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

June 15, 2008

REVENUE MEMORANDUM ORDER NO. 28-2008

SUBJECT : POLICIES, GUIDELINES AND PROCEDURES IN REPORTING, RECORDING, AND MONITORING ATTENDANCE OF REVENUE OFFICIALS AND EMPLOYEES

TO : ALL REVENUE OFFICIALS AND EMPLOYEES

A. BACKGROUND

In order to improve efficiency and the quality of service to the taxpaying public, it is imperative that the prescribed office hours be strictly observed. Relative thereto, and in reiteration of previous revenue memoranda and issuances, as well as Civil Service Laws and Rules on the matter, all revenue officials and employees are hereby reminded to abide by them.

B. OBJECTIVES

This Order is issued to:

1. Monitor compliance to laws and regulations on punctuality and office attendance efficiently and effectively; and

2. Achieve uniformity and correctness in reporting, recording, and monitoring of leave credits of BIR Personnel.

C. GUIDELINES AND PROCEDURES

The following guidelines and procedures relative to the reporting, recording, and monitoring of attendance of all officials and employees shall be observed:

1. All Offices shall maintain a logbook of Daily Record of Attendance;

2. All revenue personnel, with the exception of the Commissioner (CIR), Deputy Commissioners (DCIRs), Assistant Commissioners (ACIRs), Head Revenue Executive Assistants (HREAs), Regional Directors, Assistant Regional Directors, Division Chiefs, Assistant Division Chiefs, Revenue District Officers and Assistant Revenue District Officers, are required to **personally** punch in their respective Bundy Cards (Provincial Form No. 185) at the prescribed time-

in and time-out periods. Such Bundy Cards shall be signed by the employee and their immediate supervisor at the end of each month;

3. Employees whose duty require them to leave the office and work in the field all day shall likewise be required to use the Bundy Card in the morning and register in the logbook of Daily Record of Attendance before leaving the office;

4. All entries indicated in their respective Bundy Cards shall be reflected in the Daily Record of Attendance of each Office; and

5. The CIR, DCIRs, ACIRs, HREAs, Regional Directors, Assistant Regional Directors, Division Chiefs, Assistant Division Chiefs, Revenue District Officers and Assistant Revenue District Officers shall accomplish the Daily Time Record (DTR), CSC Form No. 48, for reporting and monitoring purposes.

6. SIGNATORIES FOR THE DTRs of the following:

NATIONAL OFFICE OFFICIALS:

Technical Assistants and Staff of the Office of the CIR/DCIRs	Chief of Staff of the concerned Office
Assistant Division Chiefs	Chief of the concerned Division
Division Chiefs/ Technical Assistants / HREAs	ACIR of the concerned Service
ACIRs	DCIR of the concerned Group (duly initialed by the HREA/ACIR – Human Resource Development Service (HRDS)
DCIRs	CIR (duly initialed by the HREA/ACIR - HRDS)
Chief of Staff of the Office of the CIR	CIR

REGIONAL OFFICE OFFICIALS:

Assistant Division Chiefs / Assistant Revenue District Officers (ARDOs)	Concerned Division Chief / Concerned Revenue District Officer (RDO)
Technical Assistants, Office of the Assistant Regional Director	Concerned Assistant Regional Director

Division Chiefs / RDOs / Assistant Regional Directors / Technical Assistants, Office of the Regional Director	Concerned Regional Director
Regional Directors	Deputy Commissioner Operations Group (duly initialed by the Head, Human Resource Management Unit (HRMU) and HREA/ACIR, HRDS

7. DTRs and Application for Leave of the Regional Directors shall be initialed by the Head, HRMU before forwarding the same to HRDS for initial of the HREA/ACIR and to the Office of the DCIR, Operations Group, for signature.

8. SUMMARY REPORT OF ATTENDANCE (SRA)

The SRA (please see attached sample in Annex A), shall reflect in summary the monthly attendance of all BIR personnel with their family names alphabetically arranged and with the initials of the timekeeper of each Office on all of its pages, before submitting the same to the Personnel Division (PD), Attention: Compensation and Benefits Section (CBS) for National Office employees and to the Head, HRMU for Regional Office employees. It shall contain the absences and tardiness/under-times incurred by the BIR personnel as reflected in the entries of the Bundy Card/DTR of each employee/official for transposition in their respective leave card.

A. The SRA shall indicate the following information:

1. Whether or not the employee has submitted his/her bundy card/DTR;

2. Disapproved Application for Forced Leave duly signed by authorized signatory noted at the bottom of the SRA for record purposes;

3. Availment of Study Leave/CSC scholarships/Rehabilitation Leave indicated opposite the employee's name with specific period covered;

4. For employees with Preventive Suspension, the period covered by the preventive suspension shall also be indicated opposite the employee's name;

5. Previous place of assignment and date of report for duty of personnel who transferred with the RTAO number opposite the name of the employee concerned;

6. Date of report for duty of newly hired employees;

7. Maiden name of female employees who contracted marriage;

8. Employees who went AWOL;

9. Employees who were separated from the Service indicating the specific date of separation; and

10. Employees who availed of Maternity Leave and who are on Vacation/Sick Leave must also be noted opposite the employee's name indicating the period of availment.

