

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

September 8, 2017

REVENUE MEMORANDUM ORDER NO. 23-2017

TO : All Revenue Officials and Employees Concerned

SUBJECT : Enforcement on the Strict Attendance in Training Conducts in the National and Regional Offices as well as the Guidelines and Procedures on Compliance to Revenue Special Order (RSO) / Regional Revenue Special Order (RRSO) and Policy on "NO DEFERMENT", Amending Certain Provisions of Training under Unnumbered Memorandum dated May 11, 2015

I. BACKGROUND

It has been observed that some Trainers/Participants attendance in training courses are still variable or irregular due to request for deferment which causes the following issues and concerns in the training administration and delivery:

- Delay or postponement of a training conduct
- Training Calendar targets are not met such as:
 - No. of Training Programs/Courses conducted
 - No. of participants trained
 - Schedule of a training conduct
 - Assignment of venue
- Roll-out schedules are affected
- Amended Budget Estimates / Allocations require justification/certification
- The Training Delivery Division (TDD) / Administrative and Human Resource Management Division (AHRMD) has to search for a replacement of the Trainer/Participant who requested for deferment instead of them looking for their own replacement which causes undue delay in the schedule of a training conduct.
- The TDD/AHRMD has to prepare another RSO/RRSO, or sometimes another Budget Estimates/Request for Funding, re-route them again for initials and signature of officials which takes time and effort.

II. OBJECTIVES

1. Address aforementioned issues and concerns regarding strict attendance of training by trainers/participants in a training course;
2. Reiterate and enhance certain established policies, guidelines and procedures regarding “NO DEFERMENT”;
3. Further improve training management, administration and delivery; and
4. Prescribe DEFERMENT LETTER FORM (ANNEX A) to be accomplished by a Trainer/Participant who could not attend the training/seminar to facilitate compliance to its requirement.

III. POLICIES

1. As a general rule, the trainer/participant must comply strictly on the RSO/RRSO on the trainings/seminars issued to them.
2. Request for DEFERMENT is not allowed unless absences due to reasons beyond the control of a Trainer/Participant or due to some conditions specified with corresponding document/proof (see Part IV. B. 4) shall be validated and approved by their Assistant Commissioner (ACIR)/Regional Director (RD)/Revenue District Officer (RDO)/Division Chief (DC)/ Head of Office.
3. Trainer/Participant with corresponding issued RSO/RRSO but who cannot attend the training conduct must immediately communicate to the Chief, TDD / AHRMD / Training Coordinator-In-Charge at least two (2) days before the start of the conduct date for acknowledgement.
4. He/She must also submit a DEFERMENT LETTER (ANNEX A) within two (2) days before the conduct date addressed to the Deputy Commissioner – Resource Management Group (DCIR-RMG) as signatory of RSO per Unnumbered Memorandum of the Commissioner dated August 17, 2016 / Regional Director (RD) as signatory of RRSO.
5. The Chief, TDD / AHRMD / Training Coordinator-In-Charge shall immediately act and look for replacement upon receipt of said information to avoid delay or postponement of a training conduct.
6. In case the Trainer / Participant failed to attend the training course and has not submitted a deferment letter two (2) days from the conduct date, he/she shall be issued a memorandum signed by DCIR-RMG/RD with the information that said case shall be referred to the Internal Investigation Division (IID)/ Regional Investigation Division (RID) for issuance of a SHOW-CAUSE LETTER.

IV. GUIDELINES AND PROCEDURES

A. Compliance to Revenue Special Order (RSO)

1. As a general rule, the participant must attend at least 80% of the required number of days/hours of training.
2. Lacking the required 80% of attendance shall cause:
 - non-issuance of Certificate of Training / Completion, except for courses that are conducted for less than a day which requires 100% attendance on the training time.
 - Make up class of the particular module/topic of the course/training missed.
3. Every missed module/topic of the participant shall be subject to make-up classes prior to issuance of said Certificate.
4. For specialized trainings attended outside the bureau, the attendee shall conduct an echo training/lecture/coaching or mentoring to other members of his/her office as part of his service obligation to the Bureau.

B. Request for Deferment

1. A Trainer/Participant with corresponding issued RSO/RRSO but who cannot attend the training conduct **must communicate** to the Chief, TDD / AHRMD / Training Coordinator-In-Charge **at least two (2) days before** the start of the conduct date for acknowledgement.
2. He/She must also submit a DEFERMENT LETTER (ANNEX A) at least two (2) days before the conduct date.
3. Since the issuance and approval of RSO is now delegated to DCIR-RMG, the Trainer/Participant shall address the request for Deferment to the DCIR-RMG for approval. Corollary to this, if the trainer/participant is from the Regional Office, he / she shall address the request for deferment to the Regional Director for approval.

4. It is further stressed that the policy on “**NO DEFERMENT**” shall be enforced except for the following conditions with the corresponding necessary document as proof:

- a. The Trainer/Participant was hospitalized, undergoing chemotherapy / dialysis, etc. during the training period. He/She must attach proof/documentation such as Medical Certificate duly signed by a Medical Physician (Government/Private), police report/blotter, photo of incident (e.g. vehicular/personal accident, Fire, Flood, earthquake, etc.).
- b. A written consent such as Office Orders/other documents as proof for deferment signed by the Head of Office:

REASON	DOCUMENT/PROOF
--------	----------------

1. Mission Order	-	Signed Mission Order
2. Court Hearing	-	Signed Court Order
3. Sick Leave (SL)	-	Approved Application For Leave Form (SL)
4. Vacation Leave (VL)	-	Approved Application For Leave Form (VL)
5. Study Leave	-	Approved Permit to Travel & Approved Study Leave (local & foreign)
6. MC – 6 (Special Leave Privileges)	-	Approved Application For Leave Form
7. Others (specify)	-	specify proof

5. The DEFERMENT LETTER FORM (ANNEX A) must be duly Signed by the Trainer/Participant requesting for Deferment, attaching thereto the required document in paragraph IV.B.4 and recommended for approval by the Head of Office where assigned and Approved/Disapproved by DCIR-RMG/RD.
6. The Chief, TDD / AHRMD / Training Coordinator-In-Charge shall immediately act and look for replacement upon receipt of said information to avoid delay or postponement of a training conduct.

7. The TDD / AHRMD shall continue the maintenance and update of its Training Database of Trainers/Participants Who Conducted/ Attended Trainings as well as the List of Personnel Who Requested for a Deferment and their compliance to the provisions of this RMO, for easy reference and verification, if necessary.

V. REPEALING CLAUSE

All revenue issuances or pertinent portions thereof inconsistent herewith are hereby modified, amended, suspended or repealed accordingly.

VI. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
CAESAR R. DULAY
Commissioner of Internal Revenue