-computerized RDOs under non-computerized ROs, the Revenue Accounting Division shall be the office in-charge of reconciliation using the BCS-CRDC reconciliation screen or the CBR BCS-CRDC Reconciliation Worksheet.