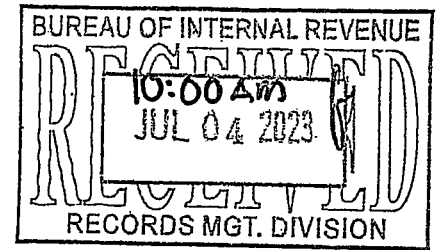




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
National Office Building  
Quezon City



June 15, 2023

**REVENUE MEMORANDUM ORDER NO. 25-2023**

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

**SUBJECT :** Policies, Guidelines and Procedures on the Preparation and Processing of Payroll

**I. BACKGROUND**

The existing BIR Payroll System (BPS) is a stand-alone system, for the processing of salaries and computation of benefits and deductions (e.g. taxes, GSIS contributions etc.) of employees both for national and regional offices. The preparation, consolidation of payroll and printing of payroll reports entail several manual interventions. Payroll data are processed by different offices such as Personnel Division (PD), Accounting Division (AD), Systems Development Division (SDD) and Data Warehousing & Systems Operations Division (DWSOD). BPS is an in-house system developed and maintained by the Information Systems Group (ISG). It was institutionalized through Revenue Administrative Order No. 2-2014 dated August 7, 2014, to fulfill the transfer of payroll processing from AD to PD.

To align with the BIR's Digital Transformation Roadmap, there is a need to replace the outmoded and obsolete processing of payroll to a more contemporary and progressive payroll.

The new Nationwide BIR Payroll System (NBPS) is a cloud-based payroll system that will ensure timely and accurate processing of payroll/payment of salaries, automate payroll report generation, maintain index of account for employees' benefits and automatic calculations of deductions. It is also designed to support human resource management in the National and Regional Offices. The new system has full integration modules from which authorized offices/employees can access the system and can generate the required reports.

**II. OBJECTIVES**

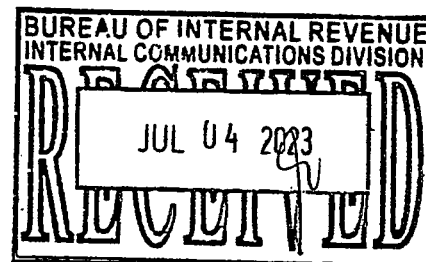
This order is issued to:

1. Prescribe policies and guidelines in the efficient processing of payroll in the National Office and Regional Offices using the new NBPS.
2. Define roles and responsibilities of concerned employees/offices.
3. Provide documentary requirements necessary for the processing of payroll as well as adjustments of payroll
4. Provide Job Aid (*Annex A*) for the payroll processing as guidance to payroll processors.

**III. POLICIES, GUIDELINES AND PROCEDURES**

1. The new NBPS has full integration modules which has the capability to accurately capture personnel information necessary for the processing of the payroll and generation of reports. It can generate the weekly or semi-monthly General Office Payroll (GOP) for the Salaries, Personnel Economic Relief Allowance (PERA), Representation Allowance and Transportation Allowance (RATA) including other monetary bonuses and incentives. NBPS has the following Modules:

- Personnel
- Payroll
- Reports
- Approval
- Admin



2. Encoding and updating of personnel information which includes adding, editing and viewing in the Personnel Module in the NBPS shall be the responsibility of the concerned sections of the PD for National Office and Administrative Human Resource Management Division (AHRMD) for Regional Offices. The updates shall be based on the documentary requirements received by PD/AHRMD on or before the 12th day of the month. It shall be immediately encoded in the NBPS as recommended by concerned Section Chiefs for approval of the Division Chief/Assistant Division Chief of PD/AHRMD. Documents received after the cut-off date shall be included in the succeeding GOP. If the 12th day of the month falls on a Saturday, Sunday or Holiday, the next working day shall be considered as the new cut-off date.
3. Updates on mandatory government deductions and other loans authorized to be deducted by the BIR shall be the responsibility of the concerned section of the AD/ FD. The updates shall be done prior to the processing of the monthly GOP and must be supported with the following documents:
  - a. Letter request from employees
  - b. Billing from GSIS/PAG-IBIG
  - c. Other billing deductions/loans

Authorized 3rd party (such as BIR MPC, BIRSALA, BIREA) shall submit signed hard and soft copy of contribution/deduction for each employee for uploading/encoding to GOP by AD/FD respectively. Request for inclusion of 3rd party deductions for Regional Offices which are covered by a Memorandum of Agreement shall be properly endorsed by the Regional Director to the DCIR – RMG for approval by the CIR. For the National Office, it shall be submitted to the DCIR – RMG, for approval of the CIR. Only authorized deductions provided under the General Appropriations Act shall be allowed.

All documentary requirements received by AD/FD on or before the 18th day of the month shall be encoded/uploaded in the NBPS for approval of the Division Chief/ Assistant Division Chief as recommended by the concerned Section Chief of the AD/FD in the NBPS. Documents received after the cut-off date shall be included in the succeeding GOP. If the 18th day of the month falls on a Saturday, Sunday or Holiday, the next working day shall be considered as the new cut-off date

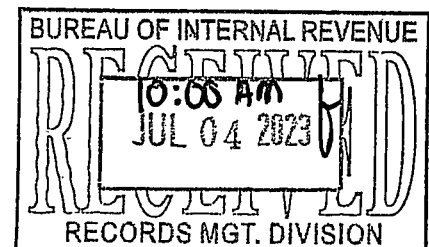
4. Requests for Funding for Salaries, PERA and other monetary benefits shall be processed by Payroll Section-Personnel Division (PS-PD).
5. PD/AHRMD shall process the GOP for Salaries and PERA once a month. The PD/AHRMD shall generate the GOP for Salaries and PERA for the National and Regional Offices respectively every 20th day of the month. The GOP shall be submitted to Budget Division (BD)/FD with the following basic documentary requirements:
  - a. Obligation Request and Status (ORS) - Annex E
  - b. Disbursement Voucher (DV) - Annex F
  - c. Request for Funding - Annex G
  - d. List of Cancellation - Annex H
  - e. Summary of Deductions - Annex I
  - f. Payroll Advice - Annex J

The AD/FD shall generate alphalist of deductions/contributions and process based on the received cancellation from the PS-PD / Human Resource Management Section-Administrative Human Resource Management Division (HRMS-AHRMD) and prepare ORS (for government share only) and process DV for the remittance of deductions/contributions from salaries of NO/RO employees to entities concerned on a monthly basis (e.g. BIR, GSIS, PAG-IBIG, PHILHEALTH, etc.).

There shall be no manual adjustments of loans by AHRMD after generation of GOP.

The ATM Payroll Register (Annex K) shall be submitted to AD/FD as attachment to the DV. The General Services Division (GSD)/ AHRMD forwards the ATM Payroll Register to the Land Bank of the Philippines (LBP) for individual crediting to employees account.

6. Supplemental Payroll shall be prepared by PS-PD/HRMS-AHRMD once a month for those employees cancelled in the GOP due to the following reasons:
  - a. No more Vacation Leave (VL) credits - not less than five (5) days
  - b. Non-submission of Daily Time Records (DTR) – for two (2) months
  - c. Leave of Absences Without Pay (LWOP)



d. Non-submission of required clearances

7. Compensation and Benefits Section (CBS) /Information and Records Section (IRS) -PD/HRMS-AHRMD shall prepare a *Letter of Cancellation/Suspension in the GOP (Annex L)/Call-up Memorandum* addressed to the employee concerned informing them of the reason of their exclusion/suspension in the GOP. The concerned employees shall be required to submit a written reply/explanation on the reason of their excessive absences/tardiness, non-submission of DTR and non-compliance to clearances within five (5) working days upon receipt of the said letter. Documentation and preparation of the Supplemental Payroll shall commence only upon completion of the required documentary requirements (please refer to Section IV. Documentary Requirements of this Order) pursuant to existing COA Circular No. 2012-001 dated June 14, 2012/BIR prescribed guidelines.

a. *For National Office:*

After the 10<sup>th</sup> day of the month, CBS shall forward within two (2) working days the complete documents to PS. Upon receipt of the complete documents, PS shall process within five (5) working days the Supplemental Payroll.

b. *For Regional Offices:*

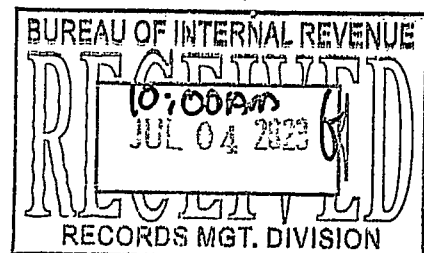
After the 10<sup>th</sup> day of the month, HRMS-AHRMD shall process within five (5) working days the Supplemental Payroll with complete attachments.

The Supplemental Payroll, ORS/DV/complete attachments shall be submitted to BD/FD for funding and processing. All documentary requirements specified herein received after the 10<sup>th</sup> day shall be processed in the succeeding month.

If the employee concerned had already accumulated five (5) Vacation Leave credits, CBS-PD/HRMS-AHRMD shall prepare a *Letter of Inclusion/Resumption in the General Office Payroll (Annex M)*.

In case of salary overpayment of employees included in the Supplemental Payroll, the PD/AHRMD shall compute the money value of overpayment, for validation by AD/FD.

