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

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FEB 15 2021
Date

REVENUE MEMORANDUM ORDER NO. 21-2021

SUBJECT: **Amending Certain Provisions of Revenue Memorandum Order (RMO) No. 1-2011 on the Implementation of Final and Executory Decisions in Administrative Cases involving BIR Officials/Employees**

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

Objectives

This Order is being issued to amend paragraphs 2 and 3, Item IV and paragraphs 3(a), (b) and (c), Item V of RMO 1-2011 on the procedures and roles and responsibility relative to the implementation of Decisions/Orders.

1. To change the name of the following offices:

    a) Legal and Inspection Group (LIG) to Legal Group (LG); and
    b) Personnel Inquiry Division (PID) to Personnel Adjudication Division (PAD)

2. To prevent confusion and determine with certainty the date when Decisions/Orders becomes executory; and

3. To implement Sections 49, 61, and 65 of the 2017 Rules of Administrative Cases in the Civil Service (2017 RACCS), to wit:

    "Section 49. Finality of Decisions. A decision rendered by the disciplining authority or CSC ROs whereby a penalty of reprimand, or suspension for not more than thirty (30) days or a fine in an amount not exceeding thirty (30) days' salary is imposed, shall not be appealable. It shall be final and executory unless a motion for reconsideration is seasonably filed. However, the respondent may file an appeal or petition for review when the issue raised is violation of due process.

    If the penalty imposed is suspension exceeding thirty (30) days, or fine in an amount exceeding thirty (30) days' salary, the decision shall be final and executory after the lapse of the reglementary period for filing a motion for reconsideration or an appeal and no such pleading has been filed."

    x x x

"Section 61. Filing. The party adversely affected by the decision may file a motion for reconsideration with the disciplining authority who rendered the same within fifteen (15) days from receipt thereof unless otherwise provided by law. However, the private complainant may file a motion for reconsideration from the decision of CSC Regional Office.

A motion for extension of time to file a motion for reconsideration is not allowed."

x x x

"Section 65. Effect of Filing. The filing of a motion for reconsideration within the reglementary period of fifteen (15) days shall stay the execution of the decision sought to be reconsidered."

Amendatory Provisions

1. The following procedures shall be amended to read as

"IV. PROCEDURE

1. xxx

*2. Within three (3) days from receipt of the decisions/orders, the **Personnel Adjudication Division (PAD)** shall serve the same, including the order of preventive suspension, to the personnel/official concerned and simultaneously furnish the Head of Office where the personnel/official concerned is assigned. The **PAD**, within three (3) days after the decisions/orders become executory, shall furnish the Personnel Division, and Security Management Division (SMD) with copies thereof to ensure their full implementation."*

3. xxx

4. xxx

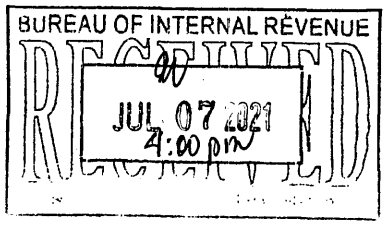
5. xxx

V. ROLES AND RESPONSIBILITIES

1. xxx

2. Office of the Deputy Commissioner – Legal Group

a. *Log the received document (decisions/orders) and **record the assigned** reference number, **or case docket number**;*



b. *Forward the received document (decisions/orders) to the **PAD** for implementation;*

c. *xxx*

d. *Approve and sign the compliance-letter prepared by the **PAD** addressed to the issuing office, body or court informing or notifying them about the BIR's implementation or execution of the decisions/orders.*

3. Personnel Adjudication Division

a. *Log the received document (decision/order) and **record the assigned reference number, or case docket number**;*

b. *Serve the decisions/orders, including the orders of preventive suspension, to the personnel/official concerned within three (3) days from receipt thereof, and simultaneously furnish the Head of Office where the personnel/official concerned is assigned;*

c. ***Furnish the Personnel Division and the Security Management Division with copies of decisions/orders through a memorandum ensuring the implementation and stating therein the date when it becomes executory, either due to non-filing of a motion for reconsideration within the reglementary period, or the approval and confirmation of a resolution denying the motion of reconsideration;***

d. ***For decisions/orders issued by the CSC, Office of the Ombudsman and other judicial, quasi-judicial and administrative bodies**, prepare a compliance-letter to be approved and signed by the Deputy Commissioner-Legal Group, informing or notifying the issuing office, body or court of the fact of the BIR's implementation of the decisions/orders; and*

e. *Submit within five (5) days from BIR's receipt of the decisions/orders, the duly signed compliance letter, together with proof of service of such decisions/orders to the personnel/official concerned, to the issuing office, body or court.*

4. Head of Office where the dismissed/suspended revenue official or employee is assigned:

a. *Receive the copy of the decisions/orders affecting the revenue employee under his/her supervision for its implementation;*

b. *Upon receipt of the copy of the **preventive suspension orders or decisions/orders with the imposable penalty of dismissal, or suspension from the service, together with the memorandum stating the date when it***

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becomes executory, immediately request the Security Management Division to revoke/suspend the system access of the concerned official/employee using BIR Form NO. 0044; and

c. *xxx*

5. Personnel Division

a. *xxx*

b. *Upon receipt of the copy of the* ***preventive suspension orders or decisions/orders with the imposable penalty of dismissal, or suspension from the service, together with the memorandum stating the date when it becomes executory****, inform the Accounting Division to permanently or temporarily stop, as the case may be, the payment of salary of the personnel/official concerned;*

c. *Immediately inform the* ***PAD*** *of such permanent or temporary stoppage of the payment of salary of the concerned official/employee;*

d. *xxx*

This Order shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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