

REVENUE MEMORANDUM ORDER NO. 11-2001 issued May 23, 2001 prescribes the policies and procedures for the decentralized issuance of clearance to Accountable Officers (AOs) in the Regional Offices. The Order covers issuance of clearance from cash collections, documentary stamps, science stamps, strip stamps and other accountable forms with money value accountabilities (1961 and onward).

The AOs are required to have an early/yearly reconciliation of his subsidiary ledger balances (1961 and onward) with the Finance Division of his Regional Office (RO). Audited cash book will be transmitted to the Finance Division of ROs concerned upon change of assignment.

The official signatories to the clearance will be the head of office of the clearing AOs/employees, the Chief of Finance Division of RO concerned and the Chief of the Revenue Accounting Division.