REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City

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9:46 A.M
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RECORDS MGT. DIVISION

May 22, 2023

REVENUE MEMORANDUM ORDER NO. 19-2023

SUBJECT : Amendment to RMO No. 48-2010 Defining the New Composition of the **Committee on Disposal of Accountable Forms in the National Office.**

TO : All Internal Revenue Officers, Employees and Others Concerned

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I. BACKGROUND

In view of Revenue Administrative Order Nos. 1-2014 and 2-2014, renaming the Inspection Service to Internal Affairs Service pursuant to the approved BIR Organizational Structure of the Rationalization Plan under Executive Order No. 366 as submitted to the Department of Budget and Management, the Committee on Disposal of Accountable Forms in the National Office is hereby reconstituted as follows:

Chairperson	-	Head Revenue Executive Assistant, Administrative Service or his/her duly authorized representative
Member	-	Chief, Accountable Forms Division or his/her duly authorized representative
Member	-	Chief, Accounting Division or his/her duly authorized representative
Witness	-	One (1) representative from the Internal Affairs Service
Witness	-	Resident COA Auditor, Bureau of Internal Revenue or his/her duly authorized representative

II. FUNCTIONS

Said Committee shall discharge the following functions:

1. Appraise and conduct an inventory of all obsolete, damaged or cancelled accountable forms for disposal referred to by the Chief, Accountable Forms Division and by other Revenue Accountable Officers assigned in the National Office;

2. Prepare and sign the inventory report and submit to the Accountable Forms Division (AFD) for the preparation of the memorandum requesting Authority to Dispose;

3. Prepare the request for Authority to Dispose (Annex A) for signature/ recommendation/approval of the Assistant Commissioner, Administrative Service;

4. Dispose the obsolete, damaged or cancelled accountable forms in accordance with existing COA rules and regulations;

5. Prepare and submit a Report (Annex C) and Certificate of Destruction (Annex B) to the Deputy Commissioner, Resource Management Group after completion of every destruction by shredding/cutting particular items or bulk of accountable forms stated in the approved authority;

6. Convene and discharge its functions whenever the necessity therefore exists; and

7. Ensure that the provisions of RA No. 10173 or the "Data Privacy Act of 2012", its Implementing Rules and Regulations, and all relevant issuances of the National Privacy Commission, shall be observed in the performance of their duties.

III. POLICIES & GUIDELINES

1. All damaged or cancelled accountable forms in the custody of the Accountable Officers assigned in the National Office shall be turned-over and reported to the AFD by accomplishing the *Report of Lost/Incomplete/Cancelled/Damaged Accountable Forms – BIR Form No. 2622.*

2. All unutilized and/or unissued accountable forms declared as obsolete as per Unnumbered Memorandum issued by the Assistant Commissioner, Client Support Service, which are in the custody of the Accountable Officers assigned in the National Office shall be turned-over to the *Chief, Accountable Forms Division* for proper disposal, thru an Indorsement Letter/Memorandum signed by the concerned Assistant Commissioner.

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3. All unutilized and/or unissued accountable forms ordered to be discontinued and surrendered to AFD as per Revenue Memorandum Order (RMO) issued by the Commissioner of Internal Revenue, which are in the custody of the Accountable Officers assigned in the National Office and Regional Offices/Revenue District Offices shall be turned-over to the *Chief, Accountable Forms Division* for proper disposal, thru an Indorsement Letter/Memorandum signed by the concerned Assistant Commissioner/Regional Director.

4. All turned-over obsolete, damaged or cancelled accountable forms shall be complete in number of pieces/copies/sets/pads, otherwise, any lost/missing pieces/copies/sets/pads shall be circularized through the issuance of a Revenue Memorandum Circular (RMC).

5. All obsolete, damaged or cancelled accountable forms whether turned-over or in stock shall be secured and kept in the designated vaults of the Miscellaneous Accountable Forms Section and/or Stamps and Labels Section, AFD prior to the proper disposal of the same.

6. The attendance of the Committee shall be strictly monitored during the scheduled inventory and actual disposal of all turned-over or in stock obsolete, damaged or cancelled accountable forms.

7. The inventory of various obsolete, damaged or cancelled accountable forms and actual disposal through shredding/cutting of the same shall take place at the vault of the Miscellaneous Accountable Forms Section and/or Stamps and Labels Section, AFD.

8. The Committee and Other Concerned Officers shall be given a file folder each containing copies of all the necessary documents of the disposal process.

IV. PROCEDURES

1. The Committee shall:

    a. Attend the scheduled inventory of various obsolete, damaged or cancelled accountable forms.

    b. Check and validate the serial numbers being recited by the facilitator as against the various obsolete, damaged or cancelled accountable forms listed in the inventory report during the actual inventory.

    c. Sign and acknowledge the finalized inventory report of various obsolete, damaged or cancelled accountable forms.

