REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREUA OF INTERNAL REVENUE

December 9, 2003

REVENUE MEMORANDUM ORDER NO. 2-2004

SUBJECT : **Policies on the Use of Notebooks/Laptops**

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

I. OBJECTIVES

This Order is being issued to:

A. Provide policies for proper use of notebooks/laptops to be issued to concerned BIR officials/personnel.
B. Define roles and responsibilities of concerned official.

II. POLICIES

A. All notebooks/laptops shall be strictly for official use only.

B. The CIR and all Deputy Commissioners (DCIRs) shall be issued one notebook/laptop each for their use.

C. A pool (common unit for sharing) of notebooks/laptops to be used by other offices shall be established which shall be managed by Systems Support Division of Information Systems Operations Service (SSD-ISOS). Old notebooks/laptops issued to DCIRs shall be relinquished upon issuance of new unit and shall be included to the pool of notebooks/laptops.

D. Other BIR officials may request for the issuance of notebooks/laptops provided that there is proper justification for such request.

E. Acknowledgement Receipt for Equipment (ARE), formerly Memorandum Receipt (MR), shall be issued to the concerned officials/personnel for proper accountability. The pool of notebooks/laptops shall be under the accountability of the Chief, SSD-ISOS.

F. BIR personnel/office/s which intend to borrow from the pool of notebooks/laptops shall accomplish the Notebook/Laptop Borrowing Slip for proper monitoring/accountability. Likewise, SSD shall maintain a Logbook of Borrowed Notebook/Laptop for monitoring purposes. In case of loss, the

borrower shall immediately report the matter to the Chief, SSD and he/she shall take all the necessary steps to apply for Relief of Accountability for the lost property following Section 49, volume 1 of New Government Accounting System (NGAS) within ten (10) working days from report to the Chief, SSD. Otherwise, SSD shall elevate the case to Internal Security Division for appropriate administrative sanctions.

G. BIR officials/personnel can bring the notebook/laptop outside BIR premises provided that it shall be used for official business only (e.g. preparation of report/s and presentation materials during conference/meeting/s, off-site audit works, tax mapping, etc.).

H. Notebook/Laptop users shall be responsible for the basic safety and equipment care in order to keep it operating effectively and efficiently. File back-ups shall be mandatory to avoid permanent loss of information in the event of a serious hardware problem or computer virus.

I. Borrowed Notebook/Laptop shall be subject to inspection upon return to SSD. If found defective due to negligence/improper use of the borrower, the concerned borrower shall be responsible for the repair of defective/damaged Notebook/Laptop. Likewise, if the said unit is beyond repair, the concerned borrower shall pay the corresponding amount of the unit within ten (10) working days from date of inspection.

J. SSD shall not accept the unit to be returned if some parts/peripherals are missing. The borrower shall replace/produce the lost parts/peripherals of the unit to be returned within ten (10) working days from date of inspection. Otherwise, SSD shall elevate the case to Internal Security Division for appropriate administrative sanctions.

III. PROCEDURES

A. Issuance of Notebook/Laptop

1. Assignee/Requestor
    a. Prepare and submit applicable requisition forms (Requisition and Issue Slip (RIS) and/or Supplies Availability Inquiry (SAI)) to General Services Division (GSD).
    b. Receive the notebook/laptop unit and return to GSD the duly signed ARE.
    c. Ensure proper care of the unit.

2. General Services Division
    a. Receive applicable forms (RIS and/or SAI) from assignee/requestor and prepare corresponding ARE.
    b. Issue the notebook/laptop to concerned BIR officials together with the ARE for acknowledgement of the assignee/requestor.

c. Record the accountability of the concerned BIR officials upon receipt of duly acknowledged ARE.

