

RECORDS DISPOSITION SCHEDULE

1. Agency BUREAU OF INTERNAL REVENUE		3. Schedule No. 2		5. Page <u>1</u> of <u>18</u> pages	
2. Address BIR Agham Road, Diliman, Quezon City		4. Date Prepared February 1, 2007			
6. Item No.	7. Records Series Title and Description	8. Retention Period			9. Disposition Authority / Remark
		a. Active	b. Storage	c. Total	
	<u>ADMINISTRATIVE AND MANAGEMENT RECORDS</u>				
1	ACKNOWLEDGEMENT RECEIPTS				To be filed with appropriate record series
2	CERTIFICATES OF APPEARANCE / CLEARANCES	1 year		1 year	
3	CERTIFICATIONS	1 year		1 year	
4	CORRESPONDENCE Non - Routine Routine	2 years		2 years	To be filed with appropriate record series After acted upon
5	DELIVERY RECEIPTS	2 years		2 years	
6	DIRECTIVES / ISSUANCES Issued by or for the head of the agency documenting policies / functions / programs of the agency	P E R M A N E N T			
	Issued by or for the head of the agency reflecting routine information or instruction	2 years		2 years	After superseded
7	DIRECTORIES OF EMPLOYEES / OFFICIALS	2 years		2 years	After superseded
8	FEASIBILITY STUDIES / PLANS / PROGRAMS / PROPOSALS	P E R M A N E N T			If implemented, if not destroy 5 years from date of record

IMPORTANT: Pursuant to Section 18, Article III, RA 9470 series 2007, "No government department bureau, agency and instrumentality shall dispose of, destroy or authorize the disposal or destruction of any public records, which are in the custody or under its control except with the prior written authority of the executive director.

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		a. Active	b. Storage	c. Total	
9	GATE PASSES	6 months		6 months	To be filed with appropriate record series
10	INDORSEMENT LETTERS				
11	INQUIRIES / REQUESTS	2 years		2 years	
12	LOCATOR SLIPS	1 year		1 year	
13	LOGBOOKS Arrival and Departure of Employees Incoming / Outgoing Correspondence	2 years		2 years	
14	MAILING LISTS	1 year		1 year	Destroy after updated
15	MANUALS / STANDARD OPERATING PROCEDURES (SOP)	P E R M A N E N T			
16	MINUTES OF STAFF MEETINGS / PROCEEDINGS	2 years		2 years	
17	PERMISSION SLIPS	1 year		1 year	
18	PERMISSIONS TO ENGAGE IN BUSINESS / PRIVATE PRACTICE / TEACH	2 years		2 years	
19	PERMITS	1 year		1 year	
20	PRESS RELEASES (About or by the Agency)	P E R M A N E N T			
21	PUBLICATIONS (Records Set)	P E R M A N E N T			
22	RAFFLE PROMOTION REPORTS	2 years		2 years	
23	REORGANIZATION RECORDS	P E R M A N E N T			
24	REPORTS				
	Accomplishments				
	Annual	P E R M A N E N T			
	Monthly	2 years		2 years	
	Assessments	5 years		5 years	After incorporated in the Annual Report

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25	STRATEGIC PLANNING REPORTS OF PROGRAMS	3 years		3 years	After superseded
26	TELEGRAMS	1 year		1 year	To be filed with appropriate record series
27	TRANSMITTAL LISTS				
28	TRIP TICKETS	1 year		1 year	
29	WORK PROGRAMS	3 years		3 years	After superseded
	BUDGET RECORDS				
30	ALLOTMENT DOCUMENTS Advices of Allotment Agency Budget Matrix General Allotment Release Orders Plan of Work and Requests for Allotment Special Allotment Release Orders	3 years		3 years	
31	BUDGET ESTIMATES INCLUDING ANALYSIS SHEETS & ESTIMATES OF INCOME	3 years		3 years	
32	BUDGET ISSUANCES (Those used as authority for agency transactions)	5 years	5 years	10 years	
33	BUDGET PROPOSALS BY SERVICE	3 years		3 years	
34	BUDGETARY CEILINGS	3 years		3 years	
35	CASH ALLOCATION CEILINGS / NOTICES OF CASH ALLOCATION	3 years		3 years	
36	GENERAL APPROPRIATIONS ACTS	3 years		3 years	
37	PERFORMANCE GOALS	5 years		5 years	
38	PHYSICAL REPORTS OF OPERATIONS	3 years		3 years	
39	REQUESTS FOR OBLIGATIONS OF ALLOTMENT	3 years		3 years	

