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

August 7, 2014

REVENUE ADMINISTRATIVE ORDER NO. 2-2014

SUBJECT : ORGANIZATION AND FUNCTIONS OF OFFICES UNDER THE NATIONAL OFFICE PER EO 366

TO : All Internal Revenue Officials and Employees

I. OBJECTIVE:

This Order defines the organization and functions of all Services/Offices including its divisions and sections pursuant to the Rationalization Plan under Executive Order No. 366.

II. ORGANIZATION:

The BIR National Office shall be composed of the following Groups/ Services/Offices:

Office of the Commissioner

A. Planning and Management Service
   1. Planning and Programming Division
   2. Management Division
   3. Research and Statistics Division

B. Large Taxpayers Service
   1. Regular LT Audit Division I
   2. Regular LT Audit Division II
   3. Regular LT Audit Division III
   4. Excise LT Audit Division I
   5. Excise LT Audit Division II
   6. Excise LT Field Operations Division
   7. Excise LT Regulatory Division
   8. LT Assistance Division
   9. LT Document Processing and Quality Assurance Division
   10. LT Collection Enforcement Division
   11. LT Performance Monitoring and Programs Division
   12. LT Division – Makati
   13. LT Division - Cebu

C. Project Management and Implementation Service
   1. Project Development and Management Division
   2. Project Monitoring and Evaluation Division

D. Performance Evaluation Division

Office of the Deputy Commissioner – Operations Group

A. Assessment Service
   1. Assessment Programs Division
   2. Audit Information, Tax Exemption & Incentives Division
   3. Assessment Performance Monitoring Division
   4. VAT Credit Audit Division
   5. Tax Audit Review Division

B. Collection Service
   1. Collection Programs Division
   2. Collection Performance Monitoring Division
   3. Accounts Receivable Monitoring Division
   4. Revenue Accounting Division
   5. Miscellaneous Operations Monitoring Division

C. Client Support Service
   1. Public Information and Education Division
   2. Taxpayer Service Programs and Monitoring Division
   3. Internal Communications Division
   4. Customer Assistance Division (BIR Contact Center)

Office of the Deputy Commissioner – Legal Group

A. Legal Service
   1. Legal and Legislative Division
   2. Appellate Division
   3. International Tax Affairs Division

B. Enforcement and Advocacy Service
   1. Litigation Division
   2. Prosecution Division
   3. National Investigation Division

C. Internal Affairs Service
   1. Internal Investigation Division
   2. Personnel Adjudication Division

Office of the Deputy Commissioner – Information Systems Group

A. Information Systems Project Management Service
   1. Information Technology (IT) Contract Management Division
   2. Security Management Division
   3. Taxpayer Service Systems Division
   4. Business Intelligence Division
   5. Administrative Systems Division

B. Information Systems Development and Operations Service
   1. Information Technology (IT) Planning and Standards Division
   2. Systems Development Division
   3. Data Warehousing and Systems Operations Division
   4. Network Management and Technical Support Division

C. Revenue Data Center
   1. Computer Operations, Network and Engineering Division
   2. Facilities Management Division

Office of the Deputy Commissioner – Resource Management Group

A. Human Resource Development Service
   1. Personnel Division
   2. Training Management Division
   3. Training Delivery Division

B. Finance Service
   1. Budget Division
   2. Accounting Division

C. Administrative Service
   1. Procurement Division
   2. General Services Division
   3. Property Division
   4. Accountable Forms Division
   5. Records Management Division

III. FUNCTIONS:

OFFICE OF THE COMMISSIONER

PLANNING AND MANAGEMENT SERVICE

1. Performs staff, advisory and consultative functions relative to the Bureau's strategic and operational planning, accomplishment reporting, monitoring and office performance evaluation, organization, staffing standards and manpower requirements, procedures and reports review including internal control systems, issues and concerns of regional offices needing action / policy direction at the National Office, risk management, revenue forecasting, statistical work and review, assessment and monitoring of the effect of economic policies on tax revenues;

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

3. Identifies risks and recommends possible mitigating action plan;

4. Provides policy guidance and operational directions to BIR relative to the abovementioned functions;

5. Coordinates with concerned offices in the implementation of the abovementioned functions;

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

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

8. Consolidates and/or prepares prescribed reports for submission to the concerned Bureau offices, National Government agencies, and private organizations / stakeholders; and

9. Performs other functions as may be assigned.

A. Planning and Programming Division

1. Formulates policies, standards, work programs, guidelines and procedures, including forms relative to agency scorecard development, strategic and operational planning, performance monitoring, accomplishment reporting and evaluation of programs and projects;

2. Conducts strategic and operational planning sessions, top and middle-level management conferences, executive/functional meetings, and other similar activities;

3. Acts as liaison with other government agencies involving medium-term and long-term planning and research on plans and programs;

4. Oversees the preparation, publication, and distribution of the Bureau's Annual Report;

5. Prepares reports/presentation materials required by external offices and assists the Commissioner in attendance at various fora with other government agencies relative to the abovementioned functions;

6. Prepares prescribed reports for submission to offices concerned;

7. Prepares revenue issuances relative to the abovementioned functions;

8. Coordinates with concerned offices in the implementation of the abovementioned functions; and,

9. Performs other functions as may be assigned.

1. Strategic and Operational Planning Section

1.1. Prepares all necessary documents/materials relative to the conduct of strategic and/or operational planning sessions;

1.2. Prepares all necessary requirements, organizes and conducts directors' conferences, executive/functional meetings and other similar activities as may be required;

1.3. Prepares and updates, when necessary, the Bureau's Strategic Statements and Plans/Programs, and/or Operational Plans;

1.4. Provides assistance in the preparation of the work plans of offices in the National Office and the Revenue Regions;

1.5. Provides data required by the Presidential Management Staff (PMS) and the Department of Finance (DOF) as inputs to the preparation of updates for SONA/Presidential Directives;

1.6. Prepares reports and submits to concerned offices/agencies; and

1.7. Performs other functions as may be assigned.

2. Accomplishment Reporting and Monitoring Section

2.1. Monitors the submission of the Accomplishment Reports of Services/Offices in the National and Regional Offices;

2.2. Consolidates accomplishment reports submitted by various BIR offices and prepares corresponding consolidated reports;

2.3. Prepares summary reports and other reports relative to the accomplishment of the Bureau;

2.4. Coordinates with the concerned offices and gathers inputs to the preparation, publication, and distribution of the BIR Annual Report;

2.5. Provides data required by the National Economic Development Authority (NEDA) as inputs to the preparation of updates for development plans and public investment programs;

2.6. Coordinates with the concerned offices relative to the responses to requests for data and other information by internal and external stakeholders; and

2.7. Performs other functions as may be assigned.

3. Performance Planning and Management Section

3.1. Develops the Agency Scorecard which reflects the strategic objectives, performance indicators, formula, targets, and programs/initiatives of the Bureau;

3.2. Acts as secretariat for all meetings/conducts relative to Agency Scorecard;

3.3. Monitors the execution of strategic initiatives, identifies gaps, documents the same, and provides feedback to top management;

3.4. Prepares the required periodic accomplishment reports relative to the agency Scorecard;

3.5. Monitors the execution of annual and semestral accomplishments on identified performance indicators in the Agency Scorecard and the Major Final Outputs (MFOs);

3.6. Conducts regular review of the Agency Scorecard;

3.7. Designs and oversees the execution of a comprehensive plan, that will include the content and methodology, to communicate the strategies to both the external and the internal stakeholders; and

3.8. Performs other functions as may be assigned.

4. Office Performance Monitoring and Review Section

4.1. Develops/Updates and implements the Office Performance Management System (OPMS) for the Bureau;

4.2. Monitors the compliance of the various Bureau offices relative to the implementation of the Office Performance Management System;

4.3. Consolidates and prepares management reports on the performance rating of all offices in the National and Revenue Regions relative to the implementation of the approved Key Performance Indicators (KPIs);

4.4. Assists in the conduct of focused group discussions with measure owners/task force heads/concerned officials on recommended revisions on KPIs, targets, baselines, and programs/initiatives;

4.5. Coordinates with all offices in the development of the automated system for the office performance management system;

4.6. Prepares ad hoc reports relative to the office performance measures of BIR offices; and

4.7. Performs other functions as may be assigned.

B. Management Division

1. Formulates policies, standards, work programs, guidelines and procedures, including forms relative to organization, staffing standards and requirements, procedures and reports review including internal control systems, issues and concerns of regional offices needing action and/or policy direction from the National Office, and risk management in the Bureau;

2. Conducts study on organization and staffing requirements of the Bureau;

3. Conducts management review of Bureau offices to ascertain strict compliance with prescribed systems, procedures/processes; and to assess the effectiveness of existing internal control systems, and recommend improvements therein, if necessary;

4. Oversees the preparation/updating of the BIR Operations Manual for all services/offices;

5. Develops new and improved management systems, monitors/supervises the implementation of such improvements, and recommends the conduct of appropriate training, if necessary;

6. Takes appropriate action on the Performance Evaluation Division's audit findings that may be considered as indications of weaknesses in the internal control system;

7. Coordinates the risk management efforts of the Bureau;

8. Assists the Regional Offices in addressing their reported issues and concerns requiring National Office action and /or policy direction;

9. Prepares prescribed reports for submission to offices concerned;

10. Prepares revenue issuances relative to the abovementioned functions;

11. Coordinates with concerned offices in the implementation of the abovementioned functions; and,

12. Performs other functions as may be assigned.

1. Organization and Manpower Planning Section

1.1. Conducts organizational review of existing structure vis-à-vis the Bureau's mission and vision statements, required processes and stakeholder requirements to define areas for improvement;

1.2. Prepares proposed organizational structure/Table of Organization (T.O.) based on review conducted;

1.3. Studies the quantitative & qualitative manpower requirements of Bureau offices;

1.4. Assists the services/offices in the preparation of their Revenue Administrative Orders (RAOs) on Organization and Functions following prescribed guidelines and approved T.O.;

1.5. Updates Office Codes, as may be necessary;

1.6. Conducts management review of the organizational structure and manpower requirement of Bureau offices;

1.7. Conducts studies concerning requests for creation/transfer/merger or consolidation/abolition of Bureau offices and prepares reports/recommendations thereon, including the appropriate implementing orders when necessary;

1.8. Develops and/or reviews the staffing standards of the Bureau; and

1.9. Performs other functions as may be assigned.

2. Process Review Section

2.1. Undertakes management review of Bureau offices and prepares necessary report;

2.2. Evaluates findings submitted by the Performance Evaluation Division and prepares necessary recommendations and/or proposals in order to strengthen the Bureau's internal control system;

2.3. Coordinates the preparation/updating of the Operations Manual of the different services/offices of the Bureau; and

2.4. Performs other functions as may be assigned.

3. Reports Monitoring Section

3.1. Monitors the submission of Minutes of Staff Meeting and prepares necessary reminder and/or compliance memo;

3.2. Evaluates Minutes of Staff Meetings submitted by the Regional Offices (ROs) to ascertain concerns/issues requiring National Office (NO) action and / or policy directions, and prepares the necessary referral memo to the appropriate Bureau office(s);

3.3. Undertakes necessary follow-up for actions to be taken by offices concerned relative to issues elevated by the ROs that require NO attention;

3.4. Prepares reports regarding referral memos issued/referred and resolved; and

3.5. Performs other functions as may be assigned.

4. Risk Management Section

4.1. Formulates policies and guidelines on risk management;

4.2. Coordinates risk management in the BIR in coordination with the concerned Bureau officials;

4.3. Monitors and reviews the effectiveness of recommended action to mitigate risks;

4.4. Prepares and/or maintains a Risk Management manual;

4.5. Organizes and conducts briefings/seminars to update all Bureau personnel on new developments in Risk Management;

4.6. Maintains/updates risk management database;

4.7. Prepares required reports for top management; and

4.8. Performs other functions as may be assigned.

C. Research and Statistics Division

1. Formulates policies, standards, work programs, guidelines and procedures, including forms relative to revenue forecasting and goal allocation, statistical reporting and analysis, profiling, surveys and research;

2. Gathers and maintains an inventory of statistical data relative to revenue forecasting, goal allocation, statistical reporting and analysis, profiling, surveys and research;

3. Undertakes and/or participates in special studies to improve statistical operations relative to the Division's functions;

4. Assists the Commissioner and Deputy Commissioners in various fora relative to any statistical and other numerical data requirements;

5. Prepares and releases statistical reports to authorized internal and external users in accordance with prescribed guidelines and procedures as required by top management;

6. Coordinates with concerned offices in the implementation of the abovementioned functions;

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

8. Performs other functions as may be assigned.

1. Profiling and Statistics Section

1.1. Formulates and prepares the methodology to establish profiles, by industry and implementing office;

1.2. Gathers and maintains statistical data for profiling, policy and decision-making purposes;

1.3. Maintains inventory of statistical data from BIR Form 12.09 and BIR Form 1770;

1.4. Summarizes statistical reports from the Bureau's offices for submission to concerned offices;

1.5. Prepares statistical reports needed by internal and external offices/users;

1.6. Organizes and conducts briefings/updates on the preparation of statistical reports (i.e. BIR Forms 1209, 1770, etc.);

1.7. Creates and maintains the handbook of Alphanumeric Tax Codes (ATCs); and

1.8. Performs other functions as may be assigned.

2. Statistical Analysis Section

2.1. Gathers and monitors economic indicators/trends that may affect the Bureau's revenue performance;

2.2. Analyzes revenue collection performance in relation to current economic factors/indicators;

2.3. Prescribes statistical reports for submission by offices concerned based on internal issuances with revenue impact;

2.4. Prepares statistical report(s) on economic indicators and trends needed by concerned offices in the Bureau; and

2.5. Performs other functions as may be assigned.

3. Forecasting and Goal Allocation Section

3.1. Develops revenue forecasting models and prepares revenue forecasts as basis for management decision;

3.2. Gathers and monitors data which shall be used to allocate the annual collection goal among the implementing offices;

3.3. Develops methodologies and prepares goal allocations by implementing unit, by period and by tax type;

3.4. Estimates the impact of proposed tax measures, as required, based on data from the BIR Integrated Tax System, reports from implementing offices and other management reports; and

3.5. Performs other functions as may be assigned.

4. Surveys and Research Section

4.1. Supervises and monitors the conducts of surveys in accordance with the requirements of BIR offices;

4.2. Analyzes results of survey conducted and submits reports to concerned offices;

4.3. Coordinates the consolidation of data from offices tasked with special assignments by top management;

4.4. Identifies new processes/methods and sources of information which may have an impact on tax administration/revenue generation; and

4.5. Performs other functions as may be assigned.

LARGE TAXPAYERS SERVICE

1. Provides functional direction to taxpayers assistance, collection, assessment and monitoring activities on large taxpayers (LTs) including computerized and non-computerized processing and analysis of data;

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

3. Administers and enforces internal revenue laws and regulations including the assessment and collection of all internal revenue taxes, charges and fees of LTs;

4. Undertakes intelligence networking on the business activities of the LTs and prepares report of this undertaking for inclusion in the LTS profile;

5. Administers collection and enforcement programs, including the enforcement of summary remedies in the collection of delinquent accounts and dishonored checks of LTs;

6. Evaluates, approves and signs assessment notices and other documents after the reports of investigation have been approved by authorized official;

7. Evaluates and approves LTs' requests to:1) use loose-leaf invoices, 2) adopt computerized accounting system/records/receipts, 3) change accounting period and 4) use Point-of-Sale/Cash Register Machines (POS/CRM); as well as conduct post evaluation thereof;

8. Approves/disapproves applications of LTs for tax credit/refund and tax exemptions and issues Tax Credit Certificates (TCCs);

9. Reviews audit plans on LTs prior to actual audit/investigation;

10. Approves reports of investigation submitted by the different audit divisions/LTDs under the Service;

11. Approves Authority to Cancel Assessment (ATCA) whenever an assessment which has been previously referred for collection is cancelled, reduced or paid;

12. Coordinates with the appropriate office on implementing regulations, tax laws and amendments to existing tax laws governing the administration of taxes of LTs;

13. Evaluates the effects of newly approved legislative and administrative tax measures for LTs;

14. Performs selective post-audit/review of recently closed cases to evaluate quality and effectiveness of audit conducted by concerned divisions/offices and undertakes remedial action on detected problems;

15. Prepares and updates LTS Operations Manual;

16. Identifies risks and recommends possible mitigating action plan;

17. Provides policy guidance and operational directions to all divisions under LTS relative to the abovementioned functions;

18. Monitors and evaluates the performance of the divisions vis-à-vis their performance targets and work programs;

19. Monitors, evaluates and improves programs and activities under its responsibility;

20. Reviews, recommends and/or approves all reports and other actions of the divisions under its responsibility;

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

22. Coordinates with concerned offices in the implementation of the abovementioned functions; and

23. Performs other functions as may be assigned.

I. REGULAR LARGE TAXPAYERS

A. Regular LT Audit Division (RLTAD) I
B. Regular LT Audit Division (RLTAD) II
C. Regular LT Audit Division (RLTAD) III

1. Implements policies, work programs, standards, guidelines and procedures, including forms relative to assessment and processing of claims for tax credit/refund of RLTs within its area of jurisdiction;

2. Identifies taxpayers under its jurisdiction for issuance of LAs in accordance with the audit program of the LTS;

3. Conducts quality audit of tax cases within its jurisdiction and submits reports of investigation thereof;

4. Processes and recommends approval/disapproval of all claims for tax credit/refund of taxpayers, except those processed by the Legal Service and forwards the same for approval by authorized official;

5. Processes application for Certificate Authorizing Registration (CAR) for transactions involving donation of real and/or personal properties and transfer of shares of stocks;

6. Acts on all letters of protests, involving resolution of factual issues on Final Assessment Notice (FAN) issued and on disallowed/denied claims for TCC/refund, requests for reinvestigation and similar communications of taxpayers;

7. Evaluates Notice/Declaration of Loss sustained from casualty or from robbery, theft or embezzlement submitted by said taxpayers and prepares reports thereon;

8. Conducts investigation of all internal revenue taxes of taxpayers applying for dissolution/retirement, merger or consolidation and prepares report of investigation for review and for approval by authorized official;

9. Receives/Processes request for witnessing of Inventory Destruction and/or Disposal of obsolete/spoiled/unused inventories, goods, properties, accountable forms and other accounting documents and issues Certificate of Deductibility of Goods Destructed/disposed;

10. Processes and recommends approval/ disapproval of applications/ requests for the following:

    10.1. Abatement/waiver of penalties due to minor violations of the NIRC;
    10.2. Change of accounting period from calendar year to fiscal year or vice-versa;
    10.3. Change of inventory costing method and/or depreciation method;
    10.4. Waiver of the Statute of Limitations duly signed by the taxpayer or duly authorized representative;
    10.5. Effectively VAT Zero Rating;
    10.6. Certificate of Deductibility of Inventory or Asset Destructed/Disposed/Lost; and
    10.7. Utilization of Tax Subsidy Availment Certificates (TSAC)/VAT Subsidy Checks (SVSC) prior to the issuance of Tax subsidy Debit Memo (TSDM).

11. Assists in the evaluation of Computerized Accounting System (*CAS)*;

12. Monitors voluntary tax compliance thru Taxpayer Account Management Program (TAMP);

13. Prepares prescribed reports for submission to offices concerned;

14. Initiates, provides inputs and/or drafts of revenue issuances to LTPMPD relative to the abovementioned functions;

15. Coordinates with concerned offices in the implementation of the abovementioned functions; and

16. Performs other functions as may be assigned.

Assessment Sections I & II shall perform identical functions as enumerated above.

D. Large Taxpayers Division - Makati
E. Large Taxpayers Division – Cebu

1. Receives direct operational supervision from the ACIR-LTS;

2. Implements policies, programs, standards, guidelines and procedures relative to taxpayer assistance, collection, assessment and document processing, including processing of claims for tax credit/refund relative to LTs within its area of jurisdiction;

3. Reviews and submits report of audit/investigation of tax cases to the Service;

4. Initiates, provides inputs and/or drafts of revenue issuances to LTPMPD relative to the abovementioned functions;

5. Coordinates with concerned offices in the implementation of the abovementioned functions;

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

7. Performs other functions as may be assigned.

1. LTD Assessment Section (LTDAS) (the section shall be supervised by HREA for Regular LT)

1.1. Identifies LTs for issuance of LAs under its jurisdiction in accordance with the audit program of the LTS;

1.2. Conducts quality audit of tax cases within its jurisdiction and submits reports of investigation;

1.3. Processes and recommends approval of all claims for tax credit/refund of said LTs except those processed by the Legal Service and forwards the same for approval by authorized official;

1.4. Processes applications for CAR for transactions involving donation of real and personal properties, and issues TCL and CAR;

1.5. Acts on all letters of protest, requests for re-investigation and similar communications of LTs under the LTDs;

1.6. Supervises/witnesses inventory destruction by said LTs and prepares required reports;

1.7. Evaluates Notice/Declaration of Loss sustained from casualty or from robbery, theft or embezzlement submitted by said LTs and prepares reports thereon;

1.8. Conducts investigation of all internal revenue taxes of LTs applying for dissolution/retirement, merger or consolidation and prepares report of investigation for review and approval by authorized official;

1.9. Processes and recommends for approval/ disapproval applications/ requests for issuance of the following:

- Effectively VAT zero-rating;
- Waiver of penalties due to minor violations of the NIRC;
- Change of accounting period from calendar year to fiscal year or vice-versa;
- Change of inventory costing method and/or depreciation method;
- Authority to use loose-leaf sales receipts and invoices & CAS;
- Applications for permit to use POS/CRM;
- Computer-generated Assessment Notice/RPS Assessment (i.e., involving computer error);
- Waiver of the Statute of Limitations duly signed by the taxpayer or duly authorized representative;
- CAR for transactions involving shares of stock and donation of real and personal properties; and

1.10. Performs other functions as may be assigned.

The following sections shall be supervised by the HREA-Programs and Compliance

2. LTD Assistance Section (LTDAsS)

2.1. Provides frontline assistance to ensure fast, efficient and courteous delivery of service, and conducts tax information dissemination and education campaign for LTs falling under its jurisdiction;

2.2. Receives and undertakes initial processing of registration application forms filed by said LTs to ensure completeness and correctness of required data/information;

2.3. Pre-processes tax documents as to readability, completeness and accuracy of information;

2.4. Receives applications for VAT zero-rating, tax credit/refund together with all the required attachments and refer the same for processing by the Assessment Section;

2.5. Receives/pre-screens the following applications/requests for issuance of authorities/permits filed by LTs for further processing, approval/ disapproval and release:

- Authority to use loose-leaf sales invoices and receipts;
- Permit to use POS/CRM;
- Authority to use computer generated receipts and invoices;
- Authority to use CAS;
- Authority to use Computerized Books of Accounts (CBA);
- Authority to Print Receipts and Invoices;
- Taxpayer record update, modification of taxpayer information and cancellation of registration;
- Registration and stamping of books of accounts and other accounting records; and
- All other registration-related applications;

2.6. Conducts ocular inspection of POS/CRM and CAS of LTs under its jurisdiction;

2.7. Resolves ITS registration-related suspense files referred by LTDPQAS;

2.8. Generates and issues ITS-generated correspondence to LTs, such as but not limited to Certificate of Registration (COR), Authority to Print (ATP) and Tax Clearance Certificates (TCLs);

2.9. Evaluates requests and recommends for approval/disapproval of extension with compliance on registration-related activities or requirements;

2.10. Monitors and evaluates compliance by LTs as regards to filing of required diskettes, documents, information, etc.;

2.11. Receives request for certification and tax clearance together with all the required attachments and refers letters of request to the Assessment Section;

2.12. Receives diskettes of Summary List of Sales and Purchases (SLSP) from LTs, scans and screens as to proper compliance with prescribed format and performs File Transfer Protocol FTP (uploading data);

2.13. Receives List of Regular Suppliers of Goods and List of Unused or Unissued Receipts and Invoices;

2.14. Receives, processes and recommends approval/disapproval of requests for extension of time for filing inventory list, SLSP, and/or Alpha List of Employees/Income payees (BIR Form 1604-CF/E);

2.15. Releases certificates/authorities and permits such as Certificate for VAT Zero-Rating, Tax Exemption Certificate (TEC), CAR and TCLs and TCCs to LTs under its jurisdiction;

2.16. Pre-screens tax returns manually filed by LTs (checks the completeness, correctness and validity of accomplished tax returns before filing and payment is made with AABs);

2.17. Processes applications for secondary registration, updating of LTs information and other applications and registration requirements prescribed under existing regulations;

2.18. Attends to queries/problems of said LTs;

2.19. Coordinates with LTPMPD on the conduct of survey on taxpayer perception and on particular areas of concern of above LTs for the improvement of taxpayer service; and

2.20. Performs other functions as may be assigned.

3. LTD Collection Section (LTDCES)

3.1. Sends reminder letters to LTs under the LTDs regarding tax payment deadlines;

3.2. Monitors compliance of said LTs on filing and payment requirements of the Bureau;

3.3. Validates, monitors and resolves the list of LTs ascertained to be stop-filers/non-filers and system-generated notices received from National Office Data Center (NO-DC);

3.4. Sends reminder letters to stop-filers/non-filers;

3.5. Recommends imposition of necessary penalties for late filing/payment and filing at wrong venue by LTs;

3.6. Implements collection enforcement procedures on unpaid assessments, delinquent accounts and other collectible accounts from LTs;

3.7. Monitors the timeliness and accuracy of collection information and documents submitted by AABs and other authorized collection agents under ITS implementation;

3.8. Monitors the performance of AABs based on submitted reports and prepares call-up letters on the exceptions and discrepancies noted;

3.9. Pursues contact with LTs who have not complied with the reminder letter/assessment notices until compliance is effected;

3.10. Monitors compliance of LTs on the filing of required returns & other documents and payment of taxes through the Stop-Filer Capability Systems (SFCS) and the Electronic Filing and Payment System (EFPS);

3.11. Prepares and issues Certification of No Outstanding Tax Liabilities in relation to the issuance of tax clearance and processing of TCC utilization;

3.12. Reconciles collection reports of AABs with report on remittances from the Bureau of Treasury (BTr) through the Revenue Accounting Division (RAD) and with data from validated tax returns/payment forms;

3.13. Converts manually issued TCC into ITS and issues Tax Debit Memo (TDM) for utilization as requested by the LTs under the LTDs;

3.14. Maintains records of accounts receivable of said LTs under the LTDs;

3.15. Prepares and issues preliminary collection letters and enforces the collection of dishonored checks from said delinquent LTs under the LTDs;

3.16. Prepares BIR Form 40; processes and recommends issuance of ATCA whenever an assessment is cancelled or when a previously assessed deficiency tax is reduced as a result of reinvestigation of tax cases of LTs under the LTDs;

3.17. Coordinates with pertinent government offices in gathering information on assets/properties of delinquent LTs under the LTDs;

3.18. Prepares, serves and executes Notice of Tax Lien (NTL), Warrant of Distraint and Levy (WDL) and Warrant of Garnishment (WG) to delinquent LTs under the LTDs, banking institutions and concerned government agencies, such as Register of Deeds *(RD)* or Land Transportation Office (LTO), to enforce collection of delinquent accounts;

3.19. Recommends cancellation or lifting of the NTL and WG after settlement of delinquent accounts by said LTs under the LTDs;

3.20. Maintains records of summary remedies and executes summary processes within the period prescribed by NIRC;

3.21. Serves and executes writs of execution issued by CTA and other courts to LTs under the LTDs and submits corresponding report on action taken thereon to the Legal Service;

3.22. Processes requests for compromise settlement/abatement of delinquent accounts and forwards it to LT Collection Enforcement Division (LTCED) for approval by authorized official;

3.23. Conducts periodic inventory and maintains an updated record of all seized and forfeited properties of LTs under the LTDs and prepares prescribed reports for submission to Collection Service;

3.24. Conducts public auction of seized/forfeited properties of said LTs; and

3.25. Performs other functions as may be assigned.

4. LTD Quality Assurance Section (LTDQAS)

4.1. Receives from designated AABs the required original and duplicate copies of Batch Control Sheets (BCSs) of LTs under the LTDs jurisdiction together with the corresponding tax returns/payment forms and attachments;

4.2. Sorts and establishes batch control for tax documents received based on parameters set by ITS and assigns Document Locator Number (DLN);

4.3. Analyzes tax documents for bank procedural errors and prepares Bank Branch Performance Statistics reflecting therein the errors committed by AAB Branches;

4.4. Encodes data from source documents into computer acceptable media in accordance with prescribed guidelines;

4.5. Coordinates with NO-DC, AABs and other offices regarding data processing requirement of said LTs;

4.6. Safe keeps and stores diskettes of SLSP received from the Assistance Section and issues certification relative to the contents and details therein;

4.7. Safe keeps tax returns and other attachments filed by LTs under the LTDs;

4.8. Receives, safe keeps and stores inventory list and list of regular suppliers of goods and services;

4.9. Issues certified true copies of tax returns requested by said LTs;

4.10. Analyzes and resolves errors which the Data Capture System (DCS) has not successfully processed;

4.11. Communicates with LTs under the LTDs and offices concerned to clarify and obtain missing information necessary to perfect tax returns/reports;

4.12. Analyzes suspense problems encountered in the various stages of operations regarding the processing of returns and payments;

4.13. Issues preliminary notice for violations related to timeliness and accuracy of collection information and documents submitted by AABs, including those under Electronic Data Transmission System (EDTS), as well as preliminary demand letters for payment of penalties for said violations and refers to Collection Performance Monitoring Division if the AABs concerned fail to comply;

4.14. Evaluates/ analyzes AABs responses to issued preliminary notices of violations;

4.15. Monitors, validates and collates tax returns filed thru EFPS;

4.16. Undertakes clean-up of taxpayers' ledgers in ITS database;

4.17. Imposes necessary penalties for late filing/payment and filing at wrong venue and issues the corresponding reminder letter/assessment notice to said LTs;

4.18. Prepares and submits monthly performance statistics of AABs to LTS; and

4.19. Performs other functions as may be assigned.

II. EXCISE LARGE TAXPAYERS

A. Excise LT Audit Division (ELTAD) I
B. Excise LT Audit Division (ELTAD) II

1. Implements policies, work programs, standards, guidelines and procedures, including forms relative to assessment and processing of claims for tax credit/refund of RLTs within its area of jurisdiction;

2. Identifies taxpayers under its jurisdiction for issuance of *LAs* in accordance with the audit program of the LTS;

3. Conducts quality audit of tax cases within its jurisdiction and submits reports of investigation thereof;

4. Processes and recommends approval/disapproval of all claims for tax credit/refund of taxpayers, except those processed by the Legal Service and forwards the same for approval by authorized official;

5. Processes application for CAR for transactions involving donation of real and/or personal properties and transfer of shares of stocks;

6. Acts on all letters of protests, involving resolution of factual issues on FAN issued and on disallowed/denied claims for TCC/refund, requests for reinvestigation and similar communications of taxpayers;

7. Evaluates Notice/Declaration of Loss sustained from casualty or from robbery, theft or embezzlement submitted by said taxpayers and prepares reports thereon;

8. Conducts investigation of all internal revenue taxes of said taxpayers applying for dissolution/retirement, merger or consolidation and prepares report of investigation for review and for approval by authorized official;

9. Processes and recommends approval/ disapproval of applications/ requests for the following:

    9.1 Abatement/waiver of penalties due to minor violations of the NIRC;
    9.2 Change of accounting period from calendar year to fiscal year or vice-versa;
    9.3 Change of inventory costing method and/or depreciation method;
    9.4 Waiver of the Statute of Limitations duly signed by the taxpayer or duly authorized representative;
    9.5 Effectively VAT Zero Rating; and
    9.6 Certificate of Deductibility of Inventory or Asset Destructed/Disposed/Lost

10. Assists in the evaluation of CAS;

11. Monitors voluntary tax compliance thru TAMP;

12. Prepares prescribed reports for submission to offices concerned;

13. Initiates, provides inputs and/or drafts of revenue issuances to LTPMPD relative to the abovementioned functions;

14. Coordinates with concerned offices in the implementation of the abovementioned functions; and

15. Performs other functions as may be assigned.

Assessment Sections I & II shall perform identical functions as enumerated above.

C. Excise LT Field Operations Division (ELTFOD)

1. Implements policies, work programs, standards, guidelines and procedures, including forms relative to the supervision, control and monitoring of establishments engaged in the manufacture/importation/export of excisable products (EEMIEP) and Revenue Officers assigned on premises (ROOPs) including those assigned in the Revenue Regions;

2. Conducts actual supervision and monitoring of the operations of EEMIEP particularly on the receipts of raw materials/imported finished products, transfers of raw materials and intermediate products, production and removals/sales of finished goods to ascertain their compliance with existing revenue regulations and issuances;

3. Monitors and evaluates performance of ROOPs in the supervision of EEMIEP to ascertain their compliance with established rules, guidelines and procedures;

4. Coordinates with the concerned offices for the imposition of appropriate sanctions and/or assessment of deficiency taxes and penalties on any violation noted in the conduct of the actual supervision and monitoring of EEMIEP;

5. Prepares and monitors consolidated reports on production and removals of excisable articles and collections of excise tax by industry sector based on the transcript of ORBs submitted by excise taxpayers;

6. Reconciles reports of production and removals of finished goods and collection of the corresponding excise taxes submitted by the EEMIEP with the reports submitted by ROOPs and third party data;

7. Assists the concerned ROOP in the Revenue Regions in the conduct of the following activities:

    7.1. Identification of the location(s) of raw materials, goods in process and finished goods of establishments where such articles are kept or produced whenever stocktaking/inventory taking of such articles are being conducted;
    7.2. Disposal of wastage such as tobacco refuse, tobacco dusts, paper, wastes, scraps, cuttings, clippings and tobacco sweepings, damaged alcohol products, etc.;
    7.3. Removals of excisable products for exportation, under-bond covered by special permits;
    7.4. Denaturing of alcohol in distillery plants; and
    7.5. Denaturing of bio-ethanol to be used as blending component in the production of bio-fuel blends conducted in the depots of duly accredited petroleum industry players.

