

**[BIR REVENUE MEMORANDUM ORDER NO. 1-11,
January 06, 2011]**

**PRESCRIBING THE POLICIES, GUIDELINES AND PROCEDURES IN
THE IMPLEMENTATION OF DECISIONS/ORDERS ON
ADMINISTRATIVE CASES INVOLVING BIR OFFICIAL/EMPLOYEE**

I. Scope

This Order covers decisions/orders issued by the BIR, Department of Finance (DOF), Civil Service Commission (CSC), Office of the Ombudsman, and other judicial, quasi-judicial and administrative bodies on administrative cases involving BIR official/employee. The decisions/orders referred in this Order are those that imposed the penalties of dismissal or suspension as well as orders of preventive suspension.

II. Objectives

This Order is being issued to:

1. Prescribe the policies and guidelines that will govern the actions to be taken by the concerned offices of the Bureau in implementing its decisions/orders as well as of the decisions/orders of the DOF, CSC, Office of the Ombudsman, other judicial or quasi-judicial and administrative bodies on administrative cases involving BIR official/employee;
2. Protect BIR properties/equipment from unauthorized use by personnel who had been suspended/dismissed, or placed under preventive suspension, from the revenue service;
3. Prevent the unlawful/unauthorized use by revenue personnel with administrative case of their access privileges in the Bureau's Information System and ensure appropriate protection of the Bureau's resources; and,
4. To address the requirements of the DOF, CSC, Office of the Ombudsman, and other judicial, quasi-judicial and administrative bodies relative to the implementation of their decisions/orders.

III. Policies

1. The Personnel Inquiry Division (PID) shall ensure that decisions/orders issued by the BIR, Department of Finance (DOF), Civil Service Commission (CSC), Office of the Ombudsman, and other judicial, quasi-judicial and administrative bodies on administrative cases involving BIR official/employee are strictly enforced and properly implemented.
2. Within five (5) days from receipt of the decisions/orders, the Bureau shall inform or notify the DOF, CSC, Office of the Ombudsman and other judicial, quasi-judicial and administrative bodies of the fact of implementation or execution of their decisions/orders.
3. To protect the interest of the Bureau, there must be proper turn-over of all properties and accountabilities under the custody of the personnel charged with an administrative offense and meted out the penalty of either suspension or dismissal from revenue service.
4. The Head of Office or the next higher revenue official of the suspended or dismissed revenue official or employee is responsible in ensuring that there is proper turnover of accountabilities of the dismissed/suspended employee.
5. If the dismissed/suspended employee is the Head of Office, i.e., Assistant Commissioner, Regional Director, Revenue District Officer, Division Chief, the next higher official shall notify the Office of the Commissioner of the vacancy effective upon service of the suspension or dismissal order, whether temporary or permanent, and shall recommend replacement or promotion of the next lower official.
6. Any revenue official/employee, who was suspended or dismissed, is directed, within three (3) days after receipt of the suspension/dismissal order, to:
 - a. Effect the physical turnover of all government assets from his/her custody/ possession such as, vehicles, communication facilities, and all other accountable equipments and properties to his/her Head of Office. However, if the Head of Office (e.g., Assistant Commissioner, Regional Director, Revenue District Officer or Division Chief) is the one served with the suspension or dismissal order, he/she shall turn over to his/her Assistant or other successor who may be designated by the Commissioner. Otherwise, clearance shall not be issued and those government assets shall be physically retrieved from him/her.

Such turnover shall be witnessed by the Chief,

General Services Division in the National Office or the Administrative Division in the Regional Offices or his/ her representative and shall be fully documented following the guidelines and procedures prescribed under existing issuances.

- b. Effect the physical turnover of all accountable forms, records, books, manuals and other documents (e.g., office files, etc.) in his/her custody/possession to the concerned revenue official mentioned in the preceding item. Otherwise, clearance from his/her accountabilities shall not be issued and the accountable forms or documents shall be physically retrieved from him/her.

The suspended/dismissed official or employee shall accomplish the Turnover of Accountabilities (BIR Form 2625) in transferring his/her accountabilities.

- c. Surrender his/her BIR identification card to the Personnel Division in the National Office and Human Resource Management Unit in the Regional Office for dismissed revenue official/employee.

7. Upon receipt of the dismissal or suspension order, the suspended or dismissed revenue official or employee is prohibited from doing the following:

- a. To report to the office where he/she is assigned or any other office in the BIR except for the purpose of turning over of accountabilities;
- b. To represent the concerned office where he/she is assigned in any meetings, conventions, seminars or other fora within or outside the BIR;
- c. To provide or give directives or instructions through e-mail, SMS, or any other means to any of the staff in the office where he/she is assigned that will affect official matters or anything that will affect the functions of the office;
- d. To sign any pending accountable forms, documents, communications, etc., such as but not limited to the following: Payment Form (BIR Form No. 0605), Certificate Authorizing Registration (CAR), and any other communications as this is tantamount to antedating; and,

- e. To do other acts detrimental to the revenue service.
8. To ensure appropriate protection of the Bureau's Information and Communication (ICT) systems and resources, in case the penalty is dismissal, the Information System Group, thru the Security Management Division, shall revoke the system access or account privileges of the concerned BIR official/employee. In case the penalty is suspension, or in case of preventive suspension, such system access or account privileges shall be suspended.

IV. Guidelines

1. A decision whereby a penalty of suspension for not more than thirty (30) days is imposed shall be final, executory and unappealable.^[1]
2. If the penalty imposed is suspension exceeding thirty (30) days, the same shall be final and executory after the lapse of the reglementary period for filing a motion for reconsideration or an appeal, and no such pleading has been filed. The filing of a motion for reconsideration within the reglementary period shall stay the execution of the decision sought to be reconsidered. However, in case of appeal and notwithstanding its pendency, the decision/order shall be executory except where the penalty is removal, in which case, the same shall be executory only after confirmation by the Secretary concerned.^[2]
3. The decisions/orders of the Office of the Ombudsman in administrative cases shall be executed as a matter of course.^[3] This means that such decisions/orders are immediately executory notwithstanding motion for reconsideration or appeal.^[4]
4. In case the penalty of suspension or removal is appealed, the concerned personnel shall be considered as having been under preventive suspension during the pendency of the appeal, in the event he wins the appeal. If the concerned personnel is exonerated and the administrative decision finding him guilty is reversed, he is entitled to reinstatement with full pay for the period of suspension.
5. Orders of preventive suspension are immediately executory, unless restrained by the court of competent jurisdiction.

IV. Procedure

1. Upon receipt of the decisions/orders by the Records Division/Office of the Commissioner, the same shall be transmitted to the Office of