

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

April 10, 2017

REVENUE MEMORANDUM ORDER NO. 10-2017

To : All Internal Revenue Officials and Employees Concerned

Subject : Guidelines and Procedures on the Selection of Candidates for Promotion Amending RMO No. 10-96 dated April 19, 1996, RMO No. 25-2003 dated July 10, 2003 and RMO No. 19-2005 dated July 15, 2005

I. OBJECTIVES

This Order is issued to:

1. Institutionalize a system characterized by strict observance of merit, fitness and equality principles to be used in the evaluation of candidates for promotion to positions in the Bureau of Internal Revenue.
2. Clarify and amend certain policies, guidelines and procedures on the selection of candidates for promotion under RMO No. 10-96 dated April 19, 1996, RMO No. 25-2003 dated July 10, 2003 and as amended by RMO No. 19-2005 dated July 15, 2005.

II. SCOPE

For vacancies in the first and second levels, all qualified next-in-rank employees shall be considered candidates for promotion to the next higher position, provided that all requirements are complied.

III. POLICIES

In order to achieve the above objectives, the following policies shall be observed:

1. There shall be no discrimination in the selection of employees for promotion on account of age, gender, civil status, disability, religion, ethnicity or political affiliations.
2. Vacant positions marked for filling shall be published in accordance with Republic Act (RA) No. 7041 (*An Act Requiring Regular Publication of Existing Vacant Positions in Government Offices, Appropriating Funds Therefore, and for Other Purposes*, approved on June 5, 1991). The list of vacant positions shall be posted for ten (10) calendar days in at least three (3) conspicuous places in the agency. The publication shall be valid until filled-up but not to extend beyond nine (9) months reckoned from the date the vacancy was posted. Other appropriate modes of publication shall be considered. (*CSC MC 3, s.2001 / RMO 25-2003*)

3. A Personnel Selection Board for the National Office, which shall be known as the National Selection Board (NSB) shall meet en banc to screen and evaluate all candidates for promotion, and recommend the same to the appointing authority.

- 3.1 Composition of the NSB

Chairperson: Deputy Commissioner, Resource Management Group

Members: (a) Deputy Commissioner of the organizational unit or who has direct supervision over the unit where the vacancy is authorized

Alternate: Chief of Staff

(b) Deputy Commissioner, Operations Group, if the position to be filled-up is authorized in the Regional Offices

Alternate: Chief of Staff

(c) Assistant Commissioner, where the vacancy is authorized

Alternate: Head Revenue Executive Assistant

(d) Assistant Commissioner, Human Resource Development Service

Alternate: Head Revenue Executive Assistant

(e) Two (2) elected representatives from the Rank-and-File employees, one from the First (1st) Level and one from the Second (2nd) Level

(f) Representative from the Office of the Commissioner

Secretariat: Personnel Division (PD)

- 3.2 A General Election shall be held for the selection of the First and Second Level Rank-and-File Representatives, pursuant to the requirements of CSC Memorandum Circular No. 3, s.2001.

The First Level Representative shall participate during the screening of candidates for vacancies in the first level; the Second Level Representative shall participate in the screening of candidates for vacancies in the second level. They shall serve for a period of two (2) years.

- 3.3 The NSB shall meet at least twice a month. The alternate members of the NSB shall automatically attend the NSB in the absence of the regular member.
The PD shall issue Notice of Meeting to the NSB members notifying them of the date of the deliberation at least two (2) weeks before the schedule.

- 3.4 A quorum consisting of at least four (4) NSB members shall be required before the NSB proceed with the deliberation of candidate/s for promotion.