8. Employees with Preventive Suspension Order shall be included in the next GOP after serving their preventive suspension in compliance with Personnel Adjudication Division (PAD) Memorandum. Likewise, if the employee concerned had already submitted the required clearances with attachments, CBS/IRS-PD/HRMS-AHRMD shall prepare a *Letter of Inclusion/Resumption in the General Office Payroll* informing them of their inclusion in the next GOP.
9. Payroll Registers for both the National and Regional Offices shall be generated, downloaded and printed using the new NBPS:
- Salary Payroll Register - *Annex N1/N2*
  - PERA Payroll Register - *Annex O*
  - Deduction List Register - *Annex P*
  - Payslips - *Annex Q*
  - Alphabetical List of Employees - *Annex R*
10. All Heads of Offices must ensure that all employees under their jurisdiction must have their official BIR Email Address. Employees shall receive an email notification regarding the printing of their own individual payslip. In cases where there are no assigned desktop computers, email addresses can be installed/configured in the computer of the designated and authorized Administrative Officer of the office or the Section Chief of the concerned employee using his/her own log-in username and password, subject to the BIR's Data Privacy Guidelines. For authentication of the payslip (as attachment to Disbursement Vouchers/Loan Applications), it shall be the responsibility of the employee concerned and the Chief, PD/AHRMD to certify the correctness of the generated payslip.
11. Based on the generated reports from the NBPS, GOP for other monetary benefits shall be prepared within five (5) working days by PS-PD/HRMS-AHRMD based on existing Department of Budget and Management (DBM) issuances/Memorandum of CIR and shall be submitted with ORS/DV/complete attachments to BD/FD pursuant to existing DBM/COA/BIR prescribed guidelines:
- Uniform and Clothing Allowance
  - Mid-Year Bonus
  - Year-End Bonus and Cash Gift
  - Productivity Enhancement Incentive
  - Performance-Based Bonus



- f. Service Recognition Incentive
  - g. Anniversary Bonus
  - h. Loyalty Pay Award
  - i. Step Increments – Length of Service/Meritorious Performance
  - j. Other Benefits
12. For employees entitled to Performance-Based Bonus (PBB) submitted by various offices to PD/AHRMD, the PBB Payroll Advice shall be prepared by PS/HRMS within five (5) working days upon receipt of the eligibility/entitlement from the Inter-Agency Task Force with complete attachments. The PBB Payroll Advice with complete attachments shall be submitted to BD/FD based on existing DBM issuances/approval of CIR. To ensure that the budget allotted per office is consistent with the submitted PBB List, the payment shall be claimed by the officials and employees concerned based on where their names were reported in the List of BIR Officials and Employees Entitled to Performance-Based Bonus.
13. Representation Allowance and Transportation Allowance (RATA) Payroll shall be prepared by PD/AHRMD on or before the 15<sup>th</sup> day of the following month upon receipt of the following required documents:
- a. DTR - with complete entries
  - b. Certificate of Actual Performance and Expenses Incurred (Reimbursable)
  - c. List of Official Vehicles

Pursuant to Department of Budget and Management (DBM) National Budget Circular No. 548 dated May 15, 2013, the authorized monthly rates for RATA shall be prescribed under the pertinent provisions of the annual General Appropriations Act. The rationalized schedule on the grant of RATA is hereby prescribed as follows:

Number of Workdays of Actual Work Performance in a Month	Actual RATA for a Month
1 to 5	25% of the monthly RATA
6 to 11	50% of the monthly RATA
12 to 16	75% of the monthly RATA
17 and more	100% of the monthly RATA

A Memorandum of Entitlement to RATA (Annex S) shall be prepared by PD/AHRMD for those Officials falling below the actual number of workdays performed in a month.

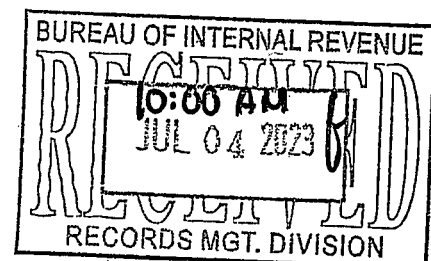
The DTR must be submitted on or before the 10<sup>th</sup> day of the month following the period of entitlement. In case of late submission of the DTR, the RATA of the Official/s concerned shall be included and processed in the next month's payroll.