8. Provides accountable forms to be used by ROOPs in the discharge of their monitoring functions such as Official Delivery Invoice/GUIA, Withdrawal Certificates, or any other forms that may be prescribed;

9. Prepares and recommends manuals on methods and techniques regarding supervision, control and monitoring of EEMIEP and ROOPs;

10. Monitors and evaluates the issuance of Authority to Release Imported Goods covering excisable articles in Revenue Regions;

11. Recommends amendments, enhancements to existing policies, programs, standards, guidelines and procedures relative to the above-mentioned functions;

12. Initiates, provides inputs and/or drafts of revenue issuances to the LTPMPD relative to the abovementioned functions;

13. Coordinates with concerned offices in the implementation of the abovementioned functions; and

14. Performs other functions as may be assigned.

1.A. Alcohol Products and Automobiles Section (APAS)
B. Tobacco and Tobacco Products Section (TTPS)
C. Petroleum, Minerals & Miscellaneous Products Section (PMMPS)

1.1. Monitors and supervises activities of ROOPs assigned to EEMIEP and Excise Tax Areas (EXTAs);

1.2. Supervises and control all phases of operations of EEMIEP;

1.3. Determines the EEMIEP requiring on-premise supervision and appropriate number of ROOPs to be assigned thereat and recommend for the approval of authorized official in order to effectively monitor their operations;

1.4. Recommends amendments to existing policies, programs and procedures relative to monitoring of EEMIEP and the guidelines in the performance evaluation of ROOPs assigned to these establishments;

1.5. Prepares and submits recommendation reports on the results of periodic performance evaluation of ROOPs under the Section's supervision;

1.6. Prepares and recommends for approval by higher revenue authorities ROOPs assignment/reassignment orders based on the evaluation results of their performance;

1.7. Maintains updated records of assignments and performance of ROOPs under the Section's supervision to be used as basis for reassignment;

1.8. Determines the training needs and recommend the necessary training of ROOPs base on the evaluation results of their performance;

1.9. Coordinates with the concerned ROOPs in the Revenue Regions in the conduct of the following activities:

a. Disposal of damaged excisable l products, etc.;
b. Removals of excisable products for exportation, under-bond covered by special permits;
c. Denaturing of alcohol in distillery plants; and
d. Denaturing of bio-ethanol to be used as blending component in the production of bio-fuel blends conducted in the depots of duly accredited petroleum industry players.

1.10. Recommends and conducts apprehension/seizure activities in case of any knowledge of violation of existing revenue laws and issuances, in coordination with concerned government agencies, if necessary;

1.11. Requests accountable forms to be used by ROOPs in the discharge of their monitoring functions such as Official Delivery Invoice (ODI)/GUIA, Withdrawal Certificates (WC), or any other forms that may be prescribed;

1.12. Collates and consolidates reports of ROOPs regarding raw materials used, production removals and excise tax payments of EEMIEP and reconcile the same with the data lifted from the ORBs submitted by the ETs;

1.13. For AAPAS, witnesses the conduct of denaturing of alcohol in distillery plants;

1.14. For PMMPS, witnesses the denaturing of bio-ethanol and the blending of bio-fuel in depots of accredited petroleum industry players;

1.15. For TTPS, conducts the lifting of GUIAs issued by leaf tobacco dealers and tobacco manufacturers;

1.16. Recommends and conducts inspection/surveillance of establishments where articles subject to excise taxes/inspection fees are believed to be kept or produced within its area of jurisdiction;

1.17. Monitors establishments of manufacturers, importers, dealers and assemblers of motor vehicles subject to internal revenue taxes to determine compliance with existing revenue laws, issuances, and payment of taxes;

1.18. Conducts apprehension/seizure activities, in coordination with concerned government agencies, of articles on which the excise tax has not been paid and prepares assessment notice and/or collect taxes due on the said apprehended goods/articles;

1.19. Witnesses, supervises and assists the authorized representative(s) in the disposal/destruction of wastage such as tobacco refuse, tobacco dusts, paper wastes, scraps, cuttings, clippings tobacco sweepings, damaged alcohol products, obsolete/damage stocks/goods of manufacturers and producers subject to excise tax within its area of jurisdiction and submits report thereof;

1.20. Submits monthly reports on:

a. Waste disposal and denaturing activities;
b. Volume of removals and excise tax collections from excise taxpayers under its area of jurisdiction based on ROOPs report;
c. Calendar or activities;
d. Accomplishment reports; and
e. Any other periodic reports that may be required.

1.21. Processes and recommends approval/disapproval of applications/requisitions of WCs, ODIs, Excise Taxpayer's Removal Declarations (ETRDs), and other forms;

1.22. Recommends and undertakes tax information dissemination and education campaigns for large and non-large excise taxpayers within its area of jurisdiction;

1.23. Analyzes drastic changes in tax payments of excise taxes and recommends action to be taken on the changes;

1.24. Coordinates with concerned offices in the implementation of the abovementioned functions; and

1.25. Performs other functions as may be assigned.

2. Official Register Books (ORB) Monitoring and Reconciliation Section (ORBMRS)

2.1. Implements work programs, methods and procedures in gathering, maintaining and analyzing data or information pertaining to receipts of raw materials, production, transfers of raw materials and intermediate products, removals/sales of finished goods as well as collection of excise tax;

2.2. Maintains an updated databank on receipts of raw materials, production and removals of finished products as well as the collections of excise tax by industry sector based on the transcript of ORBs submitted by ETs;

2.3. Requests third party information from concerned offices and other sources related to the operations of the excisable establishments for reconciliation and validation purposes;

2.4. Reconciles and validates figures reflected in the following reports in coordination with concerned Divisions/Offices;

- Consolidated reports on production and removal of excisable articles & collection of excise tax based on ORB;
- BIR 12.09 Collection Reports;
- ITS generated daily collection reports;
- Monthly summary of ATRIGs issued; and
- Summary List of Sales and Purchases submitted by industry players manufacturing, using or selling related products.

2.5. Prepares Notice of Discrepancy on the results *of* the reconciliation process, if any;

2.6. Prepares PAN or FAN for approval and signature of authorized official, if warranted;

2.7. Provides the LTPMPD and concerned offices with all pertinent data/information on the results of the ORB monitoring and reconciliation conducted that may be useful in their enforcement activities;

2.8. Prepares statistical tables and trends on the collections of excise taxes by taxpayer, by industry to be used as basis in the preparation of collection goals/projections;

2.9. Prepares periodic reports on the results of the ORB monitoring and reconciliation activity for submission to all concerned offices;

2.10. Coordinates with concerned offices in the implementation of the abovementioned functions; and

2.11. Performs other functions as may be assigned.

3. Excise Tax Area Monitoring Sections (ETAMS) I and II

3.1. Evaluates, reviews and recommends approval of applications for Permit to Operate as manufacturers/ producer/ importer/ dealer of excisable articles within its area of jurisdiction;

3.2. Processes applications for issuance of all permits incidental to the operations of ETs and forwards reports of recommendation to the ACIR, LTS for review and approval;

3.3. Monitors and supervises operational activities of EEMIEP within its area of jurisdiction to ascertain their compliance with existing revenue laws, issuances and payment of taxes;

3.4. Conducts spot-checking and evaluate performance of ROOPs under its jurisdiction to determine their compliance with established rules and procedures;

3.5. Submits evaluation reports on the performance of ROOPs to authorized official;

3.6. Monitors and conducts inspection/surveillance of establishment where articles subject to excise tax are believed to be produced or kept within its area of jurisdiction;

3.7. Conducts apprehension/seizure activities in coordination with concerned government agencies and, in case of any violation, prepares assessment notice and /or collect taxes due on the said apprehended goods/products;

3.8. Conducts, when duly delegated, stocktaking and inventory of raw materials, goods in process and finished goods of identified establishments where articles subject to excise taxes/inspection fees are kept or produced;

3.9. Supervises the disposal of wastage such as tobacco refuse, tobacco dusts, paper wastes, scraps, cuttings, clippings and tobacco sweepings, damaged alcohol products and/or obsolete goods within its area of jurisdiction;

3.10. Processes and verifies applications for the issuance of ATRIGs on excisable articles/ raw materials/ machineries/ equipment/ apparatus and forwards the same for the approval and signature of the Regional Director (*RD*);

3.11. Conducts inspection of goods/articles subject to excise tax before the issuance of ATRIGs;

3.12. Prepares and submits excise tax collection reports duly validated from and reconciled with the revenue collection reports of the concerned Revenue District Offices;

3.13. Submits monthly reports on:

a. ATRIGs and permits issued;
b. Waste disposal and denaturing activities;
c. Volume of removals and excise tax collection from excise taxpayers located within its area of jurisdiction; and
d. Other reports that may be required.

3.14. Processes and recommends approval/disapproval of applications for permits and requisitions for BIR forms such as Official Delivery Invoice, Withdrawal Certificates, Excise Tax Removal Declaration, and other forms needed;

3.15. Submits to the Regional Director (RD) daily time records, reports of attendance, requisition for office supplies, vouchers for claims and other administrative requirements;

3.16. Attends staff meetings as scheduled by the RD having administrative jurisdiction over the EXTAs;

3.17. Undertakes tax information dissemination and educational campaign for ETs within its area of jurisdiction;

3.18. Witnesses and supervises, whenever delegated, the destruction of obsolete/damaged stocks/goods of manufacturers and producers registered as LT whose branch offices are under its area of jurisdiction;

3.19. Coordinates with concerned offices in the implementation of the abovementioned functions;

3.20. Prepares prescribed reports for submission to the offices concerned; and

3.21. Performs other functions as may be assigned.

D. Excise LT Regulatory Division (ELTRD)

1. Implements policies, work programs, standards, guidelines and procedures, including forms relative to the issuance of permits (continuing and transactional) and recommends changes, if any;

2. Evaluates and processes applications/requests of ETs for Product Replenishment Certificate and Product Replenishment Debit Memo;

3. Initiates, provides inputs and/or drafts of revenue issuances to LTPMPD relative to the abovementioned functions;

4. Coordinates with concerned offices in the implementation of the abovementioned functions; and

5. Performs other functions as may be assigned.

1. Authority To Release Imported Goods Section (ATRIGS)

1.1 . Processes and verifies applications for issuance of ATRIGs on excisable articles/regulated raw materials/machineries/ equipment/ apparatus;

1.2 . Coordinates with the Bureau of Customs (BOC) on the conduct of pre-inspection of excisable articles in the customs' custody before issuance of ATRIG;

1.3 . Coordinates with the BOC and other concerned offices on matters regarding release of imported goods;

1.4 . Prepares monthly summary reports on ATRIGs issued and submits the same to the LTPMPD;

1.5 . Processes requisitions for internal revenue strip stamps/labels;

1.6 . Supervises affixture of internal revenue strip stamps/labels;

1.7 . Secures product sample of imported articles for purposes of verification and/or laboratory analysis;

1.8 . Maintains ATRIG Registry Books and Control Cards for each importer/applicant; and

1.9 . Performs other functions as may be assigned.

2. Permits and Bonds Section (PBS)

2.1. Processes and recommends all permits incidental to the operations of ETs, including registration of brands, labels and plat & plan;

2.2. Processes applications for permits, both continuing and transactional, for excise tax purposes;

2.3. Processes and recommends the application for registration, renewal and/or cancellation of bonds filed by ETs;

2.4. Maintains surety bonds registry book for monitoring purposes;

2.5. Maintains and updates national master list of excise taxpayers, name of brands/models, brand and product codes, assessment numbers, etc. for excise tax purposes;

2.6. Verifies and monitors manufacturer's and/or importer's sworn declarations;

2.7. Conducts surveys in coordination with the ELTFOD (EXTA) to establish the current net retail price of new brands and variants of alcohol and tobacco products;

2.8. Prepares summary report on permits issued and furnish copy thereof to ELTFOD and LTPMPD; and

2.9. Performs other functions as may be assigned.

3. Product Replenishment Section (PRS)

3.1. Maintains updated records on exporters of excisable products for monitoring of their compliance to export permits;

3.2. Monitors and verifies taxpayer's liquidation reports of export sales;

3.3. Processes and recommends approval/disapproval of all applications for Product Replenishment Certificate (PRC) / Product Replenishment Debit Memo (PRDM) by ETs;

3.4. Maintains Product Replenishment Registry Books and Control Cards for each applicant/exporter; and

3.5. Performs other functions as may be assigned.

4. Laboratory Section (LS)

4.1. Undertakes physical and chemical analysis of articles subject to internal revenue taxes;

4.2. Develops and recommends standards for denaturants and other requirements in the manufacture and classification of products subject to excise tax;

4.3. Determines whether the denatured alcohol conforms with the standards set-up for denatured alcohol and issue a certificate therefore;

4.4. Recommends specification requirements for materials to be used in the printing of strip stamps, labels, receipts and other accountable forms;

4.5. Conducts analysis of labels, strip stamps, documentary stamps and other accountable forms referred by the different offices of the Bureau, other government agencies and taxpayers to determine their authenticity;

4.6. Undertakes research and study procedures on methods of laboratory analysis;

4.7. Defines chemical or technical terms in the formulation and/or revision of tax laws and regulations;

4.8. Conducts study and research for the development of standard formula of manufacture for applicable articles subject to excise tax in coordination with other concerned offices;

4.9. Appears as government witness in court hearings on matters within their competence;

4.10. Refers to proper offices cases of ETs which require laboratory analysis of articles subject to excise taxes and monitor the results thereof;

4.11. Maintains systematic records of all results of laboratory analysis undertaken for future reference; and

4.12. Performs other functions as may be assigned.

III. PROGRAMS AND COMPLIANCE (SHARED DIVISIONS)

A. Large Taxpayers Assistance Division (LTAD)

1. Implements policies, work programs, standards, guidelines and procedures, including forms relative to large taxpayers assistance;

2. Provides frontline assistance/information and undertakes tax information dissemination and education campaign for LTs;

3. Receives and processes applications for secondary registration, registration- related permits, certificates, registration information updates together with the required attachments and all forms of inquiries from LTs;

4. Screens tax return of LTs for manual filing and payment during system unavailability;

5. Prepares necessary information materials and updates LTs on the latest revenue issuances;

6. Initiates, provides inputs and/or drafts of revenue issuances to LTPMPD relative to the abovementioned functions;

7. Coordinates with concerned offices in the implementation of the abovementioned functions; and

8. Performs other functions as may be assigned.

1. Registration Section (RS)

1.1. Receives, pre-screens, processes and issues applications for Authority To Print Receipts and/or Invoices (ATPRI) of LTs (Regular and Excise);

1.2. Registers books of accounts and other accounting records of LTs-computerized, loose-leaf and manual books of accounts (walk-in and on site);

1.3. Screens LTs' books of accounts and other accounting records for registration in CD/DVD and other optical media;

1.4. Receives and processes taxpayers' application for registration record updates;

1.5. Processes and releases LTs COR, TCN , TCL-1 & 2;

1.6. Evaluates and recommends for approval/disapproval request of LTs for extension of time within which to register their books of accounts and other accounting records;

1.7. Conducts clean-up of registration database;

1.8. Supervises and witnesses disposal and/or destruction of obsolete/ unused accountable accounting forms/ records such as but not limited to official receipts, provisional receipts, commercial invoices & other accounting records and prepares required reports;

1.9. Witnesses destruction and disposal of unused/expired receipts/invoices and other obsolete documents of no value;

1.10. Monitors compliance of LTs with the submission of Printers Certificate of Delivery (PCD) with attached Sworn Statement (SS) related to ATPRI issued;

1.11. Monitors compliance of LTs on the registration of books of accounts and other accounting records;

1.12. Prepares PAN and FAN to LTs who are found to be not complying with the registration of their books of accounts and other accounting records and submission of PCDs with attached Sworn Statement;

1.13. Enrols, maintains, activates, and deletes EFPS accounts of LTs;

1.14. Assists LTs in securing branch codes and TIN cards;

1.15. Maintains registration database of active/inactive LTs;

1.16. Provides assistance/response on registration-related problems/ queries of LTs;

1.17. Prepares all reports pertaining to its functions for submission to concerned offices; and

1.18. Performs other functions as may be assigned.

2. Systems Compliance and Evaluation Section (SCES)

2.1. Receives and processes Application for *CAS* and/or components thereof, Loose-leaf Books of Accounts and other accounting records and Accreditation of POS, CRM and other Receipting Systems of LTs (Regular and Excise) ;

2.2. Coordinates with other BIR/LT office concerned in the conduct of the evaluation of the CAS and/or components thereof;

2.3. Conducts pre-evaluation of CAS to be used by LTs;

2.4. Conducts post evaluation of LTs' *CAS*/accreditation of *POS* in accordance with existing rules and regulations;

2.5. Processes applications for permit to use CAS and/or components thereof and accreditation of CRM/POS Systems;

2.6. Processes on-line application for Permits to Use POS/CRM/Special Purpose Machines and other receipting systems;

2.7. Receives and processes manual application for cancellation of Permit to Use CRM/POS Machines and conduct ocular inspection on a case to case basis, when necessary;

2.8. Coordinates with the other offices as regards the resolution of issue/s raised by LTs related to their application for permit to use CAS/accreditation of POS Systems;

2.9. Processes and issues Certification or Authentication of the Permit to use CAS and/or components thereof, including accreditation of POS system that were issued to LTs for the use of its subsidiaries/affiliates;

2.10. Provides assistance and attends to queries/problems related to CAS, POS systems and other receipting systems;

2.11. Establishes and maintains database of CRMs, POS machines, POS software and receipting systems used by LTs;

2.12. Establishes, maintains and updates e-Sales database;

2.13. Monitors compliance of LTs on the submission of e-sales report and List of Machines Sold by Distributors / Dealers/ Vendors of accredited CRMs / POS machines / POS software and other receipting systems;

2.14. Prepares PAN and FAN to LTs found not complying with the required submission of the e-sales report and List of Sales of accredited CRMs / POS machines /POS software and other receipting systems;

2.15. Witnesses destruction and disposal of unused/expired receipts/invoices and other obsolete documents of no value;

2.16. Prepares reports pertaining to its function for submission to concerned offices; and

2.17. Performs other functions as may be assigned.

3. Taxpayers Service and Information Section (TSIS)

3.1. Receives letters/requests, reports, documents, tax returns and attachments, Inventory List, List of Regular Suppliers, Hard copy of 1604E, 1604CF and BIR Form 2316 (Regular and Excise) and transmits the same to offices concerned;

3.2. Receives, screens and scans for virus diskettes containing List of Regular Suppliers submitted by LTs and perform FTP (file transfer protocol /uploading of data) during system unavailability;

3.3. Receives and processes request for extension of time for filing of Inventory List, Summary List of Sales and Purchases (SLSP) and Alphabetical List of Employees/Income Payees (BIR form 1604CF and E) and List of Regular Suppliers and BIR Form 2316 (Regular and Excise;

3.4. Monitors submission of SLSP and issues PAN and FAN for non-compliant LTs;

3.5. Prepares reply letter to LTs who responded to the PAN and FAN issued;

3.6. Recommends issuance of Subpoena Duces Tecum (SDT) to LTs habitually not complying with the submission of SLSP;

3.7. Distributes available BIR forms and tax calendars to LTs;

3.8. Assists LTs in the use of the E-Lounge facility and submits monthly report on the usage of the E-Lounge;

3.9. Provides information on laws and new issuances, and disseminates information materials to LTs;

3.10. Initiates the conduct of seminars, fora and the like on matters affecting LTs and coordinates with the Client Support Service (CSS) and other offices concerned for provision of resource speakers;

3.11. Coordinates with concerned LTS office in the conduct of survey and undertakes intelligence networking on taxpayer perception and business activities of LTs;

3.12. Analyzes results of survey questionnaire relative to particular areas of concern of LTs such as e-filing, use of CAS and other matters pertaining to improvement of taxpayer service;

3.13. Establishes a taxpayer feedback mechanism to determine other areas of concern and improve services to large taxpayers;

3.14. Witnesses destruction and disposal of unused/expired receipts/invoices and other obsolete documents of no value;

3.15. Designs, reviews, prepares and updates information materials, brochures and booklets for use of LTs;

3.16. Provides assistance and attends to queries/problems of LTs;

3.17. Prepares reports pertaining to its functions for submission to concerned offices; and

3.18. Performs other functions as may be assigned.

B. Large Taxpayers Document Processing and Quality Assurance Division (LTDPQAD)

1. Recommends policies, programs, standards, guidelines and procedures, including forms to improve the existing data processing system, quality measurement standards based on operational results and systems review findings, generation of ITS reports and correspondences ;

2. Implements the established data processing system and quality measurement standards to ensure integrity of data on LTs;

3. Ensures that the collection, storage and dissemination of all types of information are administered in a way that the data become a standardized resource available to all offices in the LTS and other concerned offices of the Bureau;

4. Coordinates with NO-DC on the generation of regular ITS reports and various correspondences on transactions of LTs;

5. Ensures quality systems operations by implementing comprehensive quality assurance procedures and standards;

6. Monitors compliance of LTs on submission of Inventory List, List of Regular Suppliers and filing of 1604CF/E, tax returns and required attachments;

7. Coordinates with RDCs, AABs and other entities regarding data processing requirements of LTs;

8. Initiates, provides inputs and/or drafts of revenue issuances to LTPMPD relative to the abovementioned functions;

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

10. Performs other functions as may be assigned.

1. Data Processing Section (DPS)

1.1. Evaluates all documents/correspondences received by the division and assigns to concerned personnel;

1.2. Monitors compliance of LTs on the EFPS and submission of required reports/documents;

1.3. Prepares and sends reminder letters to non-compliant LTs;

1.4. Recommends imposition of necessary penalties for late filing of inventory list, list of regular suppliers, alpha list and attachments to income tax returns;

1.5. Processes banks own tax liabilities thru Limited Bank Data Entry System (LBDES) per Bangko Sentral ng Pilipinas transmittal received from NO-DC;

1.6. Sorts tax documents received based on parameters set by ITS and assign DLN;

1.7. Encodes data from source documents into computer acceptable media in accordance with prescribed guidelines;

1.8. Safe keeps inventory list and list of regular suppliers of goods and services and all required attachments to the returns;

1.9. Validates list of processed TDM against Collection and CBR;

1.10. Issues certified true copy of tax returns and attachments as requested by LTs and other BIR offices;

1.11. Processes and issues certification of payment using Tax Subsidy Availment Certificate (TSAC), Tax Remittance Advice (TRA) Tax Subsidy Debit Memo (TSDM) used by LTs as payment for VAT/Excise tax liabilities; and

1.12. Performs other functions as may be assigned.

2. Quality Assurance Section (QAS)

2.1. Analyzes and resolves suspense accounts encountered in the various stages of operations regarding the processing of returns and payments;

2.2. Issues requested certification of no outstanding or with outstanding tax liabilities;

2.3. Validates open Account Receivable cases (AR);

2.4. Performs approved account adjustments on-line for invalid system generated penalties;

2.5. Verifies correctness of penalties for late filing/payment, filing at wrong venue and other violations ascertained in the returns filed by LTs;

2.6. Prepares RPS Assessment Notices;

2.7. Processes TP's request for correction/cancellation of data as reflected in filed tax returns; and

2.8. Performs other functions as may be assigned.

3. Reports and Correspondence Section (RCS)

3.1. Prepares prescribed consolidated daily/monthly/quarterly/annual collection reports for LT divisions;

3.2. Prepares Monthly 12.09 Reports for Regular and Excise LTs;

3.3. Monitors Monthly Tax Payments thru EFPS Verification every tax deadline;

3.4. Performs Monthly Reconciliation of collection data with the LTPMPD, RAD and the Research and Statistics Division;

3.5. Monitors and reconciles discrepancies between BCS and CRDC collections;

3.6. Issues Certification of Payments upon request of taxpayers and other BIR offices;

3.7. Monitors and prepares report on the manually filed returns approved by the Head of Office; and

3.8. Performs other functions as may be assigned.

4. Taxpayers Ledger Maintenance Section (TLMS)

4.1. Undertakes clean-up/update of taxpayers' ledgers in ITS database;

4.2. Prepares PAN for findings in the clean-up/update of taxpayers' ledgers such as late filing of return/late payment of tax due per return, payment at wrong venue and underpayment of tax due per return;

4.3. Prepares the necessary Request for Account Adjustment, Payment Transfer and Add/Cancel for ITS data adjustment;

4.4. Assists in the review and evaluation of taxpayers' Applications for Abatement and Cancellation of penalties from LTCED and LT Audit Divisions;

4.5. Validates and resolves the List of RPS Assessment Notices and List of LT-eFilers who e-filed with no record of payments issued by NO-DC;

4.6. Validates the List of LT-eFilers who e-filed with no record of payments issued by NO-DC; and

4.7. Performs other functions as may be assigned.

C. Large Taxpayers Collection Enforcement Division (LTCED)

1. Implements policies, work programs, standards, guidelines and procedures, including forms relative to the collection of delinquent accounts/taxes from large taxpayers;

2. Monitors the delinquent accounts of LTs and executes summary remedies for the collection thereof, through issuance of collection letters/final notice before seizure, service and execution of WDL, WG and NTL;

3. Initiates, provides inputs and/or drafts of revenue issuances to LTPMPD relative to the abovementioned functions;

4. Coordinates with concerned offices in the implementation of the abovementioned functions; and

5. Performs other functions as may be assigned.

1. **A. Collection Enforcement (Regular) Section (CERS)**
   B. Collection Enforcement (Excise) Section (CEES)

   1.1. Implements collection enforcement procedures on unpaid assessments, delinquent accounts and other collectible accounts from LTs;

   1.2. Prepares and issues Collection Letters and Final Notice Before Seizure (FNBS) to delinquent LTs referred by LTS offices;

   1.3. Prepares, issues, serves and executes WDL or WG, and file NTL to banking institutions and concerned government agencies, such as Register of Deeds and Assessor's Office;

   1.4. Coordinates with pertinent government agencies in gathering information on assets/properties of delinquent taxpayers;

   1.5. Recommends the lifting/cancellation of NTL and/or WG relative to the settlement of delinquent accounts of LTs;

   1.6. Recommends the conduct of public auction of seized/forfeited properties from LTs;

   1.7. Maintains an updated record of all seized/forfeited properties from LTs and prepares prescribed reports related thereto;

   1.8. Enforces the collection of dishonored checks, monitors its redemption and recommends the prosecution of subject taxpayers under BP 22;

   1.9. Processes LTs request for installment payments;

   1.10. Maintains history cards (BIR Form 27.06) to update status of delinquent LTs;

   1.11. Prepares prescribed reports for submission to offices concerned; and

   1.12. Performs other functions as may be assigned.

2. **Collection Monitoring and Reconciliation Section (CMRS)**

   2.1. Prepares consolidated monthly accomplishment report, aging and analysis, supporting schedules and other collection reports;

   2.2. Maintains an accurate and updated record of delinquent accounts for reporting and analysis;

   2.3. Receives and monitors applications for abatement/compromise settlement of assessed deficiency taxes;

2.4. Maintains a Registry Book for WDL and WG issued;

2.5. Prepares and monitors the General Control Ledger (GCL) and its annexes/schedule, Updates on Delinquent Accounts, Inventory List and other related collection reports;

2.6. Prepares and issues Certificate of Delinquency Verification relative to issuance of tax clearance and TCC refund, revalidation and utilization;

2.7. Validates, monitors, and resolves the stop-filers/non-filers list generated by NO-DC;

2.8. Conducts and monitors the transfer and retirement of DST machines of LTs;

2.9. Processes and issues TDMs;

2.10. Prepares and issues Certificate of TCC Utilization relative to transfer/assignment of TCCs or its conversion to ITS;

2.11. Processes ATCA for approved abatement/compromise cases;

2.12. Prepares prescribed reports for submission to offices concerned; and

2.13. Performs other functions as may be assigned.

D. LT Performance Monitoring and Programs Division (LTPMPD)

1. Formulates policies, work programs, standards, guidelines and procedures, including forms, relative to gathering, maintaining and analyzing data or information for purposes of introducing or amending tax laws, rules and regulations as well as analyzing trends affecting the different industries under the LTS;

2. Reviews and monitors projects/programs on LTs to ascertain whether results are consistent with established objectives and goals and such projects/programs are being carried out as planned;

3. Implements work programs, methods and procedures in gathering, maintaining and analyzing data/information;

4. Maintains centralized data warehouse/repository of valuable information/data of all large taxpayers through real-time linkages with concerned LTS offices;

5. Establishes taxpayers profiling and benchmarking for all industries under the jurisdiction of LTS;

6. Prepares the Consolidated Accomplishment Reports (monthly/annual) based on the reports submitted by all LTS divisions;

7. Monitors the accomplishment of LTS Offices on performance measures/Operational Key Performance Indicators (KPIs), prepares Consolidated Accomplishment Report for submission to the respective measure owners and MANCOM;

8. Coordinates with the Research and Statistics Division on the allocation of collection goals for the LTS, as well as on the adjustments to the goal as a result of changes in LTs coverage and/or changes in the overall goal of the Bureau, and prepares the LTS goal allocation;

9. Performs staff, advisory and consultative functions relative to LTS' strategic and operational planning, accomplishment reporting, monitoring and performance evaluation; organizational development, manpower planning and staffing requirements; and project planning and implementation;

10. Conducts study/research on current domestic/global trends and developments affecting the different industries under the LTS for the improvement/enhancement of existing tax system and administration;

11. Finalizes drafts of revenue issuances submitted by the different LT divisions relative to their respective functions;

12. Monitors, evaluates and improves programs and activities under the LTS;

13. Prepares prescribe reports for submission to the offices concerned;

14. Coordinates with concerned offices in the implementation of the abovementioned functions; and

15. Performs other functions as may be assigned.

1. Performance Monitoring and Evaluation Section (PMES)

1.1. Prepares the Consolidated Accomplishment Reports (monthly/ annual/Consolidated Operational KPIs Accomplishment Reports (semestral/annual) based on reports submitted by all LTS divisions;

1.2. Consolidates and updates LTS Work Programs, and monitors compliance and accomplishments thereof;

1.3. Conducts spot-checking/inspection of ROOPs assigned in excisable establishments to determine compliance with LTS' policies and submits reports/recommends appropriate actions, if any, to the Office of ACIR, LTS thru the HREA-Excise;

1.4. Witnesses conducts of inventory/stock taking for all excisable establishments with the assigned ROOPs to determine their compliance with existing revenue laws, policies, guidelines and issuances;

1.5. Prepares the Annual Report on the results of operation of LTS;

1.6. Coordinates with concerned offices in the implementation of the abovementioned functions; and

1.7. Performs other functions as may be assigned.

2. Data Analysis Section (DAS)

2.1. Monitors and analyzes data and statistical reports on collection of all internal revenue taxes arising from voluntary compliance and enforcement activities of taxpayers;

2.2. Prepares analysis report on the drastic change in tax payments by taxpayer/by tax type/by industry ;

2.3. Prepares reports relative to LTs administration for submission to Congress, DOF and other agencies & organizations;

2.4. Coordinates with the Research and Statistics Division on the preparation and allocation of goal for the concerned LTS Divisions;

2.5. Coordinates with concerned offices in the implementation of the abovementioned functions;

2.6. Prepares prescribed reports for submission to the offices concerned; and

2.7. Performs other functions as may be assigned.

3. Taxpayers' Profiling & Industry Benchmarking Section (TPIBS)

3.1. Maintains an updated database on tax payments and master list of all data/information of all LTs;

3.2. Manages the centralized data warehouse/repository of valuable information/data of all large taxpayers through real-time linkages with concerned LTS offices;

3.3. Provides all audit divisions with the results of the Compliance Risk Matrix to aid in the selection of TPs for priority audit and/or other enforcement activities;

3.4. Conducts study and analysis of data on tax and information returns as well as reports on economic events, industry trends and business activities of LTs for risk assessment and furnish the results to the Research & Programs Development Section (RPDS) for the preparation of selection criteria for audit and workload standards;

3.5. Prepares and releases statistical reports to authorized internal and external users in accordance with prescribed guidelines and procedures; and

3.6. Performs other functions as may be assigned.

4. Research & Programs Development Section (RPDS)

4.1. Prepares work programs, standards, guidelines and procedures on taxpayers assistance, education and information, collection, assessment and processing of data on LTs;

4.2. Develops audit selection criteria for LTs and prepare the annual audit program of the LTS;

4.3. Prepares legislative history of issuances affecting LTs and determine areas of amendment;

4.4. Finalizes drafts of revenue issuances submitted by the different LT divisions relative to their respective functions;

4.5. Recommends amendments to tax laws and revenue issuances with regard to the modification of criteria for determining LTs, and other matters concerning LTs;

4.6. Conducts research through internet/news clippings and other available sources for potential source of revenue for dissemination to concerned LT divisions for reference purposes;

4.7. Determines if existing taxpayers still meet the criteria for large taxpayers;

4.8. Gathers data/information from SEC and other sources to be used in determining potential taxpayers that will fall under the jurisdiction of the LTS;

4.9. Prepares notification letters to concerned taxpayers on their inclusion/exclusion from the list of LTs;

4.10. Recommends revised selection criteria for LTs and periodically updates the same to conform with current economic trends in coordination with other offices; and

4.11. Performs other functions as may be assigned.

5. LT Management Section (LTMS)

5.1. Prepares work programs, standards, guidelines and procedures relative to LTS' strategic and operational planning, annual tax campaign activities, budgetary requirements; staffing of personnel, seminars/trainings and other manpower requirements of LTS;