- 3.5 The Chairperson of the NSB may call for a special NSB deliberation, in his/her own accord or upon the request of any NSB member, for the discussion of a particular urgent selection requiring NSB deliberation
- 3.6 Clarifications, queries or objections involving any NSB decision/resolution shall be referred directly to NSB for its consideration and response. On no account shall any revenue official or employee introduce modifications or amendments to any document of the NSB.
4. An employee who is on local or foreign scholarship or who has an approved training grant with a duration of not more than four (4) months or on maternity leave as provided by law may be considered for promotion. For this purpose, the performance rating to be considered shall be the rating immediately prior to the scholarship/training grant or maternity leave, and the effectiveness date of such promotion shall be on the day of reporting back for duty.
5. The Selection Criteria for Promotion (Annex A) shall be used in the evaluation and selection of candidates for promotion. All employees who have attained a minimum score of 85 points of the total 120 points in the Selection Criteria For Promotion shall be included in the Line-up for Promotion (Annex B-1, B-2).
6. The candidate/s for promotion shall prepare the Selection Criteria For Promotion using the Selection Criteria for Promotion (Annex A).

All heads of office shall evaluate the accomplished Selection Criteria For Promotion submitted by the candidates if it complies with this RMO before transmitting to their respective Assistant Commissioner (ACIR) or to the Regional Director (RD) thru their Chief, AHRMD for approval. The Chief, AHRMD shall validate the submitted Selection Criteria For Promotion for Regional Office candidates.

The Chief, PD shall review all submitted Matrices. Any adjustments in the Selection Criteria For Promotion made by the PD as a result of the evaluation shall be considered as the Final Rating for consideration of NSB.

7. Hereunder are the *factors* to be considered in scoring the prescribed Selection Criteria For Promotion form:

7.1 Relevant Education - 15 points

7.1.1 If Vacancy is for First Level Position

10pts - Minimum requirements based on existing BIR QS
+5pts - Graduate of Bachelor's degree relevant to the position
Maximum points *not to exceed 15 points*

7.1.2 If Vacancy is for Second Level Position

10pts - Minimum requirements based on existing BIR QS
+5pts - Graduate of Masteral Degree relevant to the position,
where a Masteral Degree is not a minimum requirement
Maximum points *not to exceed 15 points*

7.2	Eligibility	-	10 points
10pts	-	Appropriate Eligibility	
		Maximum points <i>not to exceed 10 points</i>	
7.3	Relevant Work Experience	-	15 points
10pts	-	Minimum requirements based on existing BIR QS (previous and current experience)	
+1pt	-	For every year of relevant experience in excess of Minimum BIR requirement	
		Maximum points <i>not to exceed 15 points</i>	
Example:	Revenue Officer IV with 11 years of service		
10pts	-	3 years relevant experience requirement per QS	
<u>+ 5pts</u>	-	11 years – 3 years relevant experience = 8 years in excess of the minimum requirement (<i>additional points not to exceed 5pts.</i>)	
15pts	-	Total	
7.4	Relevant Training	-	10 points
6pts	-	Minimum requirement based on existing BIR QS	
8pts	-	50% above minimum requirement	
10pts	-	100% above minimum requirement	
		Maximum points <i>not to exceed 10 points.</i>	
Example:	Revenue Officer IV (8 hours of relevant training requirement)		
6pts	-	8 hours of relevant training per PDS	
8pts	-	12-15 hours of relevant training per PDS	
10pts	-	16 hours and above of relevant training per PDS	
7.5	Performance Rating	-	30 points
30pts	-	Performance Rating of 5.00	
28pts	-	Performance Rating of 4.81 – 4.99	
26pts	-	Performance Rating of 4.61 – 4.80	
24pts	-	Performance Rating of 4.41 – 4.60	
22pts	-	Performance Rating of 4.21 – 4.40	
20pts	-	Performance Rating of 4.00 – 4.20	
		Maximum points <i>not to exceed 30 points.</i>	
7.6	Potentials / Skills Relevant to the Job	-	10 points
5pts	-	if recommended by immediate supervisor/head of office/ Regional Director /Assistant Commissioner	
3pts	-	Behavioral Dimensions which includes: - Human Relations, Dependability, Work Attitude and Stress Tolerance (3pts); - Punctuality and Attendance, and Leadership (for supervisory positions and above) factors (2pts)	
2pts	-	included in top 10 graduates of General Course for Revenue Officers, points from which can be used only once	
		Maximum points <i>not to exceed 10 points.</i>	

7.7 Membership in BIR Trainer's Pool - 10 points
BIR's Pool of internal trainers/facilitators/subject matter experts (SMEs), validators of training materials conducts programs for competency (basic, specialized, advance and other training programs) and basic leadership development

10pts	-	at least 3 conducts/facilitated for the immediately preceding semester;
	-	at least 1 training module reviewed/validated
5pts	-	2 conducts/facilitated for the immediately preceding semester

Maximum points *not to exceed 10 points.*

Supporting documents: Revenue Special Order (RSO)/ Certificate of Appreciation/ Certificate of Validation of Training Materials

7.8 Involvement/Contribution in the Field Relevant to the Position - 5 points

5pts	-	Membership/Involvement in special projects or task force with outstanding performance certified by the head of the project
4pts	-	Membership/Involvement in special projects or task force with Very Satisfactory performance certified by the head of the project
2pts	-	Membership/Involvement in special projects or task force

Maximum points *not to exceed 5 points.*

Supporting documents: Revenue Special Order (RSO)/ Memorandum / Certificate of Satisfactory Accomplishment issued by the head of the project

7.9 Next-in-Rank - 5 points

5pts	-	if candidate is next-in-rank to the position to be filled-up
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Maximum points *not to exceed 5 points.*

7.10 Other Factors / Bonus Points – 10 points

10/7/5/3pts	Commendation for special contribution: from the Office of the President (10pts) from Department of Finance (DOF) and/or CSC or other government agencies/third parties (7pts) from Commissioner of Internal Revenue (5pts) from Head of Office (DCIR/ACIR/Regional Director) (3pts)
5pts	- Passed the qualifying examination, i.e. supervisory exam, written competency exam, etc.
5pts	- Model Employee Awardee, points from which can be used only once

Maximum points *not to exceed 10 points.*

Supporting documents: Certificate, photocopy of Plaque of Appreciation/ Commendation

8. The Final List of Promotable Employees (Annex C) in the National and Regional Offices shall be submitted to the Personnel Division after the approval of the concerned Assistant Commissioner/Regional Director every end of July (for first semester) and every end of January of the following year (for second semester).

9. An employee shall be promoted to a position which is not more than three (3) salary/pay /job grades higher than the employee's present position except when such promotion falls within the purview of any of the following exceptions:

- a. The position occupied by the person is next-in-rank to the vacant position as identified in the Merit Selection Plan and the System of Ranking Positions (SRP) of the agency.
- b. The vacant position is a lone or entrance position, as indicated in the agency staffing pattern, e.g. *an employee holding an Administrative Assistant I (SG-7) in the 1st level who passed the BAR exam shall be promoted to Attorney II (SG-18) which is an entrance position in the 2nd level, resulting to eleven (11) salary grade difference.*
- c. The vacant position is hard to fill, such as Accountant, Medical Officer/Specialist, Attorney, or Information Technology Officer/Computer Programmer positions.
- d. The vacant position is unique and/or highly specialized, such as Actuarial, Airways Communicator positions.
- e. The candidates passed through a deep selection process, taking into consideration the candidate's superior qualifications in regard to:
 - Educational achievements
 - Highly specialized trainings
 - Relevant work experience
 - Consistent high performance rating/ranking
- f. Other meritorious cases, such as:
 - when the appointee is the lone applicant who meets all the requirements of the position and passed through the deep selection process
 - when the qualified next-in-rank employees waived their right over the vacant position in writing
 - when the next-in-rank position, as identified in the agency SRP is vacant
 - when the next-in-rank employee/s is/are not qualified

10. An employee shall have a Very Satisfactory performance rating for the immediately preceding semester before being considered for promotion.

11. Employees under the Large Taxpayers Divisions, Excise Tax Areas and the Revenue Data Centers shall submit their Selection Criteria Matrices and required documents to the Personnel Division thru their concerned Assistant Commissioner.

12. The Qualification Standards (QS) of regular positions in the government service as provided by the CSC shall be adopted.

12.1 For unique Rank-and-File positions in the Bureau, the following QS as approved by CSC shall be adopted:

ASSESSMENT

POSITION	SG	EDUCATION	EXPERIENCE	TRAINING	ELIGIBILITY
Revenue Officer IV	19	BS Commerce (BSC)/ BS Business Administration (BSBA)/ BS Accounting (BSA) OR Bachelor of Laws with 18 units in Accounting	3 years relevant experience	8 hours relevant training	RA 1080 (CPA/BAR)

Revenue Officer III	16	-do-	2 years relevant experience	4 hours relevant training	-do-
Revenue Officer II	13	-do-	1 year relevant experience	None required	-do-
Revenue Officer I	11	-do-	None required	None required	-do-

NON-ASSESSMENT (Collection, Excise, Document Processing, Taxpayers Assistance)

POSITION	SG	EDUCATION	EXPERIENCE	TRAINING	ELIGIBILITY
Revenue Officer IV	19	BSC/BSBA/ BSA with 18 units in Accounting OR Any Bachelor's Degree with Master's Degree in BA/ Management/ Accounting/ Taxation	3 years relevant experience	8 hours relevant training	2 nd Level Eligibility / Career Service Professional (CSP)
Revenue Officer III	16	-do-	2 years relevant experience	4 hours relevant training	-do-
Revenue Officer II	13	-do-	1 year relevant experience	None required	-do-
Revenue Officer I	11	-do-	None required	None required	-do-

12.2 For Division Chief and Revenue District Officer positions, the following QS as approved by CSC shall be adopted:

Education	Master's Degree OR Certificate in Leadership and Management from CSC
Experience	4 years of supervisory/ management experience
Training	40 hours of supervisory/ management learning and development intervention undertaken within the last 5 years
Eligibility	Career Service Professional/ Second Level Eligibility

12.3 Career Executive Service (CES) / Civil Service Executive (CSE) eligible shall likewise be considered to have met the Master's Degree requirement for purposes of meeting the education requirement for Division Chief and Revenue District Officer positions.

12.4 Republic Act (RA) 1080 (*An act declaring the BAR and Board Examinations as Civil Service Examinations*, approved on June 15, 1954) eligibles shall be exempt from the Master's Degree requirement for Division Chief positions the duties and responsibilities of which involve practice of profession or belong to the same occupational group or functionally related positions as that of the professions regulated by bar or board laws.

Example: An employee holding a position of **Accountant IV**, requiring a Certified Public Accountant eligibility, shall be qualified for promotion to **Chief Accountant** position (Division Chief position) even with the absence of a Master's Degree.

12.5 Completion of the degrees of Bachelor of Laws and Doctor of Medicine from a CHED-recognized institution shall be considered appropriate education for appointment to Division Chief position or other positions requiring a Master's Degree, the duties of which do not involve practice of profession covered by bar/board law.

Example: An employee holding a position of **Chief Revenue Officer III** shall be qualified for promotion to **Chief Revenue Officer IV** position (Division Chief position) even with the absence of a Master's Degree, provided that the employee is a graduate of Bachelor of Laws from a CHED-recognized institution.

- 12.6 The minimum requirement of relevant training hours consistent with the approved QS shall be complied by all candidates for promotion.

IV. GUIDELINES AND PROCEDURES

A. Candidate/s for Promotion

PROCESS	TIMELINE
<p>1 Prepare the Selection Criteria For Promotion (Annex A) with the following attachments:</p> <ul style="list-style-type: none"> 1.1 Five (5) completely filled out handwritten Personal Data Sheet (PDS) 1.2 Authenticated Copy of CSC Eligibility/ Photocopy of Board/BAR Ratings (whichever is applicable) 1.3 Photocopy of Certificate of Trainings/ Seminars Attended 1.4 Photocopy of Individual Performance Commitment Rating (IPCR) for the immediately preceding semester 	On or before the end of July (for first semester) and January of the following year (for second semester)
2 Submit lacking and corrected/amended documents/attachments	Within three (3) days upon receipt of letter

B. National and Regional Offices

PROCESS	TIMELINE
1 Prepare and submit the List of Promotables (Annex C) with the signed and validated Selection Criteria Matrices and attachments from the candidate/s for promotion	On or before the end of July (for first semester) and January of the following year (for second semester)
2 Prepare and submit Report for Duty of promoted personnel	Within five (5) days upon receipt of signed Appointments

C. Personnel Division (PD)

PROCESS	TIMELINE
1 Review, check and evaluate submitted Matrices and all other attachments from the different Groups/Services/Divisions in the National Office.	Within ten (10) days upon receipt of List of Promotables (Annex C)
2 Prepare and submit to the National Selection Board (NSB): 2.1 Line-up for Promotion (Annex B-1, B-2) 2.2 Notice of NSB Meeting	Within five (5) days upon receipt of List of Promotables with complete attachments
3 Prepare: 3.1 Appointment/s of selected candidate/s 3.2 Position Description Form (PDF) 3.3 Minutes of the NSB Meeting	Within five (5) days after deliberation
4 Route the following:	Within ten (10) days after deliberation

	4.1 Appointment/s and PDF for initial/signature of concerned officials 4.2 Minutes of the NSB Meeting for signature of its members	
5	Publish signed Appointments in the BIR Website	Within five (5) days upon receipt of signed Appointments
6	Transmit signed Appointments of promoted personnel to National/Regional Offices	Within five (5) days upon receipt of signed Appointments
7	Prepare and submit to CSC the following documents: 7.1 Report on Appointments Issued (RAI) (Annex D-1, D-2) 7.2 Appointment Processing Checklist (Annex E) 7.3 Duly Accomplished Handwritten PDS 7.4 Authenticated CSC Eligibility/ Photocopy of Board/BAR Ratings 7.5 Certified True Copy of Appointments 7.6 Photocopy of IPCR for the immediately preceding semester	On or before the end of the following month after the issuance of Appointments
8	Prepare and submit to PD-Payroll Section the following documents for updating in the general office payroll: 8.1 Certified True Copy of Appointments 8.2 Photocopy of Report for Duty	On or before the 10 th day of the following month upon report for duty
9	Update Plantilla of Personnel	Every end of the month

D. Administrative and Human Resource Management Division (AHRMD)

PROCESS	TIMELINE
1 Review, check and evaluate submitted Matrices and all other attachments from the different Divisions/Revenue District Offices in the Regional Office	Within ten (10) days upon receipt of List of Promotables (Annex C)
2 Submit to PD the Revenue Region's (RR's) Consolidated List of Promotables with the complete attachments	Within one (1) day upon receipt of lacking/corrected/amended documents/attachments
3 Update Regional Office Placement	Within one (1) day upon receipt of Report for Duty from promoted personnel
4 Retain photocopy of Appointment and Report for Duty from promoted personnel for 201 file	Within one (1) day upon receipt of Report for Duty from promoted personnel
5 Submit to PD the original copy of Report for Duty from promoted personnel	Within one (1) day upon receipt of Report for Duty from promoted personnel

E. National Selection Board (NSB)

PROCESS	TIMELINE
1 Review line-up of candidate/s for promotion	During NSB deliberation
2 Select candidate/s for promotion	During NSB deliberation
3 Sign Appointment/s certifying that the appointee/s has/have been screened and found qualified by the NSB	

F. Commissioner

PROCESS
1 Approve and sign or disapprove Appointment/s

G. Workflow Chart

Workflow Chart on Selection Process for Promotion, including corresponding timelines is incorporated in Annex F.

VI. REPEALING CLAUSE

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

VII. EFFECTIVITY

This Order shall take effect immediately.

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