



Bringing In Revenues  
for Nation-Building

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE



**BAGONG  
PILIPINAS**

December 16, 2024

REVENUE MEMORANDUM ORDER NO. 003 - 2025

**TO :** All BIR Official Mobile Phone Users and Others Concerned

**SUBJECT :** Guidelines and Procedures on the Payment of Monthly Communication Expenses (MCE) Pursuant to Department of Budget and Management (DBM) Budget Circular (BC) No. 2024-2 dated August 2, 2024

**I. OBJECTIVE:**

This Order is issued to provide guidelines on the payment of MCE of concerned BIR Officials and employees in the National and Regional Offices pursuant to DBM BC No. 2024-2 dated August 2, 2024, Re: Guidelines on the Payment of Communication Expenses of Certain Government Personnel.

**II. GUIDELINES:**

A. Pursuant to the approved Memorandum dated November 19, 2024 (Annex "1") in relation to DBM BC No. 2024-2 dated August 2, 2024, Re: Communication Expense Allowance for Revenue Officials and Employees, effective January 1, 2025, hereunder is the summary list of officials (National/Regional Offices) entitled to MCE with corresponding amount per position.

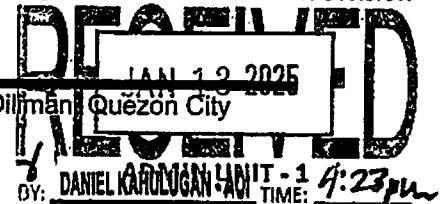
Position	Current Monthly Communication Expense (MCE)	Adjusted MCE not exceeding the amount stated in DBM BC 2024-2	
		SG	Amount
<b>National Office</b>			
Commissioner	10,000.00	30	5,000.00
Deputy Commissioner	5,000.00	28	3,000.00
Assistant Commissioner	3,500.00	27	2,500.00
Head Revenue Executive Assistant	2,500.00	26	2,500.00
Chief of Staff (COS) – Commissioner's Office	3,500.00		2,500.00 *
Head – National Office Data Center	2,000.00	25	2,000.00
Head – Revenue Data Center	2,000.00	25	2,000.00
Division Chief	1,800.00	24	2,000.00
Secretary – OCIR	3,500.00		1,000.00 ***
Executive Assistant – OCIR	2,500.00		1,000.00 ***
Technical Staff – OCIR	1,800.00		1,000.00 ***
Chief of Staff (COS), ODCIR	2,500.00		1,500.00 **
Technical Staff – ODCIR	1,800.00		1,000.00 ***
Assistant Division Chief	1,200.00	22	1,200.00 ***
Staff, RAD	500.00		500.00 ***
Staff, OCIR	500.00		500.00 ***

\*COS of the OCIR occupying a position not equivalent to any of the positions (SGs) stated above shall be entitled to a maximum of ₱ 2,500.00 pursuant to the unnumbered Memorandum dated November 19, 2024;

\*\* COS of the ODCIR occupying a position not equivalent to any of the positions (SGs) stated above shall be entitled to a maximum of ₱ 1,500.00.

\*\*\* Authorized by the CIR pursuant to unnumbered memorandum dated November 19, 2024.

BUREAU OF INTERNAL REVENUE  
RECORDS MANAGEMENT DIVISION



Position	Current Monthly Communication Expense (MCE)	Adjusted MCE not exceeding the amount stated in DBM BC 2024-2	
		SG	Amount
<b><u>Regional Office</u></b>			
Regional Director	2,500.00	26	2,500.00
Assistant Regional Director	2,000.00	25	2,000.00
Revenue District Officer	1,800.00	24	2,000.00
Division Chief	1,800.00	24	2,000.00
Assistant Revenue District Officer	1,200.00	22	1,200.00 ***
Assistant Division Chief	1,200.00	22	1,200.00 ***

\*\*\* Authorized by the CIR pursuant to unnumbered memorandum dated November 19, 2024.

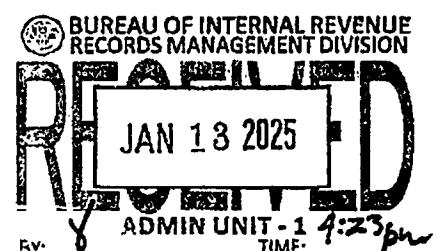
Personnel who is designated as OIC or in an acting capacity will be given MCE corresponding to a position allowed to incur communication expenses, for which he/she is designated.