5.2. Coordinates with concerned BIR offices and prepares documents/reports relative to strategic and operational planning, annual tax campaign activities, budgetary requirements; staffing standards and manpower requirements of LTS;

5.3. Maintains/updates database of current personnel strength of all divisions/offices under the LTS;

5.4. Prepares/updates the LTS Strategic/Operational Plan;

5.5. Coordinates with other offices on issues relative to Office Performance Management and the Individual Performance Management System in the LTS; and

5.6. Performs other functions as may be assigned.

PROJECT MANAGEMENT AND IMPLEMENTATION SERVICE

1. Develops and oversees the implementation of the overall reform or modernization program of the Bureau, that results from and supports the BIR strategic plan, while ensuring that all activities of the Bureau are consistent with this program;

2. Reviews current practices of the BIR, in coordination with functional owners, with a view to identifying the necessary improvements or changes;

3. Discusses proposed changes with concerned functional offices in BIR to ensure all relevant stakeholders have input to the reform process;

4. Provides regular briefings to BIR senior management (e.g., Management Committee/Reform Steering Committee) to monitor progress, seeks approval for major changes, discusses issues affecting the design and implementation of reforms and recommends further actions, in coordination with functional owners to sustain the reform agenda;

5. Organizes and maintains a core group assigned on a full time basis at the PMIS, composed of at least one expert for each functional area of tax administration in, such as but not limited to: Registration, Filing and Payment, Audit, Collection Enforcement, Internal Audit and Internal

Security, Information Technology, Human Resource Management, Taxpayer Service and Communications;

6. Organizes and activates additional teams of technical experts, as needed, to support the core group for the duration of design and institutionalization of each reform project;

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

8. Identifies risks and recommends possible mitigating action plan;

9. Provides policy guidance and operational directions to all divisions under the Service relative to the abovementioned functions;

10. Coordinates with concerned offices in the implementation of the abovementioned functions;

11. Monitors, evaluates and improves programs and activities under its responsibility;

12. Reviews, recommends and/or approves all reports and other actions of the divisions under its responsibility;

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

14. Performs such other related functions as may be assigned.

A. Project Development and Management Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms in relation to planning and managing the BIR's modernization program;

2. Provides overall technical and logistical support to the PMIS in developing and managing the Bureau's modernization program;

3. Prepares the Procurement Plans for externally funded projects, as required in the agreements with development partners;

4. Ensures that all reform activities of the Bureau are consistent with the overall modernization program;

5. Assists in developing and maintaining work and financial plans in support of the BIR modernization program;

6. Coordinates with external development partners as well as project proponents/concerned offices in supporting the BIR reform program in terms of, but not limited to, finalization of terms of reference, pre-procurement method and award of contract;

7. Leads and coordinates the change management process relative to reform initiatives, consisting of internal and external communications, training and other activities involving concerned offices and officials of the Bureau;

8. Coordinates with concerned offices in the implementation of the abovementioned functions;

9. Prepares prescribed reports for submission to offices concerned;

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

11. Performs such other related functions as may be assigned.

B. Project Monitoring and Evaluation Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms to enable the PMIS to properly and efficiently monitor progress of all reform projects in the BIR;

2. Monitors the execution of approved work plans in terms of, but not limited to timeframe, scope of work and project deliverables and outputs;

3. Monitors the implementation of the modernization work plan in terms of, but not limited to: objectives, inputs, outputs, outcome and impact;

4. Ensures that quality assurance measures are in place to evaluate and monitor the effectiveness of implemented reforms;

5. Monitors and evaluates all reform activities of the BIR in terms of, but not limited to, consistency with expected outcomes;

6. Coordinates with other government agencies in the reporting of accomplishments relative to externally funded projects;

7. Coordinates with concerned offices relative to disbursements and other financial management matters as well as procurement of goods and services;

8. Provides feedback on reform activities to the Project Development and Management Division for future reform initiatives and planning based on monitoring and coordinating activities;

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

10. Prepares prescribed reports for submission to offices concerned;

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

12. Performs such other related functions as may be assigned.

PERFORMANCE EVALUATION DIVISION

1. Formulates policies, work programs, standards, guidelines and procedures, including forms relative to compliance with policies and the conduct of evaluation, monitoring, and review of fiscal operations, performance, information systems, and evaluation results monitoring;

2. Prepares recommendation to the Commissioner on all matters relating to the Bureau's operations and support units' performance, compliance, and control effectiveness;

3. Evaluates performance, compliance, and control effectiveness of the Bureau operations and support units' functions, programs, projects, activities with outputs, and determines the degree of compliance with their committed performance targets, policies, established objectives, systems and procedures/processes, and government policies;

4. Reviews and appraises systems and procedures, organizational structures, asset management practices, financial and management records, reports and performance standards of the Bureau's central, regional and district offices;

5. Analyzes and evaluates management deficiencies (areas for improvements) and assists top management by recommending realistic courses of action;

6. Proposes revisions to existing Bureau policies, programs, systems, guidelines and procedures, rules and regulations based on the evaluation findings and forwards the same to the office/s concerned;

7. Develops strategic plan and an integrated Performance Evaluation Division work and financial plan that cover specific plans, such as: Annual Fiscal Evaluation Plan, Annual Performance Evaluation Plan, Annual Information Systems Evaluation Plan, and Annual Evaluation Results Monitoring Plan;

8. Assists other Bureau offices in the conduct of special investigations and outside contacts such as Commission on Audit in special projects, subject to the approval of the Commissioner; and

9. Performs other functions as may be assigned or delegated by the Commissioner and/or requested by the Management Committee or as may be required by law.

1. Fiscal Operations Monitoring Section (FOMS)

1.1. Develops an Annual Fiscal Management System Evaluation Plan to determine adequacy of control activities over fiscal policies that impact financial recording, monitoring and reporting of collections and expenditures, and implementation and monitoring of fiscal policies, among others;

1.2. Spot-checks cash and non-cash accountabilities such as documentary stamps, Revenue Official Receipts (RORs), etc., of all Collection/Accountable Officers;

1.3. Reviews procurement of services, supplies, books, furniture and fixtures, equipment and other properties to determine acceptability and conformity with the approved specifications and standards, as well as compliance with the prescribed procurement rules and procedures;

1.4. Conducts unannounced inventory taking of accountable and other BIR forms, supplies, books, furniture and equipment for the reconciliation of items on hand vis-à-vis accounting/office records/inventory to determine if there are no unexplained shortages;

1.5. Conducts inventory of delinquent account dockets to determine prescribed cases and missing dockets;

1.6. Conducts evaluation on the management of tax cases covered with Warrants of Distraint and Levy (WDL) and Warrant of Garnishment (WG) and the timeliness of the issuance, service and execution thereof;

1.7. Verifies on a random/selective basis the authenticity of Revenue Official Receipts (RORs) issued to taxpayers by Collection/Accountable Officers and machine validation of authorized agent banks, to ascertain whether the amount indicated therein was actually remitted;

1.8. Conducts sample review of vouchers to ensure that proper controls over disbursements were followed and payments were made on time;

1.9. Reviews and analyzes evaluation reports submitted by evaluation teams;

1.10. Proposes revisions to existing policies, guidelines and procedures, rules and regulations based on findings; and

1.11. Performs other functions as may be assigned.

2. Performance Monitoring Section (PMS)

2.1. Develops an Annual Performance Evaluation Plan for the conduct of evaluation on compliance with policies, projects, systems, procedures, activities and actions of the different Bureau offices to determine their compliance with existing laws, rules/regulations, policies, systems, procedures and other performance measurement s0tandards in order to pinpoint weaknesses in internal controls, to establish employees' responsibilities and accountabilities, and to check on the effectiveness of programs, projects, policies, systems and procedures;

2.2. Conducts random or selective post-audit evaluation of investigation reports including those not covered by Letters of Authority such as capital gains tax, tax credit/refund, grant of exemptions and subsidies, cancellation/reduction of assessment, abatement and compromise settlement of delinquent accounts, etc.;

2.3. Spot-checks/evaluates non-cash accountabilities such as Letter of Authority/Audit Notice, Certificate Authorizing Registration/Tax Clearance Certificate, Authority to Cancel Assessment (ATCA), Tax Credit Certificate (TCC), Tax Debit Memo (TDM), etc. of administrative/accountable officers;

2.4. Conducts spot-check of personnel assigned on premises in exciseable establishments and establishments where raw materials are kept or produced, as well as of personnel assigned to supervise the release of imported goods subject to excise tax from Custom's custody to place of production, with respect to the performance of their regulatory duties and responsibilities and the related books/records required to be maintained and kept by them in connection therewith;

2.5. Conducts post audit review of the Special Permits and other permits given/granted to excise tax establishments, such as withdrawal certificates and the like; issued Authority to Release Imported Goods (ATRIGS), Registrations of VAT and Non-VAT taxpayers, approved applications for VAT Zero-rating of Effectively Zero-rated Transactions, and issued Certificates of Exemptions;

2.6. Reviews the development and conduct of internal training courses to determine whether state-of-the-art technology is being used, whether similar training could have been obtained cheaper commercially, whether course feedback is sought and whether changes are made based on participants' evaluation;

2.7. Solicits from taxpayers feedback on the quality of service rendered through exit interviews or subsequent confirmation to validate the information received from internal reviews;

2.8. Recommends revisions to existing policies, guidelines and procedures, rules and regulations necessary for instituting corrective actions; and

2.9. Performs other functions as may be assigned.

3. Information System Evaluation Section (ISES)

3.1. Develops Annual Information Systems Evaluation Plan to determine adequacy of general controls and procedures governing organization of staff, operational functions, access to files, and software terminal activity and general environment protection;

3.2. Evaluates the adequacy and effectiveness of the information system at various operations and activities of the Bureau;

3.3. Reviews application of IT risk management procedures and IT risk assessment methodologies;

3.4. Assesses the efficiency and effectiveness of the Integrated Tax System/Internal Administration System (IAS) and the various applications that comprise the information systems of the Bureau;

3.5. Conducts testing of both transactions and functioning of specific control procedures at Bureau offices;

3.6. Evaluates adherence to legal and regulatory requirements and approved policies and procedures;

3.7. Assesses effectiveness of existing IT policies and procedures and provides recommendations for improvements;

3.8. Identifies opportunities for IT cost savings and drafts recommendation for improving cost efficiencies;

3.9. Examines economic resources if acquired economically, used efficiently and safeguarded adequately; and

3.10. Performs other functions as may be assigned.

4. Evaluation Results Monitoring Section (ERMS)

4.1. Develops an Annual Evaluation Results Monitoring Plan to support the PED in the completion of activities of following-up, monitoring of the recommended courses of action to the Bureau's operations and support units;

4.2. Monitors PED conformance to the norms of conduct and ethical standards as contained in RA No. 6713, otherwise known as the Code of Conduct and Ethical Standards for Public Officials and Employees, as applied to PED personnel, such as upholding public interest and professionalism, among others;

4.3. Reviews PED performance measures in relation to objectives. Assists the PED Head and Section Heads in assessing (personnel and Division) risks in planned PED activities;

4.4. Develops, reviews and monitors the design of quality assurance standards for PED activities, such as internal peer review (wherein section heads review the results of evaluation, methodology, approach), external peer review (wherein similar division of a government agency review or discuss related PED activities), review and assessment of feedback from Bureau offices evaluated and reviewed; and

4.5. Performs other functions as may be assigned.

OFFICE OF THE DEPUTY COMMISSIONER – OPERATIONS GROUP

ASSESSMENT SERVICE

1. Provides functional direction relative to all audit and assessment activities, evaluation of assessment accomplishments, asset valuation concerns, management of the Third-Party Information (TPI) Program, applications for VAT zero-rating of non-large taxpayers, monitoring of availments of tax exemptions/ incentives, audit/verification of VAT credit/refund claims by direct exporters and review of cases from field offices including cases submitted by DOF One-Stop shop (DOF-OSS) Center, except claims for tax credit/refund involving erroneous or illegal collection of taxes;

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

3. Provides policy guidance and operational directions to all divisions under the Service and to regional and district offices relative to the abovementioned functions;

4. Provides guidance and recommendation on the operational aspect of assigned application systems under eTax Information System (eTIS) relative to assessment functions;

5. Recommends tax legislation, regulations, and other revenue issuances for the improvement of tax administration relative to assessment matters;

6. Identifies risks and recommends possible mitigating action plan;

7. Coordinates with concerned offices in the implementation of the abovementioned functions;

8. Monitors, evaluates and improves programs and activities under its responsibility;

9. Reviews, recommends and/or approves all reports and other actions of the divisions under its responsibility;

10. Consolidates and/or prepares prescribed reports for submission to top management and other offices concerned; and

11. Performs other functions as may be assigned.

A. Assessment Programs Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms relative to assessment activities, audit planning and review of related reports emanating from the field offices;

2. Conducts study, research and analysis for the development of audit procedures and techniques for improving the quality of tax audit;

3. Recommends policy guidelines and directions to field offices relative to the abovementioned functions;

4. Conducts study and analysis for risk assessment related to audit and preparation of the annual national audit plan;

5. Prepares, maintains and updates assessment manuals and handbooks;

6. Develops and recommends process improvement on the operational aspect of the Tax Credit and Refund System (TCRS), Audit System and Case Management System (CMS) except Document Tracking Module (DTM);

7. Reviews and evaluates the reports submitted by field offices resulting from assessment programs and activities;

8. Recommends actions and improvements after evaluation of field offices' implementation of assessment programs, including their reporting system;

9. Recommends assessment/technical trainings designed to improve the quality of assessment functions and performance of assessment revenue officers, in coordination with the Human Resource Development Service;

10. Coordinates with concerned offices in the implementation of the abovementioned functions;

11. Prepares prescribed reports for submission to the top management and other offices concerned;

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

13. Performs other functions as may be assigned.

1. Audit Programs Section

1.1. Formulates policies, work programs, standards, guidelines and procedures on assessment activities and review of reports from the field offices;

1.2. Conducts study and analysis of data on tax and information returns, as well as reports on economic events, industry trends and business activities in the country prepared by concerned offices, for risk assessment related to audit and preparation of the annual national audit plan, including selection criteria, audit policies, workload standards and reporting requirements for the examination and review functions of the field offices;

1.3. Coordinates with Large Taxpayers Service, Enforcement and Advocacy Service and field offices in the implementation of their assessment programs;

1.4. Provides guidelines to field offices in the proper implementation of assessment procedures, standards and techniques;

1.5. Prepares assessment-related revenue issuances, as necessary;

1.6. Prepares prescribed reports for submission to the top management and other offices concerned; and

1.7. Performs other functions as may be assigned.

2. Programs Evaluation Section

2.1. Reviews and evaluates work plans and assessment reports of field offices to determine compliance with existing assessment laws, rules and regulations, policies, guidelines and procedures and to measure performance with set programs;

2.2. Recommends actions on the result of the evaluation of field offices' implementation of assessment programs and enforcement of assessment laws, rules and regulations and adherence to policies, guidelines and procedures;

2.3. Recommends improvements to the reporting system of field offices relative to the assessment programs and activities;

2.4. Prepares prescribed reports for submission to the top management and other offices concerned;

2.5. Identifies and recommends necessary assessment training courses and appropriate training participants in coordination with the Human Resource Development Service;

2.6. Coordinates with the concerned offices in the implementation of the abovementioned functions; and

2.7. Performs other functions as may be assigned.

3. Audit Procedures and Techniques Section

3.1. Develops/updates audit procedures and techniques for improving the quality of tax audit, including the audit of specialized industries, interrelated taxpayers, automated accounting system and new trends on recording business transactions;

3.2. Prepares, maintains and updates the assessment/audit manuals and handbooks for the use of the field offices;

3.3. Maintains the TCRS, Audit System and CMS except DTM specifically on the requirements for process improvement;

3.4. Prepares prescribed reports for submission to the top management and other offices concerned;

3.5. Coordinates with the concerned offices in the implementation of the abovementioned functions; and

3.6. Performs other functions as may be assigned.

B. Audit Information, Tax Exemption and Incentives Division

1. Formulates policies, work programs, standards, guidelines and procedures relative to tax exemptions/incentives granted/availed by entities duly registered with the Board of Investments (BOI), Philippine Economic Zone Authority (PEZA), Subic Bay Metropolitan Authority (SBMA) and other Investment Promotion Agencies (IPAs), management of third Party Information (TPI) Program and extraction of information in the Data Warehouse Facility for the utilization of authorized personnel consistent with relevant statutes and policies concerning unlawful disclosure, processing of applications for VAT zero-rating of effectively zero-rated transactions except applications of Large Taxpayers and application with unresolved issues, processing of applications and other transactions in connection with the Personal Equity and Retirement Account (PERA) Act of 2008, and monitors collection/assessment and status of LN, and monitors collection/assessment and status of LNs deployed to field offices;

2. Coordinates with the concerned offices in the implementation of the abovementioned functions;

3. Prepares prescribed reports for submission to the top management and other offices concerned;

4. Provides inputs for the preparation of revenue issuances relative to the abovementioned functions;

5. Develops and recommends process improvement on the operational aspect of the Returns Filing and Processing System (RFPS) and support to Taxpayer Account System (TAS); and

6. Performs other functions as may be assigned.

1. Tax Exemption and Incentives Section

1.1. Formulates policies, work programs, standards, guidelines and procedures relative to the supervision of tax exemptions/incentives by entities duly registered with the BOI, PEZA, SBMA and other IPAs;

1.2. Coordinates with concerned regulatory agencies on matters pertaining to tax exemptions/incentives and endorsements of qualified registered enterprise for VAT zero-rating;

1.3. Monitors action/evaluation of field offices on the availment of tax exemptions/incentives by entities duly registered with the BOI, PEZA, SBMA and other IPAs;

1.4. Gathers and collates data on revenues waived from existing fiscal incentives laws from the Revenue District Offices (RDOs) for transmittal on a yearly basis to the National Tax Research Center (NTRC) concerning availment of fiscal incentives through the BIR;

1.5. Processes and recommends approval of applications for VAT zero-rating of effectively zero-rated transactions except applications of Large Taxpayers and applications with unresolved issues;

1.6. Processes all applications, reports and other transactions in connection with the PERA Act of 2008;

1.7. Prepares prescribed reports for submission to the top management and other offices concerned; and

1.8. Performs other functions as may be assigned.

2. Third Party Information Section

2.1. Develops and recommends policies, work programs, standards, guidelines and procedures in the management of the TPI Program;

2.2. Provides inputs for the preparation of revenue issuances relative to the implementation of TPI Program;

2.3. Manages and maintains TPI Program and all other activities related to the program;

2.4. Maintains and adopts a system of information retrieval and analysis through access to records of government and private entities as authorized under Sec. 5(B) of the NIRC of 1997, as amended, and other applicable laws and regulations;

2.5. Conducts continuing analysis and evaluation of the TPI Program in coordination with the concerned offices under the Information Systems Group, and recommends enhancements whenever necessary;

2.6. Provides third party information/data in the Data Warehouse Facility to authorized field offices;

2.7. Reviews periodically existing Memorandum of Agreement (MOA) and Implementing Rules and Regulations (IRR) on the exchange of information and recommends amendments/updates to extant provisions therein or expand the scope and contents as may be necessary;

2.8. Explores areas of cooperation or collaboration with other government agencies for the effective implementation of Sec. 5(B) of the NIRC of 1997, as amended;

2.9. Prepares prescribed reports for submission to the top management and other offices concerned;

2.10. Maintains the RFPS and TAS, specifically on the requirements for process improvements related to assessment function; and

2.11. Performs other functions as may be assigned.

3. Letter Notice Monitoring Section

3.1. Develops policies, work programs, standards, guidelines and procedures in the tracking of LNs;

3.2. Monitors activities of field offices in the utilization of TPI and other related activities;

3.3. Monitors collection/assessment and status of LNs resulting from computerized matching of TPI against tax declarations of taxpayers;

3.4. Prepares prescribed reports for submission to the top management and other offices concerned; and

3.5. Performs other functions as may be assigned.

C. Assessment Performance Monitoring Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms on the following:

    a. Revision/updating of the schedules of zonal values of real properties including request/appeal/protest on revaluation/assignment of zonal values of real properties;

    b. One Time Transaction (ONETT) reports, Certificates Authorizing Registration (CARs)/Tax Clearances (TCLs) issued, collections and assessments from Capital Gains Tax (CGT), Documentary Stamps Tax (DST) and other taxes derived from transfer of real properties;

2. Reviews recommended revision/updating of zonal values submitted by revenue regions after approval of the Regional Executive Committee on Real Property Valuation (RECRPV) as directed by the Commissioner;

3. Monitors, evaluates and consolidates reports submitted by RDOs on the following:

    a. Revision/updating of the schedules of zonal values of real properties;

    b. Resolutions on revaluation/assignment of zonal values issued by the Regional Technical Committee of Real Property Valuation (RTCRPV);

    c. One Time Transaction (ONETT) reports, Certificates Authorizing Registration (CARs)/Tax Clearances (TCLs) issued, collections and assessments from Capital Gains Tax (CGT), Documentary Stamps Tax (DST) and other taxes derived from transfer of real properties;

    d. Letters of Authority (LAs) issued, collection and assessment including reports on tax credit/refund claims submitted by all field offices, etc;

4. Coordinates with the concerned offices for the implementation of the abovementioned functions;

5. Prepares prescribed reports for submission to the top management and other offices concerned; and

6. Performs other functions as may be assigned.

1. Asset Valuation and Appraisal Section

1.1. Develops and establishes work plans and programs on valuation of real properties for purposes of computing internal revenue taxes;

1.2. Monitors and collates status reports submitted by the RDOs on the revision/updating of their respective schedule of zonal values;

1.3. Reviews and evaluates the proposed schedule of zonal values submitted by the Committees on Real Property Valuation as directed by the Commissioner;

1.4. Coordinates and facilitates with the concerned offices approval of the proposed revision by concerned officials (BIR/DOF) and publication of the newly approved schedule of zonal values;

1.5. Uploads the duly approved and published schedule of zonal values in the BIR Portal (Web);

1.6. Transmits soft and hard copies of the duly approved/published schedule of zonal values to the concerned office under the Information Systems Group (ISG) for uploading to ITS-Database (NOMIS);

1.7. Prepares prescribed reports for submission to the top management and other offices concerned; and

1.8. Performs other functions as may be assigned.

2. CAR Evaluation Section

2.1. Monitors, evaluates and consolidates reports of all regional and district offices such as but not limited to the following:

a. CARs/TCLs issued;

b. collections and assessments from CGT, DST and other taxes derived from transfer of real properties as well as reports on real property transactions from the Land Registration Authority (LRA) and BIR-LRA verifiers;

c. resolutions issued by the RTCRPV on case to case request for revaluation/assignment of zonal values of real properties listed/not listed in the approved schedule of zonal values;

2.2. Generates statistical data and reports on CARs/TCLs issued, collections and assessments from real property transactions;

2.3. Consolidates reports on all CARs issued by the RDOs to determine the volume of capital gains tax transactions per taxpayer/seller;

2.4. Generates reports on real property transactions totaling six (6) or more during the year per taxpayer/seller for purposes of imposing the value added tax, assessing additional deficiency income, creditable withholding tax, etc. on taxpayers found habitually engaged in real estate business, if there is any;

2.5. Generates reports on taxpayers with two (2) or more donations of real properties made within the same calendar year;

2.6. Generates reports on multiple estate tax returns filed for the same decedent;

2.7. Transmits to concerned RDOs reports generated in 2.4, 2.5 and 2.6 above;

2.8. Monitors RDOs action and reports on cases transmitted involving multiple transactions/returns made/filed by the same taxpayer;

2.9. Recommends policies, guidelines and procedures in the automation of CAR Monitoring System;

2.10. Manages and maintains the CAR Monitoring System;

2.11. Coordinates with the Accountable Forms Division in monitoring the issuance of blank CAR forms issued to the Revenue Regions and RDOs;

2.12. Prepares and sends follow-up letters to all field offices concerned with delayed reports;

2.13. Maintains records of the results of the aforementioned functions;

2.14. Prepares prescribed reports for submission to the top management and other offices concerned; and

2.15. Performs other functions as may be assigned.

3. Assessment Performance Section

3.1. Monitors and collates reports submitted by field offices on eLAs issued;

3.2. Monitors and collates collection and assessment reports from investigation submitted by all field offices;

3.3. Prepares and sends follow-up letters to all RDOs with delayed reports;

3.4. Generates statistical data and reports on eLAs issued, collections and assessments from audit and investigation;

3.5. Manages and maintains the Letter of Authority Monitoring System (LAMS) to provide updates on the status of collection and/or assessment of deficiency taxes from eLAs;

3.6. Coordinates with the concerned offices for the implementation of the abovementioned functions;

3.7. Prepares prescribed reports for submission to the top management and other offices concerned; and

3.8. Performs other functions as may be assigned.

D. VAT Credit Audit Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms relative to field audit/verification of VAT credit/refund claims filed by direct exporters;

2. Indorses discrepancies found during field audit/verification of VAT credit/refund claims which may have other tax implications to the RDO concerned;

3. Coordinates with the concerned offices in the implementation of the abovementioned functions;

4. Prepares prescribed reports for submission to the top management and other offices concerned;

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

6. Performs other functions as may be assigned.

1. Field Evaluation Section

1.1. Conducts field audit/verification of VAT credit/refund claims of direct exporters;

1.2. Pursues third party verification and access to records to validate VAT information declared by claimants;

1.3. Prepares evaluation reports, including narrative memorandum report on the result of field audit/verification conducted;

1.4. Recommends appropriate action on the results of audit/verification, such as the recommendation for issuance of Tax Credit Certificate (TCC) or denial of claim, if warranted;

1.5. Prepares prescribed reports for submission to the top management and other offices concerned; and

1.6. Performs other functions as may be assigned.

2. Data Verification and Processing Section

2.1. Receives and records claimant's application for VAT credit/refund;

2.2. Conducts verification in the electronic Tax Information System (eTIS) on tax returns data, tax payments/remittances and VAT registration concerning claimants and suppliers;

2.3. Creates and maintains records of regular claimants as well as their suppliers;

2.4. Recommends issuance of electronic Letter of authority (eLA) for the investigation of claims filed;

2.5. Maintains record book and files of documents, endorsement, evaluation/audit reports and other correspondence received and submitted by the Division;

2.6. Monitors and keeps track of cases handled by the Division;

2.7. Prepares prescribed reports for submission to the top management and other offices concerned; and

2.8. Performs other functions as may be assigned.

E. Tax Audit Review Division

1. Formulates policies, work programs, standards, guidelines and procedures relative to review of tax investigation reports on claims of tax credit/refund processed and recommended by the concerned offices as well as on the conduct of post review of closed cases;

2. Provides inputs in the formulation of policies, guidelines, procedures and techniques in the investigation of taxpayer's tax liabilities in relation to claims for tax credit/refund and post review of closed cases as directed by the Commissioner;

3. Monitors and keeps track of cases handled by the Division;

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

5. Creates a database on the results of the abovementioned functions;

6. Prepares prescribed reports for submission to the top management and other offices concerned;

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

8. Performs other functions as may be assigned.

1. Tax Credit / Refund Review Section

1.1. Reviews and evaluates audit reports involving claims for tax credit/refund covering other taxes in accordance with the approved authority under existing revenue issuances;

1.2. Prepares reports on the results of review and evaluation and recommends appropriate action for the approval of ACIR, Assessment Service and by DCIR, Operations Group as prescribed under existing revenue issuances;

1.3. Creates a database on the results of the abovementioned functions;

1.4. Monitors the issuance of tax credit/refund and prepares prescribed reports for submission to the top management and other offices concerned; and

1.5. Performs other functions as may be assigned.

2. VAT Credit/ Refund Review Section

2.1. Reviews and evaluates tax audit reports on claims for excess input tax credits in accordance with the approved authority under existing revenue issuances;

2.2. Prepares reports on the results of review and evaluation and recommends appropriate action for the approval of ACIR, Assessment Service and by DCIR, Operations Group as prescribed under existing issuances;

2.3. Creates a database on the results of the abovementioned functions;

2.4. Monitors the issuance of tax credit/refund and prepares prescribed reports for submission to the top management and other offices concerned; and

2.5. Performs other functions as may be assigned.

3. **Audit Review Section**

3.1. Conducts post review of tax cases closed in RDOs and approved by Regional Directors based on the prescribed guidelines and threshold set by the Commissioner:

a. Tax credit/refunds granted amounting to less than one million pesos (PhP1,000,000.00);

b. ONETT cases with issued CARs;

c. Protested cases involving factual issues resulting to reduction and/or cancellation of assessment; and

d. Paid and approved and/or terminated/closed cases as may be authorized by the Commissioner;

3.2. Creates a database on results of the aforementioned function;

3.3. Prepares reports on the results of review and evaluation on the aforementioned cases and recommends appropriate action for the approval of ACIR, Assessment Service and/or higher authorities;

3.4. Monitors the reviewed aforementioned cases and prepares prescribed reports for submission to the top management and other offices concerned;

3.5. Monitors the availment of exemptions by tax-exempt private corporations and evaluate availment of tax incentives by private enterprises duly registered with the BOI, PEZA and other similar agencies; and

3.6. Performs other functions as may be assigned.

COLLECTION SERVICE

1. Provides functional direction relative to collection of internal revenue taxes; accounting and allotment of revenues; effective implementation of the withholding tax system and the Electronic Documentary Stamp Tax System (eDST); accreditation/disaccreditation of banks as authorized agent banks (AABs); monitoring and evaluation of the performance of AABs, RCOs, Deputized Municipal Treasurers (DMTs) and other collection agents; processing of applications for transfer, cash conversion, and regular revalidation of Tax Credit Certificates (TCCs); issuance of Tax Debit Memo (TDMs), except those under the jurisdiction of the Large Taxpayer Service (LTS) and the Revenue District Offices (RDOs) under Revenue Region No. 8-Makati; processing of applications for issuance of Tax Clearance Certificates for NBI and Bidding Purposes; management and monitoring of accounts receivable and forfeited assets; other collection-related programs and activities;

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

3. Provides policy guidance and operational directions to all the divisions under the Service and to regional and district offices relative to the performance of their functions;

4. Provides guidance on the operational aspect of the assigned application systems under the eTax Information System (eTIS) and other stand-alone information technology systems under the functional jurisdiction of the Service, and recommends enhancements thereto, if needed;

5. Recommends necessary tax legislations, regulations and other revenue issuances for the improvement of tax administration relative to collection matters;

6. Prepares the annual collection programs and activities and communicates them to the concerned offices for implementation and appropriate action;

7. Monitors and analyzes explanation of drastic changes of collections on major types of taxes submitted by the LTS and the RDOs;

8. Identifies risks and recommends possible mitigating action plan;

9. Monitors, evaluates and improves programs and activities under its responsibility;

10. Reviews, recommends and/or approves all reports and other actions of the divisions under its responsibility;

11. Consolidates and/or prepares prescribed reports for submission to top management and other offices concerned;

12. Coordinates with concerned offices in the implementation of the abovementioned functions; and

13. Performs other functions as may be assigned.

A. Collection Programs Division

1. Develops policies, work programs, standards, guidelines and procedures, including the pertinent forms relative to collection activities, and the audit planning and review of related reports emanating from field offices, in consultation with the concerned divisions under the Collection Service;

2. Recommends policy guidelines and directions to field offices relative to the above functions;

3. Conducts study and analysis for risk-based approach in the handling of accounts receivables/delinquent accounts and in the disposition of seized and forfeited assets;

4. Determines and analyzes problems on collection processes and recommends solutions or improvements thereto;

5. Monitors and evaluates the implementation of the overall programs of the Service and recommends amendments to tax laws and revenue issuances relative thereto;

6. Recommends the design of collection/technical trainings and/or conduct of collection-related trainings to collection personnel, in coordination with the Human Resource Development Service (HRDS);

7. Prepares prescribed reports for submission to top management and other concerned internal and external offices;

8. Coordinates with other internal and external offices in the implementation of the above functions; and

9. Performs other functions as may be assigned.

1. Collection Programs Section

1.1. Develops and implements policies, work programs, standards, guidelines and procedures, including the pertinent forms relative to collection activities, and the audit planning and review of related reports emanating from field offices, in consultation with the concerned divisions under the Collection Service, and in coordination with CPerMD;

1.2. Conducts study, researches, and analysis of collection-related systems, processes, programs, and techniques to improve the quality of tax administration;

1.3. Evaluates and analyzes programs, procedures, standards and problems on collection operations and activities, and recommends amendments to tax laws and revenue issuances relative thereto;

1.4. Prepares the operational plans of the Bureau relative to collection matters for implementation in the national and regional offices;

1.5. Prepares performance audit plans based on set priorities to determine compliance by concerned offices and employees with the prescribed guidelines, policies, and procedures on collection matters;

1.6. Establishes performance measure and devises criteria and techniques for the evaluation and appraisal of the performance of the implementing offices and the divisions under the Service relative to the implementation of the Service programs;

1.7. Maintains, develops and recommends process improvements on the operational aspects of the Tax Credit and Refund System (TCRS), CBRS, RCS, Accounts Receivable Monitoring System (ARMS), Collection Reconciliation System (CRS), Mobile Revenue Collection Officers System (MRCOS), Case Monitoring System (CMS) except Document Tracking Module (DTM), Electronic Fund Transfer Instruction System (eFTIS), Taxpayer Accounting System (TAS), and the Electronic Documentary Stamp Tax System (eDST);

1.8. Provides guidelines and assistance to all concerned offices in the proper implementation of the work programs on collection matters and adherence to the prescribed collection guidelines, procedures, standards and techniques;

