REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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RECORDS MGT. DIVISION

October 25, 2023

REVENUE MEMORANDUM ORDER NO. 35-2023

TO : ALL BIR OFFICIAL MOBILE PHONE USERS AND OTHERS CONCERNED

SUBJECT : UPDATED GUIDELINES AND PROCEDURES IN THE PAYMENT OF INDIVIDUAL CONSUMER MOBILE PHONE SUBSCRIPTION PLAN PURSUANT TO THE APPROVED RATIONALIZATION OF COMMUNICATION EXPENSE ALLOCATED FOR BIR OFFICIALS

I. RATIONALE:

The COVID-19 pandemic significantly impacted the use of mobile data in our Office. Virtual communications through conferences, meetings, trainings, seminars, were all conducted via digital platform. Thus, the demand in the internet usage of BIR Officials considerably increased. To ensure better connectivity and improved communication for all BIR Official mobile phone users, effective October 1, 2023, the Monthly Individual Consumer Mobile Phone Subscription Plan has been rationalized.

II. OBJECTIVE:

This Order is issued to provide guidelines on the monthly payment for the mobile phone subscription of the BIR Officials in the National and Regional Offices pursuant to the approved Rationalization of Communication Expense Allocated for BIR Officials.

III. GUIDELINES:

1. Effective October 1, 2023, all concerned BIR officials without existing mobile phone subscription plan may apply at any telephone company business center in an amount/plan corresponding to their designation, as follows:

Position	Amount
National Office	
Commissioner	10,000.00
Deputy Commissioner	5,000.00
Assistant Commissioner	3,500.00
Chief of Staff – Commissioner's Office	3,500.00
Secretary – Commissioner's Office	3,500.00
Executive Assistant – Commissioner's Office (1)	2,500.00
Chief of Staff, Office of the Deputy Commissioner	2,500.00
Head Revenue Executive Assistant (HREA)	2,500.00
Head – National Office Data Center (NODC)	2,000.00
Head – Revenue Data Center – Luzon 2	2,000.00
Division Chief (LTS & LTD)	1,800.00
Technical Staff – Commissioner's Office (2)	1,800.00
Technical Staff – Office of the Deputy Commissioner (1 per office)	1,800.00
Division Chief	1,800.00

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Division Chief (NODC& RDC-Luzon 2)	1,800.00
Assistant Division Chief (LTS & LTD)	1,200.00
Assistant Division Chief (Non-LT)	**1,200.00**
Assistant Division Chief (NODC & RDC-Luzon 2)	**1,200.00**
Revenue Driver, Commissioner's Office (2)	500.00
Staff, Revenue Accounting Division (2)	500.00
Regional Office	
Regional Director	2,500.00
Head – Revenue Data Center (Luzon 1, Vis & Min)	2,000.00
Assistant Regional Director	2,000.00
Revenue District Officer	1,800.00
Division Chief	1,800.00
Division Chief (RDC-Luzon 1, Vis & Min)	1,800.00
Assistant Revenue District Officer	**1,200.00**
Assistant Division Chief	**1,200.00**
Assistant Division Chief (RDC-Luzon 1, Vis & Min)	**1,200.00**

2. The concerned BIR Official shall report/update their mobile phone numbers to their respective Chiefs of AHRMD for the Regional Offices and the Chief, General Services Division (GSD) for National Office, not later than **November 15, 2023**, for proper monitoring and recording purposes. The Chief, AHRMD shall submit the complete listing of official mobile phone users in their respective Regional Offices, together with their mobile phone numbers to the Chief, GSD, not later than **November 20, 2023**.

3. The official shall personally pay his/her monthly mobile phone bill for reimbursement.

4. The concerned official shall submit a certification *(see attached Annex A)* that the amount allocated has been incurred for official purposes, on or before the 5th day of the following month to the Chief, GSD/AHRMD.

5. A Monthly Communication Expense Payroll, Disbursement Voucher and Obligation Request Status supported by the said Certification issued by the mobile phone users, shall be prepared by the GSD/AHRMD, the amount of which shall be in accordance with the monthly allocation as shown in the table above, to be credited to the individual Land Bank ATM payroll account. Only the officials who submitted the certification required will be included in the payroll. Late submission will be included in the succeeding month communication expense payroll.

IV. ROLES AND RESPONSIBILITIES:

A. NATIONAL OFFICE

1. GENERAL SERVICES DIVISION
   - 1.1 Receive Certification (Annex A) from concerned officials.
   - 1.2 Prepare and sign Obligation Request and Status (ORS), Disbursement Voucher (DV), Certification (Annex A) and Payroll Advice, in three (3) copies.
   - 1.3 Forward certified correct copy of Payroll Advice to Personnel Division (PD) in hard and soft copy with USB on or before the 10th day of the following month.
   - 1.4 Receive from PD the ATM Payroll (hard and soft copy with USB) on or before the 15th day of the following month.
   - 1.5 Forward signed ORS, DV, Certification (Annex A), Payroll advice and ATM Payroll to Budget Division.
   - 1.6 Received from FS approved List of Due and Demandable Accounts Payable-Advice to Debit Account (LDDAP-ADA) with attachments (approved ORS, DV, Certification (Annex A), Payroll Advice, ATM Payroll).
   - 1.7 Sign ADA portion of LDDAP-ADA (Part II).
   - 1.8 Prepare and sign Summary of LDDAP-ADA Issued and Invalidated ADA Entries (SLIIAE).
   - 1.9 Release to Administrative Service (SA) signed LDDAP-ADA, SLIIAE with attachments (approved ORS, DV, Certification (Annex A), Payroll Advice, sealed envelope containing the ATM Payroll in hard and soft copy with USB.

