

REPUBLIKA NG PILIPINAS
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

7 March 2002

REVENUE MEMORANDUM ORDER No. 6-2002

TO: All Revenue Officials and Employees

SUBJECT: Administrative Sanctions for Non-Attendance at the Weekly Flag Ceremony

I. BACKGROUND AND OBJECTIVES

Attendance at the Flag Ceremony is a manifestation of national unity and patriotism. Moreover, our attendance at the Flag Ceremony every Monday is mandatory, and an integral part of the prescribed regulation on conduct and discipline that must be observed by all public servants.

This Order is therefore being implemented to:

1. Emphasize the importance of attending the Weekly Flag Ceremony; and
2. Establish the administrative sanctions to be imposed for habitual non-attendance at the Flag Ceremony.

II. POLICIES AND GUIDELINES

The following policies and guidelines shall be observed in the implementation of this Order:

1. All revenue officials and employees are required to attend the Weekly Flag Ceremony, which shall be held simultaneously every Monday, at 8:00 in the morning, at the National Office and all Bureau offices.
2. The Personnel Division at the National Office, the Human Resource Management Units at the Regional Office, and the Administrative Sections at the Revenue District Offices shall monitor the attendance of revenue officials and employees at the Weekly Flag Ceremony.

3. The following administrative sanctions shall be imposed for habitual non-attendance at the Weekly Flag Ceremony:

- First Offense: Issuance of a written warning to the concerned individual by the Assistant Commissioner (Human Resource Development Service), for National Office personnel; or by the Regional Director concerned, for Regional and District Office personnel.
- Second Offense: Formal Charge for Violation of Reasonable Office Regulations (First Level), for which the penalty of "REPRIMAND" can be imposed.
- Third Offense: Formal Charge for Violation of Reasonable Office Regulations (Second Level), for which the penalty of "SUSPENSION OF ONE (1) WEEK WITHOUT PAY" can be imposed.
4. Failure to attend the Weekly Flag Ceremony for *two (2) times in a month* shall constitute *one offense*.
5. The Human Resource Management Units and the Administrative Sections shall report all offenses to the Regional Director, for appropriate action in accordance with this Memorandum. The Personnel Division shall report offenses incurred by National Office officials and personnel to the Human Resource Development Service, for appropriate action.
6. The Regional Directors and the Assistant Commissioner (Human Resource Development Service) shall furnish the Assistant Commissioner (Inspection Service), a report on all officials and employees with Second and Third Offenses, for appropriate administrative action.

III. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
RENÉ G. BAÑEZ
Commissioner of Internal Revenue