

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

January 6, 2011

REVENUE MEMORANDUM CIRCULAR NO. 4-2011

SUBJECT : Uniform Implementation of Procedures in Rating “Punctuality and Attendance” under RMO No. 29-2004, Subject: Performance Management System (PMS)

TO : All Internal Revenue Officials and Employees Concerned

This Circular is being issued as a clarification of Revenue Memorandum Order (RMO) No. 29-2004, Subject: Performance Management System (dated March 2, 2004), which prescribes the policies in the performance evaluation of the BIR, specifically in the computation of Punctuality and Attendance. Please be informed that said RMO prescribes the use of even numbers. However, because the rating of over-all Punctuality and Attendance is achieved by computing them separately and adding the results after, divided by 2, it is possible that it may result to odd numbers.

In this regard, for purposes of standardizing the rating process, as well as following the CSC model of using even numbers in the rating scale, the rating for Punctuality and Attendance shall follow the general rule in rounding off the odd numbers to the appropriate even numbers for rating purposes. Thus, ratings 7 and 9 shall be rounded off to the next higher even numbers while 3 and 5 shall be rounded off to the nearest lower even numbers.

All revenue officials and employees are enjoined to give this Circular the widest possible publicity.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue