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for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



June 25, 2026

REVENUE MEMORANDUM ORDER NO. 021-2026

SUBJECT : GUIDELINES AND PROCEDURES IN THE PILOT IMPLEMENTATION
OF THE DOCUMENT TRACKING AND MANAGEMENT
SYSTEM (DTMS)

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

I. BACKGROUND

The Document Tracking and Management System (DTMS) is an online facility for BIR authorized users to receive, track, manage, and store documents. The system shall allow to monitor the real-time status of documents, ensuring timely and accurate responses to requests and communications. DTMS shall also strengthen the data security by restricting access to sensitive information to authorized users, thus reducing the risks associated with the handling of records, such as document loss or unauthorized access. Furthermore, the system shall promote better coordination across various BIR offices, facilitating more efficient inter-office communications and document transfers.

II. OBJECTIVES

This Order is hereby issued to:

1. Provide uniform guidelines and procedures in the utilization of the system at the DTMS Pilot sites: Resource Management Group, Administrative Service, Records Management Division, and General Services Division – Communication Operations, Reproduction, and Miscellaneous Services Section (GSD-CORMSS);
2. Define the duties and responsibilities of the identified revenue officials and personnel on the use of the DTMS; and
3. Streamline document-related processes to reduce time spent on receiving, tracking, managing, and storing documents.

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION

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III. DEFINITION OF TERMS

To ensure uniform understanding and for the proper guidance of all concerned, the four (4) modules of the DTMS, as well as the terms used, are defined as follows:

1. **Module 1: Add Document.** This is used by the office of origin to encode the document that was created within the Bureau and documents received from external offices.
2. **Module 2: Receive Document.** This shall be used by the receiving officer when receiving documents that originated from another internal office.
3. **Module 3: Track Document.** This shall be used by all users to search, track, and view the status of documents.
4. **Module 4: Document Management.** This shall be used by all users to process the document.
5. **Chain-of-Custody.** A significant feature of the DTMS that determines the chronological documentation or paper trail of a document that shall provide the sequence of custody, control, transfer, and archival of documents in the Bureau.
6. **Confidential Information.** Refers to the sworn written statement given voluntarily by an informer. Such statements must definitely state the facts or acts constituting fraud committed by a person or entity denounced to have violated or in violation of the NIRC of 1997, as amended.
7. **Document Control Number (DCN).** An alphanumeric unique identifier assigned to a document to facilitate the tracking, retrieval, and management within the DTMS. This ensures that documents shall be easily referenced, located, and managed throughout the lifecycle of a document.
8. **"For" field.** A dropdown of list of values which shall be required to select on the Add Document Module, such as Approval, Comment, Investigation, Initial, Signature, As Requested, Others, Necessary Action, See Me, Study and Report, Your Information, Verification, File, and Others. This field shall be used in generating BIR Form No. 2309 - Reference Slip.
9. **Office Responsible.** An office accountable for the execution and oversight of specific duties, tasks or functions over the document.
10. **Processor.** A person responsible within the office who is directly involved in managing and processing over the document.
11. **"Priority Type" field.** A dropdown list of values that determines the level of importance of a document, whether a document is a low, medium or high priority.
12. **"Type of Documents" field.** A dropdown list of values that shall be required to be selected on the Add Document Module, such as Memoranda/ Letters, Request for Tax Case Verification and/or Information, Active Case Dockets, Request for Tax Case Retrieval and/or Confidential Information.

IV. POLICIES AND GUIDELINES

1. The facility of DTMS shall be used in receiving, tracking, managing, and storing documents within the BIR;
2. The DTMS shall be rolled-out on the following pilot sites:
 - a) Resource Management Group
 - b) Administrative Service
 - c) Records Management Division
 - d) GSD-CORMSS;
3. The implementation of DTMS on the aforementioned pilot sites shall cover the following documents:
 - a) Memoranda/Letters
 - b) Request for Tax Case Verification and/or Information
 - c) Active Tax Case Dockets
 - d) Request for Tax Case Retrieval
 - e) Confidential Information



Other types of documents will be included upon full implementation;

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4. Proper handling and storage of documents shall abide by the provisions stated in the BIR Data Privacy Manual promulgated through the Revenue Memorandum Order No.1-2020;
5. The system shall provide information on the physical location, status of action, and chain-of-custody relative to a document submitted to and received by an office;
6. The DTMS shall be accessed via a web browser (Google Chrome is recommended) in the BIR intranet through the link <https://dtms.bir.gov.ph>;
7. Only authorized users shall be granted access and log-in to DTMS;
8. The DTMS Admin Module shall be accessed by authorized users from the Security Management Division (SMD) and Data Warehousing and System Operations Division – Systems Administration Section (DWSOD-SysAd);
9. A self-registration facility shall be provided for new users to secure access by signing up the user registration through the "Create Account" link on the DTMS login page. Regular or special system access requests are subject to the following process:
 - a) New registrations shall be approved by the head of office of the registrant and forwarded to SMD for review;
 - b) The SMD Quality Analyst shall review the submitted registration and endorse it to the SMD Chief for final approval; and
 - c) The SMD Chief shall approve the endorsed registration. The account will then be activated and triggers an email notification informing the registrant of their account registration status.