B. The following codes in the preparation of the SRA shall be indicated opposite the names of each employee, to wit:

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**^{x} - M with x above means maternity leave with application

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

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

9. **RL** - Rehabilitation Leave

10. **FL**^{x} - F with x above means on forced leave with application

11. **DFL**^{x} - F with x above means disapproved Forced Leave with application

12. **A** - Absence without application

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

14. **4** - Solid number indicates number of hours tardy/undertime

15. **20/** - Figure on top of slanting line indicates number of minutes tardy/under-time

16. **AWM** - Absent the whole month or AWOL

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

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

19. **PL** - Paternity Leave (RA 8187)

20. **SPL** - Solo Parent Leave (RA 8972)
(Note: See example on attached form Annex A)

C. Custody and Submission of the SRA

1. The SRA of all employees in the National Office, duly signed by the Head of Office shall be submitted to the PD, Attention: CBS on or before the 10th day of the following month together with the bundy cards/DTR as attachment thereof and for reference of the Resident Auditor at any given time;

2. In the Regional Offices, the SRA, duly signed by the Head of Office shall be submitted to the Head, HRMU for recording, monitoring and transposition to the employee's leave card, together with the bundy cards/DTR of all employees in their respective Offices as attachment thereof;

3. Upon transposition, the HRMU shall submit the same to the PD, Attention: CBS on or before the 15th day of the following month together with the DTR of the Regional Director as attachment thereof. The bundy cards/DTRs of the rest of the employees shall remain in the custody of the HRMU for presentation to the Auditor at any given time; and

4. Supplemental SRA for employees who were not able to submit the same on time shall be submitted to the PD, Attention: CBS within two (2) weeks after submission of the SRA.

D. Head of Special Projects with corresponding RSO like DOF, One Stop Shop, shall sign the DTR of employee concerned and submit the same to the mother unit of the employee for inclusion in their monthly SRA.

E. Heads of Excise Tax Area Teams (EXTA 1-6) and LTDOs shall sign the DTRs of the personnel assigned thereat and submit the same to the Large Taxpayers Service for inclusion in their SRA.

F. The Head of each Office shall be liable for non-submission of the SRA on time and it shall be considered an administrative offense of VIOLATION OF REASONABLE OFFICE RULES AND REGULATIONS punishable under CSC No. 30, series of 1989.

9. CUSTODY OF APPROVED APPLICATION FOR LEAVE OF ABSENCE

A. National Office

1. Approved Application for Leave for travel abroad of all employees regardless of the number of days applied for shall be forwarded to the PD, Attention: CBS for 201 file maintenance and record purposes;

2. Approved Application for Leave regardless of the number of days applied by all employees shall be forwarded to the PD, Attention: CBS together with the National Office Clearance if leave applied for is more than thirty (30) calendar days. In case the sick leave is more than five (5) days, a Medical Certificate shall be attached for validation of the bureau physician. These documents shall be maintained in the 201 file of the employee concerned.

B. Regional Offices

1. Approved Application for Leave of the Regional Director shall be submitted to the PD, Attention: CBS as attachment to the monthly SRA and shall be maintained in the 201 file of the employee concerned;

2. Application for Vacation and Sick Leave of Absence exceeding one (1) month shall be forwarded to the Regional Director for approval together with the District / Regional Clearance or Medical Certificate if sick leave of absence is filed. Upon approval of the RD, HRMU shall forward the same to the PD Attention: CBS;

4. Approved Application for Leave regardless of the number of days applied by the Assistant Regional Director and all employees under him/her shall be forwarded and maintained in the HRMU. In case the sick leave is more than five (5) days, a Medical Certificate shall be attached for validation of the bureau physician. These documents shall be maintained in the 201 file of the employee concerned; and

5. The HRMU shall determine accurately whether or not the application 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 Regional Office concerned.

10. OTHER PROVISIONS

A. 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 Head of Office/Regional Director shall be held responsible for salary overpayment of employees under their jurisdiction who had exceeded their leave of absence without pay for one (1) year.

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

C. The HRMU shall submit to the PD, Attention: CBS on or before the 15th day of January of the following year for record purposes a report on:

1. Employees who availed Monetization of Leave Credits for the year

2. Employees who filed Disapproved Forced Leave

D. 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:

1. Report for duty duly endorsed by the concerned Regional Director (for Regional Office) or concerned Head of Office (for National Office);

2. Approved Application for Leave of absence together with Medical Certificate if sick leave applied for is more than five (5) days;

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

4. National Office Clearance if assigned in the National Office and leave applied for exceeds thirty (30) calendar days.

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

F. The Daily Record of Attendance is subject to verification by the PD, thru the CBS, upon authority of the Chief, Personnel Division to ensure proper compliance to this directive;

G. All Offices must submit a Monthly Report of Accession and Separation of Employees to PD, Attention: CBS on or before the 15th day of the following month;

H. Employees with casual services shall have their services accredited by the CSC so that their leave credits during that time can be credited/transferred to leave credits earned as a permanent employee; and

I. Certificate of Transferred Leave Credits from other government agency stating the number of vacation and sick leave balance must be submitted within one year from the employee's transfer.

VI. REPEALING CLAUSE

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

VII. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
LILIAN B. HEFTI
Commissioner of Internal Revenue

M-I