

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

**REVENUE MEMORANDUM ORDER NO. 45-2018**

**TO : ALL REGIONAL DIRECTORS, REVENUE DISTRICT OFFICERS AND CONCERNED OFFICERS IN THE BIR NATIONAL OFFICE**

**SUBJECT : DIRECTING THE SUBMISSION OF FREEDOM OF INFORMATION (FOI) REPORTS**

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**I. Background**

The People's Freedom of Information (FOI) Manual, which was circularized by Revenue Memorandum Circular (RMC) No. 75-2017 dated September 20, 2017, requires, under Section 4 thereof, that there shall be an FOI Receiving Officer (FRO), with a rank not lower than Revenue Officer IV or its equivalent, designated at the following BIR Offices that regularly render "frontline services":

1. All Regional Offices and all its Divisions, except Administrative Divisions and Document Processing Division (for Regions with DPD)
2. All Revenue District Offices
3. All Divisions under Large Taxpayers Service, except LT Document Processing & Quality Assurance Division
4. Public Information and Education Division
5. Accounts Receivable Monitoring Division
6. Collection Programs Division
7. Miscellaneous Operations Monitoring Division
8. Law and Legislative Division
9. International Tax Affairs Division
10. Appellate Division
11. National Investigation Division
12. Audit Information, Tax Exemption and Incentives Division
13. VAT Credit Audit Division

Moreover, Section 11 of the FOI Manual requires that the FOI Receiving Officers (FROs) must keep a record of all FOI requests received by him/her and shall make a monthly inventory thereof.

This Order is issued to set forth the guidelines in the submission of the Agency Information Inventory, FOI Registry and FOI Summary Reports (collectively referred to as FOI Reports) as prescribed in FOI Memorandum Circular (FOI-MC) No. 1 s. 2018 issued by the Presidential Communications Operations Office (PCOO).

## **II. Preparation and Submission of FOI Reports by FROs**

The concerned Offices, including the Records Management Division and LT Performance Monitoring & Programs Division, shall observe the following schedules in the submission of the FOI reports, to wit:

1. The FROs shall submit the quarterly FOI Registry Report (Annex "A"), in hard and soft copies (excel format [.xls]), on or before the 5<sup>th</sup> day of the month following the close of the quarter to the Office of the Regional Director, Attention: FRO of the Revenue Region, for collation and summary of the reports. The FROs in the National Office shall submit their quarterly FOI Registry Report to their respective Assistant Commissioners (ACIRs).
2. The Regional FROs and ACIRs shall collate and submit, on or before the 10<sup>th</sup> day of the month following the close of the quarter, the consolidated FOI Registry Report (Annex "B") and FOI Summary Report (Annex "C"), also in hard and soft copies (excel format [.xls]), to the Planning and Management Service, Attention: Planning and Programming Division, BIR National Office, through [felipa.birginias@bir.gov.ph](mailto:felipa.birginias@bir.gov.ph) and [christie.villanueva@bir.gov.ph](mailto:christie.villanueva@bir.gov.ph).
3. The Regional FROs and ACIRs shall furnish the Legal Service a copy of said reports through the Law and Legislative Division, Attention: [faith.farochilen@bir.gov.ph](mailto:faith.farochilen@bir.gov.ph) and [juanito.balbastre@bir.gov.ph](mailto:juanito.balbastre@bir.gov.ph).
4. The Public Information and Education Division (PIED) is constituted as the eFOI Receiving Officer of the Bureau for FOI requests lodged online at the FOI portal ([www.foi.gov.ph](http://www.foi.gov.ph)) and must make the necessary arrangements with the PCOO for the access to said FOI online requests.

## **III. Submission of FOI Reports to PCOO**

The Planning and Programming Division shall collate all the FOI Reports and prepare the FOI Agency Information Inventory (Annex "D"), FOI Quarterly Registry (Annex "E") and FOI Quarterly Summary Report (Annex "F"), in accordance with FOI-MC No. 1 s. 2018 (Annex "G"), and submit the same to [foico@gmail.com](mailto:foico@gmail.com) based on the schedules set forth under the said Circulars.

Non-compliance with the required reports shall be a ground for the imposition of appropriate administrative penalties under Section 26 of the FOI Manual.

For your strict compliance.

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