REVENUE MEMORANDUM ORDER No. 11-98 issued February 17, 1998 prescribes the audit policies and procedures in the audit of 1996 and 1997 Value-Added Tax returns. The following order of priority will be used in the audit: a) returns with claims for VAT credit/refund; b) break-even VAT returns; c) VAT returns with excess tax credit for any or all of the four quarters; d) VAT returns with quarterly gross sales/receipts of P1,000,000 and above for revenue districts in Metro Manila covered by Revenue Region Nos. 5, 6, 7 and 8 (Valenzuela, Manila, Quezon City and Makati), except Revenue District Office Nos. 35 - Romblon, 36 - Puerto Princesa/Palawan and 37 - San Jose, Occidental Mindoro; and e) quarterly gross sales/receipts of P500,000 and above for all other RDOs, including RDO Nos. 35, 36 and 37. VAT returns selected for audit by the investigating divisions under the Enforcement Service and VAT returns of taxpayers who availed of the Voluntary Assessment Program (VAP) under RMO No. 63-97, as amended, are excluded from the coverage of the Order, except VAT returns of taxpayers who availed of the VAP but whose availments were found to be substantially deficient.