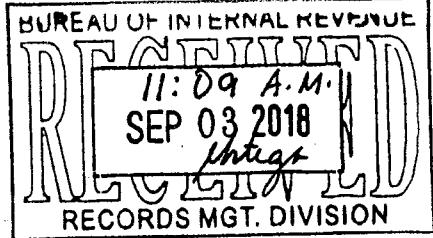




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

3007 60 226

Quezon City



July 3, 2018

REVENUE MEMORANDUM ORDER NO. 4D-2018

TO : All Internal Revenue Personnel and Others Concerned

SUBJECT : Amending Pertinent Provisions of Revenue Memorandum Order (RMO) No. 24-2017 dated September 8, 2017 Re: Guidelines and Procedures on the Use and Maintenance of the BIR Dormitory in the National and Regional Offices.

I. BACKGROUND:

The BIR has always desired to promote productivity through the development of knowledge, skills and attitude (KSA) including social, cultural, health, welfare and other activities of its officials and employees. It has established training centers as well as BIR Dormitories in BIR National/Regional Offices, where its employees can be accommodated. In order to conform with the existing accounting and auditing rules and regulations, amendatory provisions are hereto issued for a better fiscal administration of the dormitory/ies.

II. OBJECTIVES:

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2. Establish policies, guidelines and procedures in the operation, use and maintenance thereof in accordance with existing accounting and auditing rules and regulations, a Petty Cash fund shall be set-up for dormitory expenses and operations.

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III. POLICIES:

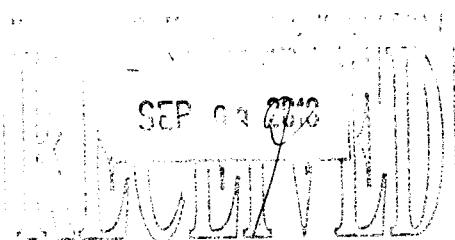
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10. The Dormitory Registration Form (DRF) (Annex A) (sequentially pre-numbered) shall be distributed as follows:

<u>Original</u>	-	Employee's copy
<u>Duplicate</u>	-	Dormitory-in-Charge's copy
<u>Triplicate</u>	-	Employee's copy (for posting on the bed)

11. The Dormitory-in-Charge (DIC) shall issue the DRF. The employee shall present the DRF to the Accounting Division/Finance Division for the issuance of Order of Payment and shall proceed to the Cashier of the General Services Division (GSD)/General Services Section (GSS) for payment thereof. DIC shall prepare the Monthly Dormitory Accommodation Report (Annex B), due on or before the end of the following month to the Accounting Division/Finance Division.

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19. An office/room shall be provided for the DIC in order to assist employees arriving after office hours/ weekends/ holidays.
20. A Petty Cash fund shall be set-up for dormitory expenses such as laundry and drinking water for dormitory occupants.

IV. GUIDELINES AND PROCEDURES:

A. REGISTRATION:

1. Upon CHECK-IN, the employee shall:

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f) Pay to:

1. Present DRF to Accounting Division/Finance Division for the issuance of Order of Payment;
2. Proceed to the Cashier of GSD/GSS for payment; and
3. Present the OR to the DIC who will photocopy the same to serve as a copy for his/her file.

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2. Upon CHECK-OUT, the employee shall:

- a) Submit to DIC the DRF-Triplicate copy together with all the linens, beddings, pillows, etc. Loss of any supply or property issued shall be on the personal account of the employee.

ITEMS	AMOUNT
Flat sheet	P200.00
Fitted sheet	P200.00
Pillow case	P 50.00
Comforter	P1,000.00
Others, specify	P

- b) Secure clearance signed by the DIC after returning all issued linens, beddings, pillows etc.
- c) Accomplish Employee Survey Form (Annex C) with the DRF, and submit to the DIC.

B. HOUSE RULES:

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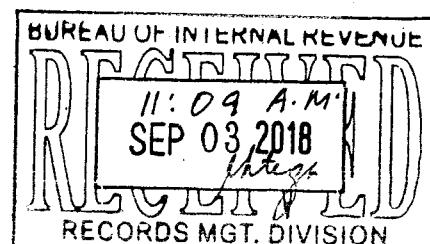
2. For employees who are arriving beyond office hours/ weekends/ holidays (where Accounting and Cashier are closed), collection shall be temporarily be handled by the DIC but must be remitted on or before 9:00 AM of the following working day.

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C. ROLES AND RESPONSIBILITIES OF OFFICES INVOLVED IN THE OPERATIONS OF THE DORMITORY (NATIONAL/ REGIONAL):

1. TRAINING DELIVERY DIVISION thru the Information and Communication Technology Section (ICTS) for NO / AHRMD for Regional Offices shall:

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- f. Submit an Annual Summary of Dormitory Accommodation Report (Annex D) on or before January 31 of the following year to the Accounting Division/ Finance Division.
 - g. DIC shall check and ensure the proper presentation of Order of Payment and Official Receipt before entry to the Dormitory.
 - h. xxx xxx xxx
 - i. The Petty Cash Fund shall be directly managed by the Chief of TDD /AHRMD for dormitory use only and timely replenishment thereof in accordance with existing accounting and auditing rules and regulations;
2. ACCOUNTING DIVISION/FINANCE DIVISION through its PROCESSING/BOOKKEEPING SECTION shall:
- a. Prepare the Order of Payment upon presentation of DRF;
 - b. Initiate the possibility of creating a revolving fund following existing issuances;
 - c. All income and expense shall be accounted properly in accordance with existing accounting and auditing rules and regulations;
 - d. Receive the Monthly and Annual Summary of Dormitory Accommodation Report from TDD/AHRMD.

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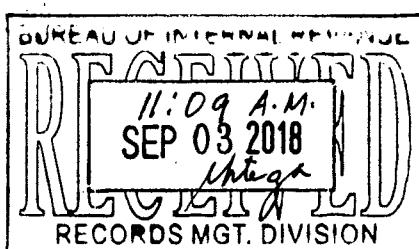
V. REPEALING CLAUSE

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

VI. EFFECTIVITY

This Order shall take effect immediately.

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caesar dulay
CAESAR R. DULAY
Commissioner of Internal Revenue
019237