



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

May 02, 2011

**REVENUE MEMORANDUM ORDER NO. 21-2011**

**SUBJECT : AMENDMENT TO RMO NO. 87-2010 DATED DECEMBER 9, 2010 AND RMO NO. 28-2008 DATED JUNE 15, 2008 RE: POLICIES, GUIDELINES AND PROCEDURES IN REPORTING, RECORDING AND MONITORING OF ATTENDANCE OF REVENUE OFFICIALS AND EMPLOYEES**

**TO : ALL REVENUE OFFICIALS AND EMPLOYEES**

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This Order is an amendment to RMO No. 87-2010 dated December 9, 2010 which modified the pertinent provisions of RMO No. 28-2008 dated June 15, 2008 Re: Policies, guidelines and procedures in reporting, recording and monitoring of attendance of revenue officials and employees.

Subsections 2 and 5 of Section C of RMO No. 87-2010 and Subsection 3 and 8-D of RMO No. 28-2008 shall now read as follows:

"2. All revenue personnel, are required to personally punch in their respective Bundy Cards (Provincial Form No. 185) or use the Biometric Time Recorder (BTR) if already available, at the prescribed time-in and time-out periods, with the exception of the following;

- 2.1 Commissioner of Internal Revenue (CIR)
- 2.2 Deputy Commissioner of Internal Revenue (DCIR)
- 2.3 Assistant Commissioner of Internal Revenue (ACIR) who are officially designated as Head of Service
- 2.4 Large Taxpayers Field Operations Division (LTFOD) Field Personnel (With RSO directing them to report to their place of assignment)
  - Zone-in-Charge
  - Revenue Officer-on Premise (ROOP)
  - Excise Tax Area (EXTA) Personnel

Head Revenue Executive Assistants (HREAs), Regional Directors, Chiefs of Staff (COS), Assistant Regional Directors, Revenue Data Center (RDC) Heads, Revenue District Officers (RDOs) Division Chiefs, Assistant Division Chiefs, Assistant Revenue District Officers (ARDOs) are only required to punch in their bundy cards in the morning and in the afternoon before leaving the Office;

Bundy Cards shall be signed by the employees and their immediate supervisors at the end of each month.

3. Employees whose duty require them to leave the office and work in the field all day shall likewise be required to use the Bundy Card in the morning and register in the logbook of Daily Record of Attendance and to accomplish the Daily Time and Log Sheet (Annex "A") certified correct by the Head of Office;

However, lawyers and other employees who need to attend court hearings or appear in other government offices on official business are not required to punch in their bundy cards on the specific date of the court hearing or appearance, provided that they shall submit a Certificate of Appearance duly issued by said court or government offices and to accomplish the Daily Time and Log Sheet (Annex "A") certified correct by the Head of Office;

Respective Heads of Office shall strictly monitor the employees concerned.

The same procedures and exceptions shall apply to Regional Offices using the Biometric System and in the National Office, once the Biometric System is finally determined to be fully operational.

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5. The CIR, DCIRs and ACIRs officially designated as Head of Services shall accomplish the Daily Time Record (DTR), CSC Form No. 48, for reporting and monitoring purposes. Likewise, LTFOD Field Personnel shall submit their monthly DTRs and itineraries to their respective immediate supervisors and/or EXTA Heads for recording and monitoring purposes.

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8. Summary Report of Attendance (SRA)

D. Revenue personnel assigned at the Department of Finance – One-Stop-Shop (DOF-OSS) with duly issued Revenue Special Order (RSO) shall use the time recording device used by the DOF.

This Order shall take effect immediately.

(Original Signed)

**KIM S. JACINTO-HENARES**

Commissioner of Internal Revenue