- B. Effective January 1, 2025, all BIR officials and employees entitled to MCE pursuant to this Order, without existing mobile phone subscription plan may apply at any telephone company business center in an amount/plan not exceeding those prescribed for their respective positions.
- C. Officials and employees shall register or enroll only one (1) mobile number, which will be considered as the official's/employee's official number. Said mobile number must be submitted to General Services Division (GSD)/Administrative Human Resource Management Division (AHRMD), on or before January 8, 2025, for record and information purposes.

In case the official/employee entitled to MCE changed his/her cellphone number, he/she shall report/update his/her mobile phone number to his/her respective Chief of AHRMD for Regional Office or Chief of GSD for National Office, for record and information purposes.

The Chiefs of AHRMD shall submit the complete listing of official mobile phone users, together with their mobile phone numbers to the Chief, GSD, on or before January 15, 2025, updated phone numbers shall be submitted not later than the 15<sup>th</sup> day of the following month.

- D. The BIR official/employee shall personally pay his/her monthly mobile phone bill subject for reimbursement upon submission of a duly signed certification (see attached Annex A) that the amount allocated has been incurred for official purposes together with a certified true copy of his/her Daily Time Record (DTR) to the Chief, GSD/AHRMD. The aforesaid documents shall be submitted on or before the 5<sup>th</sup> day of the following month.
- E. A Monthly Communication Expense Payroll, Disbursement Voucher and Obligation Request Status supported by the said Certification issued by the mobile phone users, shall be prepared by the GSD/AHRMD, the amount of which shall be in accordance with the monthly allocation as shown in the table above, to be credited to the individual Land Bank ATM payroll account of each entitled official/employee. Only the officials and employees who submitted the required certification will be included in the payroll. Late submission will be included in the succeeding month communication expense payroll.
- F. The payment of communication expenses in excess of the allowed maximum MCE shall be shouldered by the official/employee concerned.



## G. General Guidelines on the Reimbursement of MCE

### 1. Communication expenses incurred locally

A rationalized scheme on the reimbursement of communication expenses of authorized officials and employees shall be based on the number of days of actual work performance on workdays in a month, as follows:

Total Number of Days of Actual Work Performance in a Month	MCE
1 to 5	25% of the MCE
6 to 11	50% of the MCE
12 to 16	75% of the MCE
17 and more	100% of the MCE

### 2. Communication expense incurred during official foreign travel

In the case of official foreign travels, the official or employee concerned may claim for the reimbursement of additional communication expenses incurred in excess of the allowable rate prescribed in Section II.A of this RMO, based on the actual amount of communication expenses incurred, reckoning from the date of departure from the Philippines up to the date of return from the said foreign travel, subject to the submission of additional supporting documentary requirement. Provided, that the availment of such is done while carrying out official duties and responsibilities. Provided further, that the actual communication expenses incurred for the said foreign travel shall not exceed one hundred percent (100%) of the prescribed rate of communication expenses stated in Section II.A of this RMO, regardless of the duration and frequency of travel of the official/employee concerned.

## H. The processing of requests for payment of communication expenses shall be supported by a Self-Certification (Annex A), duly noted by the Immediate Supervisor, that the communication expenses incurred were official in nature and necessary to the performance of official duties and responsibilities.

In addition to self-certification, the following documentary requirements shall be required in case of claims for additional communication expenses incurred beyond the maximum allowable amount during official foreign travel:

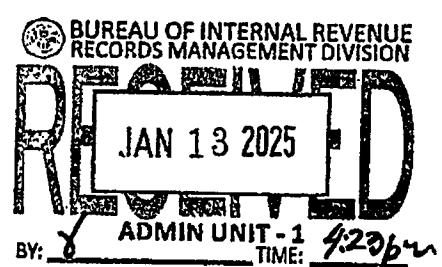
1. Approved Travel Order / Permit to Travel and Certificate of Travel Completed.
2. Other supporting document/s related to the communication expenses incurred for official foreign travel, as may be required by the Finance and/or Administrative Service, such as, but not limited to, monthly bill/statement of account, official/tape/electronic receipt/invoice, and reimbursement expense receipt.

## III. ROLES AND RESPONSIBILITIES:

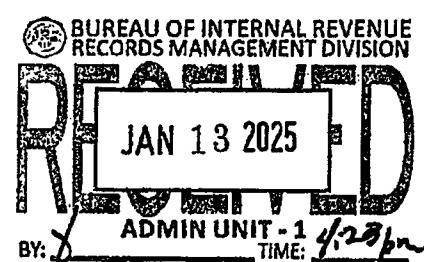
### A. NATIONAL OFFICE

#### 1. GENERAL SERVICES DIVISION (GSD)

- 1.1 Receive the following documents from concerned officials:
  - 1.1.1 Signed Self-Certification (Annex A) duly noted by the Immediate Supervisor.
  - 1.1.2 Certified True Copy of DTR.



- 1.2 Compute for the number of days of actual work performance on work days (Section II.G.1 of this RMO).
  - 1.3 Prepare and sign Obligation Request and Status (ORS), Disbursement Voucher (DV), and Payroll Advice, in three (3) copies.
  - 1.4 Forward duly signed copy of Payroll Advice to Personnel Division (PD) in hard and soft copy in USB on or before the 10<sup>th</sup> day of the following month.
  - 1.5 Receive from PD the ATM Payroll (hard and soft copy with USB) on or before the 15<sup>th</sup> day of the following month.
  - 1.6 Forward signed ORS, DV, Self-Certification (Annex A), Payroll advice and ATM Payroll to Budget Division.
  - 1.7 Received from FS approved List of Due and Demandable Accounts Payable-Advice to Debit Account (LDDAP-ADA) with attachments (approved ORS, DV, Self-Certification (Annex A), Payroll Advice, ATM Payroll).
  - 1.8 Sign ADA portion of LDDAP-ADA (Part II).
  - 1.9 Prepare and sign Summary of LDDAP-ADA Issued and Invalidated ADA Entries (SLIIAE).
  - 1.10 Release to Administrative Service (AS) signed LDDAP-ADA, SLIIAE with attachments (approved ORS, DV, Self-Certification (Annex A), Payroll Advice, sealed envelope containing the ATM Payroll in hard and soft copy in USB).
  - 1.11 Receive from AS approved SLIIAE with attachments and sealed envelope containing the ATM Payroll in hard and soft copy in USB.
  - 1.12 Transmit to Land Bank of the Philippines (LBP) approved SLIIAE, LDDAP-ADA and sealed envelope containing the ATM Payroll in hard and soft copy in USB.
2. BUDGET DIVISION (BD)
    - 2.1 Receive ORS, DV with attachments, from GSD.
    - 2.2 Certify availability of allotment (Box B of ORS).
    - 2.3 Release signed ORS with attachments including DV, to Accounting Division.
  3. ACCOUNTING DIVISION (AD)
    - 3.1 Receive signed ORS with attachments including DV, from BD.
    - 3.2 Process, review and sign DV (Box C).
    - 3.3 Release signed DV with attachments including signed ORS to Finance Service (FS), for approval.
    - 3.4 Receive approved DV with attachments including signed ORS, from FS.
    - 3.5 Seal ATM Payroll, prepare and sign Part I (certified correct) of LDDAP-ADA.
    - 3.6 Release signed LDDAP-ADA (Part I) with attachments, to FS for approval.
  4. FINANCE SERVICE (FS)
    - 4.1 Receive signed DV with attachments, from Accounting Division.
    - 4.2 Review and approve claim (Box D of DV).
    - 4.3 Return to AD with attachments, for LDDAP-ADA preparation.
    - 4.4 Receive signed LDDAP-ADA with attachments.
    - 4.5 Approve LDDAP-ADA (Part I).
    - 4.6 Release the approved LDDAP-ADA to GSD with attachments.
  5. PERSONNEL DIVISION (PD)
    - 5.1 Receive from GSD certified copy of the Payroll Advice (hard and soft copy with USB) on or before the 10<sup>th</sup> day of the following month.
    - 5.2 Prepare ATM Payroll (in hard and soft copy with USB).
    - 5.3 Certify correct as to the LBP ATM account number of the BIR Officials.
    - 5.4 Release to GSD the ATM Payroll (hard and soft copy with USB) on or before the 15<sup>th</sup> day of the month.
  6. ADMINISTRATIVE SERVICE (AS)
    - 6.1 Receive signed LDDAP-ADA, SLIIAE with attachments.
    - 6.2 Approved SLIIAE.
    - 6.3 Release approved SLIIAE, LDDAP-ADA with attachments to GSD.

