

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

April 12, 2017

REVENUE MEMORANDUM ORDER NO. 11-2017

SUBJECT : On-the-Job Training (OJT) in the National and Regional Offices

TO : All Internal Revenue Officials and Employees Concerned

I. OBJECTIVE:

To prescribe policies, guidelines and procedures in accepting students for On-the-Job Training(OJT) in the Bureau of Internal Revenue to be adopted by the Personnel Division (PD) including all other units/offices in the National Office and the Administrative & Human Resource Management Divisions (AHRMDs) in the Revenue Regions (RRs) including its Revenue District Offices (RDOs).

II. DEFINITION OF TERMS

- 1. On-the-Job Training (OJT)** – is part of a college/university curriculum to train and orient Student-Trainees about actual work and future career in any government or private office.
- 2. College/University** – refers to the school where the student is officially enrolled.
- 3. Student-Trainee** – is a student who is officially enrolled in a college/university and is required to render On-The-Job training as part of his/her academic requirement.
- 4. Practicum Coordinator** – is a school official who is responsible in the implementation of the OJT program in his/her college/university and has direct supervision on the Student-Trainees and also coordinates with the Head of Office/Immediate Supervisor where the Student-Trainees are on duty/assigned.
- 5. Immediate Supervisor** – is a BIR employee who oversees the tasks that should be done by the Student-Trainees in the office where they are assigned.
- 6. Head of Requesting Office** – refers to the official whose office is in need of Student-Trainee/s who will assist them in support of their clerical functions.
- 7. Job Proficiency Rating Sheet** – is an appraisal form to be provided by the college/university concerned to be used by the Immediate Supervisor in monitoring

the accomplishment and in determining & evaluating how well the Student-Trainees accomplished the assigned tasks.

8. **Certificate of Completion** – is a document that indicates the satisfactory completion of the total number of duty hours required by the college/university which the Student-Trainees must secure from the Head of Office where they are assigned.

III. POLICIES

1. The BIR shall adopt an open policy for all colleges/universities nationwide expressing their desire to have their OJT program with the Bureau. Thus, BIR does not accept Memorandum of Agreement (MOA) with any college/university.
2. The PD shall take charge of the OJT in the National Office and shall likewise conduct the OJT Orientation Briefing to discuss the **BIR Profile, Office Rules and Regulations including Rules on Confidentiality of Information** to the Student-Trainees before they officially report to the Head of Requesting Office.
3. On the other hand, the AHRMD shall take charge of the OJT in the Revenue Region (RR) including the conduct of the OJT Orientation Briefing in the RDOs co-located in the RR.
4. Corollary to this, the **RDOs not co-located** in the Regional Office shall take charge of the OJT Orientation Briefing to the Student-Trainees once they have officially reported for duty in their office assignment.
5. The PD shall provide the training materials for topics mentioned in no. 2 to AHRMD who in turn shall communicate and coordinate with RDOs not co-located in the RRs for accurate, complete, and uniform OJT Orientation Briefing.
6. The PD/AHRMD shall prepare an Indorsement Letter regarding accommodation of Student-Trainee/s (Annex A) addressed to the Head of Requesting Office who in turn shall Approve/Disapprove said Indorsement Letter.
7. The Head of Requesting Office shall submit the Report Regarding the Student-Trainees' Behavior/Performance/Withdrawal/ or Completion of On-The-Job-Training (Annex B) to PD/AHRMD, who in turn shall copy furnished the Practicum Coordinator.
8. Likewise, the PD/AHRMD shall take charge of communicating to the Practicum Coordinator whatever appropriate action to be taken by the Bureau relative to negative behavior/performance or withdrawal of Student-Trainee/s. In this case, the Bureau shall deny continuation of Student-Trainee/s' OJT in the Bureau including the disapproval of the number of duty hours/service rendered.
9. The Head of Requesting Office where the Student-Trainee is assigned shall prepare and issue the Certificate of Completion (Annex C) after the Student-Trainees have completed the required number of duty hours/service.

IV. GUIDELINES FOR THE STUDENT-TRAINEES

1. The Student-Applicants for OJT shall submit the following documents to the Personnel Division if in the National Office/the Administrative and Human Resource Management Division (AHRMD) if in the RR or its Revenue District Offices (RDOs) not co-located in the RR:
 - a. Two (2) copies of Résumé together with recent two 2x2 ID pictures.
 - b. Two (2) photocopies of Official Registration Form/Enrollment Form of the Student concerned.
 - c. Original Indorsement Letter signed by the College Dean/School Official or Practicum Coordinator requiring them to undergo OJT for a prescribed number of hours as part of their academic requirements.
 - d. Job Proficiency Rating Sheet.
2. In order to maintain modesty and proper decorum in the office and for security purposes, the Student-Trainees must register and **sign in the Student-Trainees' OJT Logbook** found in the entrance lobby counter of the BIR building. The **wearing of Student-Trainees' prescribed school uniform and ID must be strictly observed when entering and while inside the BIR premises.**
3. **For those colleges/universities without prescribed school uniforms,** the Student-Trainees shall wear black pants paired with white collared polo (for male) and black pants or black