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d. Attend and witness the scheduled actual disposal of various obsolete, damaged or cancelled accountable forms.

e. Sign and acknowledge the Certificate of Destruction (Annex B) after the completion of the disposal of various obsolete, damaged or cancelled accountable forms.

f. Receive and acknowledge their respective file folder containing copies of all the necessary documents of the disposal process.

2. The Chairperson, Committee on Disposal of Accountable Forms shall:

   a. Sign the memorandum for the Deputy Commissioner, Resource Management Group regarding the report on the disposal by shredding/cutting of various obsolete, damaged or cancelled accountable forms (Annex C) covered by the Certificate of Destruction (Annex B).

3. The Assistant Commissioner, Administrative Service shall:

   a. Sign and approve the memorandum from the Chief, AFD requesting for an Authority to Dispose (Annex A).

4. The Deputy Commissioner, Resource Management Group shall:

   a. Sign and acknowledge the memorandum signed by the Chairperson, Committee on Disposal of Accountable Forms regarding the report on the disposal by shredding/cutting of various obsolete, damaged or cancelled accountable forms (Annex C) covered by the Certificate of Destruction (Annex B).

5. The Chief, AFD shall:

   a. Convene the Committee on Disposal of Accountable Forms in the National Office by issuing a memorandum regarding the conduct of inventory of various obsolete, damaged or cancelled accountable forms (Annex E).

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b. Sign the memorandum addressed to the Assistant Commissioner, Administrative Service requesting for an Authority to Dispose (Annex A).

c. Convene the Committee on Disposal of Accountable Forms in the National Office by issuing a memorandum regarding the disposal of various obsolete, damaged or cancelled accountable forms (Annex F), upon the approval of the Authority to Dispose (Annex A) by the Assistant Commissioner, Administrative Service.

d. Sign the Indorsement Letter addressed to the Chief, Records Management Division for the turn over and transfer of all the plastic bags containing shredded various obsolete, damaged or cancelled accountable forms to their respective vault for safekeeping and proper disposal (Annex D).

6. The Chief, Records Management Division shall:

   a. Receive and acknowledge the Indorsement Letter from the Chief, AFD for the turn over and transfer of all the plastic bags containing shredded various obsolete, damaged or cancelled accountable forms for safekeeping and proper disposal (Annex D).

7. The Section Chief and/or Administering Officer/s, Miscellaneous Accountable Forms Section and/or Stamps and Labels Section, AFD shall:

   a. Prepare and route the memorandum for signature of the Chief, AFD, requesting the Committee members to attend and witness the scheduled inventory of various obsolete, damaged or cancelled accountable forms (Annex E).

   b. Facilitate the actual inventory by reciting the complete serial numbers of various obsolete, damaged or cancelled accountable forms.

   c. Finalize the inventory report of various obsolete, damaged or cancelled accountable forms for signature of the Committee members.

   d. Prepare and route the memorandum for signature of the Chief, AFD addressed to the Assistant Commissioner, Administrative Service requesting for an Authority to Dispose (Annex A).

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e. Prepare and route the memorandum for signature of the Chief, AFD, requesting the Committee members to attend and witness the scheduled disposal of various obsolete, damaged or cancelled accountable forms (Annex F), pursuant to the Authority to Dispose (Annex A) signed by the Assistant Commissioner, Administrative Service.

f. Facilitate the actual disposal through shredding/cutting of various obsolete, damaged or cancelled accountable forms.

g. Prepare and route the Gate Pass for signature of the Concerned Officers covering all the plastic bags containing shredded various obsolete, damaged or cancelled accountable forms to be taken out of the BIR National Office premises.

h. Prepare and route the Indorsement for signature of the Chief, AFD addressed to the Chief, Records Management Division for the turn over and transfer of all the plastic bags containing shredded various obsolete, damaged or cancelled accountable forms to their respective vault for safekeeping and proper disposal (Annex D).

i. Prepare and route the Certificate of Destruction (Annex B) for signature of the Committee members after the completion of the disposal of various obsolete, damaged or cancelled accountable forms.

j. Prepare and route the memorandum for signature of the Chairperson, Committee on Disposal of Accountable Forms addressed to the Deputy Commissioner, Resource Management Group regarding the report on the disposal by shredding/cutting of various obsolete, damaged or cancelled accountable forms (Annex C) covered by the Certificate of Destruction (Annex B).

k. Prepare and route the file folders for the Committee and Other Concerned Officers containing copies of all the necessary documents of the disposal process.

8. The Section Chief and/or Administrative/Revenue Officer/s, Accountability Section, AFD shall:

a. Receive and acknowledge the file folder containing copies of all the necessary documents of the disposal process for their future reference.

b. Maintain and update their records, ledgers and database systems for all the disposed obsolete, damaged or cancelled accountable forms for the liquidation of accountability of Accountable Officers.

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V. REPEALING CLAUSE

All other orders which are inconsistent herewith, are hereby superseded.

VI. EFFECTIVITY

This Order takes effect immediately.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue
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