B. Borrowing of Notebook/Laptop

1. Borrower
    a. Accomplish properly the appropriate portion (Part I) of the Notebook/Laptop Borrowing Slip (Annex A) in two (2) copies and submit to Chief, SSD-ISOS.
    b. Receive from SSD the notebook/laptop borrowed together with the duplicate copy of Notebook/Laptop Borrowing Slip.
    c. Indicate date borrowed and signature in the appropriate portion of the Logbook of Borrowed Notebook/Laptop (Annex B).
    d. Ensure proper care of the unit.
    e. Return the borrowed notebook/laptop on schedule as specified in the borrowing slip. In case of extended use of notebook/laptop, inform SSD at least one (1) working day prior to the expected date of return for necessary adjustments on the borrowing slip.
    f. Present the duplicate copy of Notebook/Laptop Borrowing Slip for proper accomplishment of pertinent portion by SSD personnel concerned and sign the appropriate portion of Logbook of Borrowed Notebook/Laptop to evidence return of the unit.

2. Systems Support Division
    a. Receive the Notebook/Laptop Borrowing Slip in duplicate copies with Part I duly accomplished by the borrower.
    b. Evaluate reason for borrowing.
    c. Accomplish pertinent portion of the Borrowing Slip and record the borrowed unit in the Logbook of Borrowed Notebook/Laptop. Have the borrower sign the appropriate portion of the logbook.
    d. Release the notebook/laptop unit to the borrower together with the duplicate copy of Notebook/Laptop Borrowing Slip. File the original copy of Notebook/Laptop Borrowing Slip.
    e. Call the attention of/follow up the borrower if the notebook/laptop borrowed is not returned on the date specified on the borrowing slip. For request of extended use of notebook/laptop, make the necessary adjustments on the borrowing slip and Logbook of Borrowed Notebook/Laptop.
    f. Inspect/test the notebook/laptop to be returned.
        1. If unit is in good working condition:
            1.1 Accomplish pertinent portion of Borrowing Slip (original and duplicate copies).
            1.2 Receive returned notebook/laptop from borrower. Indicate “Date of Return” in the logbook and have the borrower sign the appropriate portion of the logbook.

2. If unit is defective:
    2.1 Accomplish pertinent portion of Borrowing Slip (original and duplicate copies).
    2.2 Evaluate/determine cause of damage or defects:
        2.2.1 If due to normal wear and tear, receive/accept the defective unit from the borrower for appropriate action.
            2.2.1.1 If the unit is for repair, coordinate with contractor/Help Desk for the needed repair.
            2.2.1.2 If the unit is beyond repair, prepare certification that the said unit is beyond repair and return/surrender the defective unit to GSD following the procedures specified in RMO No. 35-2000 & RMO No. 27-99 respectively.
        2.2.2 If the defective unit is due to borrower's negligence/improper use, return the unit to the concerned borrower for necessary repair. If the defective Notebook/Laptop is beyond repair, the borrower should pay the corresponding amount within ten (10) working days from date of inspection.

3. If some parts/peripherals are missing:
    3.1 Advise the concerned borrower to replace/produce the missing parts/peripherals of the unit within ten (10) days from date of inspection.
    3.2 Prepare and forward endorsement report to Internal Security Division if the borrower failed to replace the missing parts/peripherals within specified period for appropriate action.

g. Prepare monthly status report of borrowed notebook/laptop and e-mail to DCIR-ISG on the last working day of the month.

C. Lost of Borrowed Notebook/Laptop

1. Borrower
    a. Report immediately to SSD-ISOS.
    b. Report the loss of the borrowed notebook/laptop to GSD together with a police report.
    c. Prepare a request for Relief from Accountability (Section 49 of NGAS volume I) and forward to Resident Auditor with supporting documents (i.e.: police report, Notebook/Laptop Borrowing Slip, Revenue Issuance regarding the pool of Notebook/Laptop) within ten (10) working days from reporting to Chief, SSD-ISOS.
    d. Provide SSD and GSD copy of approved request for Relief from Accountability. If request denied, pay the corresponding amount of the unit (Section 50 of NGAS volume I) to GSD.

2. GSD

   a. Receive approved request for Relief from Accountability of Borrowed Notebook/Laptop from the borrower concerned.
   b. Forward the approved request for Relief from Accountability to Accounting Division for recording purposes.
   c. Receive payment for the lost borrowed notebook/laptop from borrower if the request for Relief from Accountability is denied.
   d. Make necessary adjustment of recorded accountability of Chief, SSD for the said pool of notebook/laptop.

IV. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue

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