REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

May 25, 2010

REVENUE MEMORANDUM ORDER NO. 48-2010

SUBJECT : Amendment to RMO No. 3-2002 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

---

In view of the splitting of the Financial and Administrative Service into Financial Service and Administrative Service pursuant to the BIR Rationalization Plan 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:

Chairman	-	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 Inspection Service
Witness	-	Resident COA Auditor Bureau of Internal Revenue or his/her duly authorized representative

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 for the preparation of the memorandum requesting Authority to Dispose.

3. Upon approval of the Authority to Dispose, the Committee shall proceed with the disposal of the obsolete, damaged or cancelled accountable forms in accordance with existing COA rules and regulations.

4. The Committee shall prepare and submit a report and certificate of destruction to the Deputy Commissioner (Resource Management Group) after completion of every destruction by shredding of particular items or bulk of accountable forms stated in the approved authority.

5. The Committee shall convene and discharge its functions whenever the necessity therefore exists.

   All other orders which are inconsistent herewith, are hereby superseded.

   This order takes effect immediately.

(Original Signed)
JOEL L. TAN TORRES
Commissioner of Internal Revenue

N-5