

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

September 8, 2011

REVENUE MEMORANDUM CIRCULAR NO. 45-2011

SUBJECT: Publishing the full text of Memorandum by the Secretary of the Department of Budget and Management dated August 23, 2011 entitled Posting of Programs of Work of Infrastructure Projects on Agency/ Department Official Website

TO : All Internal Revenue Officers, Employees and Others Concerned

For the information and guidance of all internal revenue officers, employees and others concerned, quoted hereunder is the full text of Memorandum by the Secretary of the Department of Budget and Management dated August 23, 2011:



**“REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
MALACAÑANG, MANILA**



MEMORANDUM

TO : All Concerned Departments and Agencies
FROM : The Secretary of Budget and Management
**SUBJECT : POSTING OF PROGRAMS OF WORK OF INFRASTRUCTURE
PROJECTS ON AGENCY/ DEPARTMENT OFFICIAL WEBSITE**
DATE : 23 August 2011

1. In keeping with the government's commitment to **enhance transparency and enforce accountability in government operations**, this is to enjoin **all departments and agencies implementing infrastructure projects** with budgetary support from the national government, to **post on their official websites the Program of Work of each Infrastructure project**, whether new construction or repair and rehabilitation, to reflect the scope/description of works and cost estimates based on the construction requirements of these projects.

2. This is in furtherance of the following provision of the FY 2011 General Appropriations Act (GAA), R.A. No. 10147 and is pursuant to the guidelines provided under National Budget Circular No. 2011-528:

General Provisions – Sec. 97. Transparency and Accountability in Government Operations. To enhance transparency and enforce accountability, each department, bureau, office or agency, especially the Constitutional Commissions, branches of government and offices enjoying fiscal autonomy, shall post on their official websites their respective approved budgets immediately upon approval of this Act, performance measures and targets set in the organizational performance indicator framework approved by the DBM, major programs and projects to be implemented, annual procurement plan, contracts awarded and the name of contractors/suppliers/consultants, targeted and actual beneficiaries, utilization of funds, status of implementation, and program/project evaluation and/or assessment reports.

3. Moreover, this is also to remind the specific Departments to comply with other posting requirements as provided by some special provisions under the respective budget of selected agencies under the FY 2011 GAA, R.A. 10147 (attached as Annex A).
4. Any Department or Agency that may need assistance in ICT infrastructure in order to comply with the above cited posting requirements may coordinate with the DBM Chief Information Officer Usec. Richard E. Moya.

Thank you very much.

(SGD) **FLORENCIO B. ABAD**
Secretary"

All concerned are hereby enjoined to be guided accordingly and give this Circular a wide publicity as possible.

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