1.9. Recommends the conduct of trainings to collection personnel designed to improve the quality of their technical skills and competencies on collection matters, and improve their respective performance levels, in coordination with the Training Management Division (TMD);

1.10. Conducts study and analysis for risk-based approach in the handling of accounts receivables/delinquent accounts and in the disposition of seized and forfeited assets;

1.11. Maintains/Updates the content of the Web-Portal for List of AABs and Bank Bulletins;

1.12. Processes the request for change/modification of due dates for all eligible tax types in accordance with set standards and procedures and recommends approval/ disapproval thereof;

1.13. Evaluates banks' application for accreditation, renewal/ cancellation of accreditation and request for voluntary withdrawal as Authorized Agent Bank (AAB) of the BIR and recommends appropriate action thereto, in coordination with the CPerMD and the Bank Accreditation Committee (BAC);

1.14. Acts as the official Secretariat of the BAC;

1.15. Assigns Bank/RDO Codes /concerned Revenue Data Center (RDC) to AABs, maintains an updated master control record thereof, and update the Bank Codes Table in the CBRS of the ITS;

1.16. Maintains an updated record of the Revenue Collection Officer's (RCOs)/Drawee Bank's Codes assigned by the ISG;

1.17. Recommends actions and improvements after evaluation of the reports submitted by concerned offices on their implementation of collection programs and activities, including their reporting system;

1.18. Coordinates with the Large Taxpayers Collection Enforcement Division (LTCED), the Collection Sections of the RDOs, the Collection Divisions of the RRs, and other divisions under the Collection Service to ensure that their respective collection programs are consistent with the overall collection program of the Bureau;

1.19. Conducts trainings, seminar, conferences, and other similar activities, in coordination with the CPerMD and the Information Systems Development and Operations Service (ISDOS);

1.20. Recommends the design of collection/technical trainings and/or conduct of collection-related trainings to collection personnel designed to improve the quality of their technical skills and competencies on collection, matters, and to improve their respective performance level, in coordination with the TMD and Training Delivery Division (TDD), as the case may be;

1.21. Resolves problems, issues, and queries from walk-in and phone-in taxpayers and other stakeholders pertaining to matters under the jurisdiction of the Division;

1.22. Prepares prescribed reports for submission to top management and other concerned offices;

1.23. Coordinates with other concerned offices in the implementation of the abovementioned functions; and

1.24. Performs other functions as may be assigned.

2. Collection Procedures and Techniques Section

2.1. Conducts study, research and analysis for the crafting/updating of collection procedures and techniques to be followed for in the improvement of the quality of tax administration, in consultation with other concerned offices of the Bureau;

2.2. Prepares, maintains, consolidates, and updates collection-related issuances, manuals and handbooks, including job aids, templates review, correspondences and reports;

2.3. Provides guidelines and assistance to all concerned offices in the proper implementation of collection guidelines, procedures, standards and techniques;

2.4. Prepares prescribed reports for submission to top management and other concerned offices;

2.5. Coordinates with other concerned offices in the implementation of the abovementioned functions; and

2.6. Performs other functions as may be assigned.

3. Compliance Review Section

3.1. Evaluates regional and district, including LTS collection activities to determine adherence to standards, guidelines and procedures and recommends solutions or improvements thereto;

3.2. Conducts audit and evaluation of programs, procedures, standards and problems on collection operations and activities of the divisions within the Collection Service including that of the field offices and recommends amendments to tax laws and revenue issuances relative thereto in coordination with CPerMD ;

3.3. Conducts special audits and/or spot-checking of the activities/practices by internal and external stakeholders in handling collection-related matters to validate the veracity of the reports/complaints submitted/filed by concerned taxpayers, Bureau officials, and other concerned parties;

3.4. Conducts audit of AABs and Deputized Municipal Treasurers (DMTs) in relation to their responsibilities as collection agents of the Bureau to ensure that all internal revenue taxes collected are duly reported to the BIR and remitted to the Bureau of Treasury (BTr);

3.5. Recommends actions on the result of the audit and evaluation of collection programs and enforcement of collection laws, rules and regulations & adherence to policies, guidelines and procedures;

3.6. Prepares prescribed reports for submission to top management and other concerned offices ;

3.7. Coordinates with other concerned offices in the implementation of the abovementioned functions; and

3.8. Performs other functions as may be assigned.

B. Collection Performance Monitoring Division (CPerMD)

1. Develops and recommends policies, work programs, standards, guidelines and procedures, including forms relative to the monitoring, evaluation, and analysis of collection reports, collection of internal revenue taxes thru RCOs, AABs and other collection agents, and implementation of the Returns Compliance System;

2. Reviews and consolidates the reports received on AABs/RCOs to determine compliance with collection procedures, rules and regulations based on the performance criteria of the Bureau for purposes of penalty imposition;

3. Submits report on the performance evaluation of AABs and DMTs with necessary recommendation to the Bank Accreditation Committee (BAC)/ACIR, Collection Service/higher authorities;

4. Recommends the formulation or enhancements of policies, work programs, standards, guidelines and procedures relative to the observations noted in the discharge of its functions;

5. Maintains record of drawee bank and RCO codes assigned by Information Systems Group (ISG);

6. Resolves problems, issues, and queries from walk-in and phone-in taxpayers and other stakeholders pertaining to matters under the jurisdiction of the Division;

7. Conducts study, research and analysis of economic events, industry trends and business activities and developments in the country for the improvement/enhancement of tax system;

8. Monitors and evaluates the reports submitted by the regional, district and LT offices regarding drastic changes in internal revenue tax payments and prepares an analysis thereof in relation to global trends and development;

9. Prepares prescribed reports for submission to top management and other concerned offices;

10. Coordinates with the CPD regarding the conduct of appropriate trainings, seminar, conferences, and other similar activities of personnel under the division;

11. Prepares revenue issuances relative to the abovementioned functions, other than those under the jurisdiction of the CPD; and

12. Performs other functions as may be assigned.

1. Collection Performance Monitoring, Evaluation and Analysis Section

1.1. Develops and implements policies, work programs, standards, guidelines and procedures relative to the monitoring, evaluation, and analysis of the collection reports submitted by the LTS, RDOs and other concerned divisions in the national and regional;

1.2. Monitors, evaluates and analyzes the reports submitted by the LTS, RDOs and other concerned divisions in the regional offices regarding drastic changes in internal revenue tax collections pursuant to the existing guidelines and procedures, in coordination with the concerned offices;

1.3. Conducts studies/researches on national and regional economic performance affecting the different industries groups, and determines their impact on the collection performance of the Bureau and the different implementing offices, in coordination with the concerned offices;

1.4. Establishes the updated profiles of the LTS and the RDOs in terms of revenue collection potentials across industry groups under their jurisdiction, as a tool in evaluating their revenue collection performance, in coordination with the concerned offices;

1.5. Monitors the impact of approved tax measures, as required, based on data that may be obtained from the BIR Integrated Tax System, reports from implementing offices and other management reports;

1.6. Prepares the monthly reports bearing on the analysis of the efficiency of the Bureau's performance against the set collection growth and target;

1.7. Prepares prescribed reports for submission to top management and other concerned offices;

1.8. Coordinates with other concerned offices in the implementation of the abovementioned functions; and

1.9. Performs other functions as may be assigned.

2. Authorized Agent Banks (AABs) Monitoring and Analysis Section

2.1. Develops and implements policies, work programs, standards, guidelines and procedures relative to the monitoring of the activities and performance of the AABs as agents of the Bureau in the collection of internal revenue taxes;

2.2. Consolidates and evaluates reports received from the concerned Offices under the ISG, RDCs, Large Taxpayers Service (LTS), Regional and District Offices, and the RAD on AABs' compliance with collection procedures, rules and regulations for purposes of penalty imposition;

2.3. Monitors AABs' compliance on guidelines and procedures for accepting tax payments and remitting the same to the BTr, in relation to the responsibilities and obligations stated in the Memorandum Of Agreement (MOA) and other related revenue issuances;

2.4. Communicates with AABs the discrepancies/inaccuracies/ incompleteness/delay in the collection reports submitted and other deviations from existing collection policies/ procedures/rules and regulations;

2.5. Evaluates/analyzes AABs' responses to notices of violations, demand penalties for inaccurate/incomplete/delayed manual submission/transmission thru Electronic Data Transmission (EDT) of Batch Control Sheets (BCSs) with tax returns and recommends appropriate action to the Bank Accreditation Committee (BAC) the AABs request for condonation/ waiver of penalties;

2.6. Monitors AABs' performance relative to their function of collecting internal revenue taxes and submits report of the same with necessary recommendation to the CPD for endorsement to the Bank Accreditation Committee (BAC) /ACIR, Collection Service/higher authorities;

2.7. Disseminates on a timely basis memoranda, regulations, bulletins, or any relevant information to the AABs;

2.8. Maintains an updated record of notifications issued, penalties imposed/collected/unpaid/waived on AABs' inaccurate/ incomplete/ delayed submission/transmission of BCS/collection reports/data;

2.9. Maintains an updated master list of AAB/RDO/drawee bank codes, in coordination with the CPD;

2.10. Provides inputs/recommendations to the CPD for necessary enhancements to the CBRS, and other related systems;

2.11. Prepares prescribed reports for submission to top management and other concerned offices ;

2.12. Coordinates with other concerned offices in the implementation of the abovementioned functions; and

2.13. Performs other functions as may be assigned.

3. Revenue Collection Officers (RCOs) Monitoring and Analysis Section

3.1. Develops and implements policies, work programs, standards, guidelines and procedures relative to monitoring of the activities

and performance of the RCOs and Special Revenue Collection Officers (SRCOs) in the collection of internal revenue taxes;

3.2. Monitors the performance of the RCOs and DMTs to determine adherence to policies, procedures and standards in the acceptance of tax payments and in remitting the same to the BTr, in relation to the responsibilities and obligations stated in the MOA and other related revenue issuances;

3.3. Evaluates, analyzes, and consolidates the reports received from the national, regional and district offices regarding the collections of RCOs, SRCOs, and DMTs and validate the accuracy of the reports from the MRCOS, RAD and other concerned offices ;

3.4. Communicates with the DMTs, RCOs, and SRCOs, as well as the concerned RDOs and Regional Finance Divisions having jurisdiction over the said DMTs, RCOs, and SRCOs, the discrepancies/inaccuracies/ incompleteness/delay in the collection reports submitted and other deviations from existing collection policies/ procedures/rules and regulations;

3.5. Maintains an updated Master list of RCO Codes, in coordination with CPD;

3.6. Disseminates on a timely basis memoranda, regulations, bulletins, or any relevant information to the DMTs;

3.7. Provides inputs/recommendations to the CPD for necessary enhancements to the MRCOS, CBRS, and other related systems;

3.8. Prepares prescribed reports for submission to top management and other concerned offices ;

3.9. Coordinates with other concerned offices in the implementation of the abovementioned functions; and

3.10. Performs other functions as may be assigned.

4. Returns Compliance Monitoring Section

4.1. Recommends policies, work programs, standards, guidelines and procedures relative to the implementation of the RCS;

4.2. Evaluates and analyzes the performance of the LTS and the RDOs relative to the resolution of stop-filer/non-filer cases based on the stop-filer/non-filer reports received from the RDCs, RDOs (for non-computerized RDOs), ISDOS and other concerned offices;

4.3. Conducts study on the current system in handling stop-filer cases to determine the underlying reasons for the accumulation of created as well as unresolved stop-filer/non-filers cases;

4.4. Provides effective controls and efficient systems and procedures in handling/monitoring of stop-filers/non-filers;

4.5. Identifies potential tax evaders and refers their cases to proper offices for investigation and/or prosecution;

4.6. Monitors the assessment and collection of civil penalties in connection with the stop-filers/non-filers program;

4.7. Prepares and submits an accurate, and timely report on all stop-filers/non-filers for management decision-making purposes;

4.8. Provides inputs/recommendations to the CPD on effective controls and necessary enhancements of the RCS;

4.9. Prepares prescribed reports for submission to top management and other concerned offices ;

4.10. Coordinates with other concerned offices in the implementation of the abovementioned functions; and

4.11. Performs other functions as may be assigned.

C. Accounts Receivable Monitoring Division

1. Develops and recommends policies, work programs, standards, guidelines and procedures, including forms, relative to the management and collection of delinquent accounts, evaluation and processing of applications for compromise and abatement programs of the Bureau, as well as the handling and disposition of absolutely forfeited properties;

2. Monitors the performance of the LTS, Regional Offices and RDOs in the management and collection of all delinquent accounts, including their respective enforcement of collections remedies, and the safekeeping and disposition of forfeited properties/acquired assets;

3. Coordinates with the CPD on matters pertaining to process improvements on the operational aspect of the Accounts Receivable Management System (ARMS), Forfeited Assets Management System, and other related systems;

4. Reviews/Approves certifications on the existence of any outstanding tax liabilities of taxpayers, as requested by internal and external parties;

5. Undertakes the following actions relevant to the enforcement of collection of delinquent accounts of taxpayers assessed by the Enforcement and Advocacy Service:

    a. Issues, serves and executes Warrant of Distraint and/or Levy or Warrant of Garnishment;
    b. Files Notice of Tax Lien in the Office of the Register of Deeds where the property of the taxpayer is located;
    c. Institutes necessary actions for the release of proceeds from garnished/distrained/levied properties of delinquent taxpayers by concerned parties;
    d. Recommends the lifting/cancellation of the Warrant of Garnishment/Notice of Tax Lien pursuant to existing policies and guidelines; and
    e. Recommends the prosecution of delinquent taxpayers, in appropriate cases.

6. Processes and evaluates the following applications filed by taxpayers:

    a. Issuance of Tax Clearance for bidding and other purposes;
    b. Compromise settlement upon recommendation by the Regional Evaluation Board (REB);
    c. Abatement of penalties upon recommendation of the REB.

7. Maintains updated and consolidated database of the following:

    a. Accounts Receivables/Delinquent Accounts (ARs/DAs);
    b. Applications for compromise settlement received and acted upon;
    c. Application for abatement of penalties received and acted upon;
    d. Applications for issuance of Tax Clearance for bidding and other purposes received and acted upon.

8. Recommends policy guidelines and directions to all field offices relative to the handling of delinquent accounts and management of acquired assets;

9. Recommends necessary tax legislations and regulations on the collection of delinquent accounts and disposition of acquired assets.

10. Updates the content of the BIR Website/Portal pertaining to information/matters related to the functions of the division, as defined in pertinent revenue issuances;

11. Coordinates with other concerned offices in the implementation of the abovementioned functions;

12. Prepares prescribed reports for submission to top management and other concerned government agencies;

13. Prepares revenue issuances relative to the abovementioned functions, other than those under the jurisdiction of the CPD; and

14. Performs other functions as may be assigned.

1. Accounts Receivables Monitoring and Analysis Section

1.1. Recommends policies, works programs, standards, guidelines and procedures relative to the management and administration of accounts receivables;

1.2. Monitors compliance by all concerned national and regional offices in the timely submission of accurate General Control Ledger (GCL) and supporting schedules;

1.3. Maintains updated Masterlist of the Bureau's accounts receivables;

1.4. Processes requests by internal and external parties for verification of outstanding tax liabilities and prepares the necessary certifications therefor;

1.5. Publishes the list of issued Tax Clearance Certificates to the BIR web;

1.6. Prepares list of "Cannot Be Located" (CBL) delinquent taxpayers under the jurisdiction of the Division;

1.7. Provides inputs/recommendations to the CPD for necessary enhancements of the ARMS and related system, as well as the updating of the Collection Manual applicable to the proper handling of delinquent accounts in coordination with other concerned sections in the Division;

1.8. Prepares and issues Tax Clearance Certificates for NBI and bidding purposes pursuant to existing policies and procedures;

1.9. Prepares prescribed reports for submission to top management and other concerned offices ;

1.10. Coordinates with other concerned offices in the implementation of the abovementioned functions; and

1.11. Performs other functions as may be assigned.

2. Seized and Forfeited Properties Management Monitoring Section

2.1. Recommends policies, work programs, standards, guidelines and procedures relative to the management, safekeeping, and disposal of forfeited properties/acquired assets;

2.2. Monitors the compliance of the Regional Offices in the timely submission of accurate Consolidated Inventory of Seized and Forfeited Assets (CISFA) and other related reports relative to acquired assets, including the natural and civil fruits derived therefrom;

2.3. Monitors the compliance of the LTS and the Regional Offices in the disposition of seized assets within the period prescribed under the existing laws and regulations, including the activities undertaken by the Regional Offices on the taxpayer's redemption of the auctioned assets prior to the lapse of the redemption period;

2.4. Maintains updated and systematic files of the certified copies of all the documents evidencing ownership of all seized and forfeited properties for easy reference, as the need arises;

2.5. Coordinates with the concerned national and regional offices to expedite the consolidation of titles of forfeited properties in favor of the government;

2.6. Prepares the Bureau's monthly and annual Consolidated Inventory of Seized and Forfeited Assets (CISFA) ;

2.7. Conducts ocular inspection of seized and forfeited assets to determine the accuracy of the CISFA submitted by the regional offices and determines the actual location and physical condition/state of the assets, etc. ,as well as the potential income that can be derived;

2.8. Monitors the accounting of the usufruct and/or civil and natural fruits of the seized and forfeited properties, in coordination with concerned RDOs where these properties are located or the RDO having jurisdiction over the issuing company, in case of stocks and bonds, as the case may be;

2.9. Evaluates the recommendations made by the regional offices relative to the dispositions of forfeited assets, more particularly on:

   a. The award to winning bidder of forfeited assets sold through public auction, for approval by the Commissioner; and
   b. The conduct of negotiated sale for assets that already underwent two failed auctions, for approval by the Secretary of Finance.

2.10. Monitors the activities of the LTS and the Regional Offices relative to the immediate conversion into cash of all acquired or forfeited properties;

2.11. Publishes the list of Seized and Forfeited Properties to the BIR web for dissemination to the general public for purposes of eliciting interests from prospective buyers;

2.12. Provides inputs/recommendations to the CPD for necessary enhancements to the Forfeited Assets Management System and other related systems, as well as the updating of the Collection Manual applicable to the management and disposition of forfeited assets;

2.13. Prepares prescribed reports for submission to top management and other concerned offices ;

2.14. Coordinates with other concerned offices in the implementation of the abovementioned functions; and

2.15. Performs other functions as may be assigned.

3. Compromise and Abatement Review, Evaluation & Monitoring Section

3.1. Recommends policies, work programs, standards, guidelines & procedures relative to the compromise and abatement programs of the Bureau;

3.2. Reviews the recommendations submitted by REB on taxpayers' applications for compromise settlement and abatement of penalties pursuant to existing rules and regulations;

3.3. Monitors the compliance of LTS, RDOs and REBs in the timely submission of accurate reports on applications for compromise settlement/abatement of penalties received, acted upon, and still pending with their respective offices;

3.4. Maintains an updated database of all applications for compromise settlement and abatement of penalties received, acted upon, and still pending with all the concerned national and regional offices;

3.5. Monitors all applications for compromise settlement/abatement of penalties received, acted upon, and still pending with all concerned national and regional offices;

3.6. Prepares monthly consolidated reports of approved applications for compromise settlement/abatement of penalties for submission to the Congressional Oversight Committee on Comprehensive Tax Reform Program (COCCTRP);

3.7. Conducts random review of applications for compromise settlement and abatement of penalties approved by the REB to determine propriety of the action made thereon, in the exercise of oversight function, and prepares the necessary reports on the violations committed by concerned revenue personnel on the results thereof, for submission to the concerned office for the imposition of the appropriate sanctions;

3.8. Provides inputs/recommendations to the CPD for necessary enhancements of modules on compromise settlement and abatement of penalties in the ARMS and other related systems, as well as the updating of the Collection Manual applicable to the processing of applications for compromise settlement and abatement of penalties;

3.9. Prepares prescribed reports for submission to top management and other concerned offices;

3.10. Coordinates with other concerned offices in the implementation of the abovementioned functions; and

3.11. Performs other functions as may be assigned.

4. Collection Enforcement Monitoring Section

4.1. Recommends policies, works programs, standards, guidelines and procedures relative to the enforcement of collection thru summary remedies;

4.2. Monitors the enforcement of collection of all delinquent accounts thru administrative summary remedies by all implementing offices;

4.3. Monitors and evaluates the compliance by the LTS and the RDOs in the submission of accurate Warrant Enforcement Reports (WERs)and supporting schedules reflecting the actions undertaken by the implementing offices in the collection of delinquent accounts through summary remedies;

4.4. Enforces collection thru summary remedies of delinquent accounts emanating from the National Office pursuant to the existing Revenue Delegation Administrative Order (RDAO) as well as the special cases assigned by the Office of the Commissioner, Deputy Commissioner for Operations or the Deputy Commissioner for Legal, as the case be;

4.5. Coordinates with concerned external parties on the execution of claims relative to delinquent account cases under the jurisdiction of the Division;

4.6. Processes requests for the lifting/cancellations of Notices of Tax Liens for collection cases under its jurisdiction, pursuant to the existing laws, guidelines, policies and procedures;

4.7. Provides direction and assistance to the LTS and the RDOs on matters relative to the proper implementation of the summary remedies in the collection of delinquent accounts;

4.8. Maintains updated Registry Book of Issued WDLs emanating from the Division;

4.9. Maintains updated history/index cards of assessed cases (BIR Form No. 27.06) reflecting all actions taken on the collection dockets/cases specified in 4.6 above;

4.10. Maintains updated and systematic files of the certified copies of all the documents and records evidencing ownership of all seized properties from delinquent taxpayers, for easy reference and transmittal to the SFPMMS, immediately upon declaration of a tax sale;

4.11. Coordinates with the Legal Service in the filing of criminal/civil cases against delinquent taxpayers for cases under the jurisdiction of the Division;

4.12. Provides inputs/recommendations to the CPD for necessary enhancements to the collection remedies' modules in the Accounts Receivable Management System (ARMS) and other related systems, as well as the updating of the Collection Manual applicable to the enforcement of collection thru summary remedies;

4.13. Prepares prescribed reports for submission to top management and other concerned offices ;

4.14. Coordinates with other concerned offices in the implementation of the abovementioned functions; and

4.15. Performs other functions as may be assigned.

D. Revenue Accounting Division

1. Develops and implements policies, work programs, standards and guidelines and procedures, including forms relative to the processing, monitoring, reconciliation and analysis of all collection reports of AABs, RCOs, other authorized collection agents, and other sources of collection thru the CBRS, Limited Bank Data Entry System (LBDES), Payment Data Entry System (PDES), Collection Reconciliation System (CRS), Taxpayer Accounting System (TAS), and other applicable collection and reconciliation systems;

2. Prepares the Bureau's financial statements, including the supporting schedules, statements, subsidiary ledgers, and other financial reports relative to income and revenues for submission to management and other fiscal agencies, in accordance with the prescribed Electronic New Government Accounting System (e-NGAS) of accounting of the National Government (NG) books of accounts;

3. Monitors and evaluates the revenue accounting activities in the Regional and District Offices on matters pertaining to internal revenue collections through Revenue Official Receipts (RORs), Tax Remittance Advices (TRAs), and other pertinent modes of collection to determine adherence to existing guidelines and procedures;

4. Monitors and provides assistance to the LTS and RDOs on BCS-A and CRDC reconciliation;

5. Coordinates with the LTS, RDOs and the BTr for the accurate and timely recording of tax collections from National Government Agencies (NGAs) through TRAs;

6. Reconciles the collection across different channels of payment with the internal revenue collections recognized by the BTr;

7. Consolidates all reports on internal revenue collections and certifies internal revenue allotments and/or special shares of LGUs/certain government agencies in special funds for transmittal to BTr and DBM;

8. Issues certifications of tax payments upon request by taxpayers, different offices in the Bureau, and other concerned parties based on the accounting records and documents maintained at the Division;

9. Ensures that all the pertinent collection information that are not yet captured in the existing functionalities of the CBRS are encoded in the CRS to enable the complete identification of discrepancies in the tax collections of all the Bureau's implementing offices as against the BTr recorded collection data;

10. Prepares schedule of penalties imposed on AABs for delayed submission of collection reports (ARDC and eCRDC), late and/or under-remittances of collections, and acceptance of checks that were subsequently dishonored pursuant to the existing banking laws and the Bureau's rules and regulations, for immediate notification to the concerned AABs;

11. Issues certifications to BTr on over-remittances of internal revenue tax collections by AABs;

12. Monitors compliance by other government offices on the submission of the prescribed reports relevant to the computation of revenue allotments pursuant to the existing laws, joint circulars, memoranda of agreement, etc.;

13. Prepares revenue issuances relative to the abovementioned functions;

14. Coordinates with the concerned offices for the proper implementation t of the abovementioned functions;

15. Prepares prescribed reports for submission to top management and other concerned offices; and

16. Performs other functions as may be assigned.

1. Reports Monitoring and Analysis Section

1.1. Monitors the accurate and timely electronic transmission of BCS-A and CRDC by AABs and the uploading thereof by the concerned RDCs to the CBRS;

1.2. Monitors the activities of LTS and RDOs in the resolution of discrepancies in tax collections thru the AABs using the facility of the CRS;

1.3. Analyzes and reconciles the collection information reflected in the BCS-A with the CRDC;

1.4. Prepares the collection reports prescribed by the Bookkeeping Section for recording in the eNGAS, based on the reconciled collection reports received from AABs;

1.5. Prepares and notifies the concerned AABs on the schedule of penalties imposed on AABs for delayed submission of collection reports (CRDC) , late/under-remittance of collections and on acceptance of checks that were subsequently dishonored;

1.6. Prepares summary reports of dishonored checks received by AABs;

1.7. Prepares Demand Letter to AABs for the payment for penalties imposed for late/non-reporting, late/under-remittance of tax collections and acceptance of checks that were subsequently dishonored, and issues Payment Order therefor;

1.8. Evaluates AAB's request for condonation of imposed penalties for submission of the appropriate recommendation to the Bank Accreditation Committee (BAC) for final disposition;

1.9. Prepares certifications for any over-remittance of tax collections made by AABs for submission to the BTr;

1.10. Monitors compliance by the LTS and the RDOs in the submission of weekly/monthly AAB collection reconciliation reports prescribed under existing revenue issuances;

1.11. Provides inputs/recommendations to the CPD for necessary enhancements to the CBRS, CRS, and TAS, and other related systems;

1.12. Coordinates with the concerned offices for the proper implementation t of the abovementioned functions;

1.13. Prepares prescribed reports for submission to top management and other concerned offices; and

1.14. Performs other functions as may be assigned.

2. Collection Reporting and Reconciliation Section

2.1. Prepares daily report of collections of internal revenue taxes by channel of payment and implementing office based on collections uploaded in the CBRS, for submission to the top management for monitoring purposes;

2.2. Monitors the complete and timely submission by LTS and RDOs of the weekly reports on tax collections from NGAs thru TRAs, in coordination with the Miscellaneous Operations Monitoring Division (MOMD);

2.3. Encodes all pertinent data that are not yet captured in the CBRS to ensure the full-cycle CRS reconciliation of collection data across all implementing offices;

2.4. Reconciles the tax collections reported by the LTS and the RDOs in their respective Consolidated Monthly Statistical Report of Collection (BIR Form No. 12.09) as against the collection data recorded by the BTr;

2.5. Monitors the activities of the LTS and the RDOs in the resolution of discrepancies in tax collections across all payment channels using the facility of the CRS;

2.6. Provides direction and assistance to the LTS and the RDOs on the proper implementation of the CRS in the reconciliation of collection data for purposes of determining their correct collection performance;

2.7. Provides inputs/recommendations to the CPD for necessary enhancements to the CBRS, CRS, eFTIS, TAS, and other related systems;

2.8. Coordinates with the concerned offices for the proper implementation t of the abovementioned functions;

2.9. Prepares prescribed reports for submission to top management and other concerned offices; and

2.10. Performs other functions as may be assigned.

3. Bookkeeping Section

3.1. Maintains accurate and updated revenue accounting records and books of accounts (general journals, subsidiary ledgers and general ledgers) to reflect accurate and current financial information required by the management and other government agencies under existing accounting and auditing rules and regulations;

3.2. Prepares the Bureau's consolidated trial balance, supporting schedules, statements and other financial reports relative to revenues of the national office and those submitted by the Finance Divisions of the Regional Offices (ROs) for submission to management and other fiscal agencies;

3.3. Monitors the accurate and timely submission by the Regional Finance Division of the following reports:

a. Weekly Summary Report of Collection and Deposits covering tax collections thru RORs; and
b. Monthly Consolidated List of TRAs Issued by NGAs.

3.4. Receives from MOMD the copies of the TRAs issued by the NGAs that were filed to the LTS and RDOs;

3.5. Prepares the consolidated report on TRA collections for submission to the BTr for booking purposes;

3.6. Analyzes and reconciles internal revenue tax collections recorded in the Bureau's National Government (NG) Books against the tax collection figure recorded in the books of accounts of the BTr, in coordination with RMAS and CRRS;

3.7. Analyzes the transactions and accounts recorded in the National Government (NG) books to close and/or adjust active and dormant accounts with abnormal balances;

3.8. Monitors the redemption/settlement of dishonored checks paid thru AABs;

3.9. Coordinates with the ARMD the existence of unredeemed/unsettled dishonored checks to ensure that the same are included in the delinquent accounts reported by the LTS, RDOs and other concerned offices;

3.10. Records all issued and expired Tax Credit Certificates (TCCs) and Tax Debit Memos (TDMs), in coordination with the MOMD, including the maintenance of all pertinent supporting records and documents;

3.11. Provides direction and assistance to the Regional Finance Divisions on the proper implementation of the e-NGAS in the recording of the Bureau's tax collections thru RORs and TRAs to ensure that the same are correctly and timely recorded in the RO-NG Books of Accounts;

3.12. Provides inputs/recommendations to the CPD for necessary enhancements to the CBRS, CRS, eFTIS, TAS, and other related systems;

3.13. Coordinates with the concerned offices for the proper implementation of the abovementioned functions;

3.14. Prepares prescribed reports for submission to top management and other concerned offices; and

3.15. Performs other functions as may be assigned.

4. Tax Payment Verification and Allotment Section

4.1. Monitors the correct and timely submission by the LTS and RDOs of collection reports and/or certifications bearing information on tax collections entitled to share allocation in favor of qualified beneficiaries (e.g. ARMM, Insurance Commission, Commission on Audit, Cagayan Freeport Zone, LGUs on incremental collection from VAT and mining taxes, BIR share from excise tax collections from cigarettes, etc.)

4.2. Verifies and certifies the correctness of payments made by taxpayers based on the information in the ITS, as well as the accounting records and other documents being maintained in the Division;

4.3. Prepares and issues certifications of the shares from internal revenue collections of the LGUs and other government agencies-beneficiaries from the Special Funds/Special Accounts, for transmittal to the BTr and the DBM;

4.4. Monitors compliance by the Department of Interior and Local Government (DILG) and the Mines and Geosciences Bureau (MGB) on the accurate and timely submission of updated reports prescribed under the existing Joint Circulars that are relevant in the preparation of the requisite certifications for the entitlement to revenue allotments in favor of the concerned LGUs, in coordination with the Excise LT Field Operations Division (ELTFOD);

4.5. Acts as liaison with the Bangko Sentral ng Pilipinas (BSP), BTr, Department of Budget and Management (DBM) and other government offices on matters pertaining to the submission of the Bureau's internal revenue collection reports, certifications on the tax collections/remittances, and certifications on shares from Special Funds/Special Accounts ;

4.6. Provides inputs/recommendations to the CPD for necessary enhancements to the CBRS, REGS, TAS, and other related systems;

4.7. Coordinates with the concerned offices for the proper implementation of the abovementioned functions;

4.8. Prepares prescribed reports for submission to top management and other concerned offices; and

4.9. Performs other functions as may be assigned.

E. Miscellaneous Operations Monitoring Division

1. Develops and recommends policies, work programs, standards, guidelines and procedures, including forms relative to the efficient and effective implementation of the withholding tax system, the documentary stamp tax system; monitoring, processing, utilization and control of Tax Credit Certificate (TCC); monitoring and control of the use of Tax Remittance Advice (TRA) as a mode of remittance of withholding tax by National Government Agencies (NGAs);

2. Monitors and evaluates the effectiveness and efficiency by the concerned national, regional and district offices in the determination of adherence to withholding tax rules and regulations, standards, guidelines and procedures by the taxpayers under their respective jurisdiction in the implementation of the withholding tax system;

3. Evaluates and analyzes programs, procedures, standards and problems relative to the feasibility of expanding the coverage of the withholding tax system, documentary stamp tax system and recommends the necessary tax legislations and/or regulations;

4. Coordinates with the CPD on matters pertaining to process improvements on the operational aspect of the Electronic Documentary Stamp Tax System (eDST), Tax Credit and Refund System (TCRS) with respect to the modules on TCC utilization, revalidation and cash conversions, Electronic Tax Remittance Advice System (eTRA) module under the eFPS, and other related systems;

5. Prepares and updates primers on withholding tax laws and regulations and extend assistance in the conduct of seminars/dialogues/workshops for internal and external stakeholders to maximize compliance with withholding tax requirements;

6. Establishes linkages with other national and local government offices for purposes of improving their voluntary compliance as withholding agents as well as in providing the Bureau with vital information pertinent to their income payments to suppliers of goods and services subject to the appropriate taxes;

7. Reviews the following applications, for appropriate action by the Assistant Commissioner, Collection Service, or the Deputy Commissioner, Operations Group:

    a. Applications for Enrolment to the eDST System;
    b. Requests for TCC Utilization thru TDM, except those under the jurisdiction of the LTS and the district offices under Revenue Region No. 8-Makati; and
    c. Applications for TCC revalidation and cash conversions and maintains updated records of the same.

