

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

September 16, 2011

REVENUE MEMORANDUM ORDER NO. 38-2011

To : All Internal Revenue Officials and Employees Concerned

Subject : Guidelines and Procedures in the Implementation and Compliance with Issued Revenue Travel Assignment Orders (RTAOs)/Revenue Special Orders (RSOs) covering Transfer/ Reassignment of Personnel

I. OBJECTIVES

This Order is issued to:

1. Provide guidelines and procedures in the implementation and compliance with issued RTAOs/RSOs;
2. Effectively monitor compliance with RTAOs/RSOs issued and strictly impose sanctions for their non-compliance thereto; and
3. Define roles and responsibilities of revenue personnel to be transferred, as well as various offices affected thereof.

II. DEFINITION OF TERMS – For purposes of this RMO, the following terms shall have the following meaning:

1. **Revenue Travel Assignment Order (RTAO)** - This Order direct a revenue personnel to be transferred or reassigned to specific functions in a specific office and is issued by the Commissioner of Internal Revenue (CIR) pursuant to Section 17 of the National Internal Revenue Code.
2. **Revenue Special Order (RSO)** - this refers to an order of the CIR assigning an internal revenue officer/employee to special duties which are temporary in nature or for a definite period of time, not exceeding one (1) year. This may include transfers of revenue officers involved in excise tax functions, i.e. Revenue Officers On-Premise (ROOPs).

3. **Transmittal Letter** - This refers to a letter addressed to the Head of Office requiring him/her to personally serve the RTAO/RSO to the revenue officer/employee referred to therein and also to have it acknowledged by the subject revenue personnel (Annex A)
4. **Proof of Service/Acknowledgment Receipt** - This refers to the portion of the transmittal letter which bears the signatures of the Head of Office and the subject revenue personnel with the dates of service and acknowledgement, respectively, by both parties.
5. **Modes of Service of RTAO/RSO** - The RTAO/RSO shall be served personally by the Head of Office to the revenue personnel to be transferred. However, if personal service of the Order cannot be effected, e.g. when the affected personnel is on authorized leave of absence, said Order shall be served thru substituted service, by registered mail at his/her address appearing on the 201 file or at his/her last known written address.
6. **Office Clearance** - A document certifying that a revenue personnel to be transferred is cleared of all money and property accountabilities with the office where he/she is currently assigned, and is required to be submitted before he/she can be accepted by the Head of the Office where the person will be transferred.
7. **Report for Duty per RTAO/RSO** - A document to be accomplished by the revenue personnel to be transferred informing the Head of Office where he/she will be reporting for duty in compliance with RTAO/RSO, indicating the date of reporting, RTAO/RSO number and date of issuance (Annex B).

III. POLICIES

1. Revenue personnel shall strictly comply with RTAO/RSO issued and duly received. Any request for deferment/reconsideration shall be subject to the approval by the Commissioner of Internal Revenue.
2. The Personnel Division (PD) shall immediately implement the transfer of salary of the revenue personnel with RTAO, upon receipt of the copy of the Order from the Records Management Division (RMD).
3. Revenue Personnel who have been issued RTAO/RSO shall turn-over all accountabilities, then secure and accomplish the appropriate Office Clearance, i.e. National Office Clearance (NOC) "Annex C.1"/Regional Office Clearance (ROC) "Annex C.2"/District Office Clearance (DOC) "Annex C.3", in accordance with existing issuances and report for duty at their new assignments, within fifteen (15) working days from the date the Order was officially served.

4. Heads of Offices shall not accept/allow revenue personnel to report for duty without prior submission of the duly accomplished Office Clearance pursuant to Section 31, (2) of the Revised Code of Conduct (Revenue Memorandum Order No. 53-2010 dated June 11, 2010).
5. The Administrative Officers (AOs) of the respective offices where the revenue personnel is transferring from or reporting to, shall be responsible in ensuring that the provisions of this RMO are complied with.
6. RMD shall not be allowed to disseminate/distribute copies of RTAOs/RSOs to other offices without authority.
7. Every revenue personnel to be transferred shall submit the following mandatory requirements to PD for National Office (NO) employees, or the Human Resource Management Unit (HRMU) concerned for Regional/District employees:
 - i. Transmittal letter bearing Proof of Service/Acknowledgment Receipt ;
 - ii. Report for Duty ; and
 - iii. Office Clearance - NOC/ROC/DOC
8. Appropriate sanctions shall be imposed for any violation of the provisions of this RMO (Annex D).

IV. PROCEDURES

A. NUMBERING AND RELEASE OF RTAOs/RSOs

1. Office of the Deputy Commissioner for Resource Management Group

- Forward the RTAOs/RSOs signed by the Commissioner within twenty four (24) hours to RMD for numbering;

2. Records and Management Division (RMD)

- Receive and assign a number to the RTAOs/RSOs within twenty four (24) hours; and
- Furnish the following offices within twenty four (24) hours with a copy of numbered RTAOs/RSOs:
 1. Office of the Commissioner (OCIR) - file copy
 2. Office of the Deputy Commissioner - Resource Management Group (ODCIR-RMG) - file copy
 3. Office of the Assistant Commissioner - Human Resource Development Service (OACIR-HRDS) - file copy

4. Personnel Division (PD)
5. Corporate Communications Division (CCD)

3. Personnel Division (PD)

- Prepare and release the signed transmittal letter, together with the numbered RTAO/RSO, to the offices concerned, directing service of the Order to the affected revenue personnel within five (5) working days from receipt; and
- Effect the transfer of payroll of affected revenue personnel to NO/Revenue Region (RR), as the case maybe, where they will be transferred to, within five (5) working days from receipt.

4. General Services Division (GSD)

- Release documents received from PD to the concerned RRs through messengerial or registered/express delivery mail, within three (3) working days from receipt of such documents.

5. Human Resource Management Units (HRMUs)

- Forward RTAOs/RSOs and transmittal letters to each office, for service to affected revenue personnel within three (3) working days from receipt of the Order and transmittal letter. However, if the office concerned is located in a far-flung area that is a considerable distance from the Regional Office, service of the above-mentioned documents shall be made through substituted service.

B. MONITORING OF COMPLIANCE WITH RTAOs/RSOs

1. Personnel Division (PD)

- Monitor the compliance by affected revenue personnel relative to the submission of the three (3) mandatory requirements on RTAOs/RSOs issued;
- Monitor the HRMUs' submission of the Monthly Compliance Report on RTAOs/RSOs Issued (Annex E); and
- Submit to the Inspection Service the Monthly Report on Non-compliance with RTAOs/RSOs both from the NO and RRs (Annex F).

2. Human Resource Management Units (HRMUs)

- Monitor compliance by subject revenue personnel at the Regions relative to the submission of the three (3) mandatory requirements on RTAOs/RSOs issued. Upon receipt thereof, the said documents shall be forwarded immediately to PD, within five (5) working days, for monitoring and records purposes.
- Submit to PD every 10th day of the following month the Monthly Compliance Report on RTAOs/RSOs Issued; and
- Ensure the official transmittal to PD/other RRs of the 201 file, including the Certification of Leave Credits, of the revenue personnel within one (1) month from the date of receipt of the Order.

3. Head of Office

- Personally serve the TRAOs/RSOs immediately to subject revenue personnel and ensure that the Proof of Service and Acknowledgement Receipt portion of the transmittal letter are duly signed;
- In case of refusal of the subject revenue personnel to acknowledge the receipt of the Order, it shall be the duty of the Head of Office to tender the same to the revenue personnel concerned and give him/her a copy thereof, in the presence of another employee as witness. The Head of Office shall make the necessary notation on the transmittal letter that said employee refuses to receive/acknowledge it; and
- Forward the transmittal letter to PD/HRMU.

4. Revenue Personnel with RTAO/RSO

- Upon receipt of the Order, the revenue personnel shall:
 - 1) Acknowledge receipt by signing in the corresponding portion of the transmittal letter;
 - 2) Turnover all accountabilities such as office equipments, tax dockets, accountable forms, etc. to the concerned Administrative Head or Head of Office;

- 3) Process his/her Office Clearance and report to his/her new place of assignment within fifteen (15) working days; and
- 4) Submit the above-mentioned three (3) mandatory requirements to PD for NO employees/HRMU for RR employees to effect their transfer.

V. REPEALING CLAUSE

All other provisions of issuances, circulars and memoranda inconsistent herewith are hereby repealed, amended or modified accordingly.

VI. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

M-1