REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City

April 2, 2007

REVENUE MEMORANDUM ORDER NO. 6-2007

SUBJECT  :  Authorized Signatories to Documents Relative to Disbursement of Funds Out of the “BIR-Grant for Strengthening of Revenue Administration and Collection Efficiency” under World Bank IDF Grant TF056828-Ph.

TO  :  All Internal Revenue Officers and Others Concerned

I.  BACKGROUND

The “BIR-Grant for Strengthening of Revenue Administration and Collection Efficiency” is a three-year undertaking that will be financed through a grant extended to the Republic of the Philippines by the World Bank under World Bank IDF Grant TF056828-Ph (hereafter, the “WB-IDF Grant” for brevity).

II.  OBJECTIVES

This Order is issued to:

1. Designate authorized signatories to documents relative to the disbursement of funds out of the WB-IDF Grant, and thereby delineate clearly the responsibilities and accountabilities of the revenue officials concerned;

2. Streamline the process relative to the disbursement of funds, and thereby avoid delays in the implementation of the project;

3. Confirm and ratify signed documents relative to the disbursements of funds previously signed by OIC-DCIR Norma L. Lipana as Head of the Financial and Management Unit (“FMU”) pursuant to Revenue Special Order (“RSO”) No. 32-2007 prior to her retirement from the Bureau of Internal Revenue (“BIR”).

III.  POLICIES

A. The documents with particulars listed below relative to the funds initially disbursed out of the WB-IDF Grant which were signed by OIC-DCIR Norma L. Lipana as Head of the FMU pursuant to RSO No. 32-2007, are hereby confirmed and ratified:

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<th>Pre-Planning Workshop</th>
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<td>Check No.</td>
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The aforesaid disbursements were previously pre-cleared with the official representative of the World Bank, and the authority of the signatories thereto approved by the Secretary of Finance (DOF) through the letter dated August 11, 2006.

B. With the retirement of OIC-DCIR Lipana, and her replacement as Head of the FMU by OIC-ACIR Zenaida B. Chang pursuant to RSO No. 211-2007, henceforth, for documents which shall be processed and issued by the FMU relative to the said WB-IDF Grant, the following revenue officials are hereby designated as authorized signatories to the specific documents identified below:

1.) Disbursement Voucher

| Box A (Certification of Cash Availability and completeness of supporting documents) | Chief, Accounting Division  
|                                                                                     | Teresa A. Cancino |
| Box B (Approval)                                                                   | Project Director  
|                                                                                     | OIC-DCIR Lucita G. Rodriguez |

2.) Obligation Request

| Box A (Certification that Supporting Documents are Valid, Proper and Legal) | One who has direct supervision of the activity |
| Box B (Certification of Availability of Allotment and Obligations Incurred) | Chief, Budget Division  
|                                                                         | Ma. Victoria B. Villena |

3.) Check/s and Authority to Debit Advice (ADA)

| Cashier                          | Ms. Beatriz dela Cruz, GSD |
| Signatory                        | OIC-ACIR Zenaida B. Chang |
| Counter-Signatory                | Project Director  
|                                  | OIC-DCIR Lucita G. Rodriguez |

4.) Application for Withdrawal – Annex “A”

The application for Withdrawal shall be signed by OIC- DCIR Lucita G. Rodriguez or OIC-ACIR Zenaida B. Chang.

IV. Effectivity

This Order takes effect upon approval.

(Original Signed)

JOSE MARIO C. BUÑAG
Commissioner of Internal Revenue