



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



MAR 09 2026

REVENUE MEMORANDUM ORDER NO. 007-2026

SUBJECT : ADOPTION OF ENERGY EFFICIENCY AND CONSERVATION MEASURES
PURSUANT TO MEMORANDUM CIRCULAR (MC) NO. 114 DATED MARCH 6,
2026 OF THE OFFICE OF THE PRESIDENT (OP), MALACAÑANG PALACE

TO : ALL REVENUE OFFICIALS, EMPLOYEES AND OTHERS CONCERNED

DATE : MARCH 9, 2026

I. BACKGROUND

Memorandum Circular (MC) No. 114 dated March 6, 2026 of the Office of the President (OP), directs all government agencies and instrumentalities to strictly adopt energy conservation protocols. In compliance thereto, this Order is issued to prescribe the guidelines for the immediate implementation of energy efficiency and conservation measures in the Bureau of Internal Revenue (BIR).

II. COVERAGE

This Order shall apply to all officials and employees of the BIR and others concerned.

III. POLICIES AND GUIDELINES

1. All employees on-site shall adopt a Four (4)-day Work Week Arrangement (FWWA) from 8:00am to 5:00pm, with a lunch break from 12:00pm to 1:00pm every Monday to Thursday, and Work from Home (WFH) arrangement every Friday, in accordance with Civil Service Commission (CSC) rules and regulations and in addition to Revenue Memorandum Order (RMO) No. 47-2022 dated November 7, 2022 on Flexible Work Arrangements (FWA), as well as other existing rules and guidelines for the adoption of FWA, **except offices performing frontline services** in the National Office, Revenue Regions, and Large Taxpayers Service (LTS).
2. The Assistant Commissioner (ACIR) of the LTS, Regional Directors (RDs) and Revenue District Officers (RDOs) shall ensure that all frontline services remain fully operational and adequately manned on all working days, including Fridays, notwithstanding the implementation of the FWWA. In implementing the FWWA, concerned offices may adopt staggered or rotational work schedules among personnel assigned to frontline functions, provided that sufficient personnel are physically present at all times to attend to taxpayer registration, filing, payment assistance, inquiries, and other essential services.
3. During tax filing periods and other peak taxpayer transaction periods, the ACIR of the LTS, RDs and RDOs are hereby directed to determine and implement the appropriate staffing arrangements necessary to prevent understaffing in frontline offices. Where circumstances so require, the rotational or WFH arrangements for personnel performing frontline functions may

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be suspended or adjusted to ensure the continuous, efficient, and uninterrupted delivery of taxpayer services.

For this purpose, the ACIR of the LTS, RDs and RDOs are likewise authorized to temporarily augment frontline personnel by assigning or deploying personnel from other offices or units, whenever necessary, in order to maintain adequate staffing levels and ensure the efficient delivery of taxpayer services.

4. Head of Offices shall ensure uninterrupted delivery of service, proper monitoring and documentation, including verification of attendance, and the implementation of performance standards and monitoring mechanisms, in accordance with RMO No. 47-2022 and existing CSC laws, rules and regulations.
5. The adoption of the FWWA shall remain in effect until lifted or sooner revoked by the President. This arrangement shall serve as an interim measure, to be continued only until circumstances warrant its modification or discontinuance.
6. Overtime services are highly discouraged except for critical services, such as maintenance of essential infrastructure and resources, including as electrical and IT systems and similar operations.
7. All BIR transactions, conferences, meetings, trainings, seminars and similar engagements scheduled on Fridays are requested to be conducted online.

For the effective implementation of the abovementioned, Heads of Offices are hereby mandated to ensure that their respective offices are equipped with the necessary digital infrastructure to support this transition, and that no official travel shall authorized for events that can be effectively facilitated online.

8. The ACIR of the LTS, RDs, and RDOs shall encourage taxpayers to maximize the use of eServices, such as EFPS, eBIRForms, eAFS, eSubmission, ORUS, and other available online services for the filing of returns, payment of taxes, and other transactions.
9. Official travel shall be limited to essential and indispensable functions. Travel shall be deemed unnecessary when the objectives may be effectively accomplished through alternative modalities, such as virtual meetings, electronic communications, or through consolidation of tasks with other previously scheduled official activities. Travel undertaken without clear justification of urgency, operational necessity, or direct programmatic relevance shall likewise be considered unnecessary.
10. To strengthen fleet-efficiency measures, all service vehicles shall reduce fuel consumption and improve fuel-economy performance. The measures may include, but may not be limited to the following:
 - a. Service vehicles will not be available on Fridays, except for extremely emergency cases only.
 - b. Trip consolidation, by combining official tasks and destinations to reduce the number of vehicle deployments.
 - c. Optimized route, through the use of shortest, least-congested travel paths and coordinated scheduling to avoid peak-hour congestion.



- d. Strict minimization of idling, requiring engines to be switched off during waiting periods except when operationally necessary.
 - e. Adoption of the "full-tank method" for precise fuel monitoring and adhere to rigid preventive vehicle maintenance
11. Minimize elevator operations by encouraging personnel to take the stairs when moving one floor up or one floor down.
12. Lighting and air-conditioning systems shall operate at a reduced capacity to support energy efficiency initiatives. All air-conditioning units shall be switched on not earlier than 8:00am and switched off not later than 5:00pm. All offices shall maintain a standard thermostat setting of 24°C for air-conditioned spaces, activate sleep settings on all office equipment, and strictly turn off non-essential lights and electronic equipment during lunch breaks (except in offices where "No Noon Break" policy is implemented) and after 5:00pm from Monday to Thursday.
13. Cooking or using of electric stoves, rice cookers, or any cooking appliances is not allowed, except in offices equipped with kitchens.
14. Pursuant to Republic Act No. 11285 and its Implementing Rules and Regulations (IRR), the concerned offices shall assign an Energy Conservation Officer. For the National Office, the Chief of the General Service Division (GSD); for the Regional Offices, the Chief of the Administrative and Human Resource Management Division (AHRMD); and for the District Offices, the Chief of the Administrative Section in the District Offices, who shall ensure strict compliance with the reduction of energy to at least ten to twenty percent (10%-20%) and submit a monthly report every 10th of the following month to the Chief of the GSD via email at gsd@bir.gov.ph for agency consolidation.

IV. EFFECTIVITY

This Order shall take effect starting March 9, 2026




CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue