

REVENUE MEMORANDUM ORDER NO. 14-2001 issued July 11, 2001 prescribes the guidelines and procedures in maintaining the records of accountabilities of revenue officers and employees on issued and transferred furniture, equipment, vehicle and other semi-expendable properties.

Only the heads of offices shall have the sole authority to requisition the said items through a duly accomplished Requisition and Issue Voucher. All accountable officers and employees to whom equipment has been issued for official use must submit the duly signed Memorandum Receipt/Invoice Receipt for Property to reflect such issuance immediately upon delivery of said items into their custody.

Any requisitioned/allocated item(s) claimed by/delivered to a requisitioning office may be re-issued only to another official or employee within the same office where the item(s) are located.