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

October 31, 2012

REVENUE MEMORANDUM ORDER NO. 26-2012

TO : All Revenue Officials and Employees Concerned

SUBJECT : Policies and Guidelines on the Use of the Biometric Time Recording (BTR) System in Monitoring Attendance of Employees in the National Office

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I. OBJECTIVES

This Order is issued to:

1. Ensure the effective enforcement and strict observance by all revenue officials and employees of the Civil Service Laws, Rules and Regulations and the pertinent BIR revenue issuances on office attendance and punctuality;

2. Prescribe policies and guidelines on the effective implementation and monitoring of the use of the computerized Biometric Time Recording (BTR) System, and

3. Implement the use of BTR machines, in lieu of bundy card, in the recording and monitoring of attendance and to provide a fraud-free capture of the employees' time record using fingerprint.

II. POLICIES/GUIDELINES:

1. As a general rule, all officers and employees are required to render work from eight o'clock in the morning to twelve o'clock noon and from one o'clock to five o'clock in the afternoon on all days except Saturdays, Sundays and holidays.

2. All revenue personnel, ***with the exception of the Commissioner of Internal Revenue (CIR), Deputy Commissioners of Internal Revenue (DCIRs) and Assistant Commissioners of Internal Revenue (ACIRs),*** are required to register their office attendance using the BTR machines daily at prescribed periods such as :

   a) upon arrival in the morning (time in);
   b) during the 12:00 – 1:00 lunch break (break-out and break-in); and
   c) upon departure from the office (time-out) in the afternoon

3. The head of office may, in the exercise of his/her discretion, allow government employees to leave the office during office hours not for official business, but the concerned employee shall use the BTR machines to record the time he/she left the office and the time he/she returned to the office by using "break out" and "break in" respectively, and to accomplish the partial leave form (Annex C) subject to his/her approval. Such shall be charged to the employee's leave credits. However, if the partial leave is for official business, such shall not be charged against leave credits but still required to accomplish the partial leave form.

4. Employees whose duty requires them to leave the office and work "in the field" all day shall be required to register their attendance upon arrival in the Office in the morning using the BTR machines, register in the Logbook of Daily Record of Attendance and accomplish the Daily Time and Log Sheet (Annex B) pursuant to RMO No. 21-2011. Anyone who fails to register their time of arrival in the BTR machine on the pretext that the employee reports directly to his/her field assignment shall be marked absent on that particular day.

5. The following officials or employees shall not be required to use the BTR machines under the following circumstances subject to compliance with certain documentary requirements.

    i. Revenue Officers/employees required to proceed to a work assignment outside the office, pursuant to a Mission Order/memorandum ordering such, shall accomplish the Daily Time and Log Sheet.
    ii. Lawyers required to attend court hearings shall submit a Certificate of Appearance duly issued by the court and accomplish the Daily Time and Log Sheet per RMO No. 21-2011.
    iii. Employees required to appear in other government offices on official business shall submit a Certificate of Appearance issued by the government office and Revenue Special Order (RSO) or Notice of Meeting. However, if a Certificate of Appearance is impracticable, a Certificate of Attendance duly executed by the attendee and attested to by the Head of Office (Annex D) may suffice.
    iv. Officials/employees who are issued a Revenue Special Order (RSO) to attend seminars/trainings/meetings shall submit a Certificate of Appearance/ Attendance and RSO.
    v. Employees required to submit and/or obtain reports/documents to/from other government offices shall submit an approved partial leave form.
    vi. Officially designated drivers/messengers required to perform duty outside their place of assignment shall submit an approved partial leave form.

6. The following employees are exempted from the use of the BTR machines.

    i. Large Taxpayers Field Operations Division (LTFOD) Field Personnel with the appropriate RSO directing them to report to their places of assignment: a) Zone-in-Charge, b) Revenue Officer – On Premises (ROOPs)
    ii. Employees who are detailed at other offices (i.e. One Stop Shop) shall use the time recording device used/provided by DOF and register their attendance in a logbook to be validated by the Head of Office where they are reporting.

The above employees shall submit their DTRs to the Office where they are assigned at the end of each month for consolidation in the preparation of the Summary Report of Attendance (SRA).

7. The following employees may use bundy cards, in lieu of the BTR machines:
   a. Officials/employees whose finger prints cannot be scanned/read by the BTR machines as reported by the Chief, Personnel Division;
   b. Employees whose nature of work requires shifting or on rotation basis. The concerned Assistant Commissioner shall submit list of these employees, together with the proper justification, to the Personnel Division. Considering the limitation of the BTR System to reflect the actual time logs, an eight-hour work shall be reflected in the DTR as 8-12 o'clock and 1-5 o'clock as set in the BTR System. Any undertime/overtime shall be reflected accordingly.

8. Officials who are exempt to use the BTR System under Section II.2 having rendered an eight-hour work or beyond shall be reflected in the DTR as 8-12 o'clock and 1-5 o'clock as set in the BTR System.