8. Implements policy guidelines and directions to all field offices on matters pertaining to the withholding tax system, TCC utilizations, and the implementation of the eDST and the TRA systems;

9. Prepares and recommends revenue issuances relative to the aforementioned functions;

10. Coordinates with the concerned offices for the proper implementation of the abovementioned functions; and

11. Performs other functions as may be assigned.

1. Electronic Documentary Stamp Tax Processing and Monitoring Section

1.1. Recommends policies, work programs, standards, guidelines and procedures on the taxpayer-user enrollment to the Electronic Documentary Stamp Tax (eDST) System, including the monitoring, control and crediting/loading/reloading of Documentary Stamp Tax (DST) the e-DST System, for mandatory use of selected taxpayers.

1.2. Processes taxpayer's applications to use the e-DST System, for appropriate action by the Assistant Commissioner, Collection Service;

1.3. Monitors the crediting/loading/reloading of DST payments by the LTS and the RDOs to the taxpayer-user account ledger in the e-DST System to ensure that only validated DST payments are credited/loaded/reloaded in the System;

1.4. Monitors the activities of the LTS and the RDOs in handling transactions in the eDST System to ensure that the same are undertaken pursuant to the existing policies, guidelines and procedures to obviate occurrence of instances that will lead to revenue leakages thru spurious or irregular actions;

1.5. Conducts verification of the authenticity of imprinted documentary stamps thru the use of lens keys provided for the purpose as requested by concerned parties or upon issuance of the directive by top management;

1.6. Conducts study on the feasibility of expanding the coverage of taxpayers mandated to enroll to the eDST System to enhance revenue collections and improve the integrity of the reports on DST affixtures/utilizations by Alphanumeric Tax Code (ATC), for monitoring and policy-making purposes;

1.7. Coordinates with the concerned offices relative to the issues and problems encountered on the use of the eDST System for preparation of appropriate recommendation for the immediate resolution thereto;

1.8. Provides assistance in the conduct of briefings, trainings/seminars to internal and external stakeholders on matters related to the implementation of the eDST System in coordination with the Training Delivery Division and the Systems Development Division (SDD), as the case may be;

1.9. Resolves problems, issues, and queries on matters relating to the implementation of the eDST System;

1.10. Provides inputs/recommendations to the CPD for necessary enhancements to the eDST System, CBRS and other related systems, including the enhancements of the DST Declaration Return (BIR Form No. 2000);

1.11. Monitors the compliance of the RDOs in the timely submission of Documentary Stamp Tax Collection Reports by type of taxable document and the Monthly Report of Collection, Affixture, and Remittance of DST Through Constructive Stamping or Receipt System, and verifies the accuracy thereof, in coordination with the Research and Statistics Division, to ensure the integrity of the same as reference for policy-making purposes ;

1.12. Coordinates with the concerned offices for the proper implementation of the abovementioned functions;

1.13. Prepares prescribed reports for submission to top management and other concerned offices; and

1.14. Performs other functions as may be assigned.

2. Tax Credit Certificate (TCC) Utilization Processing and Monitoring Section

2.1. Processes requests for issuance of TCC utilization thru the issuance of a Tax Debit Memo (TDM), except those under the jurisdiction of the LTS and the RDOs under Revenue Region No. 8-Makati City;

2.2. Updates the pertinent records of issued TDMs in the excel files and in the manually maintained taxpayer's TCC ledger maintained by the Division;

2.3. Processes applications for revalidation/cash conversion of TCCs pursuant to existing laws and regulations;

2.4. Maintains and updates records in the excel files of TCCs issued solely by BIR-CS and those TCCs that were jointly issued by the Department of Finance-One Stop Shop Inter Agency Tax Credit and Duty Drawback Center (DOF-OSS) for revalidated TCCs;

2.5. Prepares list of expired TCCs that are eligible for write-off in the NO-NG books, for submission to RAD for necessary recording;

2.6. Monitors the compliance by all TCC-Issuing Offices and the ISDOS, as the case may be, on the monthly submission of the list of issued TCCs and TDMs for validation and monitoring purposes;

2.7. Maintains updated records of all TCCs issued based on reports submitted by various TCC-Issuing Offices for ready reference in the processing of applications for TCC utilization, revalidation or cash conversion;

2.8. Resolves problems, issues, and queries on matters relating to TCC utilization, revalidation and cash conversion, other than those that require legal interpretation;

2.9. Provides inputs/recommendations to the CPD for necessary enhancements to the TCRS and other related systems, including the enhancements of TCC and TDM forms;

2.10. Prepares revenue issuances relative to the abovementioned functions, other than those under the jurisdiction of the CPD;

2.11. Coordinates with the concerned offices for the proper implementation of the abovementioned functions;

2.12. Prepares prescribed reports for submission to top management and other concerned offices; and

2.13. Performs other functions as may be assigned.

3. Withholding Tax implementation Evaluation, Monitoring and Analysis Section

3.1. Recommends changes, revisions, enhancements on matters relating to the withholding tax system and in the formulation of a sound tax policy and more efficient tax structure and provides assistance in the preparation of withholding tax policies, recommendations and procedural changes relative to the efficient and effective implementation of the withholding tax system, including proposals to change/enhance contents of BIR web pertaining to matters on withholding tax with the view of increasing revenue collection;

3.2. Provides assistance to the concerned offices in the dissemination of withholding tax information through seminars, workshops, briefings, and other for a relating to existing and new withholding tax laws, rules, and regulations among concerned national and regional offices in the BIR, the general public, and other stakeholders;

3.3. Processes the requests from RDOs for the inclusion/delisting of taxpayers to/from the existing masterlist of top corporate and individual withholding agents, and prepares the appropriate recommendation thereon for approval by the Commissioner;

3.4. Maintains an updated master file of duly notified top corporate and individual withholding tax agents;

3.5. Implements programs, procedures, standards and problems relative to the feasibility of expanding the coverage of the withholding tax system and recommends the necessary tax legislations and/or regulations;

3.6. Monitors the accurate and timely submission by the LTS and the RDOs of BIR Form Nos. BIR Form No. W-7 and W-8 collection reports;

3.7. Monitors the performance of LTS and RDOs in the uploading of the Annual Information Returns of Income Taxes Withheld on Compensation and Final Withholding Taxes (BIR Form No. 1604-CF) and Annual Information Return of Creditable Income Taxes Withheld (expanded)/Income Payments Exempt from Withholding Tax (BIR Form No. 1604-E) in the ITS and the data warehouse, identifies the reasons for their low level of compliance, and makes appropriate recommendations thereto, to ensure the completeness and integrity of the Bureau's database of income payments subjected to withholding taxes and maximize the full revenue potentials of the TRS-LNs;

3.8. Coordinates with the Commission on Audit (COA) on their audit findings relative to the tax compliance by NGAs, LGUs, GOCCs, GFIs, and other government offices, for immediate verification by the LTS and/or the concerned RDOs;

3.9. Resolves problems, issues, and queries from walk-in and phone-in taxpayers pertaining to the implementation of the withholding tax system:

3.10. Prepares the appropriate written replies the written /emailed queries from taxpayers on withholding tax matters;

3.11. Monitors and ensures the proper implementation of new withholding tax laws and submits pertinent information thereon to top management and the Congressional Oversight Committee;

3.12. Prepares the relevant issuances to disseminate the implementation of new wage orders issued by the Regional Wages and Productivity Council and determines the impact thereof to the tax collections, in coordination with the CPerMD;

3.13. Determines existence of discrepancies in the collection information reflected in Schedule B of the Monthly Report on Registration and Remittance of Withholding Taxes (BIR Form No. W-7) as against the totals of the collection details reflected in Schedules C to F of the same form, and notifies the concerned RDOs of such discrepancies for their necessary corrections or amendments;

3.14. Matches the withholding tax collection information reflected in the monthly BIR Form No. W-7 reports with the collection information reflected in the Monthly Statistical Report of Internal Revenue Tax Collections (BIR Form No. 12.09), and notifies the concerned RDOs of such discrepancies for necessary corrections or amendments of the affected reports;

3.15. Evaluates and analyzes the withholding tax reports submitted by the LTS and RDOs to determine the level of taxpayer compliance in their obligations under the withholding tax system, and the efficiency of the implementing offices in the enforcement of the withholding tax laws and regulations;

3.16. Provides inputs/recommendations to the CPD for necessary enhancements to the TRS, RPS, and other related systems, including the enhancements of withholding tax forms and other prescribed attachments;

3.17. Coordinates with the concerned internal and external offices for the proper implementation t of the abovementioned functions;

3.18. Prepares prescribed reports for submission to top management and other concerned internal and external offices; and

3.19. Performs other functions as may be assigned.

4. Tax Remittance Advice Monitoring Section

4.1. Implements changes, revisions, enhancements of policies and processes on matters relating to the remittance of taxes thru Tax Remittance Advice (TRA) including proposals to change/enhance contents of BIR web pertaining TRAs with the view of improving efficiency in tax collection;

4.2. Receives from General Services Division (GSD) the printed serially numbered blank TRA forms for distribution to the Regional Administrative and Human Resource Management Divisions;

4.3. Processes requisition requests from the LTS and the Regional Administrative Divisions for the supply of blank Tax Remittance Advice (TRA) forms for distribution to the National Government Agencies (NGAs);

4.4. Monitors the compliance of the LTS and the RDOs on the following:

a. Weekly submission of Weekly Compliance and Alphalist of National Government Agencies in hard and soft copies;

b. Submission of the copies of the list of issued TRAs that were stamped as duly received by the local BTr Office having jurisdiction over the concerned NGAs; and

c. Submission of the certified copies of the issued TRAs that were filed by the NGAs with the LTS and the RDOs.

4.5. Monitors the compliance of the Regional Finance Divisions on the monthly submission of the validated reports of tax collections from TRAs that were recorded in the RO-NG books of accounts:

4.6. Monitors the compliance of the Regional Administrative and Human Resource Management Divisions on the submission of NGA Reports on Tax Remittance Advice Used/Cancelled/Lost that were submitted to the concerned RDOs;

4.7. Maintains updated databases on the following:

a. NGAs required to withhold and remit internal revenue taxes thru TRAs per withholding tax type;
b. NGA compliance in the withholding and remittance of internal revenue taxes per withholding tax type; and
c. Master list of TRAs issued to LTS, Regional Administrative Divisions, and the NGAs, as well as their utilizations, losses, spoilages or cancellations.

4.8. Secures information from the DBM on their releases of funds to the NGAs for matching with the income payments by the NGAs that were subjected to withholding taxes;

4.9. Evaluates and analyze the reports submitted by the RDOs and the concerned national and regional offices to determine the accuracy of the reports and the level of compliance by the NGAs in the withholding and remittance of the prescribed internal revenue taxes;

4.10. Prepares and submits exception reports on the results of the evaluation and analysis of NGA compliance, as inputs in the conduct of audit of the tax liabilities of the NGAs by the concerned field office having jurisdiction over the concerned NGAs;

4.11. Provides direction and assistance to the LTS and the RDOs on the proper implementation of the TRA System;

4.12. Provides inputs/recommendation to the CPD for necessary enhancements to the eFPS, CRS, CBRS, and other related systems;

4.13. Coordinates with the concerned offices for the proper implementation of the abovementioned functions;

4.14. Prepares prescribed reports for submission to top management and other concerned offices; and

4.15. Performs other functions as may be assigned.

CLIENT SUPPORT SERVICE

1. Provides functional direction relative to public service, information and education, taxpayer record update and registration process/system improvement, design, revision and review of external forms and internal/external stakeholders communications and customer assistance;

2. Develops and implements policies, work programs, standards, guidelines and procedures relative to the abovementioned functions;

3. Directs the year-round customer assistance service program including nationwide tax campaigns in the National, Regional and District Offices;

4. Provides policies on the conduct of lectures, seminars, workshops and consultation meetings with the public and private sectors;

5. Recommends necessary tax legislations and regulations on the basis of taxpayer service and education activities of the Bureau;

6. Recommends and posts tax issuances and other relevant information and updates in the BIR website for internal and external communication purposes;

7. Manages year-round customer assistance or taxpayers' service program;

8. Identifies risks and recommends possible mitigating action plan;

9. Provides policy guidance and operational directions to all divisions under the Service and to regional and district offices relative to the abovementioned functions;

10. Monitors, evaluates and improves programs and activities under its responsibility;

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

12. Consolidates and/or prepares prescribed reports for submission to top management and other offices concerned; and

13. Performs other functions as may be assigned.

A. Public Information and Education Division

1. Formulates policies, work programs, standards, guidelines and procedures relative to taxpayer service, public information and education programs;

2. Monitors and coordinates year-round public service programs including nationwide tax campaigns in the National, Regional and District Offices.

3. Prepares the Bureau's External Communication Plan for its stakeholders;

4. Monitors and evaluates the implementation of the Bureau's External Communication Plan;

5. Plans, monitors and coordinates with concerned offices the implementation of special projects on public information and education-related activities;

6. Effects publication of revenue issuances (e.g. revenue regulations, circulars, etc.) and related publications on tax administration;

7. Coordinates with concerned offices in the implementation of the abovementioned functions;

8. Monitors and coordinates prescribed reports for submission to the top management;

9. Prepares revenue issuances related to the abovementioned functions; and

10. Performs other functions as may be assigned.

1. Public Assistance/Service Section

1.1. Implements a year-round public assistance service program;

1.2. Provides public assistance and information such as TIN Verification, Zonal Valuation and eLounge services;

1.3. Furnishes tax forms and information materials to walk-in taxpayers;

1.4. Receives, resolves or escalates and monitors complaints related to public assistance including but not limited to complaints on non-issuance of official receipts (NO OR) and registration;

1.5. Monitors and coordinates with other offices the resolutions of escalated queries, issues and concerns;

1.6. Prepares listings and standard answers to frequently asked questions of taxpayers in coordination with the Customer Assistance Division (BIR Contact Center);

1.7. Prepares prescribed reports for submission to the concerned offices; and

1.8. Performs other functions as may be assigned.

2. Public Information and Education Section

2.1. Develops, reviews and updates policies, work programs, standards, guidelines and procedures relative to public information and education programs;

2.2. Monitors and coordinates tax campaigns at the National, Regional and District Offices including distribution of campaign kits, seminar hand-outs and other information and resource materials;

2.3. Establishes and maintains linkages with external agencies - private and public, civic and professional organizations relative to public information and education activities;

2.4. Coordinates the preparation of the Tax Calendar and acts as Secretariat of the Tax Calendar Committee;

2.5. Provides or coordinates educational tours, tax briefings, resource speakers, orientations and other education activities as requested by external stakeholders in coordination with concerned offices;

2.6. Prepares, updates and coordinates with the Internal Communications Division and other concerned BIR offices on the BIR website/portal posting of public information and education materials (e.g. tax calendar, flyers, etc);

2.7. Prepares, implements and monitors the Bureau's External Communication Plan for its stakeholders;

2.8. Plans, monitors and coordinates with concerned offices special projects on taxpayer service-related activities; and

2.9. Performs other functions as may be assigned.

3. Media Relations Section

3.1. Establishes and maintains linkages with the media;

3.2. Prepares and disseminates press/photo releases to print and broadcast media;

3.3. Takes charge of publication of revenue issuances, advertisements of the Bureau and related publications as tax administration;

3.4. Coordinates media coverages of major BIR activities and the conduct of special events such as press conferences, public relations activities, interviews, phone patches, etc.;

3.5. Monitors published revenue issuances and print/radio/TV commentaries, as well as relevant issues affecting BIR;

3.6. Provides daily clippings of BIR news-related stories and commentaries to top management;

3.7. Maintains the Media Room for press-related activities; and

3.8. Performs other functions as may be assigned.

4. Audio-Visual Section

4.1. Provides photo and video coverage of official activities and affairs of the Bureau for documentation and/or media release;

4.2. Prepares and disseminates audio-visual materials for special events or activities;

4.3. Coordinates with BIR Offices and production firms relative to joint audio-visual projects and undertakings;

4.4. Establishes and maintains a library of official photos, footages and video coverages; and

4.5. Performs other functions as may be assigned.

B. Taxpayer Service Programs and Monitoring Division

1. Formulates policies, work programs, standards, guidelines and procedures relative to taxpayer service monitoring programs, registration processes/system improvement, and external forms designs, enhancement and management;

2. Maintains the Registration System of the Bureau specifically on the requirements for documentation and process improvement; tests technical functionalities in coordination with Information Systems Group;

3. Monitors, reviews and evaluates the implementation of the taxpayer service monitoring programs & registration process improvement and external forms management;

4. Coordinates with concerned offices in the implementation of the abovementioned functions;

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

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

7. Performs other functions as may be assigned.

1. **Programs Development and Review Section**

   1.1. Determines and develops taxpayer service monitoring programs for implementation at the National, Regional and District Offices;

   1.2. Recommends areas of concern relative to customer satisfaction for inclusion in the surveys conducted by Planning and Management Service (PMS);

   1.3. Develops ways to improve quality of service to taxpayers based on the result of surveys conducted and consultation meetings with public/private sector;

   1.4. Creates and maintains a compilation of baseline information which may be needed in the development of new taxpayer service monitoring programs;

   1.5. Recommends measures to resolve implementation issues and conflicts on taxpayer service program/system as provided in existing issuances;

   1.6. Formulates criteria for RDO ranking based on taxpayer service activities (Taxpayer Assistance Index), e.g. establishment of KPIs for ranking of RDOs, KPI on Tax Compliance Verification Drive (TCVD); and

   1.7. Performs other functions as may be assigned.

2. **Monitoring and Analysis Section**

   2.1. Reviews, evaluates and monitors the implementation of the taxpayer service programs/activities of the Regional and District Offices;

   2.2. Analyzes reports and feedback on taxpayer assistance submitted by Regional and District Offices;

2.3. Performs on the spot visit to Revenue District Offices to evaluate actual prescribed programs/activities; and

2.4. Performs other functions as may be assigned.

3. Forms Design and Review Section

3.1. Designs, reviews and updates external forms in coordination with the services/offices concerned;

3.2. Takes charge of the numbering of external forms in accordance with prescribed guidelines;

3.3. Recommends "external forms specifications" (e.g. kind and thickness/weight of paper to be used);

3.4. Recommends revenue issuances prescribing/implementing the use of new/revised external forms and/or declaring the obsolescence of external forms as initiated and recommended by the services/ offices concerned;

3.5. Prepares the annual Project Procurement Management Plan (PPMP) for the purpose of budget estimate for both major and minor forms;

3.6. Prepares annual allocation of major external forms per Regional and District Offices, LT Offices and for the buffer stock of the National Office;

3.7. Reviews manuscripts of external forms prior to printing to ensure that forms to be printed are the latest enhances (ENCS) version;

3.8. Monitors and evaluates the Regional & District Offices and LT Offices in the handling and use of external forms; and

3.9. Performs other functions as may be assigned.

4. Registration Processes Review Section

4.1. Maintains process ownership of the Registration System and monitors other related programs particularly on the requirements for process improvements;

4.2. Manages and evaluates the nationwide implementation of the Registration System and other related programs including the Registration Process Improvement Program of the Bureau;

4.3. Recommends the conduct of briefing/training designed to improve Registration Process, in coordination with concerned office;

4.4. Consolidates, evaluates and monitors compliance on the submission of the Registration System reports and other registration-related reports;

4.5. Addresses registration-related issues and problems; and

4.6. Performs other functions as may be assigned.

C. Internal Communications Division

1. Formulates policies, work programs, standards, guidelines and procedures relative to the maintenance of an effective and efficient internal communication network and preparation of information materials, including Internal Communication Plan;

2. Prepares communication materials to disseminate information about the latest tax laws and regulations including the Bureau's policies, priorities and programs/projects;

3. Manages the updating of content of the BIR website/portal and disseminates copy of revenue issuances, memoranda and other information materials via electronic media;

4. Plans, coordinates and documents the conduct of internal briefings on BIR programs and projects, including new developments in the Bureau;

5. Coordinates with concerned offices 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

8. Performs other functions as may be assigned.

1. **Communications Planning Section**

1.1 . Prepares the Bureau's Internal Communication Plan in coordination with concerned BIR offices;

1.2 . Monitors and evaluates the implementation of the Bureau's Internal Communication Plan;

1.3 . Prepares revenue issuances to prescribe the policies, guidelines and procedures relative to the institutionalization and maintenance of an effective and efficient internal communication network and preparation of information materials;

1.4 . Disseminates full text of revenue issuances, internal memoranda and other information materials via e-mail;

1.5 . Plans, coordinates and documents the conduct of internal briefings for BIR personnel in order to generate continuing interest in and understanding of the programs and projects of the Bureau, including new developments; and

1.6 . Performs other functions as may be assigned.

2. Management Communication Section

2.1. Prepares communications to different BIR offices to effect the implementation of general policy directions given by top management;

2.2. Prepares the monthly digest of revenue issuances for dissemination to BIR offices;

2.3. Prepares materials for posting in the BIR website;

2.4. Establishes and maintains an internal feedback mechanism to facilitate the transmission of comments or concerns pertaining to the operations/programs of the Bureau, for referral to concerned offices;

2.5. Provides feedback for top management on matters needing immediate attention in relation to BIR image;

2.6. Coordinates with concerned offices for the posting of updated information in the BIR website; and

2.7. Performs other functions as may be assigned.

3. Publication Section

3.1 . Conceptualizes, designs and prepares for production and/or publication the BIR newsletter and other information materials (except public information and education materials such as Tax Calendar and Tax Primers) necessary to update the revenue personnel and the Bureau's stakeholders about the latest tax laws, regulations, policies, priorities and programs/projects;

3.2 . Prepares presentation materials/messages to be used by top executives in promoting BIR's image;

3.3 . Coordinates with concerned BIR offices for the preparation of materials to disseminate information about special events in the Bureau; and

3.4 . Performs other functions as may be assigned.

D. Customer Assistance Division

1. Performs staff, advisory and consultative functions relative to the provision of consistent, accurate and timely response to telephone, voice mail and e-mail inquiries and from other channels raised by internal and external stakeholders:

2. Measures and evaluates the overall operational performance of the Customer Assistance Sections based on customized reports;

3. Establishes, maintains and updates a knowledge database for the division;

4. Coordinates and monitors the resolution of complex queries/issues escalated to concerned BIR offices;

5. Coordinates the updating of content of the Interactive Voice Response System (IVRS) as well as the maintenance of optimal performance of the technical infrastructure;

6. Coordinates with concerned BIR offices for the recruitment/assignment and the continuing education of the contact center agents;

7. Recommends capability and skills development training programs for contact center agents;

8. Develops and maintains customer's feedback mechanism by conducting regular customer satisfaction surveys, and recommends possible areas to improve the division's operation;

9. Monitors, evaluates and improves programs and activities under the responsibility of the division;

10. Coordinates with concerned offices in the implementation of the abovementioned functions;

11. Prepares prescribed reports for submission to offices concerned;

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

13. Performs other functions as may be assigned.

Customer Assistance Sections I, II, III

1. Implements a year-round customer assistance program to provide updated information on tax laws, regulations and procedures as well as eServices and other BIR-related information to taxpayers, internal stakeholders and the general public;

2. Responds to questions/queries raised through telephone, voicemail, e-mail, sms, fax and other channels by internal and external stakeholders;

3. Escalates complex queries/concerns (i.e. those that require legal interpretations, opinions and advice and/or those that require the expertise of other BIR offices) raised by external stakeholders to concerned BIR offices;

4. Provides support to the implementation of BIR programs and projects through placement of outbound calls and provision of phone-in assistance to customers;

5. Provides inputs for the continuous update of the knowledge database and the Interactive Voice Response System (IVRS);

6. Logs details of issues/concerns raised by internal and external stakeholders; and

7. Performs other functions as may be assigned.

The Customer Assistance Sections I, II and III shall perform identical functions, each section to include agents with different skill levels. Such structure is established to effectively supervise call handling with two (2) tiered escalation levels and coaching functions.

OFFICE OF THE DEPUTY COMMISSIONER – LEGAL GROUP

LEGAL SERVICE

1. Provides functional direction to the preparation and interpretation of revenue laws, implementing regulations/issuances, decisions on administrative protests involving questions of law and/or fact and claims for tax credit/refund of taxes erroneously paid, tax treaties, international tax policies and agreements and other legal matters;

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

3. Provides policy guidance and operational directions to all divisions under the Service and to regional & district offices relative to the abovementioned functions;

4. Reviews for the Commissioner's approval all decisions, rulings and opinions on legal questions, which are of first impression. No case involving legal questions which are of first impression shall originate from and be issued by the Regional Director;

5. Serves as repository of all original agreements or contracts entered into by the Bureau except administrative contracts;

6. Administers the Legal Information System;

7. Monitors and coordinates the activities of the Legal Divisions of the Regional Offices pertaining to law and appellate works;

8. Identifies risks and recommends possible mitigating action plan;

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

10. Monitors, evaluates and improves programs and activities under its responsibility;

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

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

13. Performs other functions as may be assigned.

A. Legal and Legislative Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms for the conduct of legal operations in the Bureau including the interpretation of the provisions of the National Internal Revenue Code (NIRC) of 1997 and other laws related thereto, preparation of drafts of revenue regulations, circulars and other revenue issuances required to implement the Tax Code, including amendments thereto and other special tax laws administered by the Bureau for submission to the Department of Finance (DOF);

2. Serves as clearing house for Revenue Regulations and other issuances involving legal matters or with tax implications prepared by other offices of the Bureau;

3. Coordinates with the Planning and Management Service relative to economic research and with the Operations Group and Large Taxpayers Service and other offices on matters with possible revenue impact, including proposed bills or legislation with tax implications;

4. Attends Congressional/Senate hearings relative to proposed legislative measures with internal revenue tax implications;

5. Submits to Legal Service all signed/approved official rulings and revenue issuances prepared by the Division for the regular updates of the Legal Information System;

6. Implements the uniform application of tax laws and regulations;

7. Coordinates with concerned offices in the implementation of the abovementioned functions;

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

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

10. Performs other functions as may be assigned.

1. Law Section

1.1. Prepares drafts of all rulings and opinions on legal issues of first impression involving the interpretation of the NIRC of 1997 and other laws related thereto;

1.2. Acts on requests for tax exemption under the NIRC of 1997 and other tax laws for cases falling under its jurisdiction;

1.3. Prepares digest of rulings and opinions and codifies the same for dissemination to the public;

1.4. Evaluates and reviews applications for accreditation as donee institution;

1.5. Reviews contracts and prepares memorandum to clarify issues arising from contracts; and

1.6. Performs other functions as may be assigned.

2. Legislative Section

2.1. Conducts studies and research on any proposed legislative measure that may affect internal revenue collection and administration or which may have tax implications, and prepares comments/recommendations/correspondence;

2.2. Coordinates with the DOF and other offices, agencies and instrumentalities relative to comments/recommendations/correspondence on proposed legislative measures with internal revenue tax implications;

2.3. Acts as the duly authorized representative of the Bureau or resource person during legislative hearings of bills which may have tax implications; and

2.4. Performs other functions as may be assigned.

B. Appellate Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms relative to administrative appeals and protests of taxpayers involving questions of law and/or fact and claims for credit/refund of taxes erroneously or illegally collected;

2. Resolves protests and requests for reinvestigation/reconsideration whether or not the protest is in accordance with the provisions of Section 228 of the NIRC of 1997, as amended, and its implementing regulations; or whether or not the protest involved a question of fact or of law or both on cases falling under its jurisdiction;

3. Issues notices of conference hearing and subpoena witnesses when necessary for the resolution of pending protested tax cases and claims for tax credit/refund falling under its jurisdiction;

4. Submits to Legal Service all administrative decisions of the Commissioner and approved revenue issuances prepared by the Division for the regular updates of the Legal Information System;

5. Prepares digest of administrative decisions of the Commissioner;

6. Conducts studies and researches relative to the abovementioned functions;

7. Coordinates with concerned offices in the implementation of the abovementioned functions;

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

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

10. Performs other functions as may be assigned.

1. Protest and Appeal Section

1.1. Acts on protests and/or appeals of taxpayers relative to protested assessment involving questions of law and/or fact for cases falling under its jurisdiction;

1.2. Prepares administrative decisions on protested tax cases involving questions of law and/or fact, and digest of the said decisions;

1.3. Decides protests and appeals of taxpayers submitted to CIR relative to assessment cases involving questions of law and/or fact decided upon in the Regional Office and/or by the duly authorized representatives of the Commissioner in accordance with Section 228 of the NIRC of 1997;

1.4. Evaluates requests for reconsideration of assessments and recommends to the proper office, the reinvestigation of contested or disputed assessments if the arguments adduced by the parties so warrant;

1.5. Prepares notices of conference hearing and subpoena witnesses when necessary for the resolution of protested tax cases falling under its jurisdiction;

1.6. Gathers official administrative decisions/actions on protested cases necessary in updating the Legal Information System; and

1.7. Performs other functions as may be assigned.

2. Tax Credit/ Refund Section

2.1. Prepares guidelines and procedures on protest/appeal on partial or full denial of claims for tax credit/refund of taxes and penalties erroneously or illegally collected;

2.2. Acts on request for reconsideration/protest/appeal on partial or full denial of claims for tax credit/refund by the Regional Office or Large Taxpayers Service or by the duly authorized representative of the CIR;

2.3. Processes claims for tax credit/refund of taxes and penalties erroneously or illegally collected at the time of payment which are the subject of a request for reconsideration/protest/appeal on partial or full denial of claims for tax credit/refund;

2.4. Prepares notices of conference hearing and subpoena witnesses when necessary for the resolution of claims for tax credit/refund falling under its jurisdiction;

2.5. Refers to the appropriate office/s claims for tax credit/refund which are directly filed by the taxpayers with the Appellate Division prior to normal audit of the return;

2.6. Acts on request for tax credit/refund based on Writ of Execution issued by the Court of Tax Appeals and Supreme Court;

2.7. Gathers official decisions on taxpayers' claims for tax credit/refund necessary to update the Legal Information System; and

2.8. Performs other functions as may be assigned.

C. International Tax Affairs Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms for the proper and effective implementation of tax treaties including provisions on Exchange of Information (EOI) and Mutual Agreement Procedures (MAP); international agreements; and Philippine tax laws as they affect international organizations/ taxpayers and international transactions;

2. Formulates and administers work plans for the effective discharge of international commitments and obligations of the BIR (e.g. SGATAR, Global Forum);

3. Studies and recommends measures/ issuances affecting international taxpayers (e.g. multinational enterprises) and international transactions (e.g. Transfer Pricing, Advance Pricing Agreements, etc);

4. Implements the uniform application of international tax laws, court decisions, revenue regulations and other revenue issuances;

5. Monitors and evaluates the implementation of activities and works related to the abovementioned functions;

6. Conducts, when necessary, information and dissemination campaign of special topics in international tax and tax treaties, for BIR officials and taxpayers;

7. Conducts studies and researches relative to the abovementioned functions;

8. Coordinates with concerned BIR offices in the implementation of the abovementioned functions;

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

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

11. Performs other functions as may be assigned.

1. Rulings and Mutual Agreement Procedures Section

1.1. Prepares rulings on applications for tax treaty relief and on questions involving the proper interpretation of the provisions of tax treaties and other international tax agreements;

1.2. Serves the Competent Authority for purposes of implementing the MAP provisions of tax treaties;

1.3. Coordinates with the Tax Treaty Policy and Negotiation Section in providing comments and recommendations on proposed legislative bills, revenue issuances and procedures affecting international tax matters;

1.4. Attends legislative hearings, inter-agency and government meetings on proposed bills and measures affecting international tax matters;

1.5. Drafts revenue issuances relative to international taxation; and

1.6. Performs other functions as may be assigned.

2. Exchange of Information Section

2.1. Implements and manages the EOI Program of the BIR;

2.2. Serves the Competent Authority for EOI purposes;

2.3. Processes certificates of residency of Philippine residents for tax treaty purposes;

2.4. Studies, recommends and prepares the necessary revenue issuances relative to the above functions;

2.5. Prepares EOI reports for submission to the offices concerned; and

2.6. Performs other functions as may be assigned.

3. International Cooperation Section

3.1. Handles visit of tax authorities and other visitors (foreign and local) desiring to be briefed on international tax matters;

3.2. Coordinates visits of foreign delegates with other BIR offices, and assists such offices on protocols, where purpose of visit does not concern international tax matters;

3.3. Liaises with, prepares correspondence to, and addresses inquiries from foreign embassies and international organizations like OECD, ADB, IBFD, JICA, OECD-Korea, et al.;

3.4. Processes Value-Added Tax (VAT) Exemption Certificates (VECs) requested by foreign embassies under the principle of reciprocity;

3.5. Issues Tax Exemption Certificates (TECs) to qualified personnel of the Asian Development Bank (ADB) and other International Organizations;

3.6. Advises government entities, tax practitioners, taxpayers and other personnel of the BIR regarding international taxation and provides them with materials on such agreements and related revenue issuances;

3.7. Acts as secretariat of SGATAR (Working Level, Joint Training Program, Main Meeting), other international tax conferences, meetings and seminars;

3.8. Prepares the necessary revenue issuances relative to the above functions; and

3.9. Performs other functions as may be assigned.

4. Tax Treaty Policy and Negotiation Section

4.1. Develops, assesses and monitors Philippine International tax policies, tax treaties and other international agreements related to taxation;

4.2. Initiates studies on the actual contribution of tax treaties in attracting foreign investment vis-à-vis the extent of the taxing rights and amount of taxes foregone;

4.3. Recommends amendments to existing tax treaties and international tax agreements;

4.4. Conducts studies and researches to prepare the Bureau for the changing environment in the international tax arena;

4.5. Plans, supervises and coordinates the negotiations, conclusion, signing and ratification of tax treaties

4.6. Prepares documents relative to funding requirements/provision for tax treaty negotiations; and

4.7. Performs other functions as may be assigned.

ENFORCEMENT AND ADVOCACY SERVICE

1. Provides functional direction to tax fraud & intelligence operations, litigation & prosecution matters and development & investigation of tax cases including those under the Run After Tax Evaders (RATE) Program;

2. Processes Claims for Informer's Rewards;

3. Formulates policies and administers work programs, standards, guidelines and procedures, including forms relative to its functions;

4. Provides policy guidance and operational directions to all divisions under the Service and to regional and district offices relative to its functions;

5. Establishes database for criminal violations of internal revenue laws and all court decisions on cases filed and all approved revenue issuances prepared by the Service/Divisions under it for regular updates of the Legal Information System;

6. Supervises and/or coordinates the activities of the Legal Division in the Regional Offices with respect to litigation and prosecution work;

7. Supervises and/or coordinates the activities of the Regional Investigation Division in the Regional Offices with respect to development of cases under the RATE Program;

8. Identifies risks and recommends possible mitigating action plan;

9. Coordinates with concerned offices in the implementation of its functions;

10. Monitors, evaluates and improves programs and activities under its responsibility;

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

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

13. Performs other functions as may be assigned

A. Litigation Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms relative to the litigation work on the civil aspect of internal revenue cases under the National Internal Revenue Code (NIRC) of 1997, as amended and other related laws and regulations;

2. Submits to the Service all court decisions on civil cases filed and all approved revenue issuances prepared by the Division for regular updates of the Legal Information System;

3. Conducts studies and researches relative to its functions;

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

5. Coordinates and extends all possible assistance to the Office of the Solicitor General (OSG) with regard to the cases of the Bureau of Internal Revenue being handled/represented by the OSGt;

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

7. Prepares revenue issuances relative to its functions; and

8. Performs other functions as may be assigned.

Litigation Sections I and II

1. Institutes civil actions involving internal revenue cases;

2. Represents the Commissioner of Internal Revenue in the hearing/trial and related proceedings involving internal revenue cases;

3. Acts on petitions for review filed by taxpayers in the Court of Tax Appeals, Regional Trial Courts and administrative agencies involving internal revenue cases;

4. Prepares all pleadings, briefs and memoranda to be filed with the Court of Tax Appeals, Regional Trial Courts, and other courts and administrative agencies in connection with internal revenue cases pending before the same;

5. Interviews/prepares witnesses and evaluates evidence in connection with internal revenue cases;

6. Summons, examines and takes testimony of persons pursuant to Sec. 5 of the NIRC of 1997, as amended, and other applicable laws;

7. Prepares digests of decisions rendered by the courts and other administrative agencies on cases involving internal revenue taxes;

8. Represents revenue officials and personnel in civil cases brought against them in connection with the lawful performance of their official functions;

9. Prepares monthly accomplishment report involving cases being handled before the Court of Tax Appeals (CTA), Supreme Court, Department of Justice (DOJ), Regional Trial Courts (RTCs) and other administrative agencies on the following;

    a. Cases pending in courts involving refund and assessments;
    b. Petitions for review, comments, answers, motions, reply memo en banc on assessment, refund and other cases before the CTA which were filed;
    c. Hearings attended by Litigation Lawyers; and
    d. Decisions involving refunds and assessment & other civil cases for and against the government which were received.

