



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



March 13, 2025

REVENUE MEMORANDUM ORDER NO. 016 - 2025

TO : All Internal Revenue Officials and Employees Concerned
SUBJECT : Amendments on Revenue Memorandum Order No. 23-2021 on Guidelines and Procedures on Digital/Online Learning in the Bureau of Internal Revenue

I. BACKGROUND

On March 9, 2021, the Civil Service Commission (CSC) issued Memorandum Circular (MC) No. 3 s. 2021 re: General Guidelines on Digital/Online Learning in the Public Sector, as part of their initiative to promote digital transformation in the bureaucracy, as an alternative mode of learning and development and to facilitate the smooth transition from face-to-face classroom training to online learning as the new normal.

Pursuant to this, examination protocols and guidelines are hereby established to ensure proper and efficient administration in monitoring the conduct of online examinations.

II. OBJECTIVES

This order is hereby issued to amend certain provisions relative to the Revenue Memorandum Order No. 23-2021.

III. AMENDMENTS

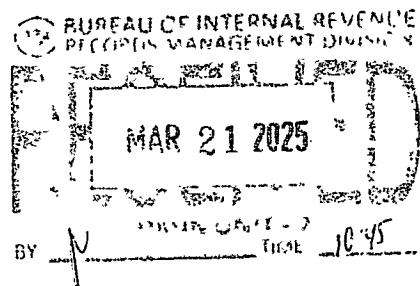
The provisions under "VI. Policies and Procedures for Online Courses in the PTA iLearn and BIReL Platforms" supplementing RMO No. 23-2021 shall be amended as follows:

"5. Course Delivery

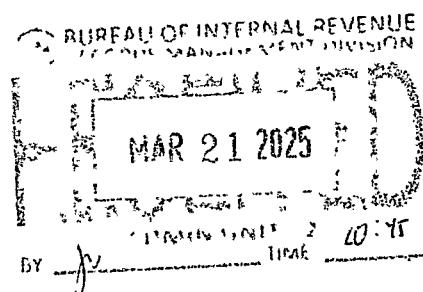
- a. xxx
- b. xxx
- c. Participants shall:
 - i.-viii. xxx

Responsibilities during examinations

- ix. Prepare and use two prescribed devices that must be fully charged before taking the test; ensure a stable internet connection:
 - i. Desktop computer or laptop as main device used for answering the examinations uploaded on BIReL; and
 - ii. Any device with a camera (mobile or tablet) to be placed at the back/ side, showing main device and examinee taking the



- exam for monitoring during the examination. Keep devices open, both audio and cameras;
- x. Observe punctuality and must be in the Zoom meeting at least 15 minutes before the exam, is dressed appropriately, and have followed the proper naming convention in Zoom, i.e. Place of Assignment and Full Name;
 - xi. Avoid any conversations with anyone in the room and accepting calls while the exam is ongoing, and must refrain from reading the questions aloud to avoid distraction;
 - xii. Prohibited from opening other tabs, windows, applications or browsers on the device, and have their desk and surroundings clean and free from clutter. They should remain seated and avoid any unnecessary movements while taking the exam, and keep their eyes on the monitor of their devices. For exams with problem solving, examinees are required to show their calculators and blank sheet/s of paper before using. Scientific calculator is not allowed;
 - xiii. Inform the proctor immediately whenever they encounter system error/internet connection issues will be encountered. If they are done, they must show to the assigned proctor their screen after submitting and reviewing their answers and wait for the proctor's advice if they may already log out their BIReL account and leave the Zoom meeting consequently;
 - xiv. Be polite and respectful when posting relevant queries, comments or points for clarifications on the Help Desk/ BIReL/ email; and
 - xv. Submit a signed explanation letter with endorsement of his/her head of office, in case of absences with valid reason. The said letter shall be addressed to ACIR, Human Resource Development Service, Attention to Chief, Training Delivery Division and Chief, Training Management Division for recommendation/s regarding what action to be taken.
- d. Course Coordinators shall:
- i.-xv. XXX
 - xvi. Provide all Resource Persons/Speakers training advisories and guidelines on the preparation of Examination Questionnaires, and ensure that all Resource Persons/ Speakers will submit/send a copy of examination questionnaires directly to the Training Evaluator/ Monitor for encoding;
 - xvii. Discuss to the examinees the examination protocols and house rules during orientation;
 - xviii. Act as proctor during examinations. They must check the set-up of examinees before the examination and reiterate the protocols and guidelines. Should at least two (2) examinees be sharing the same room or space, the Training Coordinator will inspect for appropriate setup adjustments, and they will create and assign breakout rooms for close administration and monitoring of examination;



- xix. Collate all posted queries/concerns on the Help Desk and indorse to the concerned Resource Person/Speaker accordingly; and
 - xx. Validate and evaluate the explanation letter submitted by the examinee in case of absences with valid reasons, and schedule their examination at the earliest convenience.
- e. Course Monitor/Evaluators shall:
- i.-xi. xxx
 - xii. Inform the Training Coordinator once the questionnaire has been submitted by the Resource Person/Speaker, and check the completeness and encode the submitted examination questionnaire/s on BIReL based on the prescribed guidelines in the preparation of examination;
 - xiii. Set the examination time in BIReL according to the schedule provided;
 - xiv. Evaluate the explanation letter submitted by the examinee for recommendation on what action to be taken by the examinee; and
 - xv. Act as proctor during examinations.
- f. xxx
- g. Trainers/Resource Speakers shall:
- i.-v. xxx
 - vi. Prepare set/s of examination questionnaires: Modular Assessment/ Post-Course Assessment, and submit it directly to the Training Evaluator/Monitor only, seven (7) days before the scheduled examination. The content of the examination questionnaires shall be treated as strictly confidential and not intended to be distributed to unauthorized personnel; and
 - vii. Coordinate with the assigned Training Coordinator for any concerns regarding online examination. They must ensure that all queries/concerns are addressed and clarified. Also, they must respond politely and respectful to the relevant queries, comments or points for clarifications posted by the participants.

