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

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RECORDS SECTION

August 11, 2021

REVENUE MEMORANDUM ORDER NO. 21-2022

SUBJECT : Prescribing the Guidelines, Procedures in the Implementation of Monitoring and Managing Administrative Cases (MMAC) in the Bureau of Internal Revenue (BIR)

TO : All Revenue Officials, Employees and Others Concerned

I. BACKGROUND

The year 2020 has marked a significant change for the Bureau of Internal Revenue (BIR) as it embarked on innovating the operational processes via the Digital Transformation Roadmap 2020-2030. Concomitantly, a software solution for Monitoring and Managing Administrative Cases (MMAC) was developed to address the lack of centralized measure, tool or method to keep track of the status of cases from receipt of complaint to its final disposition. This Order was issued to make certain and ensure the speedy disposition of administrative cases and efficacy of offices handling the same as it authorizes, allows, capacitates and enables the management in real time to monitor the status update or progress of cases; manage the workloads of case officers; reduce docket decongestion and case disposition delay; take appropriate action to avoid recurrence of similar problem; and establishment of centralized case repository.

II. OBJECTIVES

1. Prescribe the guidelines in monitoring and managing administrative cases involving BIR officials and employees;

2. Ensure timely submission of preliminary investigations, unremitted cash collection reports, decisions, resolutions, orders and other reports relevant to administrative and criminal cases;

3. Automate the reporting system and accurate transmission of information/data;

4. Secure the integrity, confidentiality and availability of information/data relevant to investigation;

5. Define the roles and responsibilities of the concerned Officials and Employees;

6. Establish a centralized administrative case repository.

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III. POLICIES and GUIDELINES

1. The concerned BIR officials and employees in the National Office and Revenue Regions are mandated to update status of cases and comply in accordance with the prescribed procedures, guidelines, templates, and user access/ job aid, particularly described as follows:

ANNEX A	INTERNAL INVESTIGATION DIVISION/ REGIONAL INVESTIGATION DIVISION MONTHLY ACCOMPLISHMENT REPORT ON ADMINISTRATIVE/CRIMINAL CASES
ANNEX A-1	INTERNAL INVESTIGATION DIVISION/ REGIONAL INVESTIGATION DIVISION LIST OF COMPLAINTS/DENUCIATIONS RECEIVED
ANNEX A-2	INTERNAL INVESTIGATION DIVISION/ REGIONAL INVESTIGATION DIVISION LIST OF APPROVED FORMAL CHARGE/ CLOSING REPORT
ANNEX A-3	REGIONAL INVESTIGATION DIVISION LIST OF ADMINISTRATIVE CASES FORWARDED TO IID (GRAVE OR LESS GRAVE OFFENSE)
ANNEX B	PERSONNEL ADJUDICATION DIVISION/ LEGAL DIVISION MONTHLY ACCOMPLISHMENT REPORT ON ADMINISTRATIVE/CRIMINAL CASES
ANNEX B-1	PERSONNEL ADJUDICATION DIVISION/ LEGAL DIVISION INVENTORY OF PENDING ADMINISTRATIVE CASES
ANNEX C	PROSECUTION DIVISION/LEGAL DIVISION LIST OF INVENTORY OF PENDING CRIMINAL CASES
ANNEX D	FINANCE DIVISION LIST OF REVENUE COLLECTION OFFICERS (RCOs) WITH UNREPORTED/UNREMITTED COLLECTIONS