10. Prepares inventory of civil cases, including disputed assessment cases with deficiency taxes, cases involving claims for refund of taxes upheld on appeal, won/lost refund cases and won/lost assessment cases; and

11. Performs other functions as may be assigned.

B. Prosecution Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms relative to the criminal prosecution of violations of the NIRC of 1997, as amended and related laws and regulations;

2. Represents the Commissioner of Internal Revenue before the DOJ and the Courts in the preliminary investigation/hearing/trial of RATE cases and other criminal cases involving violations of NIRC of 1997, as amended, rules and regulations including other laws administered by the BIR;

3. Evaluates complaints of tax evasion and swears-in qualified affiants to the Affidavit of Confidential Information;

4. Evaluates Claims for Informer's Rewards and determines whether the informer is entitled to it;

5. Coordinates with concerned BIR offices and/or external offices for the successful prosecution of violations of internal revenue laws and regulations;

6. Submits to the Service all court decisions on criminal cases filed and all approved revenue issuances prepared by the Division for regular updates of the Legal Information System;

7. Conducts studies and researches relative to the criminal violation of the NIRC if 1997, as amended;

8. Coordinates and extends all possible assistance to OSG in case the OSG represents the Bureau/People of the Philippines on criminal cases involving tax evasion and/or violations of internal revenue laws, rules and regulations including other laws administered by the BIR before the Courts;

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

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

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

12. Performs other functions as may be assigned.

Prosecution Sections I and II

1. Institutes criminal actions against persons violating internal revenue laws and other tax laws administered by the Bureau of Internal Revenue;

2. Evaluates tax fraud cases referred by the National Investigation Division (NID), Regional Investigation Division, Large Taxpayers Service (LTS) and other offices involving a basic deficiency tax of at least One Million Pesos (P1,000,000.00) with the view of having them properly documented and substantiated to ensure successful prosecution thereof under the RATE Program;

3. Recommends and files complaints for preliminary investigation to the Office of the City Prosecutor or the Office of the Secretary of Justice, as the case may be, on violation/s of internal revenue laws and regulations;

4. Interviews/prepares witnesses and evaluates evidence in connection with cases filed for violation of tax laws;

5. Summons, examines and takes testimony of persons pursuant to Sec. 5 of the NIRC of 1997, as amended and other applicable laws;

6. Evaluates and receives confidential information filed by informants in relation to Section 282 of the NIRC of 1997, as amended;

7. Represents the Commissioner of Internal Revenue in the prosecution of criminal cases involving tax evasion and/or violations of internal revenue laws, rules and regulations including other laws administered by the BIR;

8. Acts on petitions for review filed by the taxpayers in the Department of Justice, Court of Tax Appeals and other judicial and administrative agencies relative to fraud cases under their jurisdiction;

9. Prepares all pleadings, briefs and memoranda to be filed with the Department of Justice, Court of Tax Appeals, regular courts and administrative agencies relative to tax fraud cases;

10. Submits to the Service data or materials relative to criminal violations of internal revenue laws, rules and regulations as well as information on the effective enforcement of the prosecution processes for regular updates of Legal Information System;

11. Prepares subpoena ad testificandum / subpoena duces tecum, five (5) days VAT compliance notices, and closure orders upon request of concerned offices;

12. Receives documents and verifies compliance of taxpayers with Subpoena Duces Tecum;

13. Recommends deportation of alien taxpayers and/or inclusion in the Hold Order List and Watch List of persons prosecuted for violation of internal revenue laws, rules, regulations and other related laws and makes necessary representation as government counsel before the Deportation Board;

14. Refers cases for the filing of criminal action to the Ombudsman;

15. Evaluates and processes claims for reward of confidential informers;

16. Prepares digest of court decisions involving criminal cases filed;

17. Prepares monthly accomplishment reports on cases being handled;

18. Represents revenue officials and personnel in criminal cases brought against them in connection with the lawful performance of their official functions; and

19. Performs other functions as may be assigned.

C. National Investigation Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms relative to the investigation of tax fraud cases and the conduct of intelligence work;

2. Conducts preliminary investigation of confidential information filed by informants with the BIR;

3. Makes arrests and seizures in relation to the violation of any penal law, rule or regulation administered by the BIR as provided under Section 15 of the NIRC of 1997, as amended;

4. Conducts audit of policy cases and prepares audit manuals as a result of the audit conducted;

5. Coordinates and integrates all intelligence activities of Regional Offices;

6. Maintains systematic records of all cases handled by the Division;

7. Coordinates with the concerned offices in the implementation of its functions;

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

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

10. Performs other functions as may be assigned.

1. Intelligence Section

1.1. Sets-up work programs, standards, guidelines and procedures relative to the conduct of intelligence work;

1.2. Assists the Investigation Section by drawing up an effective intelligence operations;

1.3. Identifies vital third party information needed in the implementation of tax prosecution programs and requests such information from concerned office;

1.4. Obtains information on a regular basis from third parties through access to records;

1.5. Summons, examines and takes testimony of persons pursuant to Sec. 5 of NIRC of 1997, as amended and other applicable laws and regulations;

1.6. Conducts surveillance on persons identified and suspected to be involved in activities in violation of the NIRC of 1997, as amended to establish prima facie case of fraud on the basis of a tax assessment pursuant to Sec. 5 of the NIRC of 1997, as amended;

1.7. Consolidates and interprets intelligence information relating to tax fraud matters from all available sources;

1.8. Conducts liaison activities with other intelligence, police and other investigative agencies for the conduct of arrests as well as raids and seizures in cases referred/approved by the Commissioner;

1.9. Coordinates with the Regional Investigation Division concerned on all intelligence operations including those on activities pertaining to smuggling, syndicated crimes and the use of fake BIR accountable forms;

1.10. Prepares prescribed reports and updates/status for submission to the offices concerned;

1.11. Supervises the safekeeping of confidential documents of the Division and controls all data and communications received pertinent to cases handled; and

1.12. Performs other functions as may be assigned.

2. Investigation Section

2.1. Sets-up work programs, standards, guidelines and procedures relative to the conduct of investigation of tax fraud cases and those involving violations of the NIRC of 1997, as amended;

2.2. Prepares specific plans in the conduct of tax fraud investigation of suspected criminal violators of internal revenue laws and regulations in coordination with the Intelligence Section;

2.3. Investigates tax fraud cases as may be referred and/or approved by the Commissioner and those developed by the Division;

2.4. Investigates violations of the provisions of NIRC of 1997, as amended, committed by the taxpayers;

2.5. Plans, organizes and conducts inventory taking and surveillance work in order to establish a prima facie fraud case on the basis of tax assessment pursuant to Section 5 of the NIRC of 1997, as amended upon mission orders issued;

2.6. Develops and investigates criminal cases for prosecution;

2.7. Assists in the prosecution of criminal cases;

2.8. Prepares prescribed reports and updates/status for submission to offices concerned;

2.9. Maintains systematic records of tax fraud cases handled by the Section; and

2.10. Performs other functions as may be assigned.

3. Criminal Investigation Section

3.1. Sets-up work programs, standards, guidelines and procedures relative to the conduct of investigation of tax fraud by the BIR;

3.2. Prepares specific plans in the conduct of tax fraud investigation of suspected criminal violators of internal revenue laws and regulations in coordination with the Intelligence Section;

3.3. Investigates tax fraud cases as may be referred and/or approved by the Commissioner and those developed by the Division;

3.4. Investigates criminal violations of the provisions of NIRC of 1997, as amended, committed by taxpayers;

3.5. Plans, organizes and conducts inventory taking and surveillance work in order to establish a prima facie fraud case on the basis of tax assessment pursuant to Section 5 of the NIRC of 1997, as amended, upon mission orders issued;

3.6. Develops and investigates criminal cases for prosecution;

3.7. Assists in the prosecution of criminal cases;

3.8. Prepares prescribed reports and updates/status for submission to offices concerned;

3.9. Maintains systematic records of tax fraud cases handled by the Section; and

3.10. Performs other functions as may be assigned.

INTERNAL AFFAIRS SERVICE

1. Provides functional direction 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. Develops and implements 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. Identifies risks and recommends possible mitigating action plan;

9. Provides functional directions to all divisions under the Service and to regional and district offices relative to the abovementioned functions;

10. Coordinates with concerned offices in the implementation of the abovementioned functions;

11. Monitors, evaluates and improves programs and activities under its responsibility;

12. Reviews, recommends and/or approves all reports and other actions of the divisions under its responsibility;

13. 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;

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

15. 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 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 concerned 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;

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 docket 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 regional cases 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 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 concerned 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

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.

OFFICE OF THE DEPUTY COMMISSIONER - INFORMATION SYSTEMS GROUP

INFORMATION SYSTEMS PROJECT MANAGEMENT SERVICE

1. Provides functional direction to the development of IT applications, IT security management, technical acceptance and project management;

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

3. Provides policy guidance and operational directions to all divisions under the Service relative to the abovementioned functions;

4. Interacts with and provides assistance to contractor (outsourcer/service provider) in the development/ maintenance of IT projects;

5. Manages preparation of technical specifications reports and detailed design/programming deliverables and ensures conformance with technical standards;

6. Verifies and monitors contractor's (outsourcer's/service provider's) contract obligations before approval of invoices/billings for payment, as requested by Information Systems Group (ISG) offices concerned;

7. Validates conformance of Terms of Reference (TORs) with the standard procurement requirements;

8. Administers system investigation and impact analysis to enhance / troubleshoot any application system/software-related problems in production;

9. Prepares transition plans to mitigate risk of conversion to new applications and systems;

10. Ensures that adequate IT security awareness program exists and is in use;

11. Monitors operational trends and technological developments and evaluates applicability of new technologies to the information security environment of the Bureau;

12. Coordinates and works closely with BIR offices concerned/external parties during the investigation and handling of IT security incidents;

13. Ensures quality systems development and operations by implementing comprehensive quality assurance procedures and standards;

14. Establishes a system for IT audit and measurement of the quality and integrity of inputs / outputs, products and processes of contractor (outsourcer/service provider) and develops necessary audit materials;

15. Maintains / updates rollout monitoring tools to ensure successful rollout implementation;

16. Prepares and maintains an up-to-date "IT Applications Development & Maintenance Plan" in coordination with other offices;

17. Identifies risks and recommends possible mitigating action plan;

18. Coordinates with concerned offices in the implementation of abovementioned functions;

19. Monitors, evaluates and improves programs and activities under its responsibility;

20. Reviews, recommends and/or approves all reports and other actions of the divisions under its responsibility;

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

22. Performs other functions as may be assigned.

A. IT Contract Management Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms relative to IT Contract Management;

2. Oversees and monitors IT procurement and contracts;

3. Monitors deliverables, timelines and adherence to Service Level Agreements (SLAs) of contractor (outsourcer/service provider) and ensures that contractor complies with terms and conditions of the contract;

4. Ensures that all required/necessary documentations are complied with by project proponents;

5. Verifies and monitors contractor's (outsourcer's/service provider's) contract obligations before approval of invoices/billings for payment, as requested by ISG offices concerned;

6. Monitors processing of payments to contractors and ensures that contractors are paid in accordance with the provisions of the contract;

7. Validates conformance of TORs with the standard procurement requirements;

8. Consolidates and evaluates reports submitted by offices relative to outsource procurement and contracts;

9. Monitors completion/termination of projects and compliance of Project Proponents to the submission of closedown report;

10. Coordinates with concerned offices in the implementation of the above-mentioned functions;

11. Prepares prescribed reports for submission to offices concerned; and

12. Performs other functions as may be assigned.

B. Security Management Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms relative to IT security and standards;

2. Conducts compliance/random audits and regulatory oversight on in-house and outsourced application systems; ensures implementation of IT security policies and standards in the application system design;

3. Ensures that information/data protection and continuity process objectives are aligned with information security policies to address relevant security risks;

4. Provides IT security requirements on asset protection and business continuity management for the integration of appropriate security controls;

5. Prepares TOR when necessary and ensures successful project management implementation, as well as adherence to SLAs;

6. Prepares and maintains technical manuals relative to enterprise security and ensures proper distribution to concerned BIR offices;

7. Conducts security risk assessments of information assets and assists owners in evaluating cost-effectiveness of security controls;
8. Implements information assets classification and maintains the information asset register of the Bureau;

9. Ensures that adequate security awareness program exists and is in use;

10. Coordinates and/or works closely with BIR offices concerned/external parties during the investigation and handling of IT security incidents;

11. Reviews/approves/assigns the role/access privileges and process system access requests in accordance with the approved Security and Access Matrix;

12. Prepares/submits closedown report after project completion/ termination;

13. Conducts Proof of Concept (POC) tests on infrastructure security as required and prepares technical specifications for IT resources;

14. Coordinates with concerned offices in the implementation of the abovementioned functions;

15. Prepares prescribed reports relative to security information for submission to offices concerned;

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

17. Performs other functions as may be assigned.

C. Taxpayer Service Systems Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms relative to taxpayer service systems;

2. Evaluates and prioritizes projects, sets timeline and budgets related to outsourcing of the development and/or maintenance of taxpayer service systems;

3. Manages deliverables and timelines of contractor (outsourcer/service provider);

4. Prepares TOR when necessary and ensures successful project management implementation, as well as adherence to SLAs;

5. Evaluates and approves contractor (outsourcer/service provider) deliverables for taxpayer service systems and major system changes and ensures conformance with user requirements and standards;

6. Coordinates with contractor (outsourcer/service provider) and process owner in implementing change management, ensuring preparation and delivery of User Acceptance Plan, Training Manuals and Transition and Implementation Plan;

7. Coordinates with contractor (outsourcer/service provider) and process owner for the conduct of User Acceptance Testing/quality assurance including integration and system testing until entire system is operational;

8. Monitors project issues and coordinates with proper authority for resolution of issues;

9. Assists contractor (outsourcer/service provider) in the preparation of systems requirements specifications, functional specifications reports, technical specifications reports, and detailed design specifications for taxpayer service systems/enhancements and ensures conformance with user requirements and standards;

10. Reviews and evaluates conformance of taxpayer service systems with procedural and technical standards;

11. Develops strategies and approaches/methodologies and coordinates with concerned offices relative to successful rollout implementation of application system;

12. Prepares/submits closedown report after project completion/ termination;

13. Conducts POC tests on systems development as required and prepares technical specifications for IT resources;

14. Reviews quality and integrity of inputs/outputs, processes, application systems, resource allocation and documentation of offices in the implementation of taxpayer service systems;

15. Coordinates with concerned offices in the implementation of abovementioned functions;

16. Prepares prescribed reports for submission to offices concerned;

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

18. Performs other functions as may be assigned.

D. Business Intelligence Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms relative to business intelligence systems;

2. Evaluates and prioritizes projects, sets timeline and budgets related to outsourcing of development and/or maintenance of business intelligence systems;

3. Manages deliverables and timelines of contractor (outsourcer/ service provider);

4. Prepares TOR when necessary and ensures successful project management implementation, as well as adherence to SLAs;

5. Evaluates and approves contractor (outsourcer/service provider) deliverables for new business intelligence application systems and major system changes and ensures conformance with user requirements and standards;

6. Coordinates with contractor (outsourcer/service provider) and process owners in implementing change management, ensuring preparation and delivery of User Acceptance Plan, Training Manuals and Transition and Implementation Plan;

7. Coordinates with contractor (outsourcer/service provider) and process owner for the conduct of User Acceptance Testing/quality assurance including integration until entire system is operational;

8. Monitors project issues and coordinates with proper authority for resolution of issues;

9. Assists contractor (outsourcer/service provider) in the preparation of systems requirements specifications, functional specifications report, technical specifications reports, and detailed design specifications for new business intelligence application systems/enhancements and ensures conformance with user requirements and standards;

10. Reviews and evaluates conformance of business intelligence systems with procedural and technical standards;

11. Develops strategies and approaches/methodologies and coordinates with concerned offices relative to successful rollout implementation of application system;

12. Prepares/submits closedown report after project completion/ termination;

13. Conducts POC tests on systems development as required and prepares technical specifications for IT resources;

14. Reviews the quality and integrity of inputs/outputs, processes, application systems, resource allocation and documentation of offices in the implementation of business intelligence systems;

15. Coordinates with concerned offices in the implementation of the abovementioned functions;

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

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

18. Performs other functions as may be assigned.

E. Administrative Systems Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms relative to administrative systems;

2. Evaluates and prioritizes projects, sets timeline and budgets related to outsourcing of development and/or maintenance of administrative systems;

3. Prepares TOR when necessary and ensures successful project management implementation, as well as adherence to SLAs;

4. Evaluates and approves contractor (outsourcer/service provider) deliverables for new administrative application systems and major system changes and ensures conformance with user requirements and standards;

5. Coordinates with contractor (outsourcer/service provider) and process owners in implementing change management, ensuring the preparation and delivery of the User Acceptance Plan, Training Manuals and Transition and Implementation Plan;

6. Coordinates with contractor (outsourcer/service provider) and process owner for the conduct of User Acceptance Testing/quality assurance, including integration and system testing until entire system is operational;

7. Develops strategies and approaches/methodologies and coordinates with concerned offices relative to successful rollout implementation of administrative systems;

8. Monitors project issues and coordinates with proper authority for resolution of issues;

9. Assists contractor (outsourcer/service provider) in the preparation of systems requirements specifications, functional specifications report, technical specifications reports, and detailed design specifications for new administrative application systems and enhancements and ensures conformance with user requirements and standards;

10. Reviews and evaluates conformance of administrative systems with procedural and technical standards;

11. Prepares/submits closedown report after project completion/ termination;

12. Conducts POC tests on systems development as required and prepares technical specifications for IT resources;

13. Reviews the quality and integrity of inputs/outputs, processes, application systems, resource allocation and documentation of offices in the implementation of administrative systems;

14. Prepares prescribed reports for submission to offices concerned;

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

16. Performs other functions as may be assigned.

INFORMATION SYSTEMS DEVELOPMENT & OPERATIONS SERVICE

1. Provides functional direction to the development, maintenance and overall operation of information systems;

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

3. Ensures updated comprehensive standards for various resources (Information and Communications Technology [ICT] equipment for office planning, people, time and budget) required for implementation of information systems project, as well as quality of products and processes in the development and operations of information systems;

4. Monitors and manages in-house application development and maintenance to ensure smooth and efficient operation;

5. Implements and maintains network security as endorsed by the Security Management Division based on existing security policies, in coordination with outsourcer and other concerned offices within the Bureau to prevent external and internal security threats;

6. Extends overall network technical assistance/support, particularly in the determination of network requirements of new projects and/or as may be solicited by the Revenue Data Centers (RDCs);

7. Issues certification of tax information upon request from taxpayers and other concerned government agencies upon approval by the Secretary of the Department of Finance;

8. Prepares/consolidates Information Systems Group (ISG) budget on tax computerization and the corresponding Project Procurement Management Plan (PPMP);

9. Identifies risks and recommends possible mitigating action plan;

10. Provides policy guidance and operational directions to all divisions under the Service relative to the abovementioned functions;

11. Monitors, evaluates and improves programs and activities under its responsibility;

12. Reviews, recommends and/or approves all reports and other actions of the divisions under its responsibility;

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

14. Coordinates with concerned offices in the implementation of the abovementioned functions; and

15. Performs other functions as may be assigned.

A. Information Technology (IT) Planning and Standards Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms relative to information systems planning, design/development and operations;

2. Prepares/consolidates ISG budget on tax computerization and the corresponding PPMP, and other budgetary requirements [such as Medium-Term Information and Communications Technology Harmonization Initiative (MITHI) concept papers] required by other government agencies;

3. Develops and maintains comprehensive standards for resources required to implement information systems projects, as well as quality of products and processes to develop, operate and manage information systems;

4. Establishes and maintains performance indicators and standards for significant processes in information systems planning, development and operations;

5. Prepares Terms of Reference (TOR) when necessary and ensures successful project management implementation, as well as adherence to Service Level Agreements (SLAs);

6. Prepares/submits closedown report after project completion/ termination;

7. Conducts studies to improve work processes within ISG, in coordination with offices concerned;

8. Conducts continuing review of the Information Systems Strategic Plan (ISSP) to ensure alignment/synchronization with overall plans and current priorities of the Bureau;

9. Evaluates technical training requirements of ISG personnel and makes recommendations to keep them updated with technology changes;

10. Evaluates applications for possible BIR hiring and assignment within ISG, recommendations for ISG promotion and transfer of ISG personnel;

11. Controls and safe keeps operation manuals and systems-related documents for all business processes under ISG;

12. Maintains ISG Technical Library System;

13. Coordinates with concerned offices in the implementation of abovementioned functions;

14. Prepares prescribed reports for submission to offices concerned;

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

16. Performs other functions as may be required.

B. Systems Development Division

1. Establishes a high-level review of intended application systems and determines objectives, estimates required budget and sets timeline for development;

2. Defines the functional and technical requirements of application systems to be developed in-house;

3. Conducts gap analysis of in-house application systems;

4. Coordinates with concerned ISG offices the design of database and technical infrastructure, including software, hardware, network and security components;

5. Prepares TOR when necessary and ensures successful project management implementation, as well as adherence to SLAs;

6. Prepares/submits closedown report after project completion/ termination;

7. Conducts Proof of Concept (POC) tests on systems development as required and prepares technical specifications for IT resources;

8. Prepares technical specifications report and detailed design specifications and ensures conformance to technical standards;

9. Converts detailed application system specifications to program codes and prepares completed application work unit package, assembling all documentations and source codes, checks for errors, bugs and inter-operability;

10. Conducts technical and functional review to ensure code standards and functional requirements are met;

11. Coordinates with project manager and process owner for the conduct of User Acceptance Testing including integration and system testing until entire system is operational;

12. Reviews quality and integrity of inputs/outputs, processes, application systems, resource allocation and documentation of offices in the implementation of in-house application systems;

13. Develops strategies and approaches, plans for necessary resources, devises monitoring tools and coordinates with concerned offices relative to successful rollout implementation of application system;

14. Maintains in-house application systems;

15. Conducts system investigation and impact analysis of system/ software-related problems in production prior to enhancement/ troubleshooting;

16. Provides resolutions to application system/software-related issues raised thru Help Desk and recommends control measures to prevent recurrence of problem;

17. Coordinates with the concerned offices in the implementation of the above-mentioned functions;

18. Prepares prescribed reports for submission to offices concerned;

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

20. Performs other functions as may be assigned.

C. Data Warehousing and Systems Operations Division

1. Builds up, maintains and updates the data warehouse to ensure availability of timely and accurate information to various end-users within and outside the Bureau;

2. Monitors and ensures a well-maintained data warehouse environment and solution for both the internal and external stakeholders;

3. Collaborates and consults with external agencies to attain/maintain linkages defined by mutual business and electronic data-interchange requirements;

4. Provides information on the design of the operational data sources and handles the review and approval of data models deployed in the Data Warehouse;

5. Prepares TOR when necessary and ensures successful project management implementation, as well as adherence to SLAs;

6. Prepares/submits closedown report after project completion/ termination;

7. Conducts POC tests on infrastructure development as required and prepares technical specifications for IT resources;

8. Coordinates with contractor (outsourcer/service provider) and process owner for the conduct of User Acceptance Testing/quality assurance, including integration and system testing until entire system is operational;

9. Develops strategies and approaches/methodologies and coordinates with concerned offices relative to successful rollout implementation of application system;

10. Reviews quality and integrity of inputs/outputs, processes, application systems, resource allocation and documentation of offices in the implementation of in-house application systems;

11. Maintains the data warehouse, including scheduling and monitoring of jobs;

12. Gathers and analyzes both business and technical requirements for use in planning and design tasks;

13. Creates ad-hoc report scripts/programs required by business users;

14. Performs quality assurance and controls activities for data warehouse environment;

15. Oversees the operation and management of distributed information and ensures systems availability;

16. Monitors computer systems for batch and interactive processing of tax data/information and documents;

17. Provides accurate system-generated reports and updated on-line information to BIR offices;

18. Performs and maintains on-site and off-site back-ups of in-house servers;

19. Maintains off-site back-ups of outsourced servers;

20. Performs database administration, system administration and capacity planning;

21. Installs, monitors and assists in operating system, database and application system configuration and upgrades;

22. Monitors IT system performance, identifies bottlenecks and tunes the system;

23. Executes approved migration requests;

24. Monitors scheduled batch jobs, file systems utilization / performance and recommends system bottlenecks resolution;

25. Undertakes necessary action on any application system-related problem in production, in coordination with concerned ISG offices;

26. Issues pre-generated Taxpayer Identification Numbers (TINs) for non-computerized RDOs;

27. Receives TIN card replacement requests from non-computerized RDOs for taxpayers under their jurisdiction. Issue/replace TIN cards;

28. Issues certification of tax information upon request from taxpayers and other concerned government agencies upon approval by the Secretary of the Department of Finance;

29. Coordinates with concerned offices in the implementation of the abovementioned functions;

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

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

32. Performs other functions as may be assigned.

D. Network Management and Technical Support Division

1. Manages/oversees operation/performance of network equipment and other related devices/peripherals to ensure continuous/high network availability within BIR Wide Area Network (WAN) and Local Area Network (LAN);

2. Ensures that the IT direction of the Bureau is up to date and according to the emerging industry technology and that its current hardware, network and other system technology conform with industry accepted technology;

3. Conducts research on latest ICT trends/best practices, evaluates applicability of current technology/breakthroughs as a solution to the Bureau's requirements and provides technical information, updates, and assessments/ recommendations to concerned ISG offices;

4. Participates in the evaluation of IT solution providers specializing in complex software development and maintenance problems including quality assurance services, re-hosting and re-engineering;

5. Conducts Proof of Concept (POC) tests as required and prepares technical specifications for IT resources;

6. Ensures an efficient and sound network infrastructure for both in-house and outsourced services;

7. Prepares TOR when necessary and ensures successful project management implementation, as well as adherence to SLAs;

8. Develops strategies and approaches/methodologies and coordinates with contractor (outsourcer/service provider) and concerned offices relative to the conduct of User Acceptance Testing/quality assurance and successful rollout implementation of the system;

9. Prepares/submits closedown report after project completion/ termination;

10. Implements and maintains network security as endorsed by the Security Management Division based on existing security policies, in coordination with outsourcer and other concerned offices within the Bureau to prevent external and internal security threats;

11. Implements and monitors physical security of BIR network infrastructure;

12. Secures administrators' passwords of all network software applications and appliances;

13. Ensures optimal network performance given the incremental load and future requirements of BIR;

14. Extends overall network technical assistance/support, particularly in the determination of network requirements of new projects and/or as may be solicited by the RDCs;

15. Provides first level technical support to end-users of the National Office (NO), including Customer Assistance Division and escalates problems to appropriate resolution groups;

16. Installs personal computers (PCs) and peripherals;

17. Performs on-site PC troubleshooting, including peripherals;

18. Performs simulations on the installation of hardware and software products prior to actual use;

19. Monitors use of office automation/e-mail facility;

20. Monitors, analyzes and optimizes package products like Operating System for desktop, E-mail, desktop publishing and the like;

21. Identifies problems concerning hardware malfunction for referral to hardware vendor concerned;

22. Takes part in the installation, inspection and acceptance of computer hardware, software, and other ICT peripherals purchased by the Bureau;

23. Performs disaster recovery in case of hardware failure at NO;

24. Provides centralized fault/query logging system at the NO to handle problems escalated by offices within NO and RDCs;

25. Develops and maintains knowledge-base and software library;

26. Coordinates with concerned offices in the implementation of the abovementioned functions;

27. Prepares prescribed reports for submission to offices concerned;

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

29. Performs other functions as may be assigned.

REVENUE DATA CENTER

1. Administers and implements the work programs, standards, guidelines and procedures of the Bureau relative to the operation and management of computer hardware & software and processing of tax data within the jurisdiction of the Revenue Data Center (RDC);

2. Directly oversees the operation and management of distributed information systems under the RDC and ensures the highest Information Technology (IT) systems reliability;

3. Undertakes necessary action on any application system-related problems from production in coordination with other concerned ISG support groups;

4. Oversees the administrative support requirements of the RDC;

5. Identifies risks and recommends possible mitigating action plan;

6. Provides policy guidance and operational directions to all divisions under the RDC relative to the abovementioned functions;

7. Coordinates with concerned offices in the implementation of the abovementioned functions;

8. Monitors, evaluates and improves programs and activities under its responsibility;

9. Prepares Terms of Reference (TOR) when necessary and ensures successful project management implementation and adherence to Service Level Agreements (SLAs);

10. Reviews, recommends and/or approves all reports and other actions of the divisions under its reponsibility; and

11. Performs other functions as may be assigned.

A. COMPUTER OPERATIONS, NETWORK AND ENGINEERING DIVISION

1. Supervises the daily operation of computer hardware, network equipment and related telecommunication facilities at RDC;

2. Undertakes extraction of data requested by external agencies to a physical media upon approval by officials concerned;

3. Monitors IT system performance, identifies bottlenecks and tunes the operating system at the RDC;

4. Prepares TOR when necessary and ensures successful project management implementation, as well as adherence to SLAs;

5. Prepares/submits closedown report after project completion/ termination;

6. Conducts Proof of Concept (POC) tests as required and prepares technical specifications for IT resources;

7. Coordinates with the Revenue District Offices (RDOs) in the processing/approval of applications for permit to adopt Computerized Accounting Systems and/or its components;

8. Coordinates with concerned offices in the implementation of the abovementioned functions;

9. Prepares prescribed reports for submission to the offices concerned; and

10. Performs other functions as may be assigned.

1. Computer Operations Section

1.1. Operates the computer system for on-line and interactive processing of data and generates reports and correspondences;

1.2. Coordinates with contractor (outsourcer/service provider) on the day-to-day computer operations of job streams;

1.3. Receives input data from Authorized Agent Banks (AABs) and RDOs for processing and data integrity checking;

1.4. Monitors payment data transmission of AABs under the jurisdiction of the RDC and coordinates with National Office (NO), Regional Offices (ROs)/RDOs concerned on the resolution of payment data transmission issues;

1.5. Implements and maintains security systems within the RDC as provided by the NO;

1.6. Generates and prints prescribed reports for submission to the offices concerned; and

1.7. Performs other functions as may be assigned.

2. Network and Engineering Section

2.1. Manages and maintains hardware, software and network components of the production environment, and if necessary coordinates with Network Management and Technical Support Division, Information Systems Development and Operations Service and/or service provider/s;

2.2. Oversees the handling of network equipment and operation of communication facilities within the RDC and ROs/RDOs under its jurisdiction;

2.3. Ensures proper maintenance and utilization of Information and Communications Technology (ICT) equipment within the RDC and ROs/RDOs under its jurisdiction; and