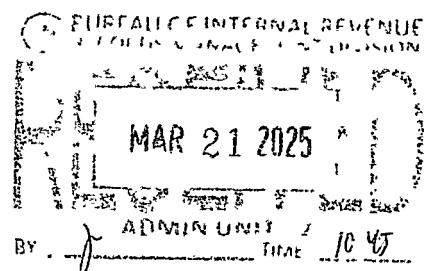
6. Assessment and Hands-on Activities

xxx

- a. xxx
- b. xxx
- c. Online Examination Protocols

Participants shall comply with the following general rules and guidelines during online examinations:

- i. Allotted time for the examination shall be strictly implemented. In case there is a reported system unavailability, the schedule of examination will be adjusted;



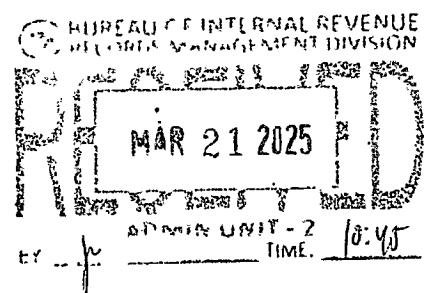
- ii.* xxx
- iii.* Training Coordinator and Training Monitor shall administer and monitor the examination including conducting random checks of participant's setup in the entirety of the examination; and
- iv-viii.* xxx

Additional protocols for examinations being administered through a video conferencing platform (e.g., Zoom and Microsoft Teams):

- i-iii.* xxx
- iv.* Restroom breaks are not allowed during the exam unless the examinee has special needs (e.g. pregnant and person with health conditions);
- v-xii.* xxx
- xiii.* Use of virtual backgrounds, filters, any kind of earphones/headset are not allowed;
- xiv.* All phones and other devices should be on silent mode; and
- xv.* The content of the examination questionnaires shall be treated as strictly confidential and not intended to be distributed to unauthorized personnel.

The following actions/behaviors are considered MAJOR violations and may be subjected to investigation. Once proven, these violations may result in the participant's discontinuance of the course.

- i.* Possessing, referring to, or having access to any material or device containing information directly or indirectly related to the subject matter under examination, other than that explicitly approved by the training coordinator. Acquiring, or attempting to acquire, possess or distribute examination materials or information without approval. Using of reference materials. Having inappropriate learning materials in view of the desktop;
- ii.* Giving or accepting assistance, or communicating in any way from any person during an examination who is not a proctor;
- iii.* Breaching of online examination general rules and guidelines. Failure to comply with proctor's instruction in enforcing exam protocols. Refusal of the participant to perform room scan/check;
- iv.* Browsing local computer and other websites or tabs. Opening instant messaging and any other computer applications. Using another computer, cellphone, or a smart watch;
- v.* Copying and pasting content from the examination, and writing it down on a paper or saving it to the computer. Screen recording of exam content. Taking pictures or video of the screen;
- vi.* Inappropriate or questionable behavior (e.g., looking away from the computer or covering the camera);
- vii.* Noisy environment or dark room;
- viii.* No BIR ID provided; and



- ix. Inability to log in on examination day (e.g. late or failure to take the exam at the scheduled time).

For violation of the examination protocols, rules and guidelines, and house rules, participant/ examinee must submit a signed explanation letter with endorsement of his/her head of office.

The said letter shall be addressed to ACIR, Human Resource Development Service, Attention to Chief, Training Delivery Division and Chief, Training Management Division for recommendation/s regarding what action to take for participants proven to have violated examination protocols.

Failure to comply with the said protocols, rules and instructions of the examination proctor shall be reported to the Internal Investigation Division for appropriate action.

Note the following:

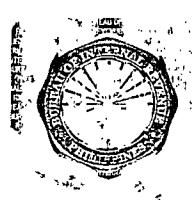
- i. If the participants medically require food, drink or a break during the examination, they must request special accommodation for this PRIOR to the scheduled exam by filling out the online form to request an accommodation. After filling out the form, you can email or call the training team.
- ii. Inclement weather disrupts Wi-Fi/electricity and the participant cannot restore access or loss of internet connection would end the examination and result in changes to examination schedule. If this occurs, the participant must call/email the training team.
- iii. Training team reserve the right to verify and make the determination regarding loss of internet connectivity, time spent on exam when internet is lost, and ultimate adjudication.

VII. REPEALING CLAUSE

All other issuances and/or portions thereof inconsistent herewith are hereby repealed, amended or modified accordingly.

VIII. EFFECTIVITY

This order takes effect immediately.




ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

P-3

