

**Table 1.
Implementing Agencies and Documents Requested**

Implementing Agency	Role in TRAIN	Specific Documents Requested from the Agency
Bureau of Internal Revenue (BIR)	The BIR is the main agency assigned to collect taxes. As such it has a crucial role in ensuring that the estimated revenue gains from TRAIN are met.	<p>1. Income Tax</p> <ul style="list-style-type: none"> • Projected and actual quarterly and semestral data on final withholding tax collection including fringe benefit tax collection (by decile and by big taxpayer and regular taxpayer division) for 2018 <p>2. Value-Added Tax</p> <ul style="list-style-type: none"> • Quarterly and semestral data on total VAT collection for 2018 • Quarterly and semestral data on incremental VAT collection for 2018 due to TRAIN Package 1 • Projected and actual breakdown of the VAT collection (quarterly and semestral incremental data for 2018 due to TRAIN Package 1) for goods that were removed from the list of VAT-exempted items in TRAIN Package 1 as implemented through the BIR's Revenue Regulations No. (RR) 13-2018 <p>3. Projected and actual incremental excise tax collection of the following products due to TRAIN Package 1 (Quarterly and Semestral Data for 2018):</p> <ul style="list-style-type: none"> • Manufactured oil and petroleum products (by product) • Automobile Excise Tax (by price threshold in TRAIN Package 1) • Mineral products (by product) • Tobacco Excise Tax • Sugar-Sweetened Beverages (by type) • Non-essential services (Non-invasive plastic surgery) <p>4. Time series data of alcohol excise tax price list</p>
Department of Budget and Management (DBM)	<p>The DBM is the government agency mandated to prepare the national budget. It is the one in charge of allocating funds to mandated earmarks.</p> <p>Sec. 82 of the TRAIN Law made DBM the Chair of the interagency committee to oversee and implement the mitigating measures of TRAIN.</p>	<p>1. Comprehensive quarterly figures of NG Obligations and Disbursements with particulars/expenditure item breakdown as per the Statement of Allotment, Obligation and Balances (SAOB) from Q1 2008 to Q2 2018</p> <p>2. Details of the formation of the inter-agency committee, of which DBM is the Chair, mandated by Section 82 of the TRAIN Law</p> <ul style="list-style-type: none"> • Date of initial meeting • Minutes of all meetings • Assigned responsibilities to agencies based on the provisions of TRAIN Law (Ex: BIR – Income Tax Revenue, Excise Tax, etc.) • Monitoring reports of TRAIN Law, as submitted by responsible agencies

		<p>3. Status of the Earmarking provisions specified in Section 82 of the TRAIN Law</p> <ul style="list-style-type: none"> • Breakdown of revenue allocation from TRAIN • List of projects and allocation for the 70% earmarked TRAIN revenue for government infrastructure programs, by agency/unit tasked to implement and monitor projects • List of programs and allocation for the 30% earmarked TRAIN revenue for social welfare programs, by agency/unit tasked to implement and monitor projects
<p>Department of Finance (DOF)</p>	<p>The DOF is the agency responsible for the management of government's financial resources, and for formulating and implementing fiscal policies.</p> <p>DOF was the primary government agency that pushed for TRAIN. It is the co-chair of the interagency committee overseeing the implementation of the mitigating measures under TRAIN.</p>	<p>1. Details of the formation of the inter-agency committee, of which DBM is the Chair, mandated by Section 82 of the TRAIN Law</p> <ul style="list-style-type: none"> • Date of initial meeting • Minutes of all meetings • Assigned responsibilities to agencies based on the provisions of TRAIN Law (Ex: BIR – Income Tax Revenue, Excise Tax, etc.) • Monitoring reports of TRAIN Law, as submitted by responsible agencies <p>2. Status of the Earmarking provisions specified in Section 82 of the TRAIN Law</p> <ul style="list-style-type: none"> • Breakdown of revenue allocation from TRAIN • List of projects and allocation for the 70% earmarked TRAIN revenue for government infrastructure programs, by agency/unit tasked to implement and monitor projects • List of programs and allocation for the 30% earmarked TRAIN revenue for social welfare programs, by agency/unit tasked to implement and monitor projects • Line items for the 2019 Budget in response to Section 82 of the TRAIN Law, specifically the following clause: “The National Expenditure Program from 2019 onwards shall provide line items that correspond to the allocations mandated in the provisions above.” <p>3. 2018 target and actual collections or revenue, by type of tax, on the components of the TRAIN Law</p> <ul style="list-style-type: none"> • Projected and actual quarterly and semestral data on final withholding tax collection including fringe benefit tax collection (By decile and by big taxpayer and regular taxpayer division) for 2018. • Quarterly and semestral data on total VAT collection for 2018 • Quarterly and semestral data on incremental VAT collection for 2018 due to TRAIN Package 1 • Projected and actual incremental excise tax collection of the following products due to