2.4. Performs other functions as may be assigned.

3. Technical Support Section

3.1. Enforces an improved quality of office work in the RDC and ROs/RDOs serviced by the RDC thru use of office automation facility;

3.2. Provides assistance to users in maximizing the use of office automation application at the RDC and ROs/RDOs serviced by the RDC;

3.3. Provides a centralized fault/query logging system to service all offices covered by the RDC;

3.4. Provides immediate and appropriate remedy to user problems received by RDC Help Desk and/or escalates complex user problems to offices concerned/service provider;

3.5. Documents all problems received and step by step resolution;

3.6. Monitors and reconfigures package products like Windows, email, desktop publishing and the like at RDC;

3.7. Facilitates and processes approval of system access requests;

3.8. Maintains software library;

3.9. Provides/conducts training to users on new systems and technology in coordination with Administrative and Human Resource Management Divisions of the Revenue Regions serviced by the RDC;

3.10. Provides inputs to operations manuals, in accordance with established standards;

3.11. Performs technical evaluation on taxpayers' application for Computerized Accounting System and other components thereof; and

3.12. Performs other functions as may be assigned.

B. FACILITIES MANAGEMENT DIVISION

1. Analyzes application issues/problems raised by the local end-users through Help Desk;

2. Identifies potential application and architecture problems and enhancements in application system; recommends first aid resolutions and control measures;

3. Attends to administrative support requirements of the RDC;

4. Prepares TOR when necessary and ensures successful project management implementation, as well as adherence to SLAs;

5. Prepares/submits closedown report after project completion/termination;

6. Conducts POC tests as required and prepares technical specifications for IT resources;

7. Coordinates with concerned offices in the implementation of the abovementioned functions;

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

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

10. Performs other functions as may be assigned.

1. Production Support Section

1.1. Conducts system investigation and impact analysis to enhance/ troubleshoot any application system/software-related problems in production within the RDC;

1.2. Recommends first-aid resolutions and control measures to prevent recurrence of problems;

1.3. Monitors application and architecture-related approved resolutions and communicates said resolutions to pertinent BIR support groups;

1.4. Coordinates with end-users and operations personnel in identifying data corrections and/or non-compliance with manual procedures in data processing at RDC;

1.5. Monitors performance and data integrity of application systems at RDC;

1.6. Data fixes for re-activation/closure of RDO open cases under the jurisdiction of the RDC;

1.7. Provides assistance in the implementation of Taxpayer Account Management Program (TAMP), publication of top taxpayers and other programs;

1.8. Prepares ad-hoc reports requested by RDOs under the jurisdiction of the RDC; and

1.9. Performs other functions as may be assigned.

2. Facilities Maintenance Section

2.1. Manages and oversees site maintenance of the RDC facilities and provides immediate resolution to protect the computing environment from any damage-causing accident;

2.2. Monitors and maintains adequate level of inventory of supplies for continuous operation of the RDC;

2.3. Attends to the requisition, distribution, safekeeping and control of all equipment and other properties within the RDC;

2.4. Maintains a detailed record of all reports, communications and correspondence received and released by the RDC;

2.5. Delivers and distributes all reports and correspondence to concerned offices within the jurisdiction of the RDC; and

2.6. Performs other functions as may be assigned.

OFFICE OF THE DEPUTY COMMISSIONER – RESOURCE MANAGEMENT GROUP

HUMAN RESOURCE DEVELOPMENT SERVICE

1. Provides functional direction to matters concerning personnel in the areas of career management, performance evaluation, employees welfare, trainings, among others;

2. Develops and implements policies and administers work programs, standards, guidelines and procedures relative to the abovementioned functions;

3. Identifies risks and recommends possible mitigating action plan;

4. Provides policy guidance and operational directions to the divisions under the Service and Administrative and Human Resource Management Divisions of the regional offices relative to the abovementioned functions;

5. Monitors and evaluates programs and activities under its responsibility;

6. Reviews all reports and other actions of the divisions under the Service;

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

8. Coordinates with other offices in the Bureau, Civil Service Commission (CSC), Department of Budget and Management (DBM) and other government agencies in the implementation of the abovementioned functions; and

9. Performs other functions as may be assigned.

A. Personnel Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms relative to personnel information, recruitment, selection, promotion, career management, compensation and benefits, employees' performance appraisal and payroll system;

2. Develops, applies and evaluates policies, procedures, methods and programs related to the individual in the organization to promote and enhance work effectiveness and advancement;

3. Monitors and coordinates with Administrative and Human Resource Management Divisions regarding personnel actions in the Regional Offices in accordance with Civil Service Commission (CSC) Laws and Rules;

4. Establishes linkages with other government offices on matters relative to personnel administration;

5. Explores areas for enhancing human resource management and processes;

6. Disseminates information on CSC rulings and court decisions concerning employees' conduct and disciplinary action;

7. Maintains the Human Resource Information System (HRIS) specifically on process improvement;

8. Acts as Secretariat for Grievance Committee meetings on HR related matters;

9. Updates regularly the content of the BIR Website/Portal (using the Content Management System) pertaining to information/matters related to the functions of the division, as defined in pertinent revenue issuances;

10. Monitors compliance of HR reports;

11. Provides advice and counselling services on career-related concerns of employees;

12. Provides assistance relative to applications for Solo Parent Identification Cards (Solo Parent IDs), Senior Citizen Identification Cards (Senior Citizen IDs), and other related activities;

13. Acts on matters concerning grant of parental leave benefits to solo parent as provided under Republic Act (RA) 8972 or the Solo Parent's Welfare Act and Civil Service Commission (CSC) Memorandum Circular (MC) No. 08, series 2004;

14. Monitors and gives advice and recommendations on matters relevant to the general standards of hygiene and cleanliness, as well as environmental sanitation of working areas including canteens and building premises;

15. Coordinates with the concerned offices in the implementation of the abovementioned functions;

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

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

18. Performs other functions as may be assigned.

1. Career Management Section

1.1. Studies, designs and evaluates the recruitment system to effectively identify the sources of talent to meet organizational needs;

1.2. Coordinates with placement centers, schools and colleges in active search for qualified prospective applicants;

1.3. Conducts proper screening and evaluation of applicants for employment based on established qualification standards in the Bureau as approved by the Civil Service Commission;

1.4. Takes action/prepares replies to applications and related correspondences;

1.5. Conducts pre-employment orientation, examination both in the National and Regional Offices and conducts interview to all qualified applicants in the National Office;

1.6. Prepares Employment Test Results and Forced Rank List of Applicants to be used for the Recruitment and Selection Line-up;

1.7. Verifies through letters the veracity of Civil Service Eligibility, BAR and CPA Board Exam Ratings and other applicable professional licensure and government accredited examination ratings from CSC, Professional Regulation Commission and Supreme Court for the National Office applicants;

1.8. Conducts reference check for National Office applicants who passed the Pre-Employment Examination;

1.9. Updates recruitment database to have a well-organized applicant tracking system;

1.10. Develops a system of assessment and testing to determine the career development needs of the career population;

1.11. Conducts career development needs analysis involving career population with the view of reconciling organizational goals with their individual career goals;

1.12. Evaluates qualifications of students for on-the-job training and refers to the requesting divisions/offices; and

1.13. Performs other functions as may be assigned.

2. Manpower Management Section

2.1. Acts as Secretariat to the regular meetings of the National Selection Board (NSB);

2.2. Processes recruitment, promotion & renewal papers, including the change of item number & position title;

2.3. Monitors reports on employees under probation;

2.4. Routes recruitment/promotion documents to other concerned sections for database updates;

2.5. Coordinates with the Career Executive Service Board (CESB) in relation to the third level eligibilities and required reports;

2.6. Prepares reports on filled/unfilled positions and publishes in the BIR website;

2.7. Liaises with CSC, Department of Budget and Management (DBM), National Intelligence Coordinating Agency (NICA), Department of Finance (DOF) and Presidential Management Staff (PMS) on personnel matters;

2.8. Prepares Personal Services Itemization and Plantilla of Personnel (PSI POP) for budget preparation;

2.9. Coordinates, monitors and updates the use of Organizational Management (OM)/Organizational Structure for employees' personnel number purposes; and

2.10. Performs other functions as may be assigned.

3. Performance Evaluation and Management Section

3.1. Studies, designs, monitors and evaluates the employees' performance evaluation system to determine the effectiveness in meeting the Bureau's goals;

3.2. Identifies standards and criteria, and calibrates ratings for performance measurements;

3.3. Assists office/unit heads in conducting performance evaluation and giving regular feedback session to their respective personnel;

3.4. Evaluates appraisals and ranking of employees' performance based on submitted performance evaluation sheets;

3.5. Coordinates and monitors the use of the Performance Management module of the HRIS;

3.6. Uploads performance management forms and ratings of National Office personnel in the HRIS PM module;

3.7. Coordinates and assists the CESB in the implementation of the third level performance evaluation;

3.8. Undertakes studies and prepares recommendations relative to the rewards or sanctions in support of the performance appraisal system of the Bureau;

3.9. Prepares recommendations and assistance on the different rewards and recognition given to employees; and

3.10. Performs other functions as may be assigned.

4. Compensation and Benefits Section

4.1. Monitors the use of the Biometric System for attendance of National Office employees;

4.2. Posts attendance and leave availments of employees in the individual leave card;

4.3. Acts on payment of salary suspensions, resumptions, deductions, and/or stoppage in applicable cases;

4.4. Refers to the Internal Affairs Service for investigation and appropriate action any violation on office rules and regulations regarding attendance as well as those cases previously decided which are being appealed by the concerned employee;

4.5. Coordinates, monitors and reports flag ceremony attendance violations to the Internal Affairs Service;

4.6. Acts on requests for change of name, civil status, date of birth and other relevant information and issues certifications on pertinent data for valid reasons, whenever necessary;

4.7. Acts on requests for permission to teach, practice a profession, travel abroad, engage in business and other related requests;

4.8. Liaises with DOF and Department of Foreign Affairs (DFA) on permit to travel abroad for personal purposes;

4.9. Receives tally sheets on exit survey/questionnaire for all employees who are retiring, resigning or transferring to other government agencies and forwards to Research and Statistics Division to establish a feedback mechanism;

4.10. Acts on matters concerning attendance, computation of leave credits, transfer to other government offices, dropping from the rolls, retirement, resignation, leave of absences and related activities;

4.11. Provides services for the processing of retirement, separation & death benefits and authorizes payment thereof;

4.12. Authenticates documents on retirement benefit claims of designated beneficiary/ies (e.g. Death Certificate of the pensioner and the decision of the agency's Legal Service identifying the legal heirs of the deceased);

4.13. Updates database of separated employees;

4.14. Prepares Notice of Salary Adjustment (NOSA)/Notice of Step Increment (NOSI);

4.15. Prepares reports regarding separation/travel abroad/longevity and loyalty benefits;

4.16. Monitors and updates the Personnel Administration Module on personnel actions (i.e. separation, longevity, loyalty benefits);

4.17. Implements polices on compensation, benefits and incentive scheme for Bureau employees; and

4.18. Performs other functions as may be assigned.

5. Information and Records Section

5.1. Prepares Certificates of Employment and Service Records relative to applications for loan, retirement and other related purposes;

5.2. Provides assistance/prepares reply to queries regarding personnel assignments;

5.3. Provides assistance relative to applications of new recruits for membership in GSIS, PAG-IBIG, PHILHEALTH and other programs;

5.4. Acts on requests/queries by providing information/records and other vital documents in reply to communications/documents on subpoenas issued by the Ombudsman, Courts, National Bureau of Investigation (NBI) and other investigating offices;

5.5. Processes applications and/or issues temporary Identification Cards for newly hired employees and contractors of the Bureau;

5.6. Receives and evaluates applications/requests for transfer of BIR employees and forwards the same to RMG for instructions;

5.7. Prepares transmittal letters of signed and numbered RTAOs/RSOs to employee's concerned;

5.8. Prepares correspondence/communication with regard to compliance and other concerns on transfer of employees;

5.9. Prepares, maintains and updates employees' records and other pertinent employee information;

5.10. Maintains employees' assignment card based on RTAOs;

5.11. Prepares, maintains and updates database of employees based on the submitted requirements (i.e. acknowledgement receipts, reports for duty, clearance) and other reports for monitoring of compliance to issued RTAOs/RSOs;

5.12. Maintains and/or updates Current Personnel Strength for purposes of providing employee information including current place of assignment, statistical reports on the number of employees by work unit/occupational group;

5.13. Maintains and updates the Directory of BIR Officials based on RTAOs issued;

5.14. Serves as the official repository of records and documents of revenue personnel including the 201 files of active employees;

5.15. Checks the completeness and summarizes the submitted Statement of Assets, Liabilities and Networth (SALN) of all National Office personnel for endorsement to CSC; and

5.16. Performs other functions as may be assigned.

6. Payroll Section

6.1. Encodes/updates changes in the BIR Payroll System (BPS) for all BIR employees in the National Office and Regional Offices:

a. New Recruits
b. BIR Form no. 2305 (for personal/ additional/ exemption/ change of status)
c. Promotion
d. Retirement
e. Suspension

f. Resumption
g. Revenue Travel Order (RTAO)
h. GSIS/PHIC/PAG-IBIG Nos.
i. PAG-IBIG Contributions
j. Notice of Salary Increments (NOSI)
k. Other updates/changes

6.2. Receives from Information Systems Development and Operations Service (ISDOS) the Salary/PERA/Deduction List/Alphalist Payroll Register in soft and hard copies for sorting and sorting and distribution/mailing to Regional Offices;

6.3. Prepares and forwards to Budget Division & Accounting Division for processing of National Office regular employees and retirees' Salary & PERA/ Supplemental Payroll/ Representation and Transportation Allowance (RATA)/ Loyalty Pay/Productivity Incentive Benefits (PIB)/Longevity Differential/ Clothing Allowance/ Mid-Year Bonus/ Year-End Bonus/Productivity Enhancement Incentive (PEI)/ Performance-Based Bonus (PBB) the following:

a. Obligation Request (ObR)
b. Disbursement Voucher (DV)
c. Request for Funding based on the Summary by Project Code
d. List of Cancellation
e. Summary of Deductions
f. Payroll Advice
g. List of Required Reports
h. Certification

6.4. Prepares ATM Payroll Advice (hard and soft copies) on a weekly basis for Salary & PERA, monthly basis for RATA/PIB/Loyalty, semestral for Mid-Year/Year-End Bonus, yearly for Clothing Allowance/PEI/PBB and validates additional adjustments and forwards to Accounting Division;

6.5. Prepares Obligation Request (ObR)/Disbursement Vouchers (DV)/Certification/Other documentary requirements for employees who are cancelled in the General Office Payroll, not included in the Supplemental Payroll;

6.6. Prepares and forwards to Budget Division & Accounting Division the Salary/PERA/Government Share/Withholding Taxes of Regional Office employees for funding request;

6.7. Processes the transfer of budget allocation for Loyalty Pay and Performance Incentive Bonus (PIB) for Regional Office employees;

6.8. Processes the salary differential/salary deductions of employees relative to salary adjustment due to step increment/promotion;

6.9. Prepares and forwards to Budget Division & Accounting Division for processing of active and retired Regional Office employees' Clothing Allowance/Mid-Year Bonus/Year-End Bonus/Productivity Enhancement Incentive (PEI) for funding request;

6.10. Processes E-Card/BIR ID for National Office new recruits/promoted employees and lost E-Card for submission to Land Bank of the Philippines (LBP) East Avenue;

6.11. Validates the Regional Offices employees' Sub-Allotment Advice (SAA);

6.12. Prepares Monthly Agency Remittance Advice (ARA) for transmittal to GSIS thru e-mail; and

6.13. Performs other functions as may be assigned.

B. Training Management Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms relative to the development and implementation of all training and development programs in the Bureau;

2. Conducts Training Needs Analysis (TNA) to identify the competency gaps and recommends effective training and development programs for the Bureau personnel;

3. Designs course syllabus/curriculum and develops/enhances training programs/materials for the Bureau's training programs;

4. Oversees/monitors and evaluates all regular and specialized trainings conducted by various offices (e.g. legal, etc.);

5. Designs evaluation questionnaires and instruments, monitors and evaluates training programs, conducts impact analysis and recommends effective measures to improve said programs;

6. Prepares and recommends manuals on methods, procedures and techniques regarding development of all training programs in the Bureau as well as local and foreign scholarship programs and study grants for Bureau personnel;

7. Oversees the general welfare programs for BIR employees e.g. Day Care Center, and other related activities;

8. Develops, implements, and evaluates comprehensive physical wellness/fitness programs for Bureau personnel;

9. Develops human resource action plan to reduce and eliminate gender-based discrimination in institutional processes of the Bureau;

10. Coordinates with the concerned offices in the implementation of the abovementioned functions;

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

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

13. Performs other functions as may be assigned.

1. Training Research and Development Section

1.1. Formulates/enhances policies, standards, guidelines and procedures relative to the Bureau's training programs and evaluation designs and strategies;

1.2. Conducts Training Needs Analysis (TNA) to identify the competency gaps and to determine appropriate interventions such as trainings, developmental programs and organizational activities for Bureau personnel;

1.3. Prepares/updates/enhances the Training and Development Plan of the Bureau;

1.4. Identifies new training courses and designs curriculum for the continuous professional development/improvement of the knowledge, skills and attitude of Bureau personnel;

1.5. Develops programs to ensure that Bureau personnel have the necessary skills, behaviors and attitudes needed to support the strategic plan of the BIR;

1.6. Plans and arranges for joint training projects and exchange programs with other agencies, local and foreign; and

1.7. Performs other functions as may be assigned.

2. Training Materials Development Section

2.1. Designs course syllabus and develops training materials for regular training programs;

2.2. Coordinates with offices concerned regarding regular training programs and activities;

2.3. Enhances and revises course syllabus and training materials based on post-training evaluation results and recommendation/direction from top management;

2.4. Conducts briefing and debriefing after release of newly developed/updated regular training materials; and

2.5. Performs other functions as may be assigned.

3. Information Technology (IT) Training Materials Development Section

3.1. Designs course syllabus and develops training materials for IT training programs;

3.2. Coordinates with offices concerned regarding IT training programs and activities;

3.3. Enhances and revises course syllabus and training materials based on post-training evaluation results and recommendation/direction from top management;

3.4. Conducts briefing and debriefing after release of newly developed/updated IT training materials; and

3.5. Performs other functions as may be assigned.

4. Training Monitoring and Evaluation Section

4.1. Prepares training evaluation plan;

4.2. Designs training evaluation questionnaires and instruments;

4.3. Monitors the actual training conduct and prepares corresponding reports;

4.4. Conducts course evaluation studies and analysis after each training delivery;

4.5. Prepares Training Evaluation Reports and recommendations;

4.6. Conducts impact analysis of identified course/s in coordination with concerned offices in order to measure the effectiveness and contribution of training interventions; to assess effects of training on-the-job and justify the expense of training through scientific analysis; and

4.7. Performs other functions as may be assigned.

5. Scholarship Section

5.1. Formulates/enhances policies, standards, guidelines and procedures on local and foreign scholarship programs of the Bureau plus study leave grant for BIR employees;

5.2. Ensures that all invitations to local or foreign training are properly reviewed and assessed to match the appropriate training recipient based on training needs;

5.3. Evaluates local and foreign trainings/scholarship invitations for dissemination/processing of nominee/s or recommendation/s in coordination with the Civil Service Commission (CSC), Technical Education Skills Development Authority (TESDA), Department of Foreign Affairs (DFA), Department of Finance (DOF) and other agencies, embassies and consulates of foreign countries;

5.4. Facilitates processing of application, certification, authorization and requests for extension as well as scholarship contracts of Bureau scholars and in the preparation of documents for foreign scholarship nominees of the Bureau;

5.5. Facilitates the processing of study leave contracts relative to the study leave grant for BIR employees in coordination with concerned offices and the Civil Service Commission;

5.6. Monitors the rendering of compulsory service obligation of the scholarship grantee/s to the Bureau equivalent to the period of scholarship/training granted;

5.7. Prepares/maintains the database/pool of scholarship nominees and grantees;

5.8. Provides information materials on scholarships and other grants; and

5.9. Performs other functions as may be assigned.

C. Training Delivery Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms relative to the update as well as conduct and/or preparation and implementation of the training calendar;

2. Administers/implements the conduct of priority programs/courses as well as all other trainings such as regular, Information and Communications Technology (ICT)/ICT Related, livelihood programs, and pre-retirement that will continuously upgrade the knowledge, skills, abilities, values and orientation of trainers/staff/personnel;

3. Monitors the conduct of training courses in the regional and district offices;

4. Manages and approves all articles/publications in the BIR Website/ Portal regarding regular/coordinated in-house training programs;

5. Manages health information and education programs of the Bureau;

6. Provides senior citizens and solo parent employees with livelihood development services trainings on livelihood skills, basic business management, etc.;

7. Maintains and manages the utilization of training facilities in the BIR National Office Training Room, National Training Center and BIR Dormitory;

8. Manages and supervises the BIR Library;

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

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

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

12. Performs other functions as may be assigned.

1. Regular & Coordinated Training Section

1.1. Prepares and implements the conduct/delivery of the following:
   1.1.1. Trainings/Seminars based on the Training Calendar for regular trainings;
   1.1.2. Training courses on priority programs whether in-house delivered or vendor-delivered (outsourced);
   1.1.3. Train-the-Trainers Seminar upon release of newly developed/updated instructional materials/trainers guide; and
   1.1.4. Livelihood workshops and pre-retirement seminars to employees for compulsory and/or optional retirement.

1.2. Provides course coordinators, trainers/facilitators and resource speakers as well as monitors their schedule and attendance;

1.3. Prepares communications (memorandums, invitation letters, Revenue Special Order (RSO) of trainers for regular trainings) and other necessary training documents (i.e. request for training venues, facilities, etc.)

1.4. Administers examination and post training evaluation questionnaires;

1.5. Facilitates the conduct of briefing and debriefing sessions on all regular training programs;

1.6. Prepares Training Completion Reports of regular trainings conducted in the National Office;

1.7. Monitors the submission of the Training Completion Report of trainings conducted in the Regional Office;

1.8. Provides assistance to concerned offices/services relative to the conduct of their briefings/seminars/workshop and study tours of students/foreign delegates;

1.9. Maintains and updates trainers database and directory;

1.10. Serves as the official repository of records and outputs on training documents relative to regular trainings for use of authorized personnel/trainers; and

1.11. Performs other functions as may be assigned.

2. Information and Communications Technology (ICT)/ICT Related Training Section

2.1. Administers and implements the conduct/delivery based on Training Calendar/roll-out schedule of the following whether in-house or vendor-delivered:

2.1.1. Integrated Tax System (ITS)/Electronic Taxpayers Information Sytem (eTIS);
2.1.2. eSystems for eServices;
2.1.3. Stand-alone Sytems;
2.1.4. "Train-the-Trainers" seminar for ICT/ICT Related upon release of newly developed/updated instructional materials/trainers guide;

2.2. Provides trainers/resource speakers for Information and Communications Technology (ICT)/ICT Related Trainings;

2.3. Prepares communications (memorandums, letters, Revenue Special Order (RSO) of trainers for (ICT)/ICT Related trainings) and other necessary training documents (i.e. request for training venues, facilities, etc.);

2.4. Administers examinations and training evaluation questionnaires for in-house ICT trainings;

2.5. Prepares completions reports of Information and Communications Technology (ICT)/ICT Related conducted and pertinent documents on training conducts of (ICT)/ICT Related Trainings;

2.6. Maintains, controls and updates the trainee database and trainer's training conduct records;

2.7. Serves as official repository of records and outputs on training documents relative to (ICT)/ICT Related training conducts for use of authorized personnel/trainers;

2.8. Manages the general operations of the BIR dormitory and the National Training Center Building in coordination with Finance Service and Administrative Service;

2.9. Prepares budget estimates for ICT/ICT related trainings including payment to training and seminar fees for outside seminars;

2.10. Prepares, manages, maintains and conducts periodic inventory of furniture and fixtures, training equipment, tools and facilities at the National Training Center (NTC) and;

2.11. Performs other functions as may be assigned.

3. Administrative and Records Section

3.1. Prepares and updates the Training Calendar for regular/ coordinated and ICT trainings;

3.2. Coordinates with Finance Service and other concerned offices regarding allocation of fund relative to the conduct of regular/coordinated training & business/IT training including payment to training and seminar fees to outside seminars;

3.3. Coordinates with Internal Communications Division on publication and dissemination of communications pertaining to training;

3.4. Prepares Revenue Special Order (RSO) of participants for regular/coordinated (in-house and invitations), ICT trainings and other pertinent documents in the conduct of trainings;

3.5. Monitors the schedule/attendance of participants to different seminars/trainings/ conferences;

3.6. Prepares certificates, certifications of trainings attended by Bureau personnel, programmes and directory of participants;

3.7. Manages/maintains and controls HRIS trainee/trainer/training database as well as the manual back-up of personnel training records; and

3.8. Performs other functions as may be assigned.

4. Training Materials and Production Section

4.1. Takes charge of the supplies and materials to be used for the preparation of visual aids/instructional materials pertinent to training delivery;

4.2. Coordinates with Training Management Division regarding the updating of training materials/modules prior to training delivery;

4.3. Handles the reproduction of instructional materials and handouts for regular/coordinated and ICT/ICT related trainings;

4.4. Provides technical assistance during the conduct of training;

4.5. Serves as the official repository of the training modules/handouts and other instructional material of the regular trainings;

4.6. Prepares Monthly Accomplishment Report;

4.7. Prepares, manages, maintains and conducts periodic inventory of furniture and fixtures, training equipment, tools and facilities, as well as supplies and learning-related materials; and

4.8. Performs other functions as may be assigned.

BIR Library

5.1. Manages and maintains the Library for the Bureau personnel and other readers and researchers;

5.2. Provides library services to Bureau personnel and other readers and researchers;

5.3. Catalogues/processes books and other reading materials for circulation;

5.4. Maintains index of current and historical published BIR documents;

5.5. Acquires and updates collection of books and other reading materials relevant to the work of the Bureau; and

5.6. Performs other functions as may be assigned.

FINANCE SERVICE

1. Provides functional direction to budgeting and accounting of disbursements;

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

3. Provides policy guidance and operational directions to all divisions under the Service and to regional and district offices relative to the abovementioned functions;

4. Administers the financial management information system and other financial systems specifically on the requirements for process improvement;

5. Identifies risks and recommends possible mitigating action plan;

6. Coordinates with concerned offices in the implementation of the abovementioned functions;

7. Monitors, evaluates and improves programs and activities under its responsibility;

8. Reviews, recommends and/or approves all reports and other actions of the divisions under its responsibility;

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

10. Performs other functions as may be assigned.

A. Budget Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms relative to the preparation, execution and control of the BIR budget;

2. Allocates budget appropriation in accordance with the program/project thrusts of the Bureau;

3. Schedules and coordinates the various steps of the budget process in the Bureau to meet prescribed time schedules and deadlines;

4. Prepares annual, supplemental, special and deficiency budgets of the Bureau in accordance with prescribed guidelines;

5. Assists top management in the presentation of BIR budgetary estimates before administrative and legislative bodies;

6. Represents the BIR on routine budget meetings with the Department of Budget and Management (DBM), the Department of Finance (DOF) and the technical staff of the Appropriations and Finance Committees of Congress;

7. Maintains awareness on all developments affecting budgetary matters;

8. Establishes a control and reporting system to ensure that budget execution in the National Office and Regional Offices is properly implemented;

9. Provides fund support to the operations, plans and programs of the Bureau subject to budgetary ceilings;

10. Recommends measures for the efficient and effective utilization of financial resources and for improving budgetary process in BIR;

11. Keeps and maintains control of appropriations, allotments, obligations incurred and balances;

12. Coordinates with concerned offices in the implementation of the abovementioned functions;

13. Prepares prescribed reports for submission to offices concerned;

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

15. Performs other functions as may be assigned.

1. National Office Budget Section

1.1. Monitors the preparation and submission of budget estimates and budget accountability reports in the National Office, ascertains problem areas and renders service whenever necessary;

1.2. Analyzes, reviews and evaluates for completeness and conformity to instructions of budget proposals submitted, including justification materials;

1.3. Consolidates budget proposals of various services and divisions of the National Office;

1.4. Prepares justification and other materials to accompany budget estimates including those needed in the consultation meetings and hearings in DOF, DBM and in both houses of the Congress;

1.5. Keeps and maintains information on the Obligation Request (ObR) acted upon forwarded by the different offices of the National Office;

1.6. Evaluates Project Procurement Management Plan (PPMP) submitted by the different offices of the NO for submission to BAC Secretariat; and

1.7. Performs other functions as may be assigned.

2. Regional Budget Section

2.1. Provides consultation and technical assistance to Regional Offices on budgetary matters;

2.2. Monitors the preparation and submission of Budget Proposals, Budget Execution Documents (BEDs) and Budget Accountability Reports (BARs) of Regional Offices and disseminates instructions and circulars related thereto;

2.3. Assists in the budget hearings of Regional Offices;

2.4. Processes, analyzes and collates budget proposals, BEDs and BARs of Regional Offices and submits recommendations or suggests remedial actions on significant problems and constraints reported;

2.5. Prepares and reviews Sub-Allotment Advice (SAA) covering regular budget allocation and other fund releases of Regional Offices and forwards the same to concerned Regional Offices;

2.6. Reviews requests for modification or realignment of funds whenever necessary; and

2.7. Performs other functions as may be assigned.

3. Budget Control Section

3.1. Keeps and maintains control of appropriations, allotments and obligations of the National Office and Regional Offices by program, project, activity and by expense object effecting through such controls, changes and adjustments;

3.2. Prepares the Budget Accountability Reports of the NO;

3.3. Compiles and analyzes data on obligations incurred by the National Office for possible transfer or re-allotment of funds and for purposes as may be needed by top management;

3.4. Prepares supplemental or special budgets whenever necessary; and

3.5. Performs other functions as may be assigned.

4. Reports Consolidation and Records Section

4.1. Consolidates budget proposals of the National and Regional Offices into one Bureau budget proposal;

4.2. Prepares Bureau's consolidated Budget Execution Documents and Budget Accountability Reports required by the Fiscal Agencies of the government as well as administrative reports required by top management of the Bureau;

4.3. Coordinates with DBM on the preparation of the annual Agency Budget Matrix and requests changes in program, activity structure of the Bureau including realignment of funds, whenever necessary;

4.4. Prepares Annual Cash Program based on the approved Agency Budget Matrix;

4.5. Acts as liaison to fiscal agencies involving budget matters;

4.6. Acts as custodian of all budget documents and records; and

4.7. Performs other functions as may be assigned.

B. Accounting Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms relative to the accounting of disbursements and cash allocation incurred by the Bureau;

2. Certifies as to availability of funds (CAFs) in accordance with auditing rules and regulations;

3. Updates regularly the content of the BIR Website/Portal (using the Content Management System) pertaining to information/matters related to the functions of the division, as defined in pertinent revenue issuances;

4. Coordinates with the concerned offices in the implementation of the abovementioned functions;

5. Prepares prescribed reports for submission to offices concerned;

6. Prepares reply/comment on COA Audit Observation Memoranda (AOM) and status of implementation on prior year's observations as contained in the Annual Audit Report (AAR);

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

8. Performs other functions as may be assigned.

1. Processing Section

1.1. Pre-audits, processes, reviews and settles various money claims in compliance with accounting and auditing rules and regulations;

1.2. Transmits to offices concerned suspended claims for compliance with audit requirements;

1.3. Prepares Disbursement Vouchers (DVs), alphalist and remits deductions made from salaries including government share of National Office (NO) employees to entities concerned on a monthly basis (e.g. BIR, GSIS, HDMF, PHIC, etc.);

1.4. Prepares transmittal letter of hard and soft copies of ATM Payrolls to Land Bank of the Philippines (LBP) for crediting to individual BIR employees account;

1.5. Processes applications for National Office Clearance and Supplemental Clearance of individual revenue officials and employees for retirement, resignation, leave of absence of thirty (30) days or more, transfer, separation and other similar purposes;

1.6. Computes money value of Leave Without Pay (LWOP) and payments made, if any, in connection with Section 1.5 above;

1.7. Encodes/updates in the BIR Payroll System (BPS) loans and deductions of all BIR employees;

1.8. Encodes into the system (Alphalist Data Entry) data corresponding to withholding taxes of private creditors and validates files for attachment to EFPS and remits the same to BIR;

1.9. Prepares Annual Alphalist of income taxes withheld on compensation per schedule, BIR Form 1604CF (soft and hard copy) and BIR Form 2316;

1.10. Keeps and maintains index of payments to NO personnel and private creditors;

1.11. Keeps and maintains records on taxes withheld from private creditors; and

1.12. Performs other functions as may be assigned.

2. Bookkeeping Section

2.1. Maintains accounting records and books of accounts (Journal Entry Vouchers [JEVs], General Ledgers and General Journals) to reflect accurate and current financial information relative to expenditures and disbursements of the Bureau required by management and other government agencies in accordance with existing accounting and auditing rules and regulations;

2.2. Prepares and consolidates trial balances, supporting schedules and statements and other financial reports of the National Office (N.O.) and those submitted by Regional Offices (ROs) for submission to fiscal agencies;

2.3. Informs the offices concerned of their accountabilities (e.g. supplies accountabilities, cash accountabilities, Commission on Audit (COA) disallowances for the settlement of their account;

2.4. Uploads data on salary deductions from BIR Payroll System for importation to eNGAS e.g. Philhealth, GSIS, BIR Coop, BIR Savings and Loans Association (BIRSALA), Pag-ibig, etc.;

