REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Bringing In Revenues for Nation-Building

BAGONG PILIPINAS

REVENUE MEMORANDUM ORDER NO. 023-2026

SUBJECT : **Strict Observance of the Government Energy Management Program (GEMP) Guidelines and Implementation of Inter-Agency Energy Efficiency and Conservation Committee (IAEECC) Resolutions**

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

DATE : **July 13, 2026**

I. Background

Every Revenue Official or Employee shall use all government resources and facilities efficiently, honestly and economically to avoid wastage of public funds and revenues, they shall also have the responsibility to protect and conserve all Government/BIR property, also equipment and supplies entrusted or issued to them.

II. Objective

This Order is issued to provide guidelines for the implementation of energy efficiency and conservation measures in the BIR, as directed by Memorandum Circular (MC) No. 114 of the Office of the President dated March 6, 2026 in relation to GEMP and IAEECC Resolutions.

III. Coverage

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

IV. Policies and Guidelines

The following energy efficiency and conservation measures shall be adopted to attain the required reduction of at least ten percent (10%) in the consumption of fuel, electricity and other utilities:

A. Electricity-Saving Measures

1. Switch on all air conditioning units (ACU) not earlier than 8:00 AM and switch off not later than 5:00 PM.

2. Set the thermostat of ACU not lower than 24 degrees Celsius (24°C).

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3. Reduce the number of lights in every office. Use natural lights to augment illumination by opening venetian blinds.

4. Turn off the lights and computers after office hours and during lunch breaks except in offices where the "No Noon Break" policy is implemented.

5. No cooking or use of electric stove, rice cooker or any cooking appliances except in those offices with kitchen (OCIR, ODCIR, OACIR).

6. Activate sleep settings on office equipment (computers, printers and photocopiers) when not in use.

7. Turn-off the lights, ACU, and other electrical equipment in the offices, conference rooms, supply / storage rooms and comfort rooms when not in use.

8. Keep the doors and windows closed when ACU is in use to maintain ambient temperature of the office. If the ACU is not in use, use natural air by opening the windows.

9. Regular elevator use shall be limited to 6 hours for every elevator.

B. Fuel-Saving Measures

1. Service Vehicles when parked should be switched off. Vehicle's motor should not be left idle for more than a minute. Turn off the engine. It takes less gasoline to restart the car than it takes to let it idle. Generally, there is no need to press the accelerator down to restart a warm engine.

2. Vehicle warm-ups should not exceed one (1) minute.

3. Vehicles should be driven at a steady speed and accelerated smoothly and moderately.

4. All vehicles must be regularly tuned-up for fuel efficiency.

5. The vehicle's wheels should be aligned regularly.

6. Limit the use of service/utility vehicles to essential activities. Proper scheduling of daily trips shall be observed to avoid/minimize unnecessary short trips.

7. Whenever applicable, carpooling (shared trips) shall be practiced, especially when destination points are similar (e.g. airport service).

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V. Duties and Responsibilities of Energy Efficiency Conservation Officers (EECOs) and Head of Office

The Chief of the General Services Division (GSD) in the National Office, the Chief of the Administrative and Human Resource Management Division (AHRMD) in the Regional Offices and the Chief of the Administrative Section in the Revenue District Offices are hereby designated as the EECOs, and shall enforce and monitor compliance to the foregoing measures. The names of the EECOs shall be submitted to the Office of the Deputy Commissioner, Resource Management Group (DCIR, RMG), within fifteen (15) days from effectivity of this order.

VI. Penalties

A 'Show Cause Order' shall be issued requiring violator/s to submit a written explanation under oath within five (5) days from receipt of the order, stating why no disciplinary action may be taken against him/her. If the explanation is found justifiable, a stern warning shall be issued accordingly; otherwise, an administrative disciplinary action shall be recommended for Violation of Reasonable Office Rules and Regulations pursuant to Sec. 43 of the Revised Code of Conduct for Revenue Officials and Employees, as implemented by Revenue Memorandum Order No. 53-2010. The imposable penalties are as follows:

1st Offense	-	Reprimand
2nd Offense	-	Suspension for one (1) to thirty days
3rd Offense	-	Dismissal

Civil liability, if any, shall be computed based on the number of kilowatt-hours consumed during the prescribed power-off period multiplied by the prevailing power rate.

VII. Monitoring and Reports

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1. A monitoring team under the EECO which shall be responsible for the conduct of random spot-checking, shall be constituted in the National Office, Regional Offices and Revenue District Offices.

2. The EECO shall submit to the Office of the DCIR, RMG a monthly status report on electric power conservation measures, including among others electric power consumption, not later than three (3) days after receipt of billing statement.

3. The Chief, Budget Division shall submit to the Office of the DCIR, RMG, copy furnished the EECO, a monthly report of fuel consumption (volume and amount) per service/utility vehicle, not later than ten (10) days of the succeeding month.

4. For the Regional Offices together with the Revenue District Offices within their jurisdiction, the reports specified in Sections VII.2 and VII.3 shall be prepared by the Chief, AHRMD and the Chief, Finance Division, respectively, and submitted to the Office

of DCIR, RMG thru the Regional Director concerned, not later than the above prescribed period.

VIII. EFFECTIVITY

This Order shall take effect immediately.

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CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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