

**DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City**

July 10, 2003

REVENUE MEMORANDUM ORDER NO. 25-2003

SUBJECT : Prescribing the Policies and Guidelines on the Selection of Candidates for Promotion

TO : All Revenue Officials and Employees

I. OBJECTIVES

This Revenue Memorandum Order is issued to:

1. Prescribe the policies and guidelines on the selection of candidates for promotion and preparation of line-ups.
2. Establish and institutionalize a system characterized by strict observance of the merit, fitness and equality principles to be used in the evaluation of candidates for promotion to positions in the career and non-career service in all levels and create equal opportunities for career advancement of all qualified and competent employees of the Bureau of Internal Revenue.

II. POLICIES

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

1. The Qualification Standards (QS) of positions in the government service as provided by the Civil Service Commission (CSC) shall be adopted. However, the QS, as approved by the Bureau for the unique positions of revenue officers in the Assessment, Collection, Excise, Document Processing and Taxpayer Assistance groups shall be maintained. Pursuant to RMO 10-96, the approved QS of the BIR for the Assessment Group (RO I to RO IV) is a CPA or LLB with 18 units of Accounting. Hence, this requirement will also apply to all applicants for the position of Assistant Revenue District Officer, Revenue District Officer, Assistant Chiefs and Chiefs of the Regional Assessment Divisions, the LTDOs, the LT-Audit Investigation Divisions, in addition to the other qualifications imposed by the Civil Service law. However, this requirement shall not apply to incumbents except when they are applying for the promotion to the next rank.
2. Specific requirements may be identified in addition to the prescribed CSC QS. These additional standards shall be adopted uniformly and consistently (CSC MC 42, s. 1998).

3. The procedures in the preparation of appointments as established in Revenue Memorandum Order No. 10-96 shall still apply.
4. There shall be no discrimination in the selection of employees on account of gender, civil status, disability, religion, ethnicity or political aspirations.
5. The Selection Criteria matrices as approved by the Management Committee (MANCOM) shall be used in the evaluation and selection of candidates for promotion (see Annex A1 and Annex A2). A minimum rating of 80% is required for one to be included in a line-up for promotion.
6. In the selection of candidates for promotion, officials designated as Officer-in-Charge or in Acting Capacity of a particular office shall be lined-up and evaluated together with the other candidates for the position, thus giving everyone equal chance.
7. An employee who is on local/foreign scholarship/training grant or maternity leave may also be recommended for promotion. For this purpose, performance ratings for consideration shall be the ratings immediately prior to the scholarship/training grant or maternity leave. The effectivity date of the promotional appointment shall be on the assumption of duty of the appointee (CSC MC 3, s.2001).
8. Vacant positions to be filled up shall be published in accordance with RA 7041. The Personnel Division (National Office) and the Human Resource Management Unit (HRMU) (Regional Office) shall officially communicate the vacancies to the offices where the position is authorized.

III. PROCEDURES

1. Identification of Candidates for Promotion

The head of office shall select the personnel for promotion and submit the recommendation with the accomplished Selection Criteria matrix to their respective Assistant Commissioners (ACIRs) (Annex B1) and Regional Directors (Annex B2) for approval.

The approved matrix and supporting documents shall be submitted to the HRMU for regional office recommendees (SG 11 and below) except positions in the data units, Large Taxpayers District Office(LTDO) and Excise Taxpayers Areas (EXTA) and to the Personnel Division for all recommendees in the national office and regional offices recommendees not covered by the authority of the Regional Director.

2. Review of Selection Criteria Matrix

The Personnel Division (NO) and the HRMU (RO) shall check the correctness of the Selection Criteria matrix and the supporting documents.

In cases where an error/discrepancy is noted in the matrix, the Personnel Division/HRMU shall immediately return the said matrix and documents to the originating office for correction. The revised matrix and its supporting documents shall be returned to Personnel Division/HRMU within five (5) working days from receipt.

For positions outside the regional jurisdiction (SG 12 and above, positions in the data units, LTDO and EXTA), the HRMU shall forward to the Personnel Division the list of regional recommendees signed by the Regional Director together with the accomplished matrix (Annex B2) and supporting documents.

3. Preparation of line-up for Promotion

(a). The line-up for promotion, (Annex C2), shall be prepared by the HRMU for positions under the regional jurisdiction (SG 11 and below) for the deliberation of the regional selection board, except positions in the Data Units, LTDO and EXTA.

