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

January 24, 2020
Date

REVENUE MEMORANDUM ORDER NO. 4-2020

SUBJECT: **Prescribing the Guidelines in the Handling of Formal Charges and Regional Decisions by the Legal Division**

TO: **All Revenue Officials and Employees Concerned**

Revenue Administrative Order (RAO) No. 3-2014 dated November 5, 2014 defined the organization and functions of the Regional Offices (ROs) including the Divisions and the Revenue District Offices (RDOs) under them down to section level pursuant to the Rationalization Plan under Executive Order No. 366.

RAO No. 3-2014 provides, among others, the functions of the Personnel Adjudication Section of the Legal Division, to wit:

> 3.1 Conducts hearing of Formal Charge(s) prepared by the Regional Investigation Division and approved by the Regional Director;
>
> 3.2. Causes the service of the approved Formal Charge(s) and other notices to respondents and/or through his/her office;
>
> xxx xxx xxx
>
> 3.6 Serves the approved decisions/resolutions to the respondent, Regional Investigation Division, Administrative and Human Resource Management Division, Finance Division, Personnel Adjudication Division, Personnel Division and other concerned offices;

RAO 3-2014 was thereafter amended by RAO No. 4-2017 which further defined the functions of the Offices of the Regional Director and Assistant Regional Director. It also reiterated, among others, the functions of the Office of the Regional Director of (1) approving and issuing the appropriate Formal Charge against concerned personnel involving light offenses as defined under Rule 10(F), 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; (2) Reviewing, approving a Formal Charge (FC) indorsed by or emanating from the Regional Investigation Division, as well as decisions on administrative cases emanating from the Legal Division.

This Order is being issued to have a uniform process in the implementation of approved regional FCs and Decisions.

Process

1. The approved regional FC shall be filed by the Regional Investigation Division (RID) with the Legal Division (LD) submitting at least six (6) sets of the document complete with necessary attachments:

1 Original FC	To be served upon the Respondent
1 Original FC 1 Duplicate FC *(with initials)*	To be retained by the Legal Division (Office copy)
1 Original FC	To be furnished to the Personnel Adjudication Division, National Office
1 Duplicate original FC *(with initials)*	To be retained by RID
1 Duplicate original FC *(with initials)*	To be retained by Office of the Regional Director

2. The LD shall assign the Regional Administrative Case No. on the Formal Charge and record its receipt in its database/log books.

3. LD shall serve the docketed FC upon the Respondent observing the period for implementation provided by the 2017 Rules in Administrative Cases in the Civil Service (2017 RACCS).

4. The LD shall prepare the Memoranda implementing the approved **FC** and to furnish the Personnel Adjudication Division (PAD) of the same. The template Memoranda are appended as follows:

Annex A	***Memorandum for the Head of Office of the Respondent***
Annex B	***Memorandum for PAD***
Annex C	***Memorandum for the Personnel Division***

The LD shall furnish the RID any answer or reply received from the respondent.

5. The LD shall likewise observe the period provided in the 2017 RACCS in deciding the regional administrative case.

6. The proposed Decision shall be prepared in five (5) sets as follow:

1 Original (or as many respondents)	To be served upon the Respondent
1 Original 1 Duplicate FC *(with initials)*	To be retained by the Legal Division (Office copy)
1 Original	To be furnished to the Personnel Adjudication Division, National Office
Duplicate original *(with initials)*	To be furnished to RID
Duplicate original *(with initials)*	To be retained by Office of the Regional Director

The Administrative and Human Resource Management Division, Finance Division and Personnel Division will be served certified true copies of the approved Decision.

7. Upon receipt of the approved Decision signed by the Regional Director, the LD shall prepare the Memoranda implementing the approved Decision and to furnish the Personnel Adjudication Division of the same. The templates Memoranda and Notice are appended as follows:

Annex D	***Notice of Decision to the Respondent***
Annex E	***Memorandum for the Head of Office of the Respondent***
Annex F	***Memorandum for PAD***
Annex G	***Memorandum for the Personnel Division***

8. LD shall serve the approved Decision upon the Respondent observing the period for implementation as provided in the Revenue Memorandum Order No. 1-2011.

All revenue officials and employees are hereby enjoined to give this Circular as All revenue officials and wide a publicity as possible.

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

L-2