14. ORS and DV for the GOP shall be prepared by the PD/AHRMD. The signatories for the ORS and DV shall be the following:

ORS -	Box A	Chief, PD/AHRMD ACIR, HRDS/ARD, RR
	Box B	Chief, BD/FD
DV -	Box A	SC, PS-PD/SC, HRMS-AHRMD Chief, PD/AHRMD
	Box C	Chief, AD/FD
	Box D	ACIR, FS/ARD, RR

15. Individual monetary claims through ORS/DV shall be prepared within five (5) working days upon receipt of complete documents by PS-PD/HRMS-AHRMD from the claimants/employees. The processing of claims shall be in accordance with existing DBM, COA, and BIR issuances. This may arise, among others, from the following circumstances:
- a. Prolonged leave of absences with pay
  - b. Back wages
  - c. Last Salary/PERA, Bonuses, other monetary claims

Separated employees due to retirement, resignation, death and transfer to other government office shall be cancelled immediately (or before payroll lock date to avoid salary overpayment) in the GOP. Thereafter, ORS/DV shall be processed for the monetary claims once all the clearances and other separation documents (Annex T) are submitted to PS-PD/HRMS-AHRMD.



16. Initial Salaries and PERA of *new employees/transferred* shall be processed individually through ORS/DV by PS-PD/HRMS-AHRMD within five (5) working days upon receipt of the original/certified true copy of the required documents (*Annex A*).
17. Individual monetary claims for employees who were cancelled in the GOP due to non-submission of BIR Regional/National/District Office Clearance and Report for Duty in compliance to RTAO shall be prepared by PS-PD/HRMS-AHRMD within five (5) working days from receipt of the required documents (*Annex C*).
- In accordance with RMO No. 40-2020, an official or employee who has been transferred to a new assignment shall not be allowed to receive his/her salaries unless he/she has complied with the required complete clearances. Likewise, other bonuses and incentives shall be held in abeyance pending the submission of the required clearances.
18. Year-End Request for Funding for Personnel Services from concerned offices/employees shall be officially forwarded to the PD/AHRMD on or before November 15 of the current year with necessary attachments.
19. Request for funds from Regional Offices for issuance of Sub-Allotment Advice (SAA) shall be validated by PD within five (5) working days upon receipt of said request for funding from BD. (*Annex U*)
20. Application for BIR ID/E-Card from LBP shall be submitted by the employee concerned to PD/AHRMD for the preparation of the Indorsement Letter and Authority to Release. It must be supported with the following duly accomplished LBP E-Card Data Capture Form (*Annex V*) with 2x2 and 1x1 picture, white background:

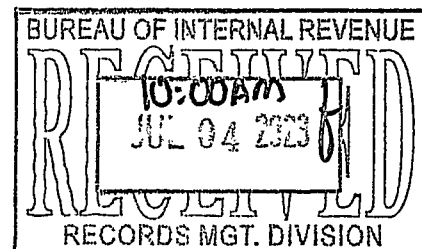
Reason	Attachment
For new employees	Certified true copy of Appointment
For lost BIR ID/E-Card	Affidavit of Loss
For change in position title	Certified true copy of Appointment
For change of name	PSA Copy of Birth Certificate/Marriage Contract/Judicial Declaration of Nullity of Marriage

After receipt of the indorsement letter and authority to release from the PD/AHRMD, the employee shall personally submit the necessary documents to the LBP Branch.

21. For changes in personnel information for Government Service Insurance System (GSIS) using Agency Remittance Advice (ARA) Forms, it shall be prepared within five (5) working days by PD/AHRMD upon receipt of accomplished GSIS ARA Request Form (*Annex W*) and supporting documents. Submitted GSIS ARA Request Forms with original copies of supporting documents shall be scanned and transmitted by PD/AHRMD to GSIS thru its web-based facility. The forms and documents are as follows:

ARA Forms	Description/Supporting Documents
A	New employees/re-employed/re-instated
B	Transferred employees
C	Salary Adjustments
D	Employees with LWOP and for termination (Records of Leave Credits/Service Record)
E	Employees with changes/correction in their Personnel Data (Birth/Marriage/Death Certificate)

22. Monthly GSIS Clarificatory Issues shall be forwarded by AD/FD to PD/AHRMD for the preparation of GSIS ARA to be submitted to GSIS thru email facility.
23. To avoid salary overpayment, the Head of Office shall make a *Report on Separated Employees* (*Annex X*) and immediately submit to PD/AHRMD. Furthermore, the Head of Office shall immediately report in writing to PD/AHRMD cases of death of employees. Upon receipt of the report, PD/AHRMD shall immediately cancel the names of separated employees in the applicable GOP.
24. All issues regarding the payroll processing/corrections to ORS & DV/ changes in the attachments, including cancellations, exclusions/inclusions to the payroll advice shall be done in writing and must be formally addressed to the Chief, PD/AHRMD for proper resolution.



#### IV. ROLES AND RESPONSIBILITIES

**1. The employee concerned shall:**

- a. Submit to PD/AHRMD the required documents as specified in the checklist for documentary requirements for new employees/transferred employees from other government office (Annex B/C);
- b. Submit to PD/AHRMD the required documents as specified in the checklist for documentary requirements for transferred employees in compliance to RTAO (Annex D);
- c. Submit requests for updating of their personnel information to PD/AHRMD;
- d. Submit Year-End Request for Funding for Personnel Services on or before December 1st of the current year with necessary attachments; and,
- e. Print and generate his/her own payslips upon receipt of the email notification.

**2. The Head of Office shall:**

- a. Ensure that the Summary Report of Attendance (SRA) and Daily Time Records (DTR) shall be submitted to the PD/AHRMD on or before the 10th working day of the following month;
- b. Submit the Report on Separated Employees (Annex X) to PD/AHRMD within two (2) working days upon receipt of the letter of intent for retirement/resignation or transfer to other government office of the employee and immediately report in writing to PD/AHRMD cases of death of employees; and,
- c. Ensure that all employees under his/her jurisdiction must have their official BIR Email Address. He/she shall authorize the AO/Section Chief to print the individual payslips for employees without email address/desktop computer.

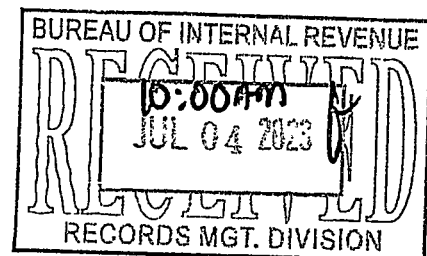
**3. The Sections under the Personnel Division shall perform the following procedures, roles and responsibilities in the processing of the General Office Payroll (GOP):**

**a. Manpower and Management Section (MMS) shall:**

- a.1. Issue Personnel Number (PERNR) for new employee and transferred employee from other government office within two (2) days from receipt of assumption of duty. For Regional Office employees, request issuance of PERNR via email to MMS attaching thereto the Appointment and Assumption to Duty. The PERNR is a serially issued number for every employee of the BIR issued by PD/AHRMD as numerical identifier of an employee until separation from service. It is likewise a requirement by Land Bank of the Philippines (LBP) in the opening of payroll accounts as well as in the registration in the Biometrics System;
- a.2. Encode details of personnel actions of new, transferred from other government (after processing of initial salary) and promoted employees in the NBPS on or before the 12<sup>th</sup> day of the month with complete documentary requirements;
- a.3. Transmit personnel action documentation to IRS for creation/updating of 201 files after the end of the probationary period; and,
- a.4. Transmit to PS the required attachments of new employees, salary differential for promoted employees.

**b. Information and Records Section (IRS) shall:**

- b.1. Encode the transferred employees by virtue of RTAO/Memo of Designation in the NBPS on or before the 12<sup>th</sup> day of the month;
- b.2. Prepare a Call-up Memorandum to the Office of the concerned employees; and,



b.3. Receive from other sections of PD the personnel action documents for creation/updating of 201 files.

**c. Compensation and Benefits Section (CBS) shall:**

- c.1. Update/batch upload the separated, suspended, employees with step increments and resume payment in the NBPS on or before the 12<sup>th</sup> day of the month;
- c.2. Prepare and submit a Report of Non-Submission/Late Submission of SRA to IID and issue a Memorandum of Cancellation of Salaries/PERA of the affected Office in the next GOP to PS;
- c.3. Prepare a Letter of Cancellation and Letter of Inclusion to affected employees; and,
- c.4. Transmit all personnel actions relative to separation/cases to IRS for creation/updating of 201 files.

**d. Performance Evaluation and Management Section (PEMS) shall:**

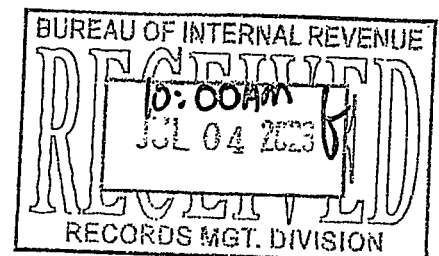
- d.1. Submit the validated List of BIR Officials and Employees Entitled to Performance-Based Bonus (PBB) based on the guidelines issued by BIR with complete attachments to Payroll Section (PS);
- d.2. Submit the previous year's 2nd semester Performance Ratings of BIR Officials and employees entitled to Mid-Year Bonus on or before April 15 of the current year with complete attachments to Payroll Section (PS); and,
- d.3. Submit the current year's 1st semester Performance Ratings of BIR Officials and employees entitled to Productivity Enhancement Incentive (PEI) on or before October 15 with complete attachments to Payroll Section (PS).

**e. Payroll Section (PS) shall:**

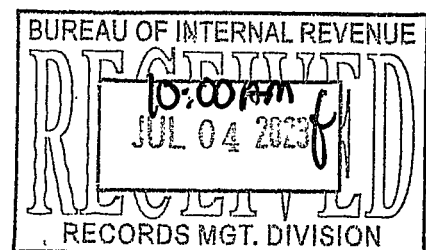
- e.1. Encode details of personnel actions on other requests in the NBPS on or before the 12<sup>th</sup> day of the month with complete documentary requirements;
- e.2. Upload salary tranches as prescribed by DBM Circulars; and,
- e.3. Receive from MMS the required attachments for processing of initial/subsequent salaries and other benefits of new employees, salary differential for promoted employees.

**4. The PS-PD / HRMS-AHRMD shall:**

- a. Receive request for changes/updates in the personnel information from concerned employees/sections;
- b. Generate, download and print the GOP for the following:
  - b.1. Salaries/PERA
  - b.2. Uniform and Clothing Allowance
  - b.3. Mid-Year Bonus
  - b.4. Year-End Bonus and Cash Gift
  - b.5. Productivity Enhancement Incentive
  - b.6. Performance-Based Bonus
  - b.7. Service Recognition Incentive
  - b.8. Anniversary Bonus
  - b.9. Loyalty Pay Award
  - b.10. Step Increments – Length of Service/Meritorious Performance
  - b.11. RATA
  - b.12. Supplemental Payroll
  - b.13. Other Benefits and Incentives



- c. Process the GOP for Salary and PERA within five (5) working days upon receipt of the generated soft copy of payroll from the Systems Development Division (SDD):
- c.1. Prepare and sign ORS and DV with the following attachments:
- List of Cancellation
  - Request for Funding
  - Summary of Deductions
  - Payroll Advice
  - ATM Payroll Register (hard and soft copy)
- c.2. Forward to HRDS/OARD for approval and signature of the ORS;
- c.3. Receive from HRDS/OARD the GOP with the signed ORS; and,
- c.4. Forward to BD/FD for funding.
- d. Prepare Payroll Advice, ORS, DV for RATA Payroll within four (4) working days upon receipt of complete documents from CBS and submit to HRDS/OARD for approval and signature with the following attachments:
- d.1 Daily Time Records
- d.2 Request for Funding
- d.3 Summary of Availed Leave
- d.4 Certificate of Actual Performance (for reimbursable RATA)
- d.5 ATM Payroll Register (hard and soft copy)
- e. Prepare Payroll Advice, ORS, DV for Supplemental Payroll within four (4) working days upon receipt of complete documentary requirements from CBS and submit to HRDS/OARD for approval and signature with the following attachments:
- e.1 Daily Time Records with complete entries
- e.2 Application for Leave
- e.3 Payslip
- e.4 Request for Funding
- e.5 Summary of Deductions
- e.6 Certificate of Non-Payment
- e.7 ATM Payroll Register (hard and soft copy)
- f. Prepare ORS/DV with complete attachments for Individual Claims and transmit to BD/FD within five (5) working days upon receipt of complete documentary requirements from concerned section/s of PD;
- g. Prepare request for funding for the Regional Offices' Salaries, PERA and other monetary benefits and transmit to BD/FD within five (5) working days upon receipt of complete documentary requirements;
- h. Submit the monthly List of Cancellation to the Office of the Deputy Commissioner for Resource Management Group, copy furnished the Internal Investigation Division and Regional Investigation Division;
- i. Receive/Process/Sign application for BIR ID/E-card and forward to concerned employee for submission to Land Bank of the Phils. (LBP) Branch; and,
- j. Submit GSIS ARA Request Forms to GSIS thru web-based facility and keep records of GSIS email reply/notification for future reference.





**5. BD/ FD-Budget Section (FD-BS)**

- a. Receive ORS/DV/Payroll Advice with complete documentary requirements from PD/AHRMD;
- b. Certify availability of allotment and obligation; and,
- c. Forward ORS/DV/Payroll Advice with complete documentary requirements to AD (for National Office) within 1 day from receipt.

