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

November 8, 2013

REVENUE MEMORANDUM ORDER NO. 18-2014

SUBJECT : Prescribing the Guidelines and Procedures in the Implementation of the Information and Publicity on Programs/Projects/Activities of Government Agencies Required under Commission on Audit (COA) Circular No. 2013-004 dated January 30, 2013

TO : All Internal Revenue Officials, Employees and Others Concerned

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I. OBJECTIVES

This Order is issued to:

1. Provide the guidelines and procedures in the submission of reports required under COA Circular No. 2013-004; and

2. Implement the notification and full disclosure of all transactions requirement under the subject COA Circular

II. DEFINITION OF TERMS

The following terms, as defined below, shall be used throughout this Order:

1. Projects, Programs and Activities (PPA) – are undertakings pursued by the Bureau of Internal Revenue (BIR) to be able to achieve the purpose for which it was established or created.

2. Signboards – a collective term used to refer to signboards, blackboards, whiteboards, posters, tarpaulins, streamers, electronic boards and such other similar materials.

III. POLICIES AND GUIDELINES

1. The BIR shall submit to the COA, at the beginning of each year, a consolidated List of PPAs, which shall include both on-going PPAs and those that shall be implemented during the year.

2. The consolidated List of PPAs shall state the project details specified in Annex "A" of this Order.

3. Each Deputy Commissioner / the Chief of Staff – OCIR shall submit Consolidated Reports required under this Order.

4. All PPAs shall be posted, *regardless of the amount or source of funds.*

   4.1 Information about the PPA shall be posted on "signboards" (e.g., signboards, blackboards, whiteboards, posters, tarpaulins, streamers, electronic boards) not exceeding three (3) feet by two (2) feet located in conspicuous places within the office premises.

   4.2 The details for each PPA (as specified in Annex "B" of this Order) shall be indicated in the "signboards". For PPAs whose period of implementation does not exceed five (5) days, the project details may be omitted, *except for the start and end dates of the PPA.*

   4.3 For PPAs funded through the assistance of foreign development agencies, the name and logo of such development agencies shall be prominently displayed / printed in the "signboards" and public notices.

   4.4 For infrastructure projects, tarpaulin signboards shall be posted / displayed at the project location within five (5) days from receipt of the Notice of Award (NOA) by the Contractor. The signboard must be suitably framed for outdoor display. The design and format of the signboard must comply with the following specifications, whenever applicable:

Signboard:	White, eight (8) feet by eight (8) feet
Resolution:	70 dpi
Font:	Helvetica
Font Size:	Main Information – 3 inches
	Sub-Information – 1 inch
Font Color:	Black

   In localities where tarpaulins are not available, any material may be used to prepare the required signboards for publication purposes.

5. No "signboard" shall display and / or be affixed with the picture, image, motto, logo, color motif, initials or other symbol or graphic representation associated with the top leadership of the project proponent or any person / person(s) associated with the project proponent.

6. The cost of public notices shall be charged against the PPA cost.

7. No election related expense or propaganda, even if lawful under existing laws, rules and regulations of the Commission on Elections, shall be charged against public funds.

IV. PROCEDURES

A. Project Proponents

1. Prepare and submit the following reports for approval:

REPORT	SUBMIT TO	DEADLINE
List of On-Going PPAs, using the format prescribed in Annex "A" of this Order, in printout and softcopies (using MS Excel)	**For NO**: • The Deputy Commissioner (DCIR) concerned, through the concerned Asst. Commissioner (ACIR) • The Chief of Staff (COS) – Office of the Commissioner (OCIR), through the concerned ACIR, for Services and other offices under the Office of the Commissioner (OCIR) **For RR**: • The Reg. Director (RD), through the Asst. Reg. Director	On or before the 3rd day after the close of the year
Monthly Project Status Report (PSR), using the format prescribed in Annex "B" of this Order, in printout and softcopies (using MS Powerpoint)	**For NO**: • The DCIR concerned, through the concerned ACIR • The COS-OCIR, through the concerned ACIR, for Services and other offices under the OCIR **For RR**: • The RD, through the Asst. RD	On or before the 3rd day after the close of each month
Report on Awarded Projects (all projects awarded during the month), using the format prescribed in Annex "B" of this Order, in printout and softcopies (using MS Powerpoint)	**For NO**: • The DCIR concerned, through the concerned ACIR • The COS-OCIR, through the concerned ACIR, for Services and other offices under the OCIR • General Services Division (GSD), for posting purposes *(softcopy only)* **For RR**: • The RD, through the Asst. RD • Administrative Division (AdmD), for posting purposes *(softcopy only)*	On or before the 3rd day after the close of each month

2. After approval of the concerned reports, submit the same, in printout and softcopies, as follows:

REPORT	SUBMIT TO	DEADLINE
• List of On-Going PPAs	**For NO**: • Planning and Programming Division (PPD) **For RR**: • AdmD	On or before the 6th day after the close of the year
• Monthly Project Status Report (PSR)	**For NO**: • PPD **For RR**: • AdmD	On or before the 6th day after the close of each month
• Report on Awarded Projects for the month	**For NO**: • PPD • GSD *(softcopy only)* **For RR**: • AdmD	On or before the 6th day after the close of each month

3. In the case of infrastructure projects, prepare and post at the project site or location, the necessary tarpaulin signboard providing the details of the project, following the requirements in Item 4.4 of Section III of this Order.

B. National Office

B.1. Procurement Division (PD)

1. Submit to the PPD a List of PPAs that will be implemented during the year, based on the approved Annual Procurement Plan (APP), *on or before the 5th day after the close of the year*.

B.2. Planning and Programming Division (PPD)

1. Consolidate the NO List of On-Going PPAs submitted by the Project Proponents in the National Office and the List of PPAs to be implemented during the year submitted by the PD.

2. Prepare and submit, through the ACIR of the Planning and Management Service (ACIR-PMS), the necessary transmittal letter, together with the NO Consolidated List of PPAs (On-Going and For Implementation During the Year), for the signature of the Commissioner, *on or before the 12th day after the close of each year*.

3. Submit to the COA Supervising Auditor (COA-SA) the NO Consolidated List of PPAs (On-Going and For Implementation During the Year), together with the GSD Notice of Publication, *on or before the 15th day after the close of each year*.

4. Consolidate the monthly PSRs and Report on Awarded Projects and transmit a softcopy of the same to the General Services Division (GSD), for publication in the electronic board, *on or before the 10th day after the close of each month*.

5. Prepare and submit, through the ACIR of the Planning and Management Service (ACIR-PMS), the necessary transmittal letter, together with the Consolidated Monthly PSRs, Report on Awarded Projects and the GSD's Notice of Publication, for the signature of the Commissioner, *on or before the 12th day after the close of each month*.

6. Submit a copy of the Consolidated Monthly PSRs, Report on Awarded Projects and GSD's Notice of Publication, to the COA-SA, copy furnished the Budget Division, *on or before the 15th day after the close of each month*.

B.3. General Services Division (GSD)

1. Publish the following Lists in the electronic board, and submit to the PPD a written notification of such publication, *within two (2) days from receipt of the aforesaid*:
   a. Consolidated List of PPAs (On-Going and For Implementation During the Year),
   b. Consolidated Monthly PSRs, and
   c. Report on Awarded Projects.

2. For infrastructure projects, post / display the tarpaulin signboards required under Item 4.4, Section III of this Order, at the project location, *within five (5) days from receipt of the NOA by the Contractor*.

B.4. The Office of the ACIR – PMS

1. Submit to the Office of the Commissioner, for signature, the following documents, together with the necessary transmittal letter to the COA-SA, *within the day of receipt from the PPD*:
   a. Consolidated List of PPAs (On-Going and For Implementation During the Year)
   b. Consolidated Monthly PSRs,
   c. Report on Awarded Projects, and
   d. GSD's Notice of Publication.

B.5. The Deputy Commissioners

1. Review and approve the following:
   a. Consolidated List of PPAs (On-Going and For Implementation During the Year),
   b. Consolidated Monthly PSRs, and
   c. Report on Awarded Projects.

2. Sign the transmittal letters for such documents, and return the approved documents to the concerned Project Proponents *within two (2) days from receipt of said documents*.

B.6. The Commissioner of Internal Revenue

1. Sign transmittal letters to the COA-SA for the following:
   a. Consolidated List of PPAs (On-Going and For Implementation During the Year),
   b. Consolidated Monthly PSRs,
   c. Report on Awarded Projects, and
   d. GSD's Notice of Publication.

C. Revenue Regional Offices

C.1. The Administrative Divisions (AdmD)

1. Consolidate the RO List of On-Going PPAs submitted by the Project Proponents in the Regional Office and the List of PPAs to be implemented during the year.

2. Prepare and submit, through the Asst. Regional Director, the necessary transmittal letter, together with the RO Consolidated List of PPAs, for the signature of the Regional Director, *on or before the 12th day after the close of each year*.

3. Submit to the Regional Audit Team Leader (RATL) the RO Consolidated List of PPAs (On-Going and For Implementation During the Year), together with the AdmD's Notice of Publication *on or before the 15th day after the close of each year*.

4. Consolidate the monthly PSRs and Report on Awarded Projects and publish the same, *on or before the 10th day after the close of each month* and submit a written notification of such publication, *within two (2) days from publication.*

5. Prepare and submit, through the Asst. Regional Director, the necessary transmittal letter, together with the Consolidated Monthly PSRs, Report on Awarded Projects and the AdmD's Notice of Publication, for the signature of the Regional Director, *on or before the 12th day after the close of each month*.

6. Submit a copy of the Consolidated Monthly PSRs, Report on Awarded Projects and AdmD's Notice of Publication, to the RATL, copy furnished the Finance Division, *on or before the 15th day after the close of each month*.

7. For infrastructure projects, post/display the tarpaulin signboards required under 4.4, Section III of this Order, at the project location, *within five (5) days from receipt of the NOA by the Contractor.*

C.2. The Regional Director

1. Sign transmittal letters to the RATL for the following:
   a. Consolidated List of PPAs (On-Going and For Implementation During the Year)
   b. Consolidated Monthly PSRs,
   c. Report on Awarded Projects, and
   d. AdmD's Notice of Publication

V. PENALTY PROVISIONS

1. Non-compliance with the prescribed deadlines for the submission of reports and other documents required under this Order shall be considered as a Violation of Reasonable Office Rules and Regulations, and shall be subject to the following penalties defined in Section 43 of the Revised Code of Conduct for Revenue Officials and Employees (RMO No. 53-2010):

   - 1st Offense: Reprimand
   - 2nd Offense: Suspension for one (1) to thirty (30) days
   - 3rd Offense: Dismissal

2. In case of violation of this Order, all expenses incurred in relation to a particular project shall be disallowed in audit.

VI. REPEALING CLAUSE

All revenue issuances or portions thereof inconsistent herewith are hereby repealed, modified, revoked or amended accordingly.

VII. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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