

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City

November 29, 2007

**REVENUE MEMORANDUM CIRCULAR NO. 9-2008**

**SUBJECT:** Publishing the Full Text of Circular Letter No. 2007-10, Entitled Guidelines on the Transfer of Funds to Pay the Compensation of Affected Personnel Who Opted to be Placed to Other Government Agencies Pursuant to the Rationalization Program

**TO :** All Internal Revenue Officials , Employees and Others Concerned

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For the information and guidance of all internal revenue officials, employees and others concerned, quoted hereunder is the full text of Circular Letter No. 2007-10 dated September 12, 2007 issued by the Secretary of the Department of Budget and Management:

**CIRCULAR LETTER**

**No. 2007-10**  
September 12, 2007

**TO :** HEADS OF DEPARTMENTS AND AGENCIES OF THE EXECUTIVE BRANCH, INCLUDING GOVERNMENT-OWNED AND/OR - CONTROLLED CORPORATIONS (GOCCs), GOVERNMENT FINANCIAL INSTITUTIONS (GFIs), AND ALL OTHERS CONCERNED

**SUBJECT :** GUIDELINES ON THE TRANSFER OF FUNDS TO PAY THE COMPENSATION OF AFFECTED PERSONNEL WHO OPTED TO BE PLACED TO OTHER GOVERNMENT AGENCIES PURSUANT TO THE RATIONALIZATION PROGRAM

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**1.0 Purpose**

This Circular Letter is being issued to provide the guidelines to be followed by departments/agencies concerned with regard to the proper timing to discontinue or commence the payment of the salaries and other compensation of the transferred personnel.

## **2.0 Policies and Guidelines**

Hereunder are the guidelines on the matter:

- 2.1 Departments/agencies, whose affected personnel were placed by the Civil Service Commission, should immediately give the Department of Budget and Management (DBM) a copy of the Transfer Order to facilitate the preparation and issuance of the Notice of Organization, Staffing and Compensation Action (NOSCA), and the necessary Special Allotment Release Order (SARO) and Notice of Cash Allocation (NCA) for the Personal Services requirements of the transferred personnel.
- 2.2 Upon issuance by the DBM of the necessary NOSCA, SARO and NCA, the recipient agency/ies shall confirm with the DBM its/their receipt of the same.
- 2.3 In the same manner, the recipient agency/ies shall coordinate with the DBM on the appropriate time period that it/they would assume responsibility over the payment of the compensation of the transferred personnel.
- 2.4 Thereafter, the recipient agency/ies shall commence the payment of the salaries and other compensation of the transferred personnel following the herein schedule:
  - If an agency receives the NCA during the first fifteen (15) days of the month, it could start the payment of the compensation at the start of the following month; or
  - If an agency receives the NCA on the second half of the month, it could start the payment of the compensation on the 16<sup>th</sup> day of the coming month.
- 2.5 Relatedly, the mother agency shall coordinate with the DBM on the proper time that it could already discontinue the payment of the compensation of the transferred personnel and the same is assumed by the recipient agency/ies.

## **3.0 Responsibility Clause**

It shall be the responsibility of the Department Secretaries and equivalent Agency Heads to strictly implement the provisions of this Circular Letter.

## **4.0 Applicability Clause**

The provisions of this Circular Letter shall be applicable until revoked.

## **5.0 Effectivity**

This Circular shall take effect immediately.

(SIGNED)  
**ROLANDO G. ANDAYA, JR.**  
Secretary"

All revenue officials and employees are enjoined to give this Circular as wide a publicity as possible.

(Original Signed)  
**LILIAN B. HEFTI**  
Commissioner of Internal Revenue