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

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May 22, 2023

REVENUE MEMORANDUM ORDER NO. 20-2023

SUBJECT : Amending Further RMO No. 21-84, as Amended, Delegating the Authority to Approve Requests for Disposal of Specialized Accountable Forms in the Regional Offices.

TO : All Internal Revenue Officers, Employees and Others Concerned

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I. BACKGROUND

In connection with the continuing program of the Bureau to dispose all obsolete, damaged or cancelled specialized accountable forms in the custody of the Accountable Officers of Regional Offices, there is hereby created a Regional Committee on Disposal of Specialized Accountable Forms to be composed of the following:

Chairperson	.....	Assistant Regional Director
Member	.....	Chief, Finance Division
Member	.....	Chief, Administrative and Human Resource Management Division
Witness	.....	BIR Regional COA Auditor

II. FUNCTIONS

Said Regional 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 Regional Director and by other Revenue Accountable Officers assigned in the Regional Offices;

2. Prepare and sign the inventory report and submit the same to the Regional Director, together with the Authority to Dispose for approval (Annex A) as per recommendation made by the Committee on Disposal of Specialized Accountable Forms in the Regional Office (Annex A-1);

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

4. After every destruction through shredding/cutting of particular items or bulk of accountable forms stated in the approved authority, the Regional Committee shall prepare and submit the corresponding Inventory Report, the Report on the Disposal of Accountable Forms (BIR Form 2623) and the Certificate of Destruction (Annex B) to the **Commissioner of Internal Revenue, Attention: Chief, Accountable Forms Division**;

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

6. 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. The BIR Regional COA Auditor shall be informed and requested to witness every disposal. Except in the case of documentary stamps which shall first undergo analysis by the BIR Laboratory in the National Office, the Committee shall proceed with the disposal of the obsolete, damaged or cancelled accountable forms in accordance with existing COA rules and regulations.

2. All damaged or cancelled accountable forms in the custody of the Accountable Officers assigned in the Regional Office/Revenue District Office shall be turned-over and reported to their respective Administrative and Human Resource Management Division (AHRMD) by accomplishing the *Report of Lost/Incomplete/Cancelled/ Damaged Accountable Forms – BIR Form No. 2622.*

3. 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 Regional Office/Revenue District Office shall be turned-over to their respective AHRMD for proper disposal, thru an Indorsement Letter/Memorandum.

4. All unutilized and/or unissued accountable forms ordered to be discontinued and surrendered to Accountable Forms Division (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 Regional Office/Revenue District Office shall be turned-over to the

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concerned AHRMD for its proper indorsement to the *Chief, Accountable Forms Division* for proper disposal, thru an Indorsement Letter/Memorandum signed by the concerned Regional Director.

5. 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).

6. All obsolete, damaged or cancelled accountable forms whether turned-over or in stock shall be secured and kept in the custody of the AHRMD of the concerned Revenue Region prior to the proper disposal of the same.

7. 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.

8. The inventory of various obsolete, damaged or cancelled accountable forms and the actual disposal through shredding/cutting of the same shall be administered by the AHRMD of the concerned Revenue Region.

9. 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 Regional 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.

    d. Sign and acknowledge the memorandum addressed to the Regional Director as recommending approval of the request for an Authority to Dispose (Annex A-1).

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

f. Sign and acknowledge the Certificate of Destruction (Annex B) and BIR Form 2623 after the completion of the disposal of various obsolete, damaged or cancelled accountable forms.

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

2. The Regional Director shall:

a. Sign the memorandum to the Chief, AHRMD granting the request for an Authority to Dispose (Annex A).

b. Sign the Indorsement Letter/Memorandum regarding the necessary disposal documents that shall be submitted to the AFD.

3. The Chief, AHRMD shall:

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

b. Sign the memorandum addressed to the Regional Director with recommending approval of the Committee on Disposal of Specialized Accountable Forms in the Regional Office, requesting for an Authority to Dispose (Annex A-1).

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c. Convene the Committee on Disposal of Specialized Accountable Forms in the Regional Office by issuing a memorandum regarding the disposal of various obsolete, damaged or cancelled accountable forms, upon the approval of the Authority to Dispose by the Regional Director (Annex D).

4. The Administering Officer/s, AHRMD shall:

a. Prepare and route the memorandum for signature of the Chief, AHRMD, requesting the Committee members to

attend and witness the scheduled inventory of various obsolete, damaged or cancelled accountable forms (Annex C).

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 Committee on Disposal of Specialized Accountable Forms in the Regional Office addressed to the Regional Director, requesting for an Authority to Dispose (Annex A and A-1).

e. Prepare and route the memorandum for signature of the Chief, AHRMD, requesting the Committee members to attend and witness the scheduled disposal of various obsolete, damaged or cancelled accountable forms (Annex D), pursuant to the Authority to Dispose signed by the Regional Director.

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 Regional Office premises.

h. Prepare and route the Certificate of Destruction (Annex B) and BIR Form 2623 for signature of the Committee members after the completion of the disposal of various obsolete, damaged or cancelled accountable forms.

i. Prepare and route the Indorsement Letter/Memorandum for signature of the Regional Director regarding the necessary disposal documents that shall be submitted to the AFD.

j. Compile and submit the Inventory Report, Certificate of Destruction and BIR Form 2623 signed by the Committee covered by the Indorsement Letter/Memorandum signed by the Regional Director addressed to the *Commissioner of Internal Revenue, Attention: Chief, Accountable Forms Division*.

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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.

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

   a. Receive and acknowledge the submitted Inventory Report, Certificate of Destruction, BIR Form 2623 and other necessary disposal documents covered by the Indorsement Letter/Memorandum signed by the Regional Director.

   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.

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
Date: 008401

O-4

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