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40	SPECIAL / SUPPLEMENTAL BUDGETS	3 years		3 years	
41	WORK AND FINANCIAL PLANS	3 years		3 years	
	<u>FINANCIAL AND ACCOUNTING RECORDS</u>				
42	ABSTRACTS OF SUB - VOUCHERS	2 years		2 years	
43	ADVICES OF CHECKS ISSUED AND CANCELLED	4 years		4 years	
44	ANNUAL STATEMENTS OF ACCOUNTS PAYABLE	P E R M A N E N T			
45	AUDITOR'S CONTRACT CARDS	3 years		3 years	
46	AUTHORITIES FOR ALLOWANCES	2 years		2 years	After termination of authority
47	AUTHORIZATIONS Overtime Purchase of Equipment Transfer of Funds Travel Others	2 years		2 years	After expiration
48	BANK DEPOSITS / REMITTANCES / SLIPS	5 years	5 years	10 years	
49	BONDING DOCUMENTS Action Indemnity for Issue of Due Warrants Requests	3 years		3 years	
50	BOOKS OF FINAL ENTRY General Ledgers Subsidiary Ledgers	P E R M A N E N T			

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51	BOOKS OF ORIGINAL ENTRY General Journals Journals and Analysis of Obligation Journals of Bills Rendered Journals of Checks Issued Journals of Collections and Deposits Journals of Disbursement by Disbursing Officer		PERMANENT		
52	CASH EXAMINATION REPORTS	3 years		3 years	
53	CERTIFICATES Settlement and Balances Shortage	5 years	5 years	10 years	After settlement
54	CHECKS AND CHECKS STUBS	5 years	5 years	10 years	Provided post-audited, finally settled and not involved in any case
55	DAILY CASH REPORTS	3 years		3 years	
56	EXPENSE LEDGERS		PERMANENT		
57	FINANCIAL STATEMENTS Balance Sheets Statements of Cash Flow Statements of Operation/Income & Expenses		PERMANENT		
58	INDICES OF PAYMENTS Creditors Employees Sundry payments by Warrants	5 years 10 years	5 years	5 years 15 years	After retirement/separation
59	JOURNALS OF WARRANT/CHECKS ISSUED	5 years	5 years	10 years	
60	LISTS OF REMITTANCES Loans Premiums		PERMANENT		
61	MONTHLY REPORTS OF ACCOUNTABILITY FOR ACCOUNTABLE FORMS	3 years		3 years	After cash had been examined

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62	MONTHLY REPORTS OF INCOME	5 years	5 years	10 years	After settlement Provided post-audited, finally settled and not involved in any case After settlement Provided post-audited, finally settled and not involved in any case Provided copy is filed with the personnel folder (201)
63	MONTHLY SETTLEMENTS OF MONTHLY SUBSIDIARY LEDGER BALANCE	2 years		2 years	
64	NOTICES Disallowances Suspension	3 years		3 years	
65	OFFICIAL CASH BOOKS	P E R M A N E N T			
66	OFFICIAL RECEIPTS	5 years	5 years	10 years	
67	ORDERS OF PAYMENTS	5 years	5 years	10 years	
68	PAYROLLS	5 years	5 years	10 years	
69	REGISTRY BOOKS OF CHECKS RELEASED	P E R M A N E N T			
70	RELIEFS FROM ACCOUNTABILITY Decisions Requests	5 years	5 years	10 years	
71	REMITTANCE ADVICES	5 years	5 years	10 years	After termination/settlement of the case
72	REPORTS Accountabilities Overdraft and Misuse of Trust Fund Reports of Collecting & Disbursing Officers Reports of Checks Issued and Cancelled Reports of Collections & Deposits Reports of Disbursements	2 years 5 years 5 years	5 years 5 years	2 years 10 years 10 years	
73	SCHEDULES OF ACCOUNT RECEIVABLES	3 years		3 years	

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74	STATEMENTS Profit and Loss Statements Quarterly Statements of Charges to Accounts Payable Reconciliation Statements Statement of Accounts Current Payable Receivables	PERMANENT 5 years 5 years 3 years 5 years	PERMANENT 5 years 5 years 5 years 5 years	10 years 10 years 3 years 10 years	
75	SUMMARIES OF UNLIQUIDATED OBLIGATIONS AND ACCOUNTS PAYABLE	5 years	5 years	10 years	
76	SUNDRY PAYMENTS	5 years	5 years	10 years	
77	TREASURY CHECKING ACCOUNTS OF AGENCY (BIR)	5 years	5 years	10 years	
78	TREASURY DRAFTS	5 years	5 years	10 years	Provided post-audited, finally settled and not involved in any case
79	TREASURY WARRANTS	5 years	5 years	10 years	Provided post-audited, finally settled and not involved in any case
80	TRIAL BALANCES AND SUPPORTING SCHEDULES Cumulative result of Operation - Unappropriated	PERMANENT			
	Final Annual Trial Balance	5 years	5 years	10 years	After Annual Financial Report had been published
	Accounting's Copy	PERMANENT			
	Auditor's Copy	5 years	5 years	10 years	After Annual Financial Report had been published
	Regional Office Copy	5 years		2 years	After consolidated into Annual Financial Report
	Monthly / Quarterly Trial Balance	2 years			
	Preliminary Trial Balance				
	Accounting's Copy	5 years	5 years	10 years	After Annual Financial Report had been published
	Auditor's Copy	PERMANENT			
	Regional Office Copy	5 years	5 years	10 years	After Annual Financial Report had been published
81	VOUCHERS, INCLUDING BILLS, INVOICES AND OTHER SUPPORTING DOCUMENTS	5 years	5 years	10 years	Provided post-audited, finally settled and not involved in any case.
	Disbursements				For COA & Accounting office / Department / Division / Section /
	Journals				Unit copies. All other copies destroy after 1 year.
	Reimbursement Expense Receipts				
	Traveling Expenses				

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82	WARRANT REGISTERS / WARRANT CONTROL REGISTERS	P E R M A N E N T			
	LEGAL RECORDS				
83	ADMINISTRATIVE CASES	5 years	10 years	15 years	After compulsory retirement / death
84	AFFIDAVITS	1 year		1 year	After purpose had been served
85	COMPLAINTS / PROTESTS	5 years		5 years	After final settlement
86	CONTRACTS	5 years	5 years	10 years	After termination/renewal
87	MEMORANDA OF AGREEMENT / UNDERSTANDING	P E R M A N E N T			
88	SUBPOENAS Ad Testificandum Duces Tecum	3 years		3 years	To be filed with appropriate case
	PERSONNEL RECORDS				
89	ACCEPTANCE OF RESIGNATION	10 years	5 years	15 years	After separation/retirement/death
90	APPLICATIONS Employment Leave of Absence and supporting documents Relief of Accountability Retirement/Resignation	1 year 1 year 5 years 1 year		1 year 1 year 5 years 1 year	After absences / tardiness had been recorded in the leave cards After separation/retirement/death
91	APPROVALS FOR RETIREMENT	5 years	10 years	15 years	After separation/retirement/death
92	AUTHORITIES / REQUESTS TO CREATE OR FILL VACANT POSITIONS	2 years		2 years	After vacant position had been filled up
93	CERTIFICATES OF EMPLOYMENT	1 year		1 year	After superseded
94	DAILY TIME RECORDS	1 year		1 year	After data had been posted in leave cards and post audited

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95	EMPLOYEE INTERVIEW RECORDS	1 year		1 year	
96	JOB ORDER CONTRACTS	1 year		1 year	After termination
97	LEAVE CREDIT CARDS	10 years	5 years	15 years	After separation/retirement/death
98	LISTS OF PROMOTABLE PERSONNEL	1 year		1 year	After superseded / updated
99	MEDICAL CERTIFICATES IN SUPPORT OF ABSENCE ON ACCOUNT OF ILLNESS / MATERNITY	3 years		3 years	After absences had been recorded in leave cards
100	MEMBERSHIP FILES GSIS Pag-Ibig Philhealth	10 years	5 years	15 years	After separation/retirement/death
101	MERIT PROMOTION PLANS	1 year		1 year	After superseded
102	PERFORMANCE APPRAISAL / EVALUATION / RATING FILES	1 year		1 year	
103	PERSONAL DATA SHEETS (CURRICULUM VITAE / RESUME)	1 year		1 year	
104	PERSONNEL FOLDERS (201 FILES) Appointments Awards Benefit / Gratuity / Incentives Certificates of Rural Service Change of Marital Status / Name Clearances (latest) Compulsory Retirement / Death Designation / Detail / Delegation of Authority Examiners Record Cards Oath of Office Personal Data Sheets (latest) Position Descriptions Reinstatements Service Records (updated)	10 years	5 years	15 years	After separation/retirement/death