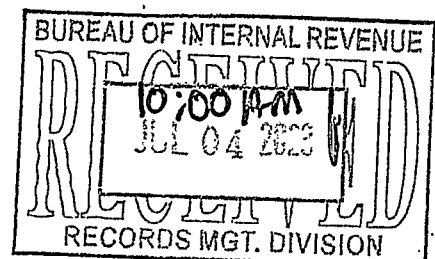
**6. AD / FD**

- a. Generate monthly alphalist of deductions/contributions;
- b. Process the list of deductions based on the received cancellation from the PS-PD / HRMS-AHRMD and prepare ORS (for government share only) and process DV for the remittance of deductions/contributions from salaries of NO/RO employees to entities concerned on a monthly basis (e.g. BIR, GSIS, PAG-IBIG, PHILHEALTH, etc.);
- c. Forward monthly GSIS Clarificatory Issues to PD/AHRMD for the preparation of GSIS ARA to be submitted to GSIS thru email facility;
- d. Receive request for deduction from concerned employees/entities with complete documentary requirements and encode to LDSM/ODSM-BPS on or before the 18<sup>th</sup> day of the month;
- e. Receive signed and soft copy of contribution/deduction from 3<sup>rd</sup> party (such as BIR MPC, BIRSALA, BIREA) for each employee for uploading/encoding to GOP;
- f. Receive ORS/DV/Payroll Advice/Register from BD/AHRMD;
- g. Receive ATM Payroll Register from PD/AHRMD (hard and soft copy);
- h. Pre-audit DV and supporting documents: If with audit observation, return DV with complete attachments to PD/AHRMD with corresponding Reference Slip;
- i. Certify completeness of supporting documents and cash availability;
- j. Journalize and sign DV, Payroll Advice/Register and initial ATM Payroll;
- k. Transmit ORS/DV/Payroll Advice/Register and ATM Payroll to FS/OARD for approval within 4 days after receipt from BD/AHRMD;
- l. Receive approved DV and Payroll Advice/Register from FS/OARD;
- m. Prepare and certify correct List of Due and Demandable Accounts Payables – Advice to Debit Account (LDDAP-ADA) upon receipt of approved DV and Payroll Advice from FS/OARD;
- n. Forward signed LDDAP-ADA together with complete documentary requirements to FS/OARD for approval; and,
- o. Provide PD/AHRMD with a copy of the approved DV, Payroll Register and ATM Payroll Advice.

**7. FS/Office of the Assistant Regional Director (OARD)**

- a. Receive the signed DV/Payroll Advice/Register from AD/FD for approval;
- b. Approve DV/Payroll Advice/Register;
- c. Return the approved DV/Payroll Advice/Register to AD/FD; and,
- d. Approve and sign the LDDAP-ADA and forward to GSD/AHRMD

**8. GSD/ General Services Section(GSS)-AHRMD**



- a. Receive and sign the LDDAP-ADA from FS/OARD;
- b. Prepare, sign and transmit the Summary of LDDAP-ADAs Issued and Invalidated ADA Entries (SLIIE) and Advice of Check Issued and Cancelled (ACIC) to Administrative Service/GSS; and,
- c. Forward signed LDDAP-ADA, SLIIE, ACIC and ATM Payroll to LBP branch for individual crediting.

**9. Administrative Service**

- a. Receive SLIIE and ACIC from GSD;
- b. Approve and sign SLIIE and ACIC; and
- c. Transmit back the SLIIE and ACIC to GSD.

**10. Human Resource Development Service/ Office of the Assistant Regional Director**

- a. Receive the GOP from PD/AHRMD;
- b. Sign the ORS; and,
- c. Return the GOP to the PD/AHRMD.

**IV. DOCUMENTARY REQUIREMENTS**

For inclusion/adjustments in the NBPS, the required documents are as follows:

**a. For New Employees - Original or Certified True Copy:**

1. Personal Data Sheet (PDS) (CSC Form No. 212)
2. Appointment (CSC Form No. 33A/33B)
3. Certification of Assumption to Duty (CSC Form No. 4)
4. Oath of Office (CSC Form No. 32)
5. Statement of Assets, Liabilities and Net Worth (SALN)
6. Daily Time Record (original copy)
7. Records of Leave Credits (RLC)
8. BIR Form No. 2316/1905 (with previous employer for the year)
9. BIR Form No. 1902 (for new registrants)
10. Land Bank of the Philippines (LBP) Savings Account No. (BIR-ECARD)
11. PAG-IBIG No.
12. PHILHEALTH No.

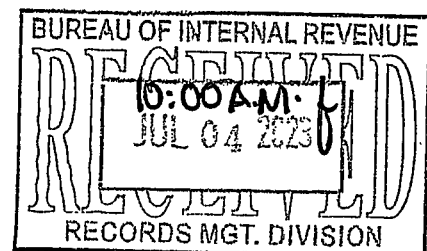
NOTE: Refer to checklist for new employees (*Annex B*).

New employees shall be assigned a Personnel Number (PERNR).