		<p>TRAIN Package 1 (Quarterly and semestral data for 2018):</p> <ul style="list-style-type: none"> ○ Manufactured oil and petroleum products (by product) ○ Automobile excise tax (by price threshold in TRAIN Package 1) ○ Mineral products (by product) ○ Tobacco excise tax ○ Sugar-Sweetened Beverages excise tax (by type) ○ Non-essential services excise tax (Non-invasive plastic surgery)
Department of Public Works and Highway (DPWH)	<p>The DPWH is tasked to plan, design, construct, and maintain the country's infrastructure facilities. It has a substantial role in the planning for and utilization of the 70% incremental revenues earmarked from TRAIN.</p>	<ol style="list-style-type: none"> 1. 2018 DPWH budget items and amounts sourced from the TRAIN law's earmarked revenue [as per Section 82 (F) (1)]. 2. From the Infrastructure Cluster Performance and Projects Roadmap: List of infrastructure projects with corresponding project status, cost, monitoring unit/agency, and expenditure items with funds sourced from the incremental revenues of TRAIN law. 3. Line items for the 2019 DPWH Budget in response to Section 82 of the TRAIN Law, specifically the following clause: "The National Expenditure Program from 2019 onwards shall provide line items that correspond to the allocations mandated in the provisions above."
Department of Social Welfare and Development (DSWD)	<p>DSWD is the agency mandated to implement social welfare and development policies targeted to the poor and the disadvantaged.</p> <p>It is co-chair or the inter-agency committee, and in-charge of the Unconditional Cash Transfer program under TRAIN.</p>	<ol style="list-style-type: none"> 1. Details of universal cash transfer (UCT) program, as mandated by TRAIN: <ul style="list-style-type: none"> • List of projects and programs, amounts and beneficiaries related to Sec. 82 (2) (c) of the TRAIN Law, what is allocated, and the unit/agency responsible for monitoring them • Line items for the 2019 DSWD Budget in response to Section 82 of the TRAIN Law, specifically the following clause: "Unconditional cash transfer to households in the first to seventh income deciles of the National Household Targeting System for Poverty Reduction (NHTS-PR), Pantawid Pamilyang Pilipino Program, and the social pension program for a period of three (3) years from the effectivity of this Act"
Land Transportation Franchising and Regulatory Board (LTFRB)	<p>LTFRB, a unit of the Department of Transportation (DOTr), is mandated to regulate land-based public transportation, and to safeguard the welfare and interests of the commuting public.</p> <p>LTFRB is the lead for the fuel vouchers program; and the transport discounts in TRAIN.</p>	<ol style="list-style-type: none"> 1. Land Transportation Franchising & Regulatory Board (LTFRB) Implementing Rules and Regulations and/or memorandum circulars related to the benefits for minimum wage earners, unemployed, and the poorest 50% of the population under Section 82, subparagraph (c) of paragraph (F) of RA 10963, to wit: <ul style="list-style-type: none"> • Fare discount from all public utility vehicles (except trucks for hire and school transport service) in the amount equivalent to ten percent (10%) of the authorized fare 2. Relevant details pertaining to PantawidPasada

