REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

November 07, 2005

REVENUE MEMORANDUM ORDER NO. 28-2005

SUBJECT : Documents For Approval And/Or Signature Submitted To The Office Of The Commissioner

TO : All Internal Revenue Officials And Personnel Concerned

I. OBJECTIVE

This Order is issued to prescribe the policy and uniform procedures in relation to all documents submitted or endorsed for approval and/or signature to the Office of the Commissioner.

As a matter of policy, it is necessary to identify the Office, including the officers and personnel concerned who caused the preparation, processing or review of all documents, in order to effectively monitor and establish the necessary safeguards to maintain the integrity and determine the accountability with regards to all official communications, documents and papers being routed within the Bureau.

II. GUIDELINES

A. The requirements under RMO No. 07-02 dated 12 April 2002, which provides that all internal revenue documents must indicate the Office Code of the preparing/originating Office must be strictly complied with.

B. All internal revenue documents/official papers must bear the signatures (short or full) with the corresponding letter initials of all concerned officers and personnel who acted upon, or whose approval and/or recommendation, are necessary before such documents are forwarded to the Office of the Commissioner.

C. Further, all relevant attachments which are necessary to enable the Office of the Commissioner to properly review and evaluate the said documents must be included prior to the transmittal to the Office of the Commissioner.

III. PROCEDURES

A. Office Code Symbols

To ensure strict compliance herewith in relation to RMO No. 07-02, the Receiving Section of the Office of the Commissioner shall not receive documents, unless the appropriate Office Code symbols of the originating office are properly indicated. If for any reason, they are received by the Receiving Section, the same shall not be considered as having been officially transmitted to, and received by, the Office of the Commissioner and may, at the latter's discretion, be returned to the originating office so that the necessary rectifications can be made in accordance with this Order.

B. Official List and Signatures of Officers and Personnel

To ensure that prior review by officers and personnel concerned of documents submitted to the Office of the Commissioner are properly undertaken, the following requirements shall be strictly complied with:

1. All Offices in the National Office, including Task Forces, Technical Working Committees or Groups, such as but not limited to RATE, through their respective Division Chief, Head and Chairman, as the case may be, shall submit to the Office of the Commissioner, official listing/s of officers and personnel under their respective jurisdictions, indicating the following details in separate columns: full names of each officer and personnel listed in chronological order according to the hierarchy of their positions, their official position and designation, if any, their three-letter initials, specimen of their full signatures, and specimen of their short signatures.

   For purposes of uniformity, please refer to Annex "A" hereof for the standard format for this requirement.

   The submission of official listings of officers and personnel herein required to the Office of the Commissioner, shall be coursed through their respective Deputy Commissioners in the case of the Divisions; and through the respective Heads or Chairmen in the case of Task Forces, Committees or Groups. In the case of the Legal and Inspection Group, the required submission shall be coursed through the Assistant Commissioner heading the Service.

   All the aforesaid listings as coursed through the Deputy Commissioners, Heads or Chairmen, as the case may be, shall be reviewed, compiled and submitted to the Office of the Commissioner no later than *15 November 2005*.

2. The Revenue Regional Director, Revenue District Officers and Division Chiefs of each Revenue Region shall likewise submit the official listings of

officers and personnel under their respective jurisdiction, with the required details referred to in item 1 above using the standard format provided in Annex "A" hereof. Such submissions by the Revenue Regional Director, Revenue District Officers and Division Chiefs of each Region to the Office of the Commissioner shall be coursed through the Deputy Commissioner-Operations Group.

The said listings shall be reviewed and compiled by the Office of the Deputy Commissioner-Operations Group, and the same shall be submitted to the Office of the Commissioner no later than *22 November 2005*.

3. Should there be any change in the composition or hierarchy in any of the Offices, Committees or Groups, Regions, Revenue Districts in the future, an updated list shall likewise be immediately submitted to the Office of the Commissioner. This requirement likewise covers any committee or group that may be constituted or reconstituted in the future.

C. Signature Page of the Second Copy of Documents

Except in documents wherein the full names and signatures of pertinent officers and personnel are required by the nature thereof, all internal revenue documents/official papers which are endorsed for the approval and/or signature of the Office of the Commissioner must bear the three-letter initials of all officers and personnel concerned, together with their respective signatures (short or full), in the order of hierarchy in their respective office, committee or group as the case may be, at the left-hand bottom corner of the second copy. The first signatory shall indicate his item or designation, including the Office Code where the document is originating.

Illustration No. 1:

In the case of a Revenue Travel Assignment Order, the second copy should bear the following details and signatures of officers and personnel:

Chief of Staff	
NLL	*(sig.)*
LVR	*(sig.)*
CGP	*(sig.)*
EVD	*(sig.)*
NZN	*(sig.)*
BQP	*(sig.)*
ISB	*(sig.)*
RMC (Personnel Officer)	*(sig.)*

Illustration No. 2:

In the case of a revenue ruling originating from the Law Division which is required to be signed by the Commissioner, the second copy of the document should bear the following details and signatures of concerned officers and personnel:

Chief of Staff	*(sig.)*
CIR Reviewer	*(sig.)*
DCIR	*(sig.)*
DCIR Reviewer	*(sig.)*
JHR	*(sig.)*
(ACIR Reviewer-indicate the initial)	*(sig.)*
PMB	*(sig.)*
HAP	*(sig.)*
MMC	*(sig.)*
DJL	*(sig.)*
GPS (Action Attorney)	*(sig.)*

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The signature of the officers and personnel concerned shall signify that he or she has acted, processed, reviewed and finally recommends, the same for the approval of the Commissioner.

For purposes hereof, the highest ranking officer indicated in the documents for approval shall ensure that such documents bear the signatures of all concerned officers or personnel who should have reviewed the same before him or her, and that they are properly indicated in accordance with the requirements of this Order, before such documents are elevated to the Office of the Commissioner.

D. Relevant Attachments

All relevant documents that are necessary to enable the Office of the Commissioner to be fully apprised of the matter submitted for the approval and signature, must be included and attached to the documents submitted, *e.g.*, in the case of rulings, all supporting documents including all the rulings used as a the basis of the draft ruling shall be attached.

IV. RECOMMENDATION

All Deputy Commissioners, Assistant Commissioners and Regional Directors signing by virtue of a delegated authority are advised to follow the same procedure.

V. REPEALING CLAUSE

All issuances which may be inconsistent herewith are hereby amended accordingly.

VI. EFFECTIVITY

This Order shall take effect immediately. Henceforth, all documents for which the approval and signature of the Commissioner are to be obtained shall be officially submitted and received by the Receiving Section of the Office of the Commissioner and should strictly comply with the requirements of this Order.

(Original Signed)
JOSE MARIO C. BUÑAG
OIC-Commissioner