

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

February 22, 2010

REVENUE MEMORANDUM CIRCULAR NO. 15-2010

Subject : Publishing the Full Text of Memorandum Circular No. 30, Series of 2009 of the Civil Service Commission

To : All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all concerned, quoted hereunder is the full text of **CSC Memorandum Circular No. 30, Series of 2009**, dated October 23, 2009:

TO : ALL HEADS OF DEPARTMENTS, BUREAUS, OFFICES AND AGENCIES OF THE NATIONAL AND LOCAL GOVERNMENTS, INCLUDING STATE UNIVERSITIES AND COLLEGES AND GOVERNMENT-OWNED AND CONTROLLED CORPORATIONS WITH ORIGINAL CHARTER

SUBJECT : Reminder to all Government Officials and Employees Holding Non-Political Offices/Positions of the Prohibition from Engaging Directly or Indirectly in Any Partisan Political Activity

As the election period is fast approaching, the Commission deems it necessary to remind all government officials/employees holding non-political offices/positions not to engage directly or indirectly in any '*partisan political activity*'. Not too often, public officials/employees have been found guilty of engaging in partisan political activity during the election period and penalized with dismissal from the service with all accessory penalties. As held by the Supreme Court in the case of **Fariñas vs. The Executive Secretary, 417 SCRA 503 (2003)**, "*appointive officers and employees in the civil service, are strictly prohibited from engaging in any partisan political activity or take part in any election except to vote.*"

Specifically, **Section 46 (b), (26), Chapter 7 and Section 55, Chapter 8, Subtitle A, Title I, Book V of the Administrative Code of 1987 (Executive Order No. 292)** provide, as follows:

"SEC. 46. Discipline: General Provisions. – (a) No Officer or employee in the Civil Service shall be suspended or dismissed except for cause as provided by law and due process.

"(b) The following shall be grounds for disciplinary action:

x x x

“(26) Engaging directly or indirectly in partisan political activities by one holding a non-political office

x x x

“SEC. 55. Political Activity. – No officer or employee in the Civil Service including members of the Armed Forces, shall engage directly or indirectly in any partisan political activity or take part in any election except to vote nor shall he use his official authority or influence to coerce the political activity of any other person or body. Nothing herein provided shall be understood to prevent officer or employee from expressing his views on current political problems or issues, or from expressing his views on current political problems or issues, or from mentioning the names of candidates for public office whom he supports: Provided, That public officers and employees holding political offices may take part in political and electoral activities but it shall be unlawful for them to solicit contributions from their subordinates or subject them to any of the acts involving subordinates prohibited in the Election Code.” (Underlining ours)

Implementing the foregoing provisions, the Commission issued **Section 52 (8), Rule IV of the Uniform Rules on Administrative Cases in the Civil Service (CSC Resolution No. 99-1936 dated August 31, 1999)**, as follows:

“Section 52. Classification of Offenses. – Administrative offenses with corresponding penalties are classified into grave, less grave or light, depending on their gravity or depravity and effects on the government service.

“A. The following are grave offenses with their corresponding penalties:

x x x

“8. Engaging directly or indirectly in partisan political activities by one holding non-political office

“1st offense – Dismissal”

For easy reference, the Commission has previously defined the meaning of the phrase '*partisan political activity*' and enumerated the acts constituting the same in **Section 8 (paragraph 3), Rule XIII of CSC Memorandum Circular No. 40, s. 1998 (Revised Omnibus Rules on Appointments and Other Personnel Actions)**, as follows:

*"The term election campaign and **partisan political activity** refers to an act designed to promote the election or defeat of a particular candidate or candidates to a public office which shall include:*


- "a. Forming organizations, associations, clubs, committees or other groups of persons for the purpose of soliciting votes and/or undertaking any campaign for or against a candidate;*
- "b Holding political caucuses, conferences, meetings, rallies, parades or other similar assemblies, for the purpose of soliciting votes and/or undertaking for or against the election of any candidate for public office;*
- "c. Making speeches announcements or commentaries or holding interviews for or against the election of any candidate of any public office;*
- "d. Publishing or distributing campaign literature or materials designed to support or oppose the election of any candidate; or*
- "e. Directly or indirectly soliciting votes, pledges or support for or against a candidate.*

"In addition, the following specific acts are likewise considered partisan political activities and are ground for disciplinary action:

- "i. Being a delegate to any political convention or member of any political committee or directorate or an officer of any political club or other similar political organizations.*

- “ii. Making speeches or publications to draw political support in behalf of any particular party or candidate for public office.*
- “iii. Soliciting or receiving contribution for political purposes, either directly or indirectly.*
- “iv. Becoming publicly identified with the success or failure of any candidate or candidates.”*

For the information and strict compliance of all concerned.


CESAR D. BUENAFLORES
Acting Chairman

23 OCT 2009

All internal revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.

(Original Signed)
JOEL L. TAN-TORRES
Commissioner of Internal Revenue