		<p>Program or the “fuel vouchers to qualified franchise holders of Public Utility Jeepneys (PUJs)”</p> <ul style="list-style-type: none"> • Implementing guidelines of the PantawidPasada Program • Performance of the implementation of the above • Number of beneficiaries, per region, and by month of disbursement • Monitoring reports (as per Joint Memorandum Circular No. 001, series of 2018)
National Food Administration (NFA)	<p>NFA is the agency mandated to ensure national food security, and to stabilize the supply and price of staples.</p> <p>Under TRAIN, it is charged to implement the 10% discount on NFA rice for qualified beneficiaries.</p>	<ol style="list-style-type: none"> 1. National Food Authority’s (NFA) Implementing Rules and Regulations (IRR) and/or memorandum circulars related to Section 82, amending Section 288 of the NIRC, Paragraph F, (c), (2), of RA 10963. <ul style="list-style-type: none"> • Discounted purchase of NFA rice from accredited retail stores in the amount equivalent to ten percent (10%) of the net retail prices up to a maximum of twenty (20) kilos per month; 2. NFA’s 2018 budget and its details 3. 2018 budget items and amounts sourced from the TRAIN Law earmarked revenue [as per Section 82 (F)(c)(iii)(2)] <ul style="list-style-type: none"> • List of projects and programs, amounts and beneficiaries for which or whom budget above is allocated, and the unit/agency responsible for monitoring them • Line items for the 2019 NFA Budget in response to Section 82 of the TRAIN Law, specifically the following clause: “The National Expenditure Program from 2019 onwards shall provide line items that correspond to the allocations mandated in the provisions above.”
Sugar Regulatory Administration (SRA)	<p>SRA is the main agency promoting the sugar industry. As TRAIN introduced an excise on sweetened beverages, SRA is mandated to implement programs to boost the self-reliance of sugar farmers.</p>	<ol style="list-style-type: none"> 1. SRA’s 2018 budget and its details 2. 2018 budget items and amounts sourced from the TRAIN Law earmarked revenue [as per Section 82 (2) (a)] 3. List of projects and programs, amounts and beneficiaries for which or whom budget above is allocated, and the unit/agency responsible for monitoring them 4. Line items for the 2019 SRA Budget in response to Section 82 of the TRAIN Law, specifically the following clause: “The National Expenditure Program from 2019 onwards shall provide line items that correspond to the allocations mandated in the provisions above.”
Technical Education and Skills Development Authority	<p>TESDA is the government agency that manages and supervises technical education and skills development. Executive Order No. 67 s.</p>	<ol style="list-style-type: none"> 1. Agency’s 2018 budget and its details 2. 2018 budget items and amounts sourced from the TRAIN Law earmarked revenue [as per Section 82 (2) (c)]

(TESDA)	<p>2018 placed TESDA under the Department of Trade and Industry.</p> <p>Under TRAIN, TESDA is responsible for free skills training.</p>	<p>3. List of projects and programs, amounts and beneficiaries for which or whom budget above is allocated, and the unit/agency responsible for monitoring them</p> <p>4. Line items for the 2019 TESDA Budget in response to Section 82 of the TRAIN Law, specifically the following clause: “(3) Free skills training under a program implemented by the Technical Skills and Development Authority (TESDA).”</p>
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III. Results

AER used email, the eFOI portal, fax, phone calls, and personal visits to send and follow up FOI requests. The eFOI portal is the website created by the Philippine Communications Operations Office (PCOO) where FOI requests to different agencies can be lodged. Requesters are encouraged to use the eFOI portal for the speedy processing of their requests. In actual practice, however, agencies follow different protocols in receiving requests. Some still prefer emails or personal visits. **Table 2** summarizes AER’s FOI requests done through different modes. Multiple entries for agencies indicate multiple and separate requests. In case of a referral, a new request is given as a new entry. **Table 3** provides a list of FOI Receiving Officers (FRO) and other agency officials engaged in the FOI Practice.