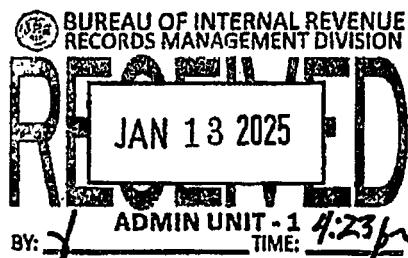


## B. REGIONAL OFFICE

1. ADMINISTRATIVE AND HUMAN RESOURCE MANAGEMENT DIVISION (AHRMD)
  - 1.1 Receive the following documents from concerned officials:
    - 1.1.1 Signed Self-Certification (Annex A) duly noted by the Immediate Supervisor.
    - 1.1.2 Certified True Copy of DTR.
  - 1.2 Compute for the number of days of actual work performance on work days (Section II.G.1 of this RMO)
  - 1.3 Prepare and sign Obligation Request and Status (ORS), Disbursement Voucher (DV) and Payroll Advice, in three (3) copies.
  - 1.4 Prepare ATM Payroll in hard and soft copy.
  - 1.5 Forward signed ORS, DV, Self-Certification (Annex A), Payroll Advice and ATM Payroll to Finance Division (FD) on or before the 15<sup>th</sup> day of the following month.
  - 1.6 Receive from FD signed List of Due and Demandable Accounts Payable-Advice to Debit Account (LDDAP-ADA) with attachments (approved ORS, DV, Self-Certification (Annex A), Payroll Advice, ATM Payroll).
  - 1.7 Sign ADA portion of LDDAP-ADA (Part II).
  - 1.8 Prepare and sign Summary of LDDAP-ADA Issued and Invalidated ADA Entries (SLIIAE).
  - 1.9 Release to Regional Director (RD) signed LDDAP-ADA, SLIIAE with attachments and sealed envelope containing the ATM Payroll in hard and soft copy in USB.
  - 1.10 Receive from RD approved LDDAP-ADA, SLIIAE with attachments and sealed envelope containing the ATM Payroll in hard and soft copy in USB.
  - 1.11 Transmit to Land Bank of the Philippines (LBP) approved SLIIAE, LDDAP-ADA with attachments and sealed envelope containing the ATM Payroll in hard and soft copy in USB.
2. FINANCE DIVISION (FD)
  - 2.1 Receive ORS, DV with attachments, from AHRMD.
  - 2.2 Certify availability of allotment (Box B of ORS).
  - 2.3 Process and sign DV (Box C) and Payroll Advice.
  - 2.4 Release ORS, DV with attachments to the Office of the Assistant Regional Director.
  - 2.5 Receive approved DV, with attachments from the Office of the Assistant Regional Director.
  - 2.6 Prepare and sign Part I (certified correct) of LDDAP-ADA.
  - 2.7 Forward LDDAP-ADA with attachments to AHRMD, for preparation of SLIIAE.
3. OFFICE OF THE ASSISTANT REGIONAL DIRECTOR
  - 3.1 Receive DV, signed ORS with attachments from Finance Division.
  - 3.2 Approve DV.
  - 3.3 Release approved DV, ORS with attachments to Finance Division.
  - 3.4 Receive LDDAP-ADA, SLIIAE with attachments.
  - 3.5 Approve LDDAP-ADA (Part I) and SLIIAE.
  - 3.6 Release approved LDDAP-ADA, SLIIAE with attachments to AHRMD.

## C. OFFICIALS AND EMPLOYEES ENTITLED TO MCE

Submit to GSD/AHRMD signed Self-Certification (Annex A) duly noted by the Immediate Supervisor and Certified True Copy of DTR, together with additional documentary requirements, if applicable.

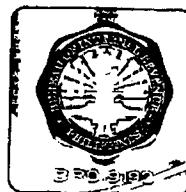


#### **IV. REPEALING CLAUSE**

All internal revenue issuances and portions thereof inconsistent herewith are considered repealed or revoked accordingly.

#### **V. EFFECTIVITY**

This Order shall take effect on January 1, 2025.



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