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

January 25, 2005

REVENUE MEMORANDUM ORDER NO. 5 - 2005

TO : ALL REVENUE OFFICIALS AND EMPLOYEES

SUBJECT : REVISED PROCEDURE IN RECORDING ATTENDANCE OF REVENUE OFFICIALS AND EMPLOYEES

Considering the organizational changes that has transpired in the Bureau of Internal Revenue over the past years, there is a need to amend the policies and procedures in recording absences and tardiness/under-times of revenue employees. Hence, the following are hereby prescribed:

I. OBJECTIVE

This Order is issued to:

1. Ensure an effective implementation of policies on the availment of leaves of absence under RMO 15-2004;

2. Effectively monitor compliance of laws and regulations on punctuality and office attendance.

II. RECORDING OF DAILY ATTENDANCE

A. National Office

1. All offices in the National Office shall maintain a daily record of attendance (logbook) which shall be collated monthly. This logbook, together with CSC Form No. 48 (DTR) of concerned officials and employees, shall be filed and maintained in their respective offices. The absences and tardiness/under-times incurred shall be noted down in the monthly Summary Report of Attendance (SRA).

2. The Heads of Services and Divisions shall submit to the Personnel Division a duly signed monthly summary report of attendance (Annex A) of all revenue personnel assigned in their respective offices with their family names alphabetically arranged for transposition in the employee's leave cards.

B. Regional Offices

1. All offices in the region shall maintain a daily record of attendance (logbook) which shall be collated monthly together with CSC Form 48 (DTR). From these documents, absences and tardiness/under-times incurred by officials and employees shall be noted down in the monthly summary report of attendance (SRA) which shall be submitted to the Human Resource Management Unit (HRMU).

2. The Administrative Unit of all Revenue District Offices shall be responsible for the maintenance of the daily record of attendance (logbook) of all employees assigned thereat. At the end of each month, the logbook together with CSC Form No. 48 (DTR) of concerned officials and employees shall be collated by the Administrative Unit. From these records, the absences and tardiness/under-times incurred by them shall be noted down in the monthly Summary Report of Attendance (SRA) which shall also be submitted to the HRMU.

3. The SRA shall reflect in summary the monthly attendance of all personnel with their family names alphabetically arranged. The pages of the SRA shall be initialed by the timekeeper of the office and signed by the office head before forwarding the same to the HRMU.

4. The HRMU shall file and maintain the SRA submitted by all offices under the region for transposition in the employees individual leave card.

5. Daily time records and leave applications of Regional Directors shall be initialed by the Head, HRMU before forwarding to the Assistant Commissioner, Human Resource Development Service for her initial and finally for the signature of the Deputy Commissioner, Operations Group.

C. Employees whose duty require them to leave the office and work in the field all day shall be required to use the office bundy clock and register in the daily record of attendance (logbook) before going out of the office.

III. Signatories for the Daily Time Records (CSC Form 48) of the following officials:

Staff	- Asst. Division Chief/ARDO
Assistant Division Chief/ARDO	- Division Chief/RDO
Division Chiefs/RDO	- ACIR/Regional Director
Service/Reg. Director's staff	- HREA/Asst. Reg. Director
Regional Directors	- DCIR, Operations Group
Head Revenue Exec. Asst.	- ACIR of concerned Service
Assistant Commissioners	- DCIR of concerned Group

IV. SUMMARY REPORT OF ATTENDANCE

A. The summary report of attendance (Annex A)) should indicate the following information:

1. Whether or not the employees have submitted their daily time records.

2. Cancellation of approved application for forced leave of absence due to exigencies of the service shall also be noted at the bottom of the summary report of attendance for record purposes. The notation shall be attested by the head office.

3. Availment of study leave/CSC scholarships shall be indicated opposite the employee's name with specific period covered.

4. The period covered under preventive suspension of employees with administrative cases shall also be indicated opposite the employee's name.

5. Previous place of assignment and date of report for duty of transferred personnel with the RSO/RTAO number opposite the name of the concerned employee. Likewise for personnel who were transferred to other offices, their new place of assignment shall also be indicated with RSO/RTAO number.

6. Date of report for duty of newly hired employees should be noted.

7. Maiden name of female employees who contracted marriage for the month.

B. The following codes in the preparation of summary report of attendance shall be indicated opposite their names as follows:

1. **Numbers in blocks** - indicate days of the month

2. **Vertical red lines** - indicate Saturdays, Sundays and holidays

3. / - check on separate space after name of employee means he/she has submitted his/her daily time record for the month

4. **NTR** - (no time record) shall be indicated after name of employee who has not submitted his/her DTR stating the reason for non-submission.

5. **ML** - whole month maternity leave of absence

6. **ML** - with x above means maternity leave with application

7. **SL** - S with x above means on sick leave with application

8. **VL** - V with x above means on vacation leave with application

9. **FL** - F with x above means on forced leave with application

10. **A** - Absence without application

11. **S** - on sick leave of absence without leave application (an employee has informed his immediate supervisor)

12. **4** - Solid number indicates number of hours on undertime or tardy

13. **20/** - Figure on top of slanting line indicates number of minutes tardy or undertimes

14. **AWM** - Absent the whole month

15. **UPS** - Under preventive suspension (counted inclusive of Saturdays, Sundays and holidays)

16. **MC 6 -** regardless of the nature of privileged leave availed

Note: See example on attached form. (Annex A)

C. Custody of Summary Report of Attendance (SRA)

1. The SRA of employees in all offices in the National Office shall be submitted to the Personnel Division on or before the 10th day of the ensuing month.

2. In the Regional Offices, the SRA of employees with salary grades 17 and below shall be maintained in the custody of the Human Resource Management Unit upon transposition in their individual leave cards.

3. The SRA of employees with salary grades 18 and above shall be submitted to the Personnel Division (Attention: Compensation and Benefits Section) on or before the 15th day of the ensuing month.

D. Supplemental Summary Report of Attendance shall be submitted to the Personnel Division within two (2) weeks after submission of SRA.

E. Heads of Special Projects with corresponding RSO/RTAO like DOF, One Stop Shop and LRA shall submit the SRA of personnel assigned to the project to the mother unit. However, for payroll purposes, the DTR (CSC Form 48) of these personnel which shall be signed by their immediate supervisor shall be submitted to the office where they are included in the payroll.

F. Heads of Excise Tax Area Teams (EXTA 1-6) and LTDOs shall submit the SRA of personnel to the Large Taxpayers Service, which shall forward the same to the Personnel Division for posting in the leave cards. However, for payroll purposes, the DTR (CSC Form 48) of these personnel which shall be signed by their respective EXTA Head shall be submitted to the Human Resource Management Unit of the Regional Office where they are included in the payroll.

G. Non-submission of the summary report of attendance (SRA) to the Personnel Division on time shall be considered an administrative offense of **VIOLATION OF REASONABLE OFFICE RULES AND REGULATIONS** punishable under CSC No. 30, series of 1989.

IV. CUSTODY OF APPROVED APPLICATIONS FOR LEAVE OF ABSENCE

A. National Office

A.1 Approved applications for leave of absence for travel abroad of all employees regardless of the number of days applied for shall be forwarded to the Personnel Division for 201 file maintenance.

A.2 Approved applications for leave of bureau officials with SG 22 and above, regardless of the number of days availed of, shall be forwarded to the Personnel Division and shall be maintained in their 201 files.

A.3 Approved applications for leave with thirty (30) days or more shall be forwarded to the Personnel Division together with the National Office Clearance. If leave applied for is sick leave, a medical certificate shall be attached for validation with the bureau physician. These documents shall be maintained in the 201 file of the employee concerned.

A.4 Approved applications for leave of absence of personnel with a rank of Section Chief and below not exceeding thirty (30) days shall be filed and maintained in the office concerned. These information shall be reflected in the SRA submitted to the Personnel Division to indicate that an employee has filed an approved application for leave. There is no need to forward said applications for leave to the Personnel Division.

B. **Regional Office**

B.1. Approved applications for leave of absence of employees with SG 18 and above shall be forwarded and maintained in the 201 file of the Personnel Division, National Office.

B.2 Approved applications for sick and vacation leave of absence of employees with SG 17 and below filed shall be maintained in the custody of the Human Resource Management Units and the Administrative Section in the district offices provided the same were reflected in the summary report of attendance submitted to the Regional Office.

B.3 Applications for vacation and sick leave of absence exceeding 1 month shall be forwarded to the Regional Director for approval together with the District Clearance or medical certificate if sick leave of absence is filed.

B.4 The Human Resource Management Unit shall determine accurately whether or not the applications for approved leaves are with pay or without pay. If leave applied for is without pay, such leave/s shall be deducted from the employee's salary through the Chief, Finance Division of the concerned regional office.

V. OTHER PROVISIONS

A. In case of claims for terminal leave benefits the Human Resource Management Unit shall forward to the Personnel Division, National Office updated leave cards of separated employee/s with grades 17 and below using the point system for computation and attestation of the Compensation and Benefits Section before payment is made within fifteen (15) days upon effective date of separation.

B. In cases of AWOL, the Regional Office/Service concerned shall be responsible for the preparation of the warning letter/notice to report back for duty to the employee under their respective supervisions, copy furnished the Personnel Division for record purposes.

C. Dropping from the rolls in the Regional Office shall be approved by the Regional Office concerned for employees under their jurisdiction with salary grades 17 and below, regardless where the appointment is issued, copy furnished the Personnel Division for record purposes in consonance with Revenue Memorandum Order No. 23-80 dated June 6, 1980.

D. No employee is allowed to go on leave of absence without pay exceeding one (1) year otherwise he/she shall be automatically separated from the service pursuant to Section 62, MC 41, series of 1998 of the Civil Service Commission. The Regional Director shall be held responsible for employees under their jurisdiction who had exceeded their leave of absence without pay for one (1) year without necessary action taken thereon.

E. An employee who has been issued an RSO/RTAO transferring him/her to other revenue offices shall not be allowed to receive his/her salary without first securing his/her Regional Office Clearance if assigned in the Region or National Office Clearance if assigned in the National Office.

F. The HRMU shall submit list of employees with salary grades 18 and above who availed monetization of leave credits in a given year to the Personnel Division, on or before the 15th day of January of the following year for record purposes.

G. Payment of salary of an employee who went on leave of absence without pay shall not be resumed unless he/she has submitted the following documents:

G.1. Report for duty duly endorsed by the Regional Director (for Regional offices) or Division Chief (for National Office);

G.2. Approved application for leave of absence together with Medical Certificate if leave applied for is sick leave;

G.3. Regional Office Clearance if assigned in the region and leave applied for exceeds 30 calendar days. In cases where leave of absence applied for is one (1) year or more, a National Office Clearance is required;

G.4. National Office Clearance in the National Office if leave applied for exceeds 30 calendar days, which shall be secured before the termination of leave of absence.

H. The salary of an employee who has not submitted his/her daily time records for two (2) months shall be suspended.

I. The daily records of attendance is subject to verification by the Compensation and Benefits Section, Personnel Division, upon authority of the Chief, Personnel Division to ensure proper compliance to this directive.

VI. REPEALING CLAUSE

All provisions of issuances, circulars and memoranda inconsistent herewith are hereby revoked.

VII. EFFECTIVITY

This Order shall take effect 15 days upon approval hereof.

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

M-1/DU:RS:MSR