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

March 4, 2004

REVENUE MEMORANDUM ORDER NO. 38-2004

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

SUBJECT : **Guidelines in the Implementation of Compensatory Services**

I. OBJECTIVE

This Order is issued to establish:

1. internal policy in offsetting non-attendance and/or undertimes during the prescribed regular office hours;

2. uniform procedure in offsetting services rendered by Bureau personnel during the specified special non-working days.

II. POLICY

1. Compensatory services may be availed of outside of the regular working hours, except Sundays, to offset non-attendance or undertimes during the regular office hours subject to the written approval of the head of office (Sec. 30, CSC MC No. 14, S. 1999).

2. The services rendered during the specified special non-working days may offset future leave of absences. It cannot be added to the leave credits of an employee, nor can be used to offset the equivalent absences/undertimes previously incurred by the employees.

III. PROCEDURAL GUIDELINES

Compensatory Services may now be availed of by all employees and officials of the Bureau of Internal Revenue, through observance of the following guidelines:

1. A written approval of the head of office shall first be secured. Offsetting of non-attendance or undertimes shall be done within the week.

2. Attendance shall be registered in the bundy clock with the use of the prescribed time cards and on the office's log book of attendance.

3. Pursuant to the provisions of CSC MC 14, S. 1999, all employees of the Internal Revenue may offset future leave of absences for the days they reported for work during special non-working days as indicated hereunder (8 days), and for future proclamations of similar nature:

3.1 December 26, 27 and 28, 2001	-	In observance of the Holiday Seasons, Proclamation No. 129 dated December 5, 2001
3.2 March 27, 2002	-	In observance of the Holy Week, Proclamation No. 164 dated March 13, 2002
3.3 April 16, 2003	-	In observance of the Holy Week, Proclamation No. 354 dated April 2, 2003
3.4 May 2, 2003	-	In commemoration of Labor Day, Proclamation No. 367 dated April 25, 2003
3.5 August 22, 2003	-	In commemoration of the 20th anniversary of the Assassination of Senator Benigno S. Aquino, Jr., Proclamation No. 420 dated July 9, 2003
3.6 December 26, 2003	-	In observance of the Holiday Seasons, Proclamation No. 503 dated November 19, 2003

4. An application for leave (vacation or sick) must be filed in advance, indicating the dates such leave will offset, except for sick leave on emergency cases.

5. An approval of the filed leave must be secured from the head of office.

6. The approved leave must be forwarded to the HRMU of the region and the Personnel Division in National Office, for notation in the leave card.

IV. EFFECTIVITY

This order shall take effect immediately.

(Original Signed)
GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue