

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**

23 March 2010

**REVENUE MEMORANDUM ORDER NO. 32-2010**

**SUBJECT:** Conduct of the Written Competency Examination for Revenue District Officers, Assistant Revenue District Officers, Chiefs and Assistant Chiefs of Large Taxpayers District Offices, Large Taxpayers Regular Audit Divisions 1-4, and Large Taxpayers Excise Audit Divisions 1 and 2, Chiefs and Assistant Chiefs of the Assessment, Collection, and Special Investigation Divisions, Chiefs and Assistant Chiefs of Collection Enforcement Division and Large Taxpayers Collection Enforcement Division and Revenue Officers Performing Collection Functions

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

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**I. OBJECTIVE**

In support of the Professionalization and Career Development Programs of the Bureau, this Order is hereby issued to prescribe the guidelines and procedures in the administration of the examination for Revenue District Officers (RDOs), Assistant Revenue District Officers (ARDOs), Chiefs and Assistant Chiefs of Large Taxpayers District Offices (LTDOs), Large Taxpayers Regular Audit Divisions 1-4 (LTRADs), and Large Taxpayers Excise Audit Divisions (LTEADs) 1 and 2, Chiefs and Assistant Chiefs of the Assessment, Collection, and Special Investigation Divisions (SIDs), Chiefs and Assistant Chiefs of Collection Enforcement Division (CED), and Large Taxpayers Collection Enforcement Division (LTCED) and Revenue Officers performing collection functions in order to enhance their capabilities, competencies and leadership through appropriate training programs, and to eventually determine their respective places of assignment.

**II. GENERAL POLICIES**

**A. COVERAGE**

1. The nationwide written competency examination shall be mandatory for the following revenue officials:
  - a. Revenue District Officers and Assistant Revenue District Officers, including Officers in Charge (OICs)
  - b. Chiefs and Assistant Chiefs ( including OICs) of :
    - LT District Offices
    - LT Regular Audit Divisions 1-4
    - LT Excise Audit Divisions 1 and 2
    - LT Collection and Enforcement Division
  - c. Chiefs and Assistant Chiefs (including OICs) of:
    - Assessment Divisions
    - Collection Divisions
    - Special Investigation Divisions
    - Collection Enforcement Division

- d. Revenue Officers (ROs) I-IV performing collection functions including Revenue Collection Officers (RCOs)
2. Those who will be retiring on or before December 31, 2012 shall be exempt from taking the examination.

**B. SCOPE OF EXAMINATION**

The examination shall cover the following topics:

1. Provisions of the National Internal Revenue Code of 1997 (as amended), and all pertinent Revenue Regulations, Revenue Memorandum Orders, and Revenue Memorandum Circulars issued as of March 31, 2010;
2. Management and Leadership Concepts and Applications; and
3. BIR Strategy Map

However, for Chiefs and Assistant Chiefs of Collection Divisions, LTCED, CED and for ROs I-IV performing collection functions, the examination shall cover only provisions of the NIRC relative to Title VIII-Remedies.

**C. CONDUCT OF THE EXAMINATION**

1. The examination shall be conducted on June 20, 2010 (Sunday) from 8:00 a.m. to 5:00 p.m.
2. The venue of the examination, room assignments and the seat number of the Examinees shall be indicated in the Revenue Special Orders to be prepared by the Training Delivery Division, and which shall be issued at least one (1) month prior to the conduct of Examination.
3. Participation in the examination shall be on official time. Revenue Officers and Officials assigned outside Metro Manila and those assigned in Luzon, Visayas and Mindanao may travel to their respective examination venues on official time. *Traveling allowances* and *per diems* shall be provided for this purpose.

**III. RECOGNITION / SANCTIONS**

1. For ROs I-IV performing collection functions, examinees who passed the examination shall get five (5) points in the Other Factors/Bonus Points in the Selection Criteria Matrix for Promotion.

The top ten (10) Examinees shall get a total of eight (8) points and they shall be awarded a Certificate of Recognition.

The rating of the examinees shall also be considered as a basis in the deliberation for their transfer or re-assignment should the need arise.

2. For RDOs/ARDOs/Chiefs and Assistant Chiefs of Divisions, examinees who passed the examination shall be given one (1) bonus point in their KPIs under RMO No. 14-2009. Those falling in the top ten (10) shall get two (2) bonus points in their KPIs under the same RMO.

3. Any revenue employee who is mandated, under this Order, to take the examination and fails to do so shall be charged administratively for *Insubordination*.

Failure to take the WCE constitutes refusal to obey or follow lawful orders such as RTAO, Special Mission Orders, RSO, Subpoena, etc. classified as **Less Grave Offense** under **Section 45** of the Updated Code of Conduct for Bureau of Internal Revenue Officers and Employees as implemented under Revenue Memorandum Order No. 50-98 dated June 1, 1998 with a penalty of *Suspension for one (1) month and one (1) day to six (6) months for 1<sup>st</sup> offense; Dismissal for 2<sup>nd</sup> offense.*

Moreover, Examinees who failed to take the examination shall not be considered for promotion for a period of two (2) years following the release of the results of the examination.

*It shall also adversely affect future assignments of the concerned revenue personnel.*

4. Any Examinee caught cheating / copying, in any form or manner, shall be immediately penalized under the appropriate provisions of the Code of Conduct of the BIR.
5. Examinees who failed the examination shall undergo extensive training. The topics / areas where the most number of examinees garnered failing grades or low ratings shall be used as the basis for the preparation of new training modules and / or the enhancement of existing training programs.

#### **IV. EFFECTIVITY**

This Order shall take effect immediately.

(Original Signed)  
**JOEL L. TAN-TORRES**  
Commissioner of Internal Revenue