(b). Upon receipt of the matrices (Annex B1 and Annex B2), the Personnel Division shall then prepare the line-up for promotion (Annex C1) for the deliberation of the national selection board.

The line-up for promotion shall be sourced from the recommendees of the head of office and direct applicants. This shall also include qualified candidates for promotion which are in the database of the Personnel Division.

4. Deliberation of the Selection Board

(a). The ACIR, Human Resource Development Service (HRDS) shall review the line-up of candidates for promotion as prepared by the Personnel Division and convene the national selection board.

(b). The Regional/National Selection Board, created per RMO 7-2003 and RMO 16-94, respectively, shall deliberate/evaluate the line up, *en banc* and shall endorse to the Regional Director/Commissioner the name of the personnel selected for promotion.

(c). The HRMU/Personnel Division shall maintain records of the deliberations of the Selection Board which must be made accessible to interested parties upon their written request and for inspection and audit by the CSC.

5. Appointment Preparation

(a). The HRMU/Personnel Division shall prepare the appointment papers for the approval and signature of the Regional Director/ Commissioner.

(b). The signed appointment shall be forwarded to the CSC and to the head of office where the appointee is assigned.

IV. SELECTION CRITERIA MATRIX

Hereunder are the factors to be taken into consideration and the corresponding supporting documents to be attached thereto:

1. Education – 15 points
10 pts. – minimum requirement based on existing QS
5 pts. – additional relevant degree

Supporting documents:

- a). 2 copies of updated and clearly accomplished Personal Data Sheets (CSC Form 212) with latest picture attached to each sheet
- b). Photocopy/ies of Transcript of Records for the additional relevant degree duly certified by the school registrar.

2. Eligibility – 10 points
10 pts. – appropriate eligibility for the position
3. Relevant Work Experience – 15 points
10 pts. – minimum requirement based on existing QS
+1 pt. – for every year of relevant work experience but not to exceed 5 points
Maximum points not to exceed 15 points

Example: Revenue Officer IV
10 pts. – 3 years relevant experience
5pts. – additional 8 years(based on service record and assignment card)
15 pts. Total
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4. Relevant Training – 10 points
6 pts. – minimum requirement based on existing QS
8 pts. – 50% above the minimum requirement
10 pts – 100% above minimum requirement
4 pts. – for computer literacy
Maximum points not to exceed 10 points

Example: Revenue Officer IV
6 pts. – 8 hours relevant training
8 pts. – 12-15 hours relevant training
10 pts.- 16-above hours relevant training

- ## 5. Performance Rating – 30 points

The Average Performance Rating of a candidate shall be computed using the following formula:

AVERAGE PERFORMANCE RATING = $\frac{\text{Rating (Period 1)} + \text{Rating (Period 2)}}{2}$

Example: Rating (Period 1) = 9.17 Rating (Period 2) = 8.35

$$\text{Average Performance Rating} = \frac{9.17 + 8.35}{2} = 8.76$$

Rating in the matrix = 8.7

Note: For accuracy, rounding off digits to the nearest WHOLE number shall be avoided.

6. Potentials/Skills relevant to the job – 10 points

10 pts. – recommendation of **head of office**

7. Involvement/Contribution in the field relevant to the position – 5 points

5 pts. – involvement in special projects with **Outstanding** performance duly certified by the project head

4 pts. – involvement in special projects with **VS** performance duly certified by the project head

Supporting document: Certification by the project head for outstanding or very satisfactory performance.

8. Next-in-Rank – 5 points

The candidate must be an incumbent of the position next-in-rank to the position to be filled up. Indicate in the column the present position of the candidate and the proposed position.

Example: From RO III to RO IV
From CO1 or CO II to RO I

- ### 9. Other factors/Bonus points – 10 points

Commendation for outstanding performance/accomplishment relevant to the job. Total bonus points must not exceed 10 points.

Supporting documents: Commendation letter either from the Chief, CIR, DOF, CSC or Office of the President.

The Qualifying Examination must be administered by BIR
For Resource Speaker/Trainor, the seminar/workshop must be
conducted by BIR

Supporting documents:

- a) Notification of the result of the examination
- b) Certificate of appreciation as Trainor from
Training Delivery Division
- c) Revenue Special Order for special assignments

IV. REPEALING CLAUSE

All revenue issuance and/or portions thereof inconsistent with this Order
are hereby repealed and/or amended accordingly.

IV. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue

M-1/DU: acr