**b. For Transferred Employee from other Government Office - Original or Certified True Copy:**

1. Personal Data Sheet (PDS) (CSC Form No. 212)
2. Appointment (CSC Form No. 33A/33B)
3. Certification of Assumption to Duty (CSC Form No. 4)
4. Oath of Office (CSC Form No. 32)
5. Statement of Assets, Liabilities and Net Worth (SALN)
6. Daily Time Record (original copy)
7. BIR Form No. 2316/1905 (with previous employer for the year)
8. Land Bank of the Philippines (LBP) Savings Account No. (BIR-ECARD)
9. GSIS Business Partner (BP) No.
10. PAG-IBIG No.
11. PHILHEALTH No.
12. Clearance from previous office (original copy)
13. Service Record from previous office
14. Certification of Transferred Records of Leave Credits (original copy)
15. Latest Individual Performance Commitment Rating Forms from previous employer
16. Certificate of last salary/other benefits received

NOTE: Refer to checklist for transferred employees from other government offices. (*Annex C*)

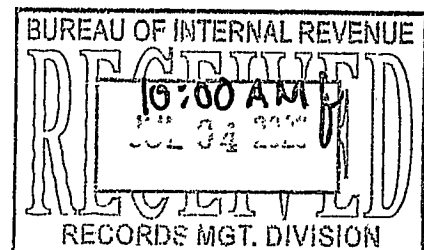


Transferred employees shall be assigned a Personnel Number (PERNR).

- c. **For Promotions - Original or Certified True Copy:**
1. Appointment
  2. Certification of Assumption to Duty
  3. Oath of Office
  4. Daily Time Record (original copy)
- d. **For transfer of employee in compliance to Revenue Travel Assignment Order (RTAO) - Original or Certified True Copy:**
1. Revenue Travel Assignment Order (RTAO)
  2. Reporting for Duty
  3. National Office Clearance/Regional Office Clearance/Revenue District Office Clearance (whichever is applicable)
  4. LBP Savings Account No.
  5. GSIS Business Partner (BP) No.
  6. PAG-IBIG No.
  7. PHILHEALTH No.
  8. Updated Records of Leave Credits (Leave Cards) from previous office (certified true copy)
  9. Daily Time Record (original copy)
  10. Certificate of Last Salary/Other benefits received from previous office (original copy)

NOTE: Refer to checklist for transferred employees in compliance to RTAO (*Annex D*)

- e. **For Employee Information Changes/Updates - Original or Certified True Copy:**
1. Letter Request from employee concerned
  2. Indorsement from Head of Office/Human Resource Management Section (HRMS), Administrative and Human Resource Management Division (AHRMD)
  3. Supporting documents such as Birth/Marriage Certificates, Court Order, etc. (for change/update of name, date of birth, etc)
- f. **For Salary Increments - Original or Certified True Copy:**
1. Notice of Salary Increment (NOSI)
  2. Summary List of employees with step increments with remarks on the number of days on vacation leave without pay
  3. Service Record
- g. **For Separated Employees - Original or Certified True Copy:**
1. Memorandum for Optional/Disability/Recommendation from Head of Office for Dropping from the Rolls/Early Retirement, Resignation, Death or Transfer to Other Government Office
  2. Letter request of the employee and/or representative (in case of death/disability)
  3. Acceptance of Separation from service duly signed by the Commissioner of Internal Revenue
  4. Annual List of Compulsory Retirees/Report On Separated Employees
- h. **For Suspension/Resumption of salaries of Employees - Original or Certified True Copy:**
1. Memorandum for suspension/resumption of salaries from Personnel Adjudication Division
  2. Letter of suspension/resumption of salaries signed by the Chief, PD/AHRMD
- i. **For Supplemental Payroll, the documentary requirements shall be as follows:**
1. *For attendance related: per existing issuances*
    - 1.1 Daily Time Record (DTR) - with complete entries
    - 1.2 Application for Leave, Medical Certificates, etc. (if applicable)
    - 1.3 Updated Records of Leave Credits
    - 1.4 Original Copy of Payslip
  2. *For non-submission of clearance: per existing issuances*
    - 2.1 Daily Time Record (DTR) - with complete entries
    - 2.2 Application for Leave, Medical Certificates, etc. (if applicable)
    - 2.3 Updated Records of Leave Credits
    - 2.4 Original Copy of Payslip



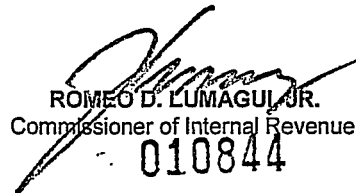
- 2.5 Clearance Forms (for transferred employees with issued RTAO)
- 2.6 Report for Duty

**V. TRANSITORY PROVISIONS**

For the year 2023 and thereafter, the full implementation of the New BIR Payroll System shall be operational for both the National and Regional Offices.

**VI. EFFECTIVITY**

This Order shall take effect immediately.

  
ROMEO D. LUMAGUI JR.  
Commissioner of Internal Revenue  
010844

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