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

January 7, 2016

REVENUE MEMORANDUM ORDER NO. 5-2016

TO : All Revenue Officials and Employees Concerned

SUBJECT : Amendment to Revenue Memorandum Order No. 28-2008 On The Policies, Guidelines and Procedures in Reporting, Recording and Monitoring of Attendance of Revenue Officials and Employees

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I. BACKGROUND

This Office has received reports regarding employees from the Revenue District Offices (RDOs) who are not submitting their monthly Daily Time Record (DTR) to the Administrative & Human Resource Management Division (AHRMD) of the Revenue Regional Offices within the deadline prescribed under Revenue Memorandum Order (RMO) No. 28-2008.

II. OBJECTIVES

This order aims to:

1. Amend Section 10-E of RMO No. 28-2008 to spell out the role of the Personnel Division and Administrative & Human Resource Management Division (AHRMD) in the monitoring and reporting of the non-submission of DTRs of an employee.
2. Define the role of the Internal Investigation Division (IID) and the Regional Investigation Division (RID) in investigating and determining the violation of the employee who is guilty of non-submission of Bundy Cards/DTRs.

III. AMENDMENT

Section 10-E of RMO No. 28-2008 is hereby amended to read as follows:

"E. The salary of an employee who has not submitted his/her signed bundy card/s/DTR/s for two (2) consecutive months shall be suspended.

E.1. The Personnel Division (PD)/Administrative and Human Resource Management Division (AHRMD), however, shall be responsible for finding out the reason for non-compliance of the concerned employee. A call-up letter shall be addressed to the concerned employee, copy furnished his/her Head of Office, calling his/her attention on the unsubmitted bundy card/s/DTR/s.

E.2. The employee shall submit his/her answer to the PD/AHRMD thru his/her Head of Office within five days from receipt of the call-up letter with the corresponding bundy card/s/DTR/s in question.

E.3. In case the concerned employee fails to answer the call-up letter, the Head of Office shall make a report of such fact to the PD/AHRMD within ten (10) days from receipt of the call-up letter from the PD/AHRMD.

E.4. The PD/AHRMD shall act on the reply of the employee concerned within five (5) days from receipt thereof.

E.5. The PD/AHRMD shall refer the report of the Head of Office on the non-compliance of the concerned employee for appropriate investigation to the IID for employees assigned at the National Office and RID for employees assigned at the Revenue Regional Offices.

E.6. The IID/RID shall conduct a fact-finding investigation and act on the matter in accordance with their policies, rules and procedures."

IV. EFFECTIVITY

This order shall take effect immediately.

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

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