REVENUE MEMORANDUM ORDER NO. 19-2004 issued on April 6, 2004 amends certain provisions of Revenue Memorandum Order (RMO) No. 39-94 relative to the authorized signatories in the tax refund payroll (TRP) and TRP summary.

Under Section III.B.7 of RMO No. 39-94, the Chief, Assessment Division certifies on the TRP and TRP Summary as to the necessity and lawfulness of the expenses as well as to the correctness of the information. Since the refundable 1700 returns are not transmitted and reviewed by the Assessment Division and that dockets of other refundable tax returns duly approved by the Assessment Division are forwarded to the Information Systems Operation Service (ISOS) for the generation of the TRP and TRP Summary, the former cannot attest to the correctness of the information contained therein; neither can it certify that the amounts appearing therein are necessary and lawful.

In view of the foregoing, the Head of ISOS/designated ISOS official will certify as to the correctness of the information appearing in the TRP as well as certify on the space provided in the TRP Summary that the expenses are necessary and lawful before forwarding the said documents to the Administrative Division.