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1.10 Receive from AS approved SLIIAE and attachments.
1.11 Transmit to Land Bank of the Philippines (LBP) approved SLIIAE, LDDAP-ADA and sealed envelope.

2. BUDGET DIVISION (BD)
   2.1 Receive ORS, DV, Certification (Annex A), Payroll Advice and ATM Payroll from GSD.
   2.2 Certify availability of allotment (Box B of ORS).
   2.3 Release ORS, DV, Certification (Annex A), Payroll Advice and ATM Payroll to Accounting Division.

3. ACCOUNTING DIVISION (BD)
   3.1 Receive ORS, DV, Certification (Annex A), Payroll Advice and ATM Payroll from (BD).
   3.2 Process and sign DV (Box C), Payroll Advice and ATM Payroll.
   3.3 Release signed DV and Payroll Advice together with ORS and ATM Payroll to Finance Service (FS) for approval.
   3.4 Receive approved DV, Payroll Advice and ORS and ATM Payroll from FS.
   3.5 Seal ATM Payroll and prepare and sign Part I (certified correct) of LDDAP-ADA.
   3.6 Release to FS signed LDDAP-ADA together with the attachment.

4. FINANCE SERVICE (FS)
   4.1 Receive signed ORS, DV, Certification (Annex A), Payroll Advice and ATM Payroll.
   4.2 Review and approve claim (Box D of DV), Payroll Advice and ATM Payroll.
   4.3 Return to AD for LDDAP-ADA preparation.
   4.4 Receive signed LDDAP-ADA with attachments.
   4.5 Approved LDDAP-ADA (Part I).
   4.6 Release to GSD the approved LDDAP-ADA with attachments.

5. PERSONNEL DIVISION (PD)
   5.1 Receive from GSD certified copy of the Payroll Advice (hard and soft copy with USB) on or before the 10th day of the following month.
   5.2 Prepare ATM Payroll (in hard and soft copy with USB).
   5.3 Certify correct as to the LBP ATM account number of the BIR Officials.
   5.4 Release to GSD the ATM Payroll (hard and soft copy with USB) on or before the 15th day of the month.

6. ADMINISTRATIVE SERVICE (AS)
   6.1 Receive LDDAP-ADA, SLIIAE and attachments.
   6.2 Approved SLIIAE.
   6.3 Release approved SLIIAE, LDDAP-ADA and attachments to GSD.

B. REGIONAL OFFICE

1. ADMINISTRATIVE AND HUMAN RESOURCE MANAGEMENT DIVISION (AHRMD)
   1.1 Receive Certification (Annex A) from concerned officials.
   1.2 Prepare and sign Obligation Request and Status (ORS), Disbursement Voucher (DV), Certification (Annex A) and Payroll Advice, in three (3) copies.
   1.3 Prepare ATM Payroll in hard and soft copy.
   1.4 Forward signed ORS, DV, Certification (Annex A), Payroll Advice and ATM Payroll to Finance Division (FD) on or before the 15th day of the following month.
   1.5 Received from FD signed List of Due and Demandable Accounts Payable-Advice to Debit Account (LDDAP-ADA) with attachments (approved ORS, DV, Certification (Annex A), Payroll Advice, ATM Payroll).
   1.6 Sign ADA portion of LDDAP-ADA (Part II).
   1.7 Prepare and sign Summary of LDDAP-ADA Issued and Invalidated ADA Entries (SLIIAE).
   1.8 Release to Regional Director (RD) signed LDDAP-ADA, SLIIAE with attachments together with the sealed envelope.
   1.9 Receive from RD approved LDDAP-ADA, SLIIAE and attachments and sealed envelope.
   1.10 Transmit to Land Bank of the Philippines (LBP) approved SLIIAE, LDDAP-ADA and sealed envelope.

2. FINANCE DIVISION (FD)
   2.1 Receive ORS, DV, Certification (Annex A), Payroll Advice and ATM Payroll from AHRMD.
   2.2 Certify availability of allotment (Box B of ORS).
   2.3 Process and sign DV (Box C) and Payroll Advice.
   2.4 Release signed ORS, DV, Certification (Annex A), Payroll Advice and ATM Payroll to Assistant Regional Director
   2.5 Receive approved DV, Payroll Advice and ORS from Assistant Regional Director
   2.6 Prepare and sign Part 1 (certified correct) of LDDAP-ADA.
   2.7 Forward LDDAP-ADA together with attachments to AHRMD for preparation of SLIIAE.

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3. ASSISTANT REGIONAL DIRECTOR

   3.1 Receive LDDAP-ADA, SLIIAE and attachments.
   3.2 Approve LDDAP-ADA (Part 1) and SLIIAE.
   3.3 Release approved LDDAP-ADA, SLIIAE and attachments to AHRMD.

4. REGIONAL DIRECTOR
   4.1 Receive LDDAP-ADA, SLIIAE and attachments.
   4.2 Approve LDDAP-ADA (Part 1) and SLIIAE.
   4.3 Release approved LDDAP-ADA, SLIIAE and attachments to AHRMD.

V. REPEALING CLAUSE

This order supersedes the Unnumbered Memorandum on Guidelines and Procedures in the Payment of Individual Consumer Mobile Phone Subscription Plan of BIR Officials dated November 4, 2019.

VI. EFFECTIVITY

This order shall take effective immediately.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue
027310

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