



Bringing In Revenues  
for Nation-Building

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



July 13, 2026

REVENUE MEMORANDUM ORDER NO. 024-2026

**SUBJECT :** Further Amendment to RMO No. 4-2023, as Amended, Redefining the Functions and Duties of the **Committee to Supervise the Printing of Specialized Accountable Forms**

**TO :** All Internal Revenue Officers, Employees and Others Concerned

**I. OVERVIEW**

In connection with the printing of specialized accountable forms, the *Committee to Supervise the Printing of Specialized Accountable Forms* in the National Office is hereby reconstituted as follows:

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|                  |   |                                                                                                   |
|------------------|---|---------------------------------------------------------------------------------------------------|
| Chairperson      | - | Assistant Commissioner<br>Administrative Service<br>or his/her authorized representative          |
| Vice-Chairperson | - | Chief, Accounting Division<br>or his/her authorized representative                                |
| Member           | - | Chief, Accountable Forms Division<br>or his/her authorized representative                         |
| Member           | - | Chief, Taxpayer Service Programs<br>& Monitoring Division or his/her<br>authorized representative |
| Witness          | - | Resident COA Auditor<br>or his/her authorized representative                                      |



Correspondingly, the Committee Chairperson and other members shall designate formally in writing any responsible official of their respective offices who shall represent them.

## II. FUNCTIONS & DUTIES

Said Committee shall discharge the following functions and duties:

1. Observe the procedures in the printing of accountable forms as set forth under COA Circular No. 78-35-A dated July 13, 1978 and other pertinent provisions of the Government Accounting Manual;
2. Supervise the printing of specialized accountable forms by ensuring compliance with the specifications and security features requirements stipulated by the BIR;
3. Ensure that all pressing, binding, reproduction and other related activities associated with the printing of accountable forms are solely and exclusively executed, managed and completed within the designated and controlled area located in the production premises of the Recognized Government Printer (RGP);
4. Coordinate with officials of the Accountable Forms Division in the conduct of physical inventory of accountable forms;
5. Ensure that there shall be no assigning, transferring nor sub-contracting of printing services pursuant to existing revenue issuances, applicable laws, rules and regulations;
6. Monitor and safeguard the deliveries of printed accountable forms, as scheduled;
7. Account for all proofs, trial sheets, spoilage, trimmings, film and plates upon completion of work orders. Oversee the scheduled disposal and ensure the destruction of the same through shredding, landfilling in a designated landfill facility or in such appropriate manner, as may be determined and approved by the Committee, to be witnessed by the authorized representatives of the RGP and the Resident COA Auditor or his/her duly authorized representative. Prepare and submit a duly signed Certificate of Destruction thereafter;
8. Submit reports to the Chief, Accountable Forms Division upon completion of the work order including accounting for the inclusive serial numbers of each printed accountable forms;
9. Control the printing machine, either by placing the necessary seal or appropriate lock whenever the plate is not removed from the printing machine or when it is not in actual operation. The seal, if any, must be signed by at least two (2) authorized officers of the BIR so that removal of which can be easily detected;
10. Count and record the actual quantity of all printed accountable forms in a logbook or any other recording materials before leaving the authorized printing premises, and upon reporting for official duty the following working day;

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11. Track the actual production logs to guarantee that only the exact and approved quantity of accountable forms is printed and that no unrecorded excess quantity is produced;
12. Conduct facility audits randomly by inspecting the authorized production area/printing premises to ensure strict access controls, adequate surveillance and monitoring systems, and secure handling protocols for highly-sensitive data are actively enforced.
13. Submit a formal report to the ACIR, Administrative Service, on any activity, incident, irregularity or circumstance discovered during the supervision and monitoring of printing operation that may compromise the security and proper control of BIR accountable forms. Such report shall serve as the basis for appropriate legal evaluation and for the determination of necessary actions, remedies or sanctions in accordance with existing laws, rules, regulations and contractual obligations; and
14. The Committee shall ensure that the provisions of RA No. 10173, also known as "Data Privacy Act of 2012", its Implementing Rules and Regulations, and all relevant issuances of the National Privacy Commission, shall be strictly observed during the performance of their official duties.

### III. REPEALING CLAUSE

All other orders and related revenue issuances, or parts thereof, which are contrary to or inconsistent herewith are hereby repealed, superseded and/or modified accordingly.

### IV. EFFECTIVITY

This Order shall take effect immediately.

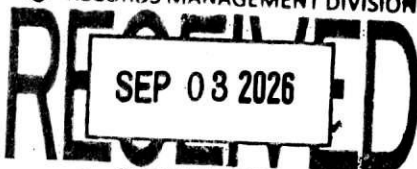


**CHARLITO MARTIN R. MENDOZA**  
Commissioner of Internal Revenue

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