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

June 5, 2018

REVENUE MEMORANDUM CIRCULAR NO. 47-2018

SUBJECT: Circularizing the Reportorial Requirements of Revenue Regional Offices to the Internal Affairs Service

TO: All Revenue Officials and Employees Concerned

Under Revenue Administrative Order (RAO) No. 2-2014, the Internal Affairs Service (IAS) has the function to develop and implement policies and administer work programs, standards, guidelines and procedures, including forms relative to this; to provide functional directions to all divisions under the Service and to regional and district offices relative to the abovementioned functions; to coordinate with concerned offices in the implementation of the said functions; to monitor and coordinate the activities of the Regional Investigation Divisions (RIDs) of the Regional Offices pertaining to the fact-finding investigation of administrative cases of Bureau personnel; and to consolidate and/or prepare prescribed reports for submission to the offices concerned.

The Regional Offices have been required to submit Monthly Reports to the IAS regarding the handling and disposition of administrative complaints and charges. Observing that some regions do not regularly forward these reports, the Commissioner of Internal Revenue reiterated the submission of pertinent Reports by the Regional Offices to the IAS in his Memorandum dated December 11, 2017 and the sanction for non-compliance.

It has been further observed that the contents of submitted reports from the Regional Offices have varying formats. Therefore, this Circular is being issued to disseminate the revised formats of the reports required to be submitted to IAS by concerned offices in the Revenue Regions in order to facilitate the collation for database purposes and integration of these reports in the IAS.

A. Assignment of Control Reference Number for Complaints; Administrative Case Numbers for Formal Charges

1. For purposes of proper recording and tracking, every administrative complaint received and recorded by the RID shall be assigned with a control number:

   Complaint Reference No. (Serial No.) – (Year Received)
   ➢ CRN 001-2018
   ➢ CRN 001-2019
2. In the Legal Division, every Formal Charge received and recorded shall be assigned with a case number complying with Section 1, Rule IX, Revenue Memorandum Order (RMO) No. 19-2011.

BIR-RR(Region No.) Admin. Case No. (Serial No.) - (Last 2 digits of the year it was filed)
- BIR-RR01-Admin. Case No. 001-2018
- BIR-RR01-Admin. Case No. 001-2019

B. Uniform Format of Reports and Attachments

The reports to be submitted to the IAS shall conform to the formats hereto appended as Annexes with sample entries.

### REGIONAL INVESTIGATION DIVISION (RID)

<table>
<thead>
<tr>
<th>Reports</th>
<th>Annex</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Monthly Accomplishment Report on Administrative Cases</td>
<td>A</td>
</tr>
<tr>
<td>Attachments:</td>
<td></td>
</tr>
<tr>
<td>a) List of Complaints, denunciations Investigated &amp; Evaluated</td>
<td>A-1</td>
</tr>
<tr>
<td>b) List of Formal Charges Issued</td>
<td>A-2</td>
</tr>
<tr>
<td>c) List of Cases Forwarded to Internal Affairs Service</td>
<td>A-3</td>
</tr>
<tr>
<td>d) List of Administrative Cases Closed</td>
<td>A-4</td>
</tr>
<tr>
<td>2. Monthly Inventory of Pending Cases For Fact Finding / Preliminary Investigation</td>
<td>B</td>
</tr>
</tbody>
</table>

### LEGAL DIVISION

<table>
<thead>
<tr>
<th>Reports</th>
<th>Annex</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Monthly Accomplishment Report on Administrative Cases</td>
<td>C</td>
</tr>
<tr>
<td>2. Monthly Inventory of Decisions Approved &amp; Implemented</td>
<td>C-1</td>
</tr>
</tbody>
</table>

### FINANCE DIVISION

<table>
<thead>
<tr>
<th>Report</th>
<th>Annex</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Monthly List Of Revenue Collection Officer (RCOs) With Unreported/Unremitted Collections</td>
<td>D</td>
</tr>
</tbody>
</table>

C. Prompt Submission to the Internal Affairs Service

The monthly reports should be submitted no later than the 15th of the next following month both for hard and soft copies.

**INTERNAL AFFAIRS SERVICE**
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D. Confidential Top Sheet

Hard copies of Monthly Reports and Indorsements of administrative case dockets, bearing reports of the fact finding investigation conducted on complaints in the nature of grave and less grave offenses, forwarded or transmitted to the IAS shall contain a Confidential Top Sheet as required under RMO No. 12-2014.

All revenue officials and employees are hereby enjoined to give this Circular as All revenue officials and as wide a publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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