

REVENUE MEMORANDUM ORDER No. 85-98 issued November 13, 1998 amends RMO No. 21-94 by defining the new composition of the Committee on Disposal of Specialized Accountable Forms in the National Office as follows: a) the Head Revenue Executive Assistant of the Internal Affairs Service or his duly authorized representative, as Chairman; b) the Assistant Chief of the Accountable Forms Division and the Chief of Revenue Disbursement Accounting Division or their duly authorized representatives, as members; and c) the resident COA Auditor in the BIR or his duly authorized representative, as witness. The Committee will appraise and conduct an inventory of all obsolete, damaged, cancelled accountable forms for disposal referred to it by the Chief, Accountable Forms Division and by other revenue accountable officers assigned in the National Office. Upon approval of the Authority to Dispose, the Committee will proceed with the disposal of forms in accordance with existing Commission on Audit (COA) rules and regulations.