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

September 14, 2017

REVENUE ADMINISTRATIVE ORDER NO. 4-2017

SUBJECT : AMENDMENT OF REVENUE ADMINISTRATIVE ORDER (RAO) NO. 3-2014 DATED NOVEMBER 5, 2014 DEFINING THE FUNCTIONS OF THE OFFICES OF THE REGIONAL DIRECTOR AND ASSISTANT REGIONAL DIRECTOR

TO : All Internal Revenue Officials and Employees

I. OBJECTIVE:

This Order is issued to amend Section A (Regional Office) of RAO No. 3-2014 dated November 5, 2014 defining the functions of the Offices of the Regional Director and Assistant Regional Director.

II. AMENDMENTS – Section A under Item No. 3 of RAO No. 3-2014 is hereby amended as follows:

A. Regional Office

Office of the Regional Director

1. Manages and supervises the over-all functional operations of all the Offices within the revenue region, namely:

    a. Office of the Regional Director and Assistant Regional Director
    b. Assessment Division
    c. Collection Division
    d. Legal Division
    e. Finance Division
    f. Administrative and Human Resource Management Division
    g. Regional Investigation Division
    h. Document Processing Division
    i. Revenue District Offices

2. Monitors and appraises actual performance vis-à-vis prescribed key performance indicators of all heads of offices within the revenue region;

3. Administers and enforces internal revenue laws, rules and regulations, including the assessment and collection of all internal revenue taxes, charges and fees from taxpayers within the region's jurisdiction;

4. Establishes regional standards and programs to ensure proper and effective implementation of the National Office (NO) policies and programs within the revenue region;

5. Signs Mission Orders for Taxpayer Compliance Verification Drive and Surveillance;

6. Approves/Disapproves/Cancels Electronic Letters of Authority, as well as signs/issues notices and correspondences related to the examination and other enforcement activities of taxpayers within the region's jurisdiction;

7. Monitors the audit performance of all Revenue District Offices (RDOs) within its jurisdiction on Electronic Letter of Authority Monitoring System (eLAMS);

8. Reviews and approves audit reports relative to the Audit Programs of the Bureau;

9. Acts/approves/disapproves recommendation by concerned offices on reports of investigation/verification, Final Assessment Notice /Final Letter of Demand/Final Decision on Disputed Assessment and Termination Letters including requests for re-investigation of protested assessment cases and estate tax cases;

10. Heads the Regional Evaluation Board which is responsible in rendering decision on taxpayer's application for compromise settlement of tax liabilities or abatement of penalties;

11. Approves Authority to Cancel Assessment arising from the approval of the taxpayer's application for the compromise settlement of its tax liabilities or abatement of penalties or due to erroneous assessments as confirmed by the re-investigation conducted resulting in the reduction or cancellation of the tax assessments;

12. Reviews and approves requests for issuance of Tax Remittance Advice Debit Memo submitted by the RDOs under its jurisdiction, assigns serial numbers thereon and maintains and regularly updates the control book prescribed for the purpose;

13. Signs Subpoena Duces Tecum unless delegated to other Regional Officials;

14. Approves the following as Head of Procuring Entity:

    a. Annual Procurement Plan, including its revisions, if any
    b. Contract, Purchase Order, Job Order and other similar document

15. Signs Authority to Debit Account (ADA), Summary of List of Due and Demandable Accounts Payable - Advice to Debit Accounts Issued and Invalidated ADA Entries and Advice of Checks Issued and Cancelled;

16. Reviews, updates and recommends to CIR real property values (schedule of zonal values) on a regular basis and signs resolutions in real property valuations when there is no available zonal valuation;

17. Coordinates with concerned Revenue Data Center and the Information Systems Group in the NO on resolution of IT related issues/incidents;

18. Approves and issues the appropriate Formal Charge(s) against concerned personnel involving light offenses as defined under letter F of Rule 10, Schedule of Penalties, Revised Rules on Administrative Cases in the Civil Service and the Revised Code of Conduct for Bureau of Internal Revenue Officials and Employees;

19. Reviews, approves and signs Formal Charge(s) indorsed by or emanating from the Regional Investigation Division;

20. Reviews, approves and signs decisions on administrative cases emanating from the Legal Division;

21. Signs Leave of Absences of Assistant Regional Director, Revenue District Officers and Heads of Offices;

22. Evaluates the effectiveness of NO's policies and programs and recommends necessary revisions to bring about improved operation and efficient service;

23. Undertakes management improvement work in the region;

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

25. Performs other functions as may be assigned.

Office of the Assistant Regional Director

1. Recommends approval of regular audit reports;

2. Approves all audit/verification reports on transfer of properties except estate tax and assessment cases;

3. Approves and signs the following:

    3.1. Accreditation of Tax Agents/Tax Practitioners
    3.2. Application to use loose leaf books of accounts
    3.3. Regular reports from the Administrative and Human Resource Management Division and Finance Division
    3.4. Daily Time Records /Application for Leave of Absences of personnel at the Office of the Regional and Assistant Regional Director
    3.5. Requisitions and Issue Slip, Purchase Request, and other administrative documents
    3.6. Disbursement Vouchers and Checks
    3.7. Letter of Introduction (Direct Payment to the Account of the Creditor/Payee)

4. Heads the following Committees:

    4.1. Technical Committee on Real Property Valuation
    4.2. Bids and Awards Committee
    4.3. Disposal Committee
    4.4. Grievance Committee
    4.5. Gender and Development
    4.6. Regional Internal Audit Team

5. Manages and oversees the administrative operation of the Computer-Assisted Audit Tools and Techniques Satellite Laboratory;

6. Monitors the implementation and evaluation of Region's human resource development and management policies and programs;

7. Monitors and oversees management of the following:

    7.1. Centralized returns processing in the region; and
    7.2. Operations of arrears management and administration of seized & forfeited assets;

8. Monitors the audit performance of all RDOs within its jurisdiction on eLAMS, in the absence of the Regional Director;

9. Reviews and approves the processed statistical data for regional profile to be used as reference for decision-making;

10. Reviews, revises and/or approves reports and other actions of the divisions/district offices under the Regional Office;

11. Supervises and handles all administrative matters/requirements of the Region; and

12. Performs other functions as may be assigned.

III. REPEALING CLAUSE:

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

IV. EFFECTIVITY:

This Order shall take effect immediately.

(Original Signed)
CAESAR R. DULAY
Commissioner of Internal Revenue

Approved:

(Original Signed)
CARLOS G. DOMINGUEZ
Secretary of Finance

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