Table 2.
Mode of FOI Requests and Follow-up

National Government Agency	No. of Calls	No. of Emails	No. of Fax	No. of eFOI Requests	No. of Personal Visits	TOTAL
BIR	10	5	0	1	0	16
DBM (Obligations and Disbursement)	0	2	0	0	0	2
DBM (TRAIN Interagency Committee and Allocations)	7	6	0	2	0	15
DOF (Revenue Collections)	3	8	0	1	0	12
DOF (Interagency Committee)	4	2	0	1	0	7
DOF (Referral from DBM)	3	0	0	3	0	6
DPWH	0	4	0	1	0	5
DSWD	9	3	0	2	0	14
LTFRB (Fair Discounts)	4	5	0	1	1	11
LTFRB (PantawidPasada Program)	8	3	0	3	1	15
NFA (TRAIN IRR)	3	6	0	1	0	10
NFA (Budget Details)	12	10	0	3	0	25
SRA	3	1	0	1	0	5
TESDA	9	3	0	1	0	13
10 agencies	75	58	0	21	2	156

Table 3.
Officers Engaged, by Agency

Agency	Officer/s-in-charge
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BIR	<i>Ms. Ma. Lourdes Narvaez</i> FOI Receiving Officer
DBM (Obligations and Disbursement)	<i>Ms. Marissa Santos</i> <i>Ms. Olivia Regner</i> FOI Receiving Officers <i>Dir. Amanella Arevalo</i> Budget Technical Bureau
DBM (TRAIN Interagency Committee and Allocations)	<i>Mr. Kevin Cleofas</i> Budget and Management Analyst, Fiscal Policy and Planning Bureau
DOF (Revenue Collections)	<i>Ms. Rhodora Reyes</i> FOI Officer <i>Dir. Elsa Agustin</i> Fiscal Policy and Planning Office <i>Dir. Rowena S. Sta. Clara</i> Fiscal Policy and Planning Office <i>Dir. Trinidad Rodriguez</i> National Tax Research Center
DOF (Interagency Committee)	<i>Ms. Elsa Agustin</i> Director IV <i>Dir. Rowena S. Sta. Clara</i> Fiscal Policy and Planning Office
DOF (Referral from DBM)	<i>Ms. Elsa Agustin</i> Director IV <i>Dir. Rowena S. Sta. Clara</i> Fiscal Policy and Planning Office
DPWH	<i>Mr. Andro Santiago</i> FOI Officer <i>Sec. Mark Villar</i> Secretary, DPWH
DSWD	<i>Ms. Myrna Reyes</i> FOI Receiving Officer <i>Atty. Carlo Castro</i> FOI Decision Maker
LTFRB (Fair Discounts)	<i>Mr. Ryan M. Salvador</i> FOI Officer/Complaints Desk Division <i>Atty. Samuel A.M. Jardin</i> Executive Director
LTFRB (PantawidPasada Program)	<i>Mr. Ryan M. Salvador</i> FOI Officer/Complaints Desk Division
NFA (TRAIN IRR)	<i>Ms. Heidi C. Pasion</i> FOI Receiving Officer NFA Receiving Officer Central Office <i>Dir. Rebecca Olarte</i> Public Affairs <i>Ms. Yolanda C. Nieves</i> Assistant Administrator,FOI Decision Maker NFA Receiving Officer Central Office <i>Ms. Cynthia De Leon-Suarez</i>

	FOI Receiving Officer
NFA (Budget Details)	<i>Ms. Cynthia Suarez</i> FOI Receiving Officer
SRA	<i>Ms. Maru Gumerá</i>
TESDA	<i>Ms. Ma. Veronica Sandoval</i> FOI Receiving Officer <i>Mr. Carlo Fulgencio</i> Officer in Charge

AER filed 14 requests to 10 agencies, and made a total of 156 contacts: 75 phone calls, 58 emails, 21 eFOI requests, and two personal visits.

On a per request basis, NFA required the most number of contacts (12 phone calls, 10 emails and three eFOI filings). BIR came in second, requiring 16 contacts (10 phone calls, five emails and one eFOI filing). DBM and LTFB tied on third, requiring 15 contacts (DBM: seven phone calls, six emails and two eFOI filings; LTFRB: eight phone calls, three emails, three eFOI filings and one personal visit).

Lack of clarity or awareness on who were responsible for receiving and processing FOI requests resulted in many referrals and redirection of phone calls and emails, especially in the NFA, BIR, and LTFRB. Related problems were non-working emails (NFA) and absence of contact information for the FRO (BIR).

