

MALACAÑANG
MANILA

EXECUTIVE ORDER NO. 468

PROVIDING FOR THE DISSOLUTION OF THE REVENUE INFORMATION SYSTEMS SERVICES, INC. (RISSI), AUTHORIZING THE BUREAU OF INTERNAL REVENUE TO ESTABLISH AN EFFICIENT COMPUTER AND COMMUNICATIONS NETWORK SYSTEM AND FOR OTHER PURPOSES

WHEREAS, the Revenue Information Systems Services, Inc. (RISSI) was incorporated with the Securities and Exchange Commission in accordance with the Corporation Code of the Philippines, to serve the computerization needs of the Bureau of Internal Revenue (BIR);

WHEREAS, consistent with the Government's Corporate Rationalization Program, the dissolution of the RISSI was finally decided upon the recommendation of the Department of Budget and Management in accordance with the latter's mandate under Executive Order No. 5, Series of 1986, and Executive Order No. 165, Series of 1987;

WHEREAS, Section 48, General Provisions, of Republic Act No. 7078 otherwise known as the General Appropriations Act, FY 1991, provides that:

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"Sec. 48. Scaling Down and Phase-out of Activities of Agencies within the Executive Branch. The heads of departments, bureaus, offices and agencies are hereby directed to identify their respective activities which are no longer essential in the delivery of public services and which may be scaled down, phased-out or abolished, subject to civil service rules and regulations. Said activities shall be reported to the Office of the President through the Department of Budget and Management and to the Chairman, Committee on Appropriations of the House of Representatives and the Chairman, Committee on Finance of the Senate. Actual scaling down, phase-out or abolition of the activities shall be effected pursuant to circulars or orders issued for the purpose by the Office of the President.

Savings generated by departments, bureaus, offices and agencies on the abolition, phase-out or scaling down of unnecessary activities may be used by the departments, bureaus, offices and agencies concerned for the augmentation of their respective programs, projects and activities."

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WHEREAS, the BIR must be authorized to establish an efficient computer and communications network system for the purpose of improving its internal revenue enforcement and collection activities;

NOW, THEREFORE, I, CORAZON C. AQUINO, President of the Philippines, by virtue of the powers vested in me by law, do hereby order:

SECTION 1. Dissolution. - The Department of Finance through the Bureau of Internal Revenue is hereby authorized to cause the dissolution of the Revenue Information Systems Services, Inc. (RISSI).

SEC. 2. Authority of the Bureau of Internal Revenue. - The Bureau of Internal Revenue is hereby authorized to establish an efficient computer and communications network system that shall address the following concerns:

(a) formulation and administration of policies, guidelines, systems and procedures for the development, design, and maintenance of a computerized management information system and data processing;

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 (b) development of a taxpayer base and a taxpayer account number system;

(c) compilation and processing of returns, receipts, accounts receivables, statements of assets and liabilities, and other internal revenue documents;

(d) collection of data and upkeep of subsidiary records of internal revenue assessments and collections;

(e) compilation of statistics on income tax, and other relevant data which shall serve as inputs to tax planning and researches; and,

(f) provision of staff advisory and coordinative functions relative to the computerization requirements of the Bureau of Internal Revenue.

SEC. 3. Personnel and Organizational Policies. Upon said dissolution of the aforementioned corporation, its officers and employees shall continue to perform their respective duties and responsibilities under the Bureau of Internal Revenue and receive

the corresponding salaries and benefits unless in the meantime they are separated, laid off, or retired from the service pursuant to existing laws, policies, rules and regulations.

The Secretary of Finance, upon the recommendation of the Commissioner of Internal Revenue, shall submit the necessary organizational arrangement for the computer and communications network system to the Secretary of Budget and Management within one hundred twenty (120) days from the dissolution of said corporation; provided, that incumbents of said corporation shall have priority for appointment to the same or comparable positions in the concerned unit or units; provided, further, that the same incumbents shall have the option to be laid off or to retire from the service whenever such option is available to them under existing laws, policies, rules and regulations. Those incumbents of said corporation, whose positions are not among those of the Service or who are not reappointed, shall be deemed separated from public service. Those who are separated, laid off or retired from public service shall receive the benefits they may be entitled to under existing laws, policies, rules and regulations.

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SEC. 4. Transfer of Records and Others. The records, equipment, facilities, choses in actions, rights, other assets and personnel of said corporation are hereby transferred to the proper accomplishment of the objectives of this Executive Order. The appropriations and funds of said corporation, if any, shall revert to the General Fund after reserving an amount to pay the benefits of those separated, laid off or retired from public service under the preceding Section 3; provided, that if the appropriations and funds of the corporation are not sufficient to pay such benefits, the deficiency shall be satisfied from the savings of the Department of Finance and, thereafter from unappropriated balances of the National Treasury. Its remaining assets, if any, shall be allocated to the appropriate units of the government as the Office of the President shall determine or shall otherwise be disposed in accordance with the Government Auditing Code of the Philippines and other pertinent laws, rules and regulations. Its liabilities other than the aforementioned benefits, if any, shall be paid in accordance with the provisions of the Civil Code of the Philippines on the concurrence and preference of credits.

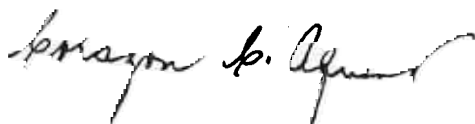
SEC. 5. Implementing Authority. The Secretary of Finance shall issue such rules, regulations and other issuances as may be necessary to ensure the efficient and effective implementation of this Executive Order.

SEC. 6. Separability. Any portion or provision of this Executive Order that may be declared unconstitutional or invalid shall not have the effect of nullifying other portions or provisions hereof as long as such remaining portions or provisions can still subsist and be given effect in their entirety.

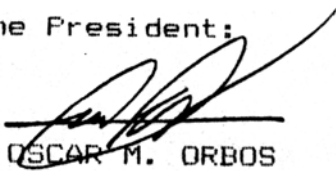
SEC. 7. Repeal. All rules, regulations and other issuances or parts thereof which are inconsistent herewith are hereby repealed or modified accordingly.

SEC. 8. Effectivity. This Executive Order shall be effective upon its approval subject to its publication in a national newspaper of general circulation or in the Official Gazette.

APPROVED in the City of Manila, this 3rd day of July, in the year of Our Lord, nineteen hundred and ninety-one.



By the President:



OSCAR M. ORBOS
Executive Secretary