

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

August 18, 2003

REVENUE MEMORANDUM ORDER NO. 27-2003

SUBJECT : Policies and Guidelines in the use and payment of Official Cellular Phone

TO : All Concerned BIR Officials

I. Objective

In order to facilitate communication for a better tax administration, the Bureau shall avail a telecommunication equipment plan on SMART GOLD GSM Subscription Plan 800.

II. General Policies and Guidelines

- A. All Cellular Phone Units shall strictly be for official use only.
- B. In case of transfer, retirement and resignation, the same shall be returned to the Chief, General Services Division/Administrative Division for re-issuance.
No direct transfer from the outgoing to the incoming officer shall be allowed.
- C. In case of loss, the assignee shall immediately report the matter to the Chief, General Services Division/Administrative Division and nearest Smart Customer Service
- D. The monthly subscription of Eight Hundred Pesos Only (P800.00) shall be paid by the Bureau. Any excess thereof shall be borne by the Assignee.
- E. All billings shall be forwarded by Smart Communications, Inc. to the following:

For National Office - Chief, General Services Division for distribution to individual Official Cellular Phone Assignees.

For Regional Office - Chief, Administrative Division.

- F. The monthly dues shall be paid within thirty (3) days from receipt of billings to avoid cut-off of services.

III. PROCEDURES/RESPONSIBILITIES

A. NATIONAL OFFICE

Assignee

- Prepare and submit Requisition and Issue Slip (RIS) to the General Services Division (GSD)
- Receive the Official Cellular Phone and return to GSD the duly signed Memorandum Receipt (MR)
- Receive photocopy of monthly billing from General Services Division.
- Prepare and sign certification that all calls/text messages are official in nature.
- Forward the certification to the General Services Division.

General Services Division

- Receive RIS from assignee
- Prepare Memorandum Receipt (MR)
- Issue the Official Cellular Phone to concerned BIR officials together with the MR for acknowledgement of the Assignee.
- Record the accountability of concerned BIR officials upon receipt of duly acknowledged MR.
- Receive monthly billings from Smart Communications, Inc.
- Check all monthly billings against the list of assignee.
- Forward photocopy of the monthly billings to concerned officials.
- Receive certification that all calls/text messages are official in nature.
- Prepare and sign Box A of Disbursement Voucher (DV).
- Forward DV with complete supporting documents to Budget Division.
- Prepare and sign check.
- Issue check to Smart Communications, Inc.
- Receive official receipt from Smart Communications, Inc.

Budget Division

- Receive disbursement voucher with complete supporting documents.
- Issue ALOBS and forward to Accounting Division.

Accounting Division

- Receive DV with ALOBS and complete supporting documents.
- Process and sign DV.
- Forward DV to Financial Administrative Service (FAS) for approval.

Financial & Administrative Service

- Approve DV for payment
- Forward DV to General Services Division for check preparation.

B. Regional Office

Assignee

- Prepare and submit Requisition and Issue Slip (RIS) to the General Services Division (GSD).
- Receive the Cellular Phone and return to GSD and duly signed Invoice Receipt for Property (IRP).
- Receive photocopy of billing from Administrative Division.
- Prepare and submit to Administrative Division certification that all calls/text messages are official in nature.

General Services Division

- Receive RIS from assignee
- Prepare Invoice Receipt Property (IR).
- Issue the Cellular Phone to concerned BIR officials together with the IRP for acknowledgement of the Assignee.
- Furnish copy of IRP to Administrative Division.

Administrative Division

- Receive copy of IRP from General Services Division.
- Prepare MR for acknowledgement of assignee based on IRP.
- Record the accountability of concerned BIR officials upon receipt of duly acknowledged MR.
- Receive monthly billings from Smart Communications, Inc.
- Check all monthly billings against the list of assignees.
- Furnish photocopy of billings to concerned officials.
- Receive certification from Assignee that all calls/text messages are official in nature.
- Prepare Disbursement Voucher.

- Sign Box A of the Disbursement Voucher on the basis of the certification submitted by the Assignee.
- Forward DV and supporting documents to Finance Division.
- Prepare and sign check.
- Issue check to Smart Communications, Inc.
- Receive official receipt from Smart Communications, Inc.

Finance Division

- Receive approved DV.
- Process DV and issue ALOBS.
- Sign DV and forward to the Office of the Regional Director/Assistant Regional Director approval.

(NOTE: For CY2003 and 2004, funds for the purpose shall be charged to National Office Allocation)

Office of the Regional Director/Assistant Regional Director

- Approved DV.
- Forward DV to Administrative Division for check preparation.

IV. EFFECTIVITY

This Revenue Memorandum Order shall take effect on September 1, 2003, the date of activation of the Subscription Plan.

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