

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

December 9, 2010

**REVENUE MEMORANDUM ORDER NO. 87-2010**

**SUBJECT : AMENDING PERTINENT PROVISIONS OF REVENUE MEMORANDUM ORDER NO. 28-2008 DATED JUNE 15, 2008 RE: POLICIES, GUIDELINES AND PROCEDURES IN REPORTING, RECORDING AND MONITORING ATTENDANCE OF REVENUE OFFICIALS AND EMPLOYEES**

**TO : ALL REVENUE OFFICIALS AND EMPLOYEES**

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To encourage strict compliance with the policies, guidelines and procedures required in RMO No. 28-2008, certain provisions are hereby amended to wit:

**C. GUIDELINES AND PROCEDURES**

The following guidelines and procedures relative to the reporting, recording and monitoring of attendance of all officials and employees as prescribed under paragraph C.2, C.5, C.6 of RMO No. 28-2008 shall now be as follows:

2. All revenue personnel with the exception of the Commissioner (CIR), Deputy Commissioners (DCIRs), Assistant Commissioners (ACIRs), Head Revenue Executive Assistants (HREAs), Regional Directors, Assistant Regional Directors, Revenue District Officers are required to **personally** punch in their respective Bundy Cards (Provincial Form No. 185) at the prescribed time-in and time-out periods. Such Bundy Cards shall be signed by the employee and their immediate supervisor at the end of each month;
5. The CIR, DCIRs, ACIRs, HREAs, Regional Directors, Assistant Regional Directors, Revenue District Officers shall accomplish the Daily Time Record (DTR), CSC Form No. 48, for reporting and monitoring purposes.

6. SIGNATORIES FOR THE DTRs of the following:

NATIONAL OFFICE OFFICIALS

HREAs	ACIR of the concerned Service
ACIRs	DCIR of the concerned Group (duly initialed by the HREA/ACIR – Human Resource Development Service (HRDS))
DCIRs	CIR (duly initialed by the Chief of Staff of the CIR)

REGIONAL OFFICE OFFICIALS

Revenue District Officers	Concerned Regional Directors
Assistant Regional Directors	Concerned Regional Directors
Regional Directors	Deputy Commissioner Operations Group (duly initialed by the Head Human Resource Management Unit (HRMU) and HREA/ACIR, HRDS

D. REPEALING CLAUSE

All provisions of issuances, circulars and memoranda inconsistent herewith are hereby revoked/amended accordingly.

E. EFFECTIVITY

This Order shall take effect immediately.

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