9. The maintenance of the Logbook of Daily Record of Attendance shall still be enforced in every Office for record and validation purposes and under the responsibility of the Head of Office.

10. No changes/updates or encoding shall be made on the Daily Time Record generated thru the BTR system unless supported by documentary requirements. (Annex A). However, if updates/changes/encoding is necessary, it shall be the responsibility of respective Assistant Commissioners and Deputy Commissioners.

11. National Office officials and employees shall use the BTR machines installed at the buildings where they are assigned. Thus, employees at the National Office Building shall use only the BTR machines in the NOB and National Training Center, while employees assigned at the Revenue Computer Center (RCC) and Data Processing Center (DPC) shall use the BTR machines installed at RCC and DPC, respectively.

12. All issues regarding the BTR system shall be reported to Help Desk for resolution and for documentation purposes.

13. To ensure that actual time logs are reflected in the BTR System, a Job Aid prescribing procedures to be followed by the responsible officials shall be issued.

14. The Regional Offices shall continue to observe and comply with RMO No. 21-2011 as amended by RMO No. 15-2012 and other applicable issuances.

III. ROLES & RESPONSIBILITIES

- **Personnel Division**

  a. Enroll/register officials/employees in the BTR system.

b. Generate the DTR of all officials/employees based on the raw data of the time logs in the BTR System and e-mail the same to the Head of each Office not later than the second (2nd) working day of the following month;

c. Generate final DTRs of the officials/employees together with the SRA of each Office upon receipt of the notification from the ACIR/DCIR/CIR of the completion of updating in the system;

d. Transmit through e-mail the generated DTRs and SRAs to each Office for printing and signature two (2) days after the receipt of the notification from the Head of Office;

e. Receive duly signed DTRs and SRA of each Office with all the required attachments for posting in the leave card and other necessary action; and,

f. Submit a list of employees who are transferred or separated from the service to the Systems Support Division.

- **Head of Office /Chief of Staff for Office of DCIR/CIR**

a. Review the generated DTR and validate the entries;

b. If updating/encoding is necessary, collate all supporting documentary requirements and forward to concerned ACIR/DCIR/CIR;

c. Print the final/updated DTRs and SRA received from PD for signature of concerned employees; and,

d. Submit duly signed DTRs and SRA to PD on or before the 10th day of the following month with all the necessary attachments.

- **ACIR/DCIR/CIR**

a. Update the record of each employee in their jurisdiction by editing the **status** of the time logs and encoding the correct information in the BTR System, when necessary;

b. Encode the DTR of officials/employees who are exempted from the use of the BTR machine in the System based on the documentary requirements provided under Annex A;

c. Encode information/data, when necessary, as provided for in instances under Annex A;

d. Inform, thru e-mail, the designated processor of the Personnel Division of the completion of the updating and encoding of the DTRs in the System; and,

e. Return documentary requirements to the Head of Office to be forwarded to the Personnel Division together with the signed DTRs and SRAs.

- **Systems Development Division**

  a. Prepare Job Aid prescribing procedures to be followed in the use of the BTR System; and,

  b. Provide support in the resolution of issues.

- **System Support Division**

  a. Consolidate and synchronize fingerprints and personnel information of newly enrolled employees in the BTR System and BTR machines;

  b. Ensure that the automatic uploading of time logs from BTR machines to the server is successful;

  c. Coordinate with the concerned offices for the resolution of issues and provide feedback to users or employees;

  d. Back-up system database;

  e. Delete from the BTR machines separated/transferred officials/employees reported by PD; and,

  f. Assign roles and grant/revoke corresponding access to users.

- **Help Desk**

  a. Receive and log the issues that will be raised by the users or employees; and,

  b. Inform concerned offices responsible for the resolution of the issues.

- **Security Management Division**

  a. Process system access rights and privileges of authorized BIR personnel in accordance with approved Security and Access Matrix for BTR System;

  b. Process revocation of system access rights and privileges granted to BIR personnel due to the following:
     - Retirement/resignation
     - Transfer of place of assignment
     - Dormant account
     - Administrative cases

  c. Monitor compliance on BIR information security policy and standards relative to the BTR System; and,

d. Conduct audit trail/investigation as required and submit the result/report of investigation to Internal Security Division and Inspection Service for appropriate action.

- **General Services Division**

a. Ensure that all BTR machines are operational;

b. Ensure that BTR machines have provisions of continuous electrical power supply;

c. Ensure that the time and date in the BTR machines and bundy clocks are synchronized; and,

d. Report to Help Desk BTR machine/s found to be defective.

IV. PENALTIES

Non-compliance of this Revenue Memorandum Order shall be a ground for administrative disciplinary action in accordance with CSC Laws, Rules and Regulations.

V. REPEALING CLAUSE

All revenue issuances or portions thereof which are inconsistent herewith are hereby repealed, modified or amended accordingly.

VI. EFFECTIVITY

This Order shall take effect immediately

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

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