10. All document details shall be encoded in the system, including the document type, subject, and description. The system shall also require to attach the scanned copy of the document. The supported file formats are limited to PDF, DOC, DOCX, XLS, XLSX, JPG, PNG and ZIP only. For large files that exceed twenty (20) megabytes, attach the top sheet of the document only;
11. Each document shall have a unique system-generated Document Control Number (DCN) which shall be used as the tracking serial number of a document;
12. The information relative to the action taken and status of the official document received or released shall be recorded in DTMS by the designated receiving/releasing officer;
13. A notification for documents that need processing shall be received by the receiving officer, processor, releasing officer and the head of office through the official BIR e-mail account;
14. The transfer of physical documents from one office to another shall correspond with the transfer of added documents on DTMS to the intended office;
15. Documents in the DTMS shall be received by the receiving officer within a fifteen (15)-day allowable period. Otherwise, the pending documents on the *Document Management Module* shall automatically accept the latter;
16. A system-generated Reference Slip (BIR Form No. 2309) shall be required as a transmittal slip on the document from the office of origin/ forwarding office to the receiving office;
17. A system-generated Job Order shall be required as a transmittal slip for documents for mailing and/or messengerial to be submitted to the GSD-CORMSS, duly signed by the Chief of the requesting office and the Chief/ Assistant Chief, GSD-CORMSS;
18. The user of DTMS could generate reports based on status, received date, type of documents, office responsible, and/or release date;
19. For blocked DTMS access, users shall log the issue in the BIR Service Desk for forwarding to the appropriate problem resolution group;
20. To revoke access to the DTMS, users shall accomplish the BIR Form No. 0044 – *Request for System Access/Access Revocation* and submit it to SMD for approval; and
21. For technical-related issues, users shall log the issue in the BIR Service Desk for forwarding to the appropriate problem resolution group.





V. PROCEDURES

1. Office of Origin of a document shall:

- a. Add a new document to the system by encoding the document type, subject, and description;
- b. Scan the physical document and attach the scanned copy to the Add Document Module.

For Confidential Information document type, only the top sheet shall be scanned and uploaded into the system. Processing shall still follow the provisions stated in the Revenue Regulations No. 16-2010;

- c. Affix the system-generated DCN at the upper right corner of the physical document;
- d. Transmit the hard copy of the document and forward the added document on DTMS to the receiving officer of the concerned office, simultaneously; and
- e. Ensure that the document is successfully received by the receiving officer of the concerned office by checking on the Document Management Module. The status should display "Received."

2. Receiving Officer of the office responsible shall:

- a. Receive the physical document;
- b. Select the subject document for receiving in the Receive Document Module by clicking on the checkbox provided;
- c. Update the document status to "Received" if the physical document was forwarded within the office, otherwise, return the custody to the previous office;
- d. Encode the updated and/or new details in the system, including the received date, type of document, source of documents, from, to, subject, description, for, priority, remarks, office responsible, person responsible, release date, and status;
- e. Transmit the hard copy of the document to the person responsible and update the status on DTMS, simultaneously; and
- f. Ensure that the document is successfully received by the receiving officer of the concerned office by checking on the Document Management Module. The status should display "Received."

3. Processor shall:

- a. Process the received documents by taking appropriate actions on document based on the nature and purpose;

- b. Monitor the document aging in the system to ensure that each document is being processed within the fifteen (15)-day allowable period;
- c. Forward the physical document and update the status on DTMS to the releasing officer, simultaneously; and
- d. Report to the head of office all issues and concerns related to the DTMS for resolution.

4. **Head of Office** of the office responsible shall:

- a. Monitor the action taken and the chain-of-custody of documents forwarded within the office;
- b. Validate the accuracy and completeness of the details encoded in the DTMS and on the physical document received by the office;
- c. Ensure all document management activities are carried out efficiently and in compliance with the Data Privacy Act of 2012 and the BIR Data Privacy Manual;
- d. Monitor the document aging in the system to ensure that each document is being processed within the fifteen (15)-day allowable period;
- e. Approve/ disapprove account registration from the respective office through the DTMS Account Approval page; and
- f. Report to the Systems Development Division (SDD) all issues and concerns relating to DTMS for system monitoring and improvement.

5. **Releasing Officer** of the office responsible shall:

- a. Transmit the physical document and update the status on DTMS to the concerned office/ personnel, simultaneously;
- If a document is to be forwarded outside the National Office, a Job Order shall be provided to the GSD-CORMSS; and
- b. Ensure that the document is successfully received by the receiving officer of the concerned office by checking on the Document Management Module. The status should display "Received."

6. **New Users** shall:

- a. Register by clicking on the "Create Account" link on the DTMS log in page;
- b. Comply to the Acceptable User Policy (AUP) by clicking on the check box and "Proceed" button; and
- c. Fill out the user registration page and attach the training certificate or justification for user access.



7. SMD Quality Analyst shall:

- a. Verify and review all pre-approved accounts and endorse for final approval of SMD Chief through the DTMS Account Approval page.

8. SMD Chief shall:

- a. Approve/ disapprove verified pre-approved accounts through the DTMS Account Approval page.

9. Systems Administrator shall:

- a. Handle requests for unblocking of locked accounts;
- b. Implement account revocation through the DTMS User Maintenance page.

10. For detailed step-by-step guidance on the use of the DTMS, including the specific procedures for each module and user roll, all concerned personnel shall refer to the DTMS Job Aid provided under ANNEX "A" of this Order.

11. All issues encountered in using the DTMS shall be logged to the BIR Service Desk or refer to the following Problem Resolution Groups:

a.	Account Approval	Security Management Division
b.	Account Unblocking and Revocation	Data Warehousing and Systems Operations Division – Systems Administration Section
c.	Technical-related issues	Systems Development Division
d.	Policy/Business-related issues	Records Management Division

VI. REPEALING CLAUSE

All revenue issuances or parts thereof inconsistent with the provisions of this Order are hereby amended and/or repealed, accordingly.

VII. EFFECTIVITY

This Order shall take effect immediately.

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CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