2.5. Encodes financial transaction to eNGAS for JEV generation;

2.6. Keeps records of all supplies, goods and equipment procured and delivered for utilization;

2.7. Analyzes transactions for proper recording in the books of accounts and effect necessary adjustments;

2.8. Prepares reply/comment on audit observations involving unrecorded expenditures and disbursements of the Bureau; and

2.9. Performs other functions as may be assigned.

3. Reconciliation and Monitoring Section

3.1. Maintains updated balance of Obligation Report (ObR) issued by the Budget Division;

3.2. Monitors all disbursements of the Bureau – e.g., salaries, benefits, tax refund payments and other expenses;

3.3. Keeps and maintains subsidiary ledgers of all salary deductions and cash advances of N.O. employees;

3.4. Prepares and submits schedules of unliquidated obligations and cash advances of NO;

3.5. Prepares report on aging of accounts payable of the National Office;

3.6. Keeps and maintains records of cash advances granted to and liquidated by NO officials and employees;

3.7. Prepares demand letter to BIR officials and employees with outstanding cash advances for their settlement;

3.8. Reconciles Modified Disbursement System (MDS) account (current and savings accounts) maintained with Land Bank of the Philippines (LBP);

3.9. Reconciles encashed Tax Refund Notices;

3.10. Prepares Certification of Availability of Funds (CAFs) as required per COA accounting and auditing rules and regulations;

3.11. Prepares summaries of Tax Refund Payroll (TRP) for purposes of issuance of Sub-Allotment Advices (SAAs) and fund transfer;

3.12. Prepares Notice of Transfer of Cash Allocation to ROs and advises them of such transfer;

3.13. Records in the eNGAS to set-up receivables from NO employees, e.g. salary overpayment as reported by the Personnel Division (PD);

3.14. Coordinates with General Services Division (GSD) on the balance of Cash Allocation;

3.15. Prepares requests to Department of Budget and Management (DBM) for the release of Notice of Cash Allocation (NCA) to cover Accounts Payable, Informer's Reward, Tax Refunds and Trust Receipts;

3.16. Reconciles reciprocal accounts with ROs;

3.17. Maintains updated cash balances to ensure availability of cash for all claims presented for payment;

3.18. Analyzes and reconciles accounts recorded in the books of accounts to arrive at the correct account balances;

3.19. Consolidates financial reports submitted by the ROs for submission to fiscal agencies;

3.20. Prepares reply/comment on audit observations involving accounts recorded in the books having abnormal balances; and

3.21. Performs other functions as may be assigned.

4. Verification Section

4.1. Receives and releases all incoming and outgoing papers, documents and reports of the division;

4.2. Acts as custodian of all accounting documents and records;

4.3. Acts on request for verification of information regarding accounting data;

4.4. Issues certified copies of documents requested by duly authorized BIR officials and employees and other government entities;

4.5. Issues certification of remittances made to PHIC, GSIS, NHMFC, HDMF and other government and private entities as requested by BIR officials and employees;

4.6. Verifies and issues certifications on Tax Credit Certificates (TCCs) converted to cash;

4.7. Issues Certificate of Creditable Tax Withheld at Source (BIR Form No. 2307), Certificate of Final Tax Withheld (BIR Form No. 2306) and Certificate of Compensation Payment/Tax Withheld (BIR Form No. 2316) prepared by the Processing Section of the division;

4.8. Performs all administrative functions of the division; and

4.9. Performs other functions as may be assigned.

ADMINISTRATIVE SERVICE

1. Provides functional direction to procurement, accountable forms, records and property management, building and facilities maintenance, and other general services;

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

3. Identifies risks and recommends possible mitigating action plan;

4. Provides policy guidance and operational directions to all divisions under the Service and to regional and district offices relative to the abovementioned functions;

5. Coordinates with concerned offices in the implementation of the abovementioned functions;

6. Monitors, evaluates and improves programs and activities under its responsibility;

7. Reviews, recommends and/or approves all reports and other actions of the divisions under its responsibility;

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

9. Performs other functions as may be assigned.

A. Procurement Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms relative to the systematic procurement of goods, infrastructure projects and consulting services needed by the Bureau;

2. Prepares and recommends manuals on methods and techniques regarding procurement of goods, infrastructure projects and consulting services needed by the Bureau;

3. Updates regularly the content of the BIR Website/Portal (using the Content Management System) pertaining to information/matters related to the functions of the division, as defined in pertinent revenue issuances;

4. Coordinates with the concerned offices in the implementation of the abovementioned functions;

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

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

7. Performs other functions as may be assigned.

1. Bids and Awards Committee Secretariat Section

1.1. Acts as the main support unit of the Bids and Awards Committee (BAC) and the Technical Working Group (TWG);

1.2. Consolidates all Project Procurement Management Plans (PPMPs) of the National Office and come up with an Annual Procurement Plan (APP);

1.3. Prepares and updates APP for review of the BAC and approval of the CIR;

1.4. Organizes and makes all necessary arrangements for the BAC and TWG meetings such as pre-procurement, pre-bid conferences, receipt and opening of bids, bid evaluation and post-qualifications;

1.5. Prepares Minutes of BAC Meetings and other necessary reports for signature of the BAC members, TWG, Project Proponent and Observer (if any);

1.6. Prepares BAC Resolutions and Notice of Awards for signature of the BAC members and approval of the CIR or his duly authorized representative pursuant to existing RDAO;

1.7. Prepares Bidding Documents, Invitation to Observers, Suppliers/Contractors/Consultants, Request for Publication and other necessary documents;

1.8. Takes custody of procurement documents and other records:

1.9. Manages the sale and distribution of Bidding Documents to interested bidders;

1.10. Advertises and/or posts bidding opportunities, including Bidding Documents, and notices of awards, approved and notarized contract and notice to proceed;

1.11. Assists in managing the procurement processes;

1.12. Monitors procurement activities and milestones for proper reporting to relevant agencies, when required;

1.13. Acts as the central channel of communications for the BAC with the Project Proponents/End-users, PMOs, other units of the line agency, other government agencies, providers of goods, infrastructure projects and consulting services, observers and the general public;

1.14. Acts as central depository of all procurement-related information and continually updates itself with the most current Government Procurement Policy Board (GPPB) resolutions, issuances, circulars and events, and disseminates the same to all relevant officers, employees and parties requiring information;

1.15. Receives and checks completeness of billing documents from various publishing companies;

1.16. Prepares disbursement vouchers and obligation requests with complete supporting documents for payment of cost of publication to various publishing companies;

1.17. Creates, maintains and updates the registration database of suppliers, contractors and consultants;

1.18. Transacts with the Philippine Government Electronic Procurement System (PhilGEPS) in behalf of the BIR;

1.19. Ensures that all procurements undertaken by the BIR are properly documented to provide an audit trail of the procurement process;

1.20. Forwards NOA and other bidding documents relative to the procurement of accountable forms to Accountable Forms Division;

1.21. Prepares Procurement Monitoring Reports and Agency Procurement Compliance and Performance Indicator (APCPI) assessment of the National Office;

1.22. Consolidates Agency Procurement Compliance and Performance Indicator (APCPI) assessment of the National and Regional Offices for approval of the Head of the Agency and to be forwarded to the Government Procurement Policy Board (GPPB) and World Bank (WB);

1.23. Prepares prescribed reports for submission to the offices concerned; and

1.24. Performs other functions as may be assigned.

2. Canvassing and Purchasing Section

2.1. Receives, evaluates and screens requisitions for procurement of goods and services based on urgency of request, stock position, pre-repair inspection, service reports and procurement lead-time;

2.2. Prepares, checks and initials/signs Request for Quotations (RFQs) for the systematic canvassing and solicitation of quotations from various suppliers, contractors, printers and publishers;

2.3. Posts RFQs in the PhilGEPS and BIR websites and the website prescribed by the foreign government/foreign or international financing institution, if applicable, and at any conspicuous place reserved for the purpose in the premise of the BIR except for those with ABCs equal to Fifty Thousand Pesos (Php 50,000.00) and below;

2.4. Conducts actual canvass of goods and services from various suppliers, contractors, printers and publishers;

2.5. Receives, checks and verifies quotations and certificate of exclusive distributorship submitted by various suppliers, contractors, printers and publishers;

2.6. Reviews and signs Abstract of Quotations;

2.7. Prepares and initials promissory note for the release of "cheque" with payment term of "Check and Carry";

2.8. Prepares, reviews and initials necessary documents for the systematic procurement of common-use supplies, equipment and other forms through Procurement Service-DBM and National Printing Office (NPO);

2.9. Undertakes actual procurement of goods and services from various contractors, suppliers, printers, publishers, PS-DBM and NPO;

2.10. Maintains and updates the Purchase Request (PR) Monitoring Report;

2.11. Maintains accurate and timely historical records of suppliers, contractors, printers, orders and deliveries;

2.12. Ensures that all procurements at hand are properly documented to provide an audit trail of the procurement process;

2.13. Prepares prescribed reports for submission to the offices concerned; and

2.14. Performs other functions as may be assigned.

3. Documentation Section

3.1. Reviews and checks completeness of documents forwarded by the Canvassing and Purchasing Section for contract preparation (i.e. PO, JO, APR and RPB);

3.2. Prepares, reviews and initials/signs in the contract and other supporting documents;

3.3. Receives approved contract and checks completeness of supporting documents;

3.4. Serves the approved contract and undertakes actual procurement of goods and services from various suppliers, contractors, printers, publishers, PS-DBM and NPO;

3.5. Submits to COA and furnishes to concerned offices a copy of the approved contract with complete supporting documents;

3.6. Receives approved Inspection and Acceptance Report (IAR) and checks completeness of documentary requirements and prepares disbursement vouchers and transmittal letter to Accounting Division/Administrative Service for processing of payment;

3.7. Undertakes continuous follow-up with suppliers, contractors, printers, publishers, PS-DBM and NPO to ensure prompt delivery of goods and services;

3.8. Prepares prescribed reports for submission to offices concerned;

3.9. Keeps and maintains an up-to-date price index of all purchases and index of payment for future procurement;

3.10. Ensures that all procurements at hand are properly documented to provide an audit trail of the procurement process; and

3.11. Performs other functions as may be assigned.

4. Contracts Administration Section

4.1. Reviews and checks completeness of documents forwarded by the BAC Secretariat Section for contract preparation;

4.2. Prepares and transmits the draft contract to the Legal Service together with the complete supporting documents for review;

4.3. Incorporates comments, if any, prepares and initials the final contract with the complete supporting documents and forwards to the contractor for signing;

4.4. Receives the signed contract, prepares and initials the Obligation Request (ObR) and transmits to the concerned Project Proponent/End-user and CIR or his duly authorized representative pursuant to existing RDAO for approval of ObR (Box A);

4.5. Monitors the approval of ObR (Box A) and signing of ObR (Box B) by Budget Division as to the availability of allotment;

4.6. Monitors the signing of the contract by the Chief, Accounting Division as witness pursuant to COA Circular No. 79-122 and issuance of certificate of availability of funds (CAF);

4.7. Monitors the signing of the contract by the concerned Project Proponent/End-user and CIR or his duly authorized representative pursuant to existing RDAO and his witness;

4.8. Receives approved contract, prepares, initials and transmits Notice to Proceed (NTP) together with a copy of the approved contract to the Project Proponent/End-user and CIR or his duly authorized representative pursuant to existing RDAO for approval of NTP;

4.9. Receives and serves the approved NTP to the contractor;

4.10. Forwards to the contractor the approved contract for notarization;

4.11. Submits to COA and furnishes to concerned offices a copy of the NTP, approved and notarized contract together with the complete supporting documents as required;

4.12. Prepares final inspection and acceptance reports for services rendered based on the approved contracts with complete supporting documents for approval of the Inspection and Acceptance Committee;

4.13. Receives approved IAR and checks completeness of documentary requirements and prepares disbursement vouchers and transmittal letter to Accounting Division/Administrative Service for processing of payment;

4.14. Keeps, maintains, and updates contract monitoring reports and index of money payments for all contracts for future procurement;

4.15. Ensures that all procurements at hand are properly documented, to provide an audit trail of the procurement process;

4.16. Prepares prescribed reports for submission to the offices concerned; and

4.17. Performs other functions as may be assigned.

5. Inspection and Records Section

A. Pre-Repair Inspection

5.1. Receives the Request for Pre-Repair Inspection and conducts actual pre-repair inspection/evaluation together with the representative of the Chairman and other members, IAC;

5.2. Checks whether cost of repair is economical or not (should not be greater than 30% of the current market price);

5.3. Validates the scope of repair in the Pre-Repair Inspection Report;

5.4. Initials the Pre-Repair Inspection Report and submits to the Chairman for approval;

B. Inspection of Deliveries

5.5. Receives from Member, IAC (GSD) Request for Inspection together with the photocopies of Delivery Receipt (DR)/Sales Invoice (SI)/Service Invoice (ServI)/Charge Invoice (CI);

5.6. Coordinates with Project Proponent/s and Inspection & Acceptance Committee in the conduct of actual inspection of delivered goods and completed infrastructure projects and rendered consulting services;

5.7. Inspects and verifies the item/s in the DR/SI/ServI/CI as to conformity with the quality, specifications and terms & conditions cited in the contract;

5.8. Affixes inspector's signature over printed name and indicates the date of inspection on the original DR/SI/ServI/CI;

5.9. Receives from Member, IAC (GSD) the signed IAC report; In case of deficiency/non-conformity with the specifications/terms and conditions, returns the IAC report to GSD;

5.10. Initials/signs the IAC report and forwards to the Chairman, IAC for approval;

5.11. Keeps and maintains documents and records of procurement transactions done through Public Bidding (PO/JO) and Alternative Methods of Procurement amounting to Five Hundred Thousand Pesos (Php 500,000.00) and below;

5.12. Keeps, maintains, and updates inspection monitoring reports for future reference;

5.13. Ensures that all procurements at hand are properly documented, to provide an audit trail of the procurement process;

5.14. Prepares prescribed reports for submission to the offices concerned; and

5.15. Performs other functions as may be assigned.

B. General Services Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms relative to the general services program of the Bureau on the general maintenance of the buildings and facilities, in-house printing, telecommunications, disbursement, bonding and other miscellaneous services;

2. Prepares necessary papers and documents for the procurement of goods and services in accordance with the Bureau's requirements;

3. Takes charge of the general maintenance of the National Office Building (NOB), Data Processing Center (DPC) Building, Revenue Computer Center (RCC) Building, National Training Center (NTC) Building, Day Care Center Building, Motorpool Building and Sports Facilities;

4. Provides communication services as well as telephone, mailing, general messengerial and other related services;

5. Provides printing and document reproduction services to all units of the Bureau;

6. Prepares and issues checks/Authority to Debit Account (ADA) for payment of all approved disbursement vouchers, payrolls and/or memorandum including the corresponding advices;

7. Takes charge of payment of all miscellaneous expenses;

8. Coordinates with the concerned offices in the implementation of the abovementioned functions;

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

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

11. Performs other functions as may be assigned.

1. Disbursement and Bonding Section

1.1. Prepares and issues checks/Authority to Debit Account (ADA) for payment of all approved disbursement vouchers, payrolls and/or memorandum including the corresponding advices;

1.2. Takes charge of the miscellaneous receipts covered by Order of Payment issued by Accounting Division, Revenue Accounting Division and Administrative Service and remit to government depository banks or the Bureau of Treasury;

1.3. Takes charge of the Fidelity and Surety Bonds application of various accountable/disbursing officers;

1.4. Takes charge of the preparation of disbursement voucher for the refund of performance and bidders bonds;

1.5. Picks-up GSIS insurance maturity checks and educational plan checks of employees of the Bureau;

1.6. Prepares daily/monthly Report of Collection and Deposit, Report of Disbursements and Accountabilities and Report of Checks Issued and Cancelled;

1.7. Maintains and coordinates with other offices concerned on the update/issuance/cancellation of Check/Authority to Debit Account (ADA) and Collection/Deposit functionalities of e-NGAS;

1.8. Coordinates with the concerned offices in the implementation of the abovementioned functions;

1.9. Prepares prescribed reports for submission to the offices concerned; and

1.10. Performs other functions as may be assigned.

2. Communication Operations, Reproduction and Miscellaneous Services Section

2.1. Prepares necessary papers and documents for the procurement of the telecommunication service in accordance with the Bureau requirements;

2.2. Provides telephone and other related communication services;

2.3. Coordinates with the telecommunication company/ies to ensure uninterrupted and efficient service;

2.4. Prepares disbursement vouchers and obligation request with complete supporting documents for payment of telephone/mobile phone service;

2.5. Oversees the operation and maintenance of the telecommunication/sound system of the BIR National Office;

2.6. Provides printing and document reproduction services to all units of the Bureau;

2.7. Distributes/delivers BIR reports, issuances, rulings and other official documents and communications to National, Regional and Revenue District Offices and other offices;

2.8. Takes charge of the mailing services of the National Office;

2.9. Coordinate with the concerned offices in the implementation of the abovementioned functions;

2.10. Prepares prescribed reports for submission to the offices concerned; and

2.11. Performs other functions as may be assigned.

3. Building and Facilities Maintenance Section

3.1. Prepares necessary papers and documents for the procurement of goods and services for the general maintenance services in the accordance with the Bureau's requirements;

3.2. Takes charge of the general maintenance of the NOB, DPC, RCC, NTC, Day Care Center Building, Motorpool Building and Sports Facilities relative to electrical, mechanical, lighting, ventilation, repair, painting, carpentry, plumbing and landscaping;

3.3. Takes charge of the general cleanliness and environmental sanitation of working areas including the canteens and building premises and other facilities (e.g. tennis court, basketball court and other recreational facilities);

3.4. Evaluates proposed building sites, building plans, renovations and other related projects under the Bureau's building program;

3.5. Prepares plans/designs/specifications/ scope of works and estimate of the proposed building and facilities maintenance projects;

3.6. Oversees the operation and maintenance of all building and sports facilities within the NO compound;

3.7. Oversees the operation and maintenance of all outsourced services;

3.8. Allocates office spaces to the various units in the NO compound;

3.9. Prepares disbursement vouchers and obligation request with complete supporting documents for payment of water and electric bills;

3.10. Takes charge of the operation and preventive maintenance of the Emergency Power Supply, fire alarm and protection system, sprinklers, air conditioners, elevator systems and other electrical and mechanical devices;

3.11. Coordinates with the concerned offices in the implementation of the abovementioned functions;

3.12. Prepares prescribed reports for submission to the offices concerned; and

3.13. Performs other functions as may be assigned.

C. Property Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms relative to property monitoring and control, automotive and equipment maintenance, and warehousing & distribution of supplies and materials;

2. Prepares necessary papers and documents for the procurement of goods and services in accordance with the Bureau's requirements;

3. Prepares deployment list of newly purchased and donated office equipment, furniture and fixtures, IT and Non-IT equipment and motor vehicles;

4. Coordinates with the Inspection and Acceptance Committee in the conduct of actual inspection of delivered goods and services, completed infrastructure projects and rendered consulting services;

5. Consolidates all deliberated PPMPs relative to the procurement of common-use supplies and equipment and come up with an Annual Procurement Plan-Common-use Supplies and Equipment of the NO;

6. Collates and submits Annual Procurement Plan – Common Supplies & Equipment (APP-CSE) of NO and all regional offices to Procurement Service-DBM;

7. Maintains records and monitors accountabilities of issued equipment, semi-expendable properties on the basis of Acknowledgment Receipt for Equipment/s (ARE), Acknowledgment Receipt for Lease Equipment (ARLE), Inventory Custodian Slip (ICS) and Invoice Receipt for Property (IRP) as well as returned serviceable properties;

8. Coordinates with the concerned offices in the implementation of the abovementioned functions;

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

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

11. Performs other functions as may be assigned.

1. Automotive and Equipment Maintenance Section

1.1. Maintains and repairs motor vehicles, furniture and fixtures, office and non-IT equipment including the determination of the extent of needed repair in cases where the repair shall be done outside the Bureau;

1.2. Conducts regular preventive maintenance of BIR motor vehicles;

1.3. Inspects newly acquired motor vehicle as to conformance with the specifications stated in the contract;

1.4. Inspects returned motor vehicle as to completeness of accessories and determination of its condition;

1.5. Prepares necessary papers and documents for the procurement of goods and services for the maintenance of motor vehicle, furniture and fixtures, office equipment and non-IT equipment;

1.6. Maintains records of preventive maintenance and repairs of motor vehicles;

1.7. Monitors and logs the official use of motor vehicles in the pool;

1.8. Prepares Inventory and Inspection Report of Unserviceable Property (IIRUP), Appraisal Report, Abstract of Canvass prior to disposal;

1.9. Disposes unserviceable motor vehicles, furniture and fixtures, office equipment, IT and non-IT equipment, waste materials and other properties;

1.10. Coordinates with the concerned offices in the implementation of the abovementioned functions;

1.11. Prepares prescribed reports for submission to the offices concerned; and

1.12. Performs other functions as may be assigned.

2. Property Monitoring and Control Section

2.1. Classifies delivered/surrendered properties and records on proper control logbook for numbering and/or control purposes;

2.2. Assigns property number on acquired furniture and fixtures, IT and Non-IT equipment and motor vehicles;

2.3. Maintains records of issued equipment and semi-expendable properties on the basis of Acknowledgment Receipt for Equipment (ARE), Acknowledgment Receipt for Leased Equipment (ARLE), Inventory Custodian Slip (ICS) and Invoice Receipt for Property (IRP) as well as returned serviceable properties based on Receipt for Returned Items (RRI);

2.4. Maintains individual file of property accountability of revenue employees and officials;

2.5. Receives and records disposal of unserviceable equipment, motor vehicles and other properties based on the Receipt for Returned Items for cancellation of accountabilities over these properties;

2.6. Encodes, validates and updates data in the Property Accountability Monitoring System integrated into Human Resource Information System;

2.7. Conducts actual physical inventory in the National Office and prepares Report on Physical Count of Property, Plant & Equipment (RPCPPE)for submission to the Accounting Division and Resident Auditor – COA;

2.8. Processes National Clearance for property accountability of revenue personnel pertinent to their resignation, separation from the service, retirement, long leave of absence and transfer to other offices to clear employees of their accountabilities;

2.9. Takes charge of the payments for the monthly/quarterly amortization of all purchased buildings and lots through contract of lease with option to purchase;

2.10. Maintains records and documents relative to the purchase and acquisition of BIR lots and buildings, such as Contract, Memorandum of Agreement, Transfer Certificate of Title, Tax Declaration, Deed of Sale, Deed of Donation, Deed of Transfer and other pertinent documents;

2.11. Insures and registers motor vehicles in the National Office;

2.12. Takes charge of the insurance of BIR owned buildings, furniture and fixtures, equipment and other properties in the NO;

2.13. Coordinates with the concerned offices in the implementation of the abovementioned functions;

2.14. Prepares prescribed reports for submission to the offices concerned; and

2.15. Performs other functions as may be assigned.

3. Warehousing and Distribution Section

3.1. Receives and distributes supplies, materials, BIR Forms and other forms (excluding accountable forms), furniture, motor vehicles and other properties procured by the Bureau as well as returned serviceable properties;

3.2. Prepares necessary papers and documents for the procurement of goods and services in accordance with the Bureau's requirements;

3.3. Requests for the inspection of delivered goods and services rendered and prepares Inspection and Acceptance Report (IAR) for payment purposes ;

3.4. Affixes BIR Property Number to newly acquired motor vehicles, furniture and fixtures, office equipment, IT and non-IT equipment for control and monitoring purposes;

3.5. Distributes supplies, materials and equipment to the different offices in the National Office on the basis of approved Requisition and Issue Slip (RIS);

3.6. Undertakes and monitors the delivery and shipment of IT and Non-IT equipment, motor vehicles, furniture and fixtures, BIR Forms and other forms (excluding accountable forms) to the Regional Offices, RDOs and RDCs;

3.7. Prepares and issues the necessary Acknowledgment Receipt for Equipment (ARE)/ Invoice Receipt for Property (IRP)/Transit Invoice (TI)/ Inventory Custodian Slip (ICS) and Acknowledgment Receipt for Leased Equipment (ARLE) for the issuance of equipment and semi-expendable properties for documentation and control purposes as well as Receipt of Returned Item (RRI) for returned serviceable properties for cancellation of accountability;

3.8. Maintains records on the receipt, issuance and distribution of supplies, materials, IT and Non-IT equipment, motor vehicles, furniture and fixtures, BIR Forms and other forms (excluding accountable forms) procured by National Office;

3.9. Conducts periodic physical inventory of supplies, materials, IT and Non-IT equipment, motor vehicles, furniture and fixtures, BIR Forms and other forms ;

3.10. Coordinates with the concerned offices in the implementation of the abovementioned functions;

3.11. Prepares prescribed reports for submission to the offices concerned; and

3.12. Performs other functions as may be assigned.

D. Accountable Forms Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms relative to the procurement, receipt, safekeeping, issuance as well as disposal and the effective monitoring and control of internal revenue stamps and labels and miscellaneous accountable forms;

2. Prepares necessary papers and documents for the procurement of accountable forms after issuance of the Notice of Award (NOA) and undertakes actual procurement thereof in accordance with the Bureau's requirements;

3. Monitors the printing of accountable forms and coordinates with the Committee to Supervise the Printing of Specialized Accountable Forms and COA to ensure compliance with the specifications and security features requirement;

4. Maintains information on consumption of accountable forms;

5. Reports to management losses/damages of accountable forms;

6. Processes the request for disposal of accountable forms found to be defective, damaged or obsolete and witness disposal thereof in coordination with the Committee on Disposal of Accountable Forms;

7. Prepares Revenue Memorandum Circular (RMC) relative to missing/lost/damaged accountable forms;

8. Coordinates with concerned offices in the implementation of the abovementioned functions;

9. Prepare prescribed reports for submission to the offices concerned;
10. Prepare revenue issuances relative to the abovementioned functions; and

11. Performs other functions as may be assigned.

1. Accountability Section

1.1. Maintains the necessary subsidiary ledgers of accountable officers and vault ledgers of all accountable forms;

1.2. Maintains the Forms Accountability Module (FAM) of the Human Resource Information System (HRIS) for process improvement, review accountabilities of accountable officers and view various reports of the division;

1.3. Coordinates with other offices concerned on the update of Forms Accountability Module of the HRIS;

1.4. Reconciles the monthly balances of the vault ledgers as appearing in the bin/stock cards being maintained by the Division;

1.5. Prepares daily Reports of Accountability for Accountable Forms (RAAF), Report of Supplies and Materials Issued (RSMI) and other reports pertaining to accountable forms required under existing accounting and auditing rules and regulations;

1.6. Processes the Reports of Accountability of Accountable Forms submitted by accountable officers;

1.7. Processes applications for clearance of Bureau personnel;

1.8. Verifies and prepares certification for queries regarding outstanding accountability of accountable officers;

1.9. Verifies and prepares Certifications and letters concerning accountable forms issuances and other matters; and

1.10. Performs other functions as may be assigned.

2. Stamps and Labels Section

2.1. Receives and systematically stores internal revenue stamps and labels delivered by authorized printers after inspection thereof by the Inspection and Acceptance Committee with COA as observer;

2.2. Verifies accountable forms delivered as to specifications, serial numbers, quantity per pad and per bundle;

2.3. Processes requisitions for and issues internal revenue stamps/labels to authorized requisitioners;

2.4. Maintains information on consumption/usage of internal revenue stamps and labels;

2.5. Assists requesting officers from Regional Offices in the shipment of internal revenue stamps and labels;

2.6. Encodes data concerning issuances of Stamps and Labels in the Forms Accountability Module of the HRIS;

2.7. Keeps and maintains bin/stock cards for each denomination of stamps and kind of official labels kept in the vaults, reflecting the receipts, issuances and balances of particular items;

2.8. Conducts physical inventory of internal revenue stamps and labels and compares against the balances of the items appearing in the vault ledgers and bin/stock cards;

2.9. Reports to management losses/damages of internal revenue stamps and labels for appropriate action;

2.10. Conducts inventory and witnesses the disposal of internal revenue stamps and labels found to be defective, damaged or obsolete;

2.11. Undertakes on-line verification of consumption/usage of stamps and labels through the Forms Accountability Module of the HRIS; and

2.12. Performs other functions as may be assigned.

3. Miscellaneous Accountable Forms Section

3.1. Receives and systematically stores miscellaneous accountable forms delivered by authorized printers after inspection by the Inspection and Acceptance Committee with COA as observer;

3.2. Verifies accountable forms delivered as to specifications, serial numbers, quantity per pad and per bundle;

3.3. Processes requisitions for and issues miscellaneous accountable forms to authorized requisitioners;

3.4. Maintains information on consumption/usage of miscellaneous accountable forms;

3.5. Assists requesting officers from Regional Offices in the shipment of miscellaneous accountable forms;

3.6. Encodes data concerning issuances of miscellaneous accountable forms in the Forms Accountability Module (FAM) of the HRIS;

3.7. Keeps and maintains bin/stock cards for each type of miscellaneous accountable forms kept in the vaults, reflecting the receipts, issuances and balances of particular items;

3.8. Conducts physical inventory of miscellaneous accountable forms and compares against the balances of the items appearing in the vault ledgers and bin/stock cards;

3.9. Reports to management lost, missing and damaged miscellaneous accountable forms for appropriate action;

3.10. Conducts inventory and witnesses the disposal of miscellaneous accountable forms found to be defective, cancelled, damaged or obsolete;

3.11. Undertakes on-line verification of consumption/usage of miscellaneous accountable forms under the Forms Accountability Module of the HRIS; and

3.12. Performs other functions as may be assigned.

4. Records and Monitoring Section

4.1. Prepares the annual procurement program for all accountable forms;

4.2. Keeps and maintains statistics of printing cost per item of accountable forms, monitors stock levels and determines reorder points;

4.3. Prepares necessary papers and documents for the procurement of accountable forms after issuance of the Notice of Award, and undertakes actual procurement thereof in accordance with the Bureau's requirements;

4.4. Coordinates with the Committee to Supervise the Printing of Specialized Accountable Forms/Inspection and Acceptance Committee and COA for the inspection and acceptance of accountable forms delivered by authorized printers;

4.5. Keeps and maintains pertinent documents of each accountable forms e.g. RMOs, RRs, Specifications, samples, etc.;

4.6. Monitors printing of accountable forms to ensure compliance with specifications and delivery term requirement of the accountable forms delivered;

4.7. Prepares disbursement vouchers for payment of various accountable forms procured;

4.8. Maintains Forms Accountability Module of the HRIS specifically on procurement and delivery functionalities including the enhancement/changes in the specification of existing accountable forms; and

4.9. Performs other functions as may be assigned.

E. Records Management Division

1. Formulates policies, work programs, standards, guidelines and procedures, including forms relative to records management;

2. Furnishes University of the Philippines Law Center certified copies of revenue issuances which involve internal revenue taxes in compliance with Administrative Code of 1987;

3. Takes charge of the numbering and safekeeping of the original copies of revenue issuances as well as safekeeping of all dockets of closed tax cases in the National Office;

4. Takes charge of the registration of sworn confidential statements of information as required under existing regulations;

5. Provides soft (thru E-mail/ or USB) and hard copies to Internal Communications Division and hard copies to a) Customer Assistance Division; b) Public Information and Education Division; and c) General Services Division on the day the revenue issuance is numbered;

6. Conducts a continuing research on records management improvement particularly as it relates to computerized records;
7. Coordinates with the concerned offices in the implementation of the abovementioned functions;

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

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

10. Performs other functions as may be assigned.

1. Indexing and Control Section

1.1. Receives, records and classifies incoming mails from Post Office and other carriers, as well as communications and dockets received by the Division from Regional/District Offices and charges them to the units or offices concerned;

1.2. Segregates dockets or papers of tax cases from other communications and charges them to the Current Records Section either for recording, microfilming/scanning or file;

1.3. Keeps and maintains a master list of taxpayers in the National Office, docket locator cards and case file summary for taxpayers with tax cases;

1.4. Keeps and maintains subject of revenue issuances using alphabetical system;

1.5. Controls the numbering of revenue issuances; and

1.6. Performs other functions as may be assigned.

2. Current Records Section

2.1. Keeps and maintains alpha-numeric filing system for tax cases;

2.2. Scans/microfilms tax dockets and other important documents;

2.3. Maintains a systematic control of all records microfilmed/scanned;

2.4. Prepares individual receipts for tax dockets and/or certified copies of documents as requested by taxpayers or by duly authorized officials of the Bureau;

2.5. Represents the Chief, Records Management Division in court hearings;

2.6. Operates the Division's reproduction machine, including document scanners;

2.7. Undertakes regular examination of files to determine their utility and time value and segregates those to be disposed of; and

2.8. Performs other functions as may be assigned.

3. Non-Current Records Section

3.1. Keeps and maintains all permanent and non-current records, including inventory of records holding, whether permanent or temporary in nature; except records of Personnel Division, Accounting Division and those of the Information Systems Group;

3.2. Undertakes regular examination of files segregating those to be disposed of by sale in accordance with the procedures prescribed by the National Archives of the Philippines;

3.3. Witnesses the destruction and/or sale of valueless records of the National Office in coordination with the National Archives of the Philippines (NAP) and the Commission on Audit (COA);

3.4. Takes charge of the operations of Revenue Records Center;

3.5. Issues certified true copies of service records to employees who have been employed as casual in the Bureau; and

3.6. Performs other functions as may be assigned.

IV. REPEALING CLAUSE:

This Order supersedes Revenue Administrative Order Nos. 1-2013 and 2-2013 dated February 12, 2013 and June 20, 2012 respectively, including all other issuances or portions thereof inconsistent herewith.

V. EFFECTIVITY:

This Order shall take effect immediately.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

Approved:

(Original Signed)
CESAR V. PURISIMA
Secretary of Finance

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