Non-working (LTFRB) or incorrect (DOF) published phone numbers resulted in the need to go direct to specific offices (DOF) or for personal visits (LTFRB). In a few instances, phones were kept ringing, or when picked up, the responsible officers were not around (and nobody would take the request, and the requester was just asked to call again).

Inadequate email disk space has also been cited for un-received and un-acknowledged emails (BIR). Some emails were not properly transmitted to the FRO (TESDA).

Response time to eFOI filings was mixed. DBM, DOF, and DSWD were fast. NFA took one month to respond, while SRA, LTFRB, TESDA, and BIR did not respond at all. AER was able to engage these agencies through phone calls, emails, and personal visits, but they have not engaged the group in the eFOI portal.

Of the different modes of engagement, the two personal visits were most unpleasant. Requesters felt unattended, while the officer went in and out of the room, minding other matters. Moreover, upon follow-up, a hand-delivered request was denied as being submitted, despite a signed receiving copy.

In the end, it is the outcome, shown in **Table 4**, that matters most.

TABLE 4.
Status of Requests

Agency	No. of Working Days (as of Dec. 6)	Status of Request
BIR	68	PENDING

	(sent Aug. 30)	
DBM (Obligations and Disbursement)	21 (sent Aug. 1; received response Aug. 22)	PARTIALLY SUCCESSFUL Quarterly data on disbursements were not provided. Data on NG Obligations and Disbursements were provided but not for all the periods we have requested.
DBM (TRAIN Interagency Committee and Allocations)	7 (sent Aug. 23; received response Sep. 3) 62 (referred back Sep. 7)	REFERRAL They referred us to the DOF PENDING The DOF referred us back to DBM. We are awaiting their response.
DOF (Revenue Collections)	64 (sent Sep. 7)	PENDING
DOF (Interagency Committee)	68 (sent Aug. 30)	PENDING
DOF (Referral from DBM)	3 (sent Sep. 3; received response Sep. 7)	REFERRAL This request was made because the DBM referred us to the DOF. In response to our request, the DOF referred us back to DBM.
DPWH	21 (sent Sep. 12; response received Oct. 10)	PARTIALLY SUCCESSFUL The DPWH only directed us to its website for the list of infrastructure projects but there were no indications if these are going to be funded by TRAIN. DPWH also said that the TRAIN funds won't kick in until 2019.
DSWD	4 (sent Aug. 23; denied Aug. 29) 17 (sent Oct. 25; received Nov. 19) 26 (sent Oct. 29)	PARTIALLY SUCCESSFUL Requesters were told that the 2018 budget of the DSWD is already on the website. As for the information about UCT, requesters were told that the TRAIN allocation will kick in on 2019. The requesters sent another request to clarify the needed information re: UCT implementation (see below); and appealed the denial of the budget-related requests. SUCCESSFUL This is our second request sent in order to clarify the needed data. Requesters were provided the information on the IRR of the UCT, the breakdown according to region, and the list of officials mandated to implement it. APPEAL PENDING This is an appeal sent re: denial of the budget data that we were requesting. While we were granted the second eFOI request clarifying our needed data, this appeal still has no response.
LTFRB (Fair Discounts)	68 (sent Aug. 30)	PENDING
LTFRB (Pantawid Pasada Program)	73 (sent Aug. 23)	PENDING
NFA (TRAIN IRR)	36 (sent Aug. 30; received Oct. 19)	SUCCESSFUL Received the scanned copy of NFA's Implementing Guidelines of RA 10963: TRAIN Rice Distribution Program (TrRDP)
NFA (Budget Details)	45 (sent Aug. 23; response made Oct. 25)	PARTIALLY SUCCESSFUL They mentioned that the 2018 budget is on the website. The other requested documents cannot be provided because the earmarked revenue from TRAIN will only be available starting next year (2019) and also the agency told us that since rice is heavily subsidized already, the NFA will no longer give the 10% supposed discount as per the Joint Memorandum Circular 001 series of 2018 signed August 31, 2018 and the TRAIN Rice

		Distribution Program guidelines.
SRA	12 (sent Aug. 23; response made Sep. 10)	DENIED Requesters were told that 2018 didn't include TRAIN allocations.
TESDA	68 (sent Aug. 30)	PENDING