

REVENUE MEMORANDUM ORDER No. 31-98 issued April 8, 1998 amends RMO No. 21-84 by defining the new composition of the Committee on Disposal of Specialized Accountable Forms in the Regional Offices. The Committee will now be composed of the following: a) the Assistant Regional Director, as Chairman; and b) Chiefs of the Finance Division and Administrative Division, as members. The BIR Regional Auditor and the Chief, Accountable Forms Division will be informed and requested to witness every disposal of obsolete, cancelled or spoiled specialized accountable forms in the Regional Offices. The Committee will proceed with the disposal of said accountable forms in accordance with the existing COA rules and regulations, except in the case of documentary stamps which will first undergo analysis by the BIR Laboratory in the National Office.