REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City

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RECORDS MGT. DIVISION

REVENUE MEMORANDUM ORDER NO. 50-2022

Date : **October 12, 2022**

Subject : **Policies, Guidelines and Procedures Governing Dropping from the Rolls of Revenue Officials and Employees for Incurring Unauthorized Leave of Absences**

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

This Order is issued to prescribe the policies, guidelines, and procedures on dropping from the rolls and to preclude any detriment in the revenue service while executing appropriate procedures and due process in its implementation.

This issuance is necessary to ensure stringent observance of timely reporting of attendance and recommended actions of Bureau officials and employees.

I. DEFINITION OF TERMS

1. **Dropped from the rolls** - A non-disciplinary administrative sanction by which the name of the revenue official/employee is removed from the roster of personnel.

2. **Absent Without Official Leave (AWOL)** - it refers to the status of any revenue official/employee who absents himself/herself from work for at least thirty (30) days without approved leave of absence.

3. **Return to Work Order (RTWO)** – a written order directing an official/employee, who incurred less than thirty (30) days unauthorized absences, to return back to work.

II. POLICIES AND GUIDELINES

Pursuant to the Implementation of 2017 Rules on Administrative Cases in the Civil Service (2017 RACCS) Resolution No. 1701077 dated July 3, 2017, Rule No. 20 - Dropping from the Rolls, Section 107, Item A. Absence Without Approved Leave, the following policies and general guidelines are hereby prescribed/reiterated:

1. An official or employee who is continuously AWOL for at least thirty (30) working days may be dropped from the rolls without prior notice which shall take effect immediately.

He/she shall, however, have the right to appeal his/her separation within fifteen (15) days from receipt of the notice of separation which must be sent to his/her last known address.

2. If the number of unauthorized absences incurred is less than thirty (30) working days, a written RTWO (Annex "A") shall be served on the official or employee at his/her last known address on record. Failure on his/her part to report to work within the period stated in the order, which shall not be less than three (3) days, is a valid ground to drop him/her from the rolls.

3. If it is clear under the obtaining circumstances that the official or employee concerned, has established a scheme to circumvent the rule by incurring substantial absences though less than thirty (30) working days, three (3) times in a semester, such that a pattern is already apparent, dropping from the rolls without notice may likewise be justified.

III. PROCEDURES AND REQUIREMENTS

For the purpose of establishing due process to each revenue official/employee who incurred continuous unauthorized leave of absences for less/more than thirty (30) working days, the following procedural requirements must be prepared and observed in accordance to the afore-quoted provision:

1. All heads of offices/divisions/units/services of this Bureau, shall strictly implement the afore-quoted provisions of the CSC and report and/or recommend revenue official/employee who has been continuously absent for the indicated period of time;

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2. All heads of offices/divisions/units/services shall guarantee that a written RTWO shall be served to the revenue official/employee who incurred unauthorized leave of absences for less than thirty (30) working days at his/her last known address on record with proof of service.

   Proof of service can be through registered mail, and/or electronic-mail (e-mail) in his/her last known e-mail address on records with read receipt function action.

   The RTWO shall include a reminder/warning that failure to report back to work after thirty (30) working days shall be a ground for dropping from the rolls;

3. Subsequently, in the event that the AWOL revenue official/employee, despite the issuance of the RTWO, failed to report for work, the head of office/division/unit/service shall submit a report supported by a Certification of Absences (Annex "B") and a certified true copy of Summary Report of Attendance (SRA) to the Chief, Administrative Human Resource Management Division (AHRMD) for Regional Offices/ Chief, Personnel Division (PD) for National Office;

4. For Regional Offices, the Regional Director shall recommend and submit an indorsement letter for dropping from the rolls of the concerned revenue official/employee addressed to the Commissioner of Internal Revenue (CIR) as the appointing authority. On the other hand, for National Office, the head of office/division/unit/service shall recommend and submit a report/chronological events addressed to the CIR as the appointing authority, concurred by their respective Assistant Commissioner/Deputy Commissioner along with the other pertinent documentary requirements mentioned in item III, no.3 of this section endorsing the concerned revenue official/employee that will undergo assessment and approval of the CIR before removal from the roster of personnel of this Bureau; and

5. In relation thereto, a copy of the signed Notice of Separation (NOS) (Annex "C") shall be forwarded to the CSC by the Personnel Division, and to the concerned employee, head of office/division/service of the involved revenue official/employee thru registered mail and must be filed on his/her 201 file and be reflected to the separated database for records purposes.

IV. REPEALING CLAUSE

All other revenue issuances or portion thereof that are inconsistent with this Order are hereby repealed or amended accordingly.

V. EFFECTIVITY

This Order shall take effect immediately upon issuance.

LILIA CATRIS GUILLERMO
Commissioner of Internal Revenue

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