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

February 12, 2013

REVENUE ADMINISTRATIVE ORDER NO. 1-2013

SUBJECT : ORGANIZATION AND FUNCTIONS OF THE INTERNAL AFFAIRS SERVICE, ITS DIVISIONS AND SECTIONS

TO : All Internal Revenue Officials and Employees

I. OBJECTIVE:

This Order defines the organization and functions of the Internal Affairs Service including its divisions and their sections pursuant to the Rationalization Plan under Executive Order No. 366.

II. ORGANIZATION:

The Internal Affairs Service shall be under the direct supervision of the Deputy Commissioner for Legal Group. It shall be headed by an Assistant Commissioner and shall be composed of the following divisions with their respective sections:

A. Internal Investigation Division
   1. Anti-Graft and Investigation Section
   2. Security and Inspection Section

B. Personnel Adjudication Division
   1. Hearing Panel Section I
   2. Hearing Panel Section II
   3 Hearing Panel Section III

III. FUNCTIONS:

INTERNAL AFFAIRS SERVICE

1. Performs staff, advisory and consultative functions relative to preliminary/fact-finding investigation and prosecution, formal investigation/hearing of administrative cases filed against revenue personnel and the security program of the Bureau, as well as the implementation of the anti-corruption program under the Integrity Development Action Plan (IDAP);

2. Formulates policies and administers work programs, standards, guidelines and procedures, including forms relative to the abovementioned functions;

3. Formulates, implements and monitors the anti-corruption programs/projects, including other matters covered under the IDAP;

4. Conducts preliminary fact-finding investigation and prosecution of administrative cases filed against revenue personnel;

5. Conducts formal investigation/hearing of administrative charges formally filed against erring revenue personnel;

6. Prepares and recommends appropriate actions/decisions on administrative cases heard;

7. Implements physical security program to safeguard personnel, records, equipment, installation and other properties of the Bureau;

8. Provides guidance and operational direction to all divisions under the Service relative to the abovementioned functions;

9. Coordinates with proper offices in the implementation of the abovementioned functions;

10. Monitors, evaluates and improves programs and activities under the responsibility of the Service;

11. Reviews, recommends and/or approves all reports and other actions of the divisions under the Service;

12. Monitors and coordinates the activities of the Regional Investigation Divisions of the Regional Offices pertaining to the fact-finding investigation of administrative cases of Bureau personnel;

13. Consolidates and/or prepares prescribed reports for submission to the offices concerned; and

14. Performs other functions as may be assigned.

A. Internal Investigation Division

1. Formulates and implements policies, work programs, standards, guidelines and procedures, including forms, relative to the preliminary/fact finding investigation and prosecution of administrative

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cases filed against revenue personnel and the physical security program of the Bureau;

2. Maintains systematic records of all administrative cases handled by the Division, courts and Civil Service Commission decisions, resolutions and doctrines on administrative cases;

3. Coordinates with the proper offices in the implementation of the abovementioned functions thru the Assistant Commissioner, Internal Affairs Service;

4. Prepares prescribed reports for submission to the offices concerned;

5. Prepares revenue issuances relative to the abovementioned functions; and

6. Performs other functions as may be assigned.

1. Anti-Graft and Investigation Section

1.1. Evaluates the merits of all denunciations/complaints and reports against revenue officials and employees involving violations of the provisions of the Administrative Code of 1987 (EO 292) and the Omnibus Rules Implementing Book V of the said Code and related Civil Service Laws, the Code of Conduct and Ethical Standards of Public Officials and Employees (RA 6713), the Law on Sexual Harassment (RA 7877), Anti-Graft and Corrupt Practices Act (RA 3019), Revised Code of Conduct as implemented by RMO 53-2010, illegal enrichment cases and other allied laws, administrative issuances, regulations and directives, and conducts the necessary investigation and prosecution thereon;

1.2. Investigates all allegations of fraud or falsification or those involving misrepresentation or misdeclaration in the personal data of BIR employees in their 201 files such as status, age, educational qualification, Board/Bar/Civil Service eligibility, and other pertinent data as may be referred for investigation;

1.3. Investigates matters regarding the failure of concerned revenue personnel to correct and/or submit his/her Statement of Assets, Liabilities and Networth and Disclosure of Business Interests & Financial Connections as mandated by law;

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1.4. Conducts integrity monitoring and investigation as may be directed to determine whether the Bureau personnel are personally benefiting from taxpayers and their representatives, or from suppliers or others with whom the Bureau transacts official business;

1.5. Conducts spot-checking of revenue personnel to ascertain compliance with the Civil Service Laws and Revised Code of Conduct for Revenue Officials and Employees;

1.6. Collates and evaluates pieces of evidence gathered after the investigation; If prima facie case exists, prepares the appropriate Formal Charge/s and/or Preventive Suspension Order/s, if warranted, against revenue personnel concerned for consideration and approval of the Commissioner of Internal Revenue; If no prima facie case exists, prepares a closing memorandum for consideration and approval of the Deputy Commissioner, Legal Group, detailing therein the facts and the law upon which it is based and attaching therein pertinent records or documents;

1.7. Refers the entire rollo of the administrative cases with the approved Formal Charges against revenue personnel to the Personnel Adjudication Division and retains certified photocopies of said dockets for the formal investigation or hearing, and acts as prosecutor in the proceedings of the said administrative cases;

1.8. Refers the matter to the concerned Revenue Regional Director for the filing of the appropriate criminal case in case there are factual and legal bases therefor;

1.9. Processes and issues clearance and certification of no pending administrative case for revenue personnel; and

1.10. Performs other functions as may be assigned.

2. Security and Inspection Section

2.1 Oversees the implementation of approved physical security program and measures for the safeguarding of the personnel, records, supplies and materials, facilities and building of the Bureau, particularly its computers and other communication equipment;

2.2 Ensures that the security guards assigned in the Bureau perform their duty in accordance with the terms and conditions of the

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contract entered into between the BIR and the private security agency contractor;

2.3 Requires the submission of incident/spot reports by the private security agency, if necessary, and validates the same;

2.4 Conducts spot-checking of assigned security guards on duty;

2.5 Verifies the authenticity/correctness of the Summary Report of Attendance of Security Guards and other related documents for submission to the Accounting Division for Billing Statement purposes;

2.6 Prepares and submits pertinent documents for security service contract requirement to the Bids and Awards Committee as required under R.A. 9184;

2.7 Coordinates with other government agencies on security matters; and

2.8 Performs other functions as may be assigned.

B. Personnel Adjudication Division

1. Formulates and implements policies, work programs, standards, guidelines and procedures, including forms governing formal investigation/hearing of administrative cases of Bureau personnel for speedy, fair and judicious disposition of cases;

2. Ensures the proper conduct of administrative investigation/hearing without necessarily adhering strictly to the ethical rules of procedure and evidence applicable to judicial proceedings;

3. Prescribes and enforces rules and regulations to carry out its mandate;

4. Maintains a systematic compilation and computerized files and digest of decisions and doctrines of court and administrative bodies;

5. Coordinates with the proper offices and agencies of government in the implementation of the abovementioned functions;

6. Prepares prescribed reports for submission to the offices concerned;

7. Prepares revenue issuances relative to the abovementioned functions; and

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8. Performs other functions as may be assigned.

Hearing Panel Sections I, II and III

1. Conducts hearing of administrative charges filed by the Regional Offices, Formal charges prepared by the Anti-Graft and Investigation Section and approved by the Commissioner of Internal Revenue, including sworn written complaint by any person involving illegal enrichment cases against revenue personnel, violations of Anti-Graft and Corrupt Practices Act, offenses punishable under the Administrative Code of 1987 (EO 292), Civil Service laws and regulations and existing revenue laws, Revised Code of Conduct, rules, regulations and memoranda circulars;

2. Causes the service of the approved formal charge/s and/or preventive suspension order/s and other notices to the respondent/s and/or through his/her office;

3. Evaluates testimonies of witnesses, as well as evidence presented during formal investigation/hearing submitted by the Internal Investigation Division, acting as prosecutor, or those filed by respondent/s or his/her lawyer/s;

4. Conducts studies and researches and issues resolutions on all questions that may arise during formal investigation, including issues on existing jurisprudence and principles on administrative law and adjudication;

5. Prepares and recommends appropriate actions/decisions on administrative cases pending before it;

6. Serves the approved decision/resolutions to the Internal Investigation Division, respondent/s Regional Office, Personnel Division, Accounting Division and other concerned offices;

7. Processes and issues clearance and certification of employees of pending administrative case; and

8. Performs other functions as may be assigned.

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IV. REPEALING CLAUSE:

All issuances or portions thereof not consistent with the provisions of this Order are hereby repealed or amended accordingly.

V. EFFECTIVITY:

This Order shall take effect immediately.

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue
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Approved:

CESAR V. PURISIMA
Secretary of Finance
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