2. Only authorized user shall log in to MMAC as defined in the Security Access Matrix (SAM).

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IV. PROCEDURE

OFFICIALS/ EMPLOYEES	ROLES	RESPONSIBILITIES
Commissioner of Internal Revenue (CIR), Deputy Commissioner, Legal Group (DCIR, LG) and Assistant Commissioner, Internal Affairs Service (IAS)	➢ Manage • Ensure proper handling of BIR-related complaints and concerns received by concerned revenue offices. • Track the progress of investigation/resolution of all complaints. • Issues/perform appropriate action to resolve and avoid the recurrence of similar problem. ➢ View status update of cases	➢ Recipient of reports on the status update of all administrative and criminal cases (Fact-finding/Preliminary investigation, Closing Reports, Formal Charge (FC), Formal Investigation, criminal cases filed in court and reports on unreported/unremitted cash collections) referred/issued by Regional Director (RD), Internal Investigation Division (IID), Personnel Adjudication Division (PAD), Prosecution Division (PD) in the National Office and Regional Investigation Division (RID), Legal Division (LD), and Finance Division (FD) in the Revenue Regions. ➢ Recipient of all the implemented/promulgated Decisions, Resolutions and Orders issued by the BIR/OMB/CSC/Other Courts.
Regional Director (RD)	➢ Manage • Ensure proper handling of BIR-related complaints and concerns received by concerned revenue offices. • Track the progress of investigation/resolution of all complaints. • Issues/perform appropriate action to resolve and avoid the recurrence of similar problem. ➢ View status update of cases	➢ Recipient of reports on the status update of the administrative/criminal cases, and reports on unreported/unremitted collections cases referred/issued by RID/LD/FD involving officials/employees assigned within the revenue region. ➢ Recipient of all the implemented/promulgated Decisions, Resolutions and Orders issued by the

		BIR/OMB/CSC/Other Courts within the revenue region.
Chief, Internal Investigation Division (IID)	➢ Monitor • Evaluate the Monthly Progress Report on Complaints. • Identify and report to the management, Investigators/Hearing Officers, Revenue Attorneys and others concerned causing the delay in the disposition of the case assigned, or acts constituting misfeasance or malfeasance. ➢ View status update of cases. ➢ Review/Upload to MMAC the status update of fact-finding/Preliminary Investigation, Closing Reports and FCs referred to PAD. ➢ Review/Upload to MMAC the status update on the conduct of formal investigation. ➢ Upload to MMAC status of criminal cases filed in court.	➢ Recipient of the status update on the conduct of fact-finding/preliminary investigation reports, Closing Reports, and FCs issued by IID ➢ Recipient of investigation reports referred by RID to IID. (grave and less grave offense) ➢ Recipient of the status update on the conduct of formal investigation conducted by PAD on FCs referred by IID. ➢ Recipient of the status update of criminal cases filed in court referred by IID to PD/LD. ➢ Recipient of the implemented Decisions, Resolutions and Orders issued by PAD on FCs issued by IID. ➢ Recipient of the promulgated Court Decisions, Resolutions and Orders on criminal cases referred by IID to the PD/LD. ➢ Recipient of the reports of unreported/unremitted cash collections referred by FD to IID for preliminary investigation.
Chief, Regional Investigation Division (RID)	➢ Monitor • Evaluate the Monthly Progress Report on Complaints. • Ensure prompt and timely actions/resolutions. • Identify and report to the management,	➢ Recipient of the status update on the conduct of fact-finding/preliminary investigation, Closing Reports and FCs (light offense) issued by RID within the revenue region. ➢ Recipient of the status update on the conduct of formal investigation

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	Investigators/Hearing Officers, Revenue Attorneys and others concerned causing the delay in the disposition of the case assigned, or acts constituting misfeasance or malfeasance. ➢ View status update of cases ➢ Review/upload to MMAC the status update of fact-finding/preliminary investigation, closing reports, and FCs referred to LD. ➢ Upload to MMAC the status update on the conduct of formal investigation. ➢ Upload to MMAC the status of criminal cases filed in court.	conducted by LD on FCs issued by RID within the revenue region. ➢ Recipient of the status update of criminal cases filed in court referred by RID to LD within the revenue region. ➢ Recipient of the implemented Decisions, Resolutions and Orders issued by LD on FCs issued by RID within the revenue region. ➢ Recipient of promulgated Court Decisions, Resolutions and Orders on criminal case referred by RID to LD within the revenue region.
Chief, Personnel Adjudication Division (PAD)	➢ Monitor • Evaluate the Monthly Progress Report on FCs filed and implemented • Ensure prompt and timely actions/resolutions • Identify and report to the management, Investigators/Hearing Officers, Revenue Attorneys and others concerned causing the delay in the disposition of the case assigned, or acts constituting misfeasance or malfeasance. ➢ View status update of cases ➢ Review/upload to MMAC the status update of on-going Formal Investigation. ➢ Upload to MMAC implemented/promulgated Decisions, Resolutions, and Orders.	➢ Recipient of the status update on Formal Investigations conducted by PAD Hearing Officers. ➢ Recipient of the implemented Decisions, Resolutions and Orders issued by PAD/LD. ➢ Recipient of the implemented Decisions, Resolutions and Orders issued by OMB/CSC/Other Courts. ➢ Recipient of the promulgated Court Decisions, Resolutions and Orders on criminal cases referred by PAD/IID/RID to PD/LD. ➢ Recipient of the status update on the conduct of Formal Investigations (light offense) referred by RID to LD (for purposes of issuing Certificate of Pending Cases and imposition of correct

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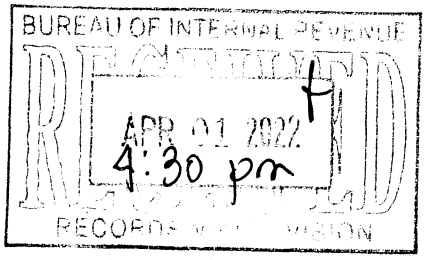
	➢ Upload to MMAC criminal cases filed in court.	penalty/ies for the 2nd and 3rd offense).
Chief, Legal Division (LD)	➢ Monitor • Evaluate the Monthly Progress Report on Formal Investigation • Ensure prompt and timely actions/resolutions • Identify and report to the management, Investigators/Hearing Officers, Revenue Attorneys and others concerned causing the delay in the disposition of the case assigned, or acts constituting misfeasance or malfeasance. ➢ View status update of cases ➢ Review/Upload to MMAC the status update of on-going formal investigation. ➢ Upload to MMAC implemented Decisions/Resolutions/Orders issued by LD. ➢ Review/Upload to MMAC the status update on criminal cases ➢ Upload to MMAC promulgated Court Decisions, Resolutions, and Orders on criminal cases.	➢ Recipient of the status update on the conduct of Formal Investigation (light offense) conducted by LD Hearing Officers within the revenue region. ➢ Recipient of the status update on criminal cases filed in court by Revenue Attorneys referred by PAD/IID/RID to LD. ➢ Recipient of the implemented Decisions, Resolutions and Orders (light offense) issued by LD within the revenue region. ➢ Recipient of the promulgated Court Decisions, Resolutions and Orders on criminal cases filed in court referred by PAD/IID/RID within the revenue region.
Chief, Prosecution Division (PD)	➢ Monitor • Evaluate the Monthly Progress Report on Complaints • Ensure prompt and timely actions/resolutions • Identify and report to the management, Investigators/Hearing Officers, Revenue Attorneys and others concerned causing the delay in the disposition of the case assigned, or acts	➢ Recipient of the status update on criminal cases filed in Court by Revenue Attorneys referred by IID/PAD to PD. ➢ Recipient of the promulgated Court Decisions, Resolutions and Orders on criminal cases filed in court.



	constituting misfeasance or malfeasance. ➢ View status update of cases ➢ Review/Upload to MMAC the status update on criminal cases filed in court. ➢ Upload to MMAC promulgated Court Decisions, Resolutions and Orders on criminal cases.	
Chief, Finance Division (FD)	➢ Review/Upload to MMAC List of RCOs/Accountable Officers with Unreported/Unremitted Cash Collections referred to IID.	➢ Recipient of the implemented/promulgated Decisions, Resolutions and Orders issued by PAD/Court involving officials/employees within the revenue region.
Assistant Chiefs, Section Chiefs, Investigators/ Hearing Officers and Revenue Attorneys	➢ Upload to MMAC the status update of the cases assigned. Upload to MMAC approved Closing Reports, FCs, Decisions, Resolutions and Orders	➢ Recipient of approved Closing Reports, FCs, and implemented/promulgated Decisions, Resolutions and Orders on the specific case assigned
Chief, Systems Development Division	➢ Provide User Access Guide/Job Aid ➢ Briefing/training on the use of MMAC System	

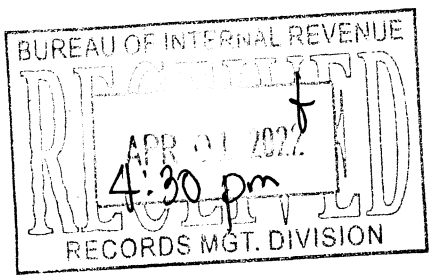
V. REPEALING CLAUSE

All other revenue issuances which are inconsistent herewith are hereby repealed, modified or amended accordingly.

VI. EFFECTIVITY

This Order shall take effect immediately.

All Revenue Officials, Employees and Others Concerned are enjoined to comply strictly.



CAESAR R. DULAY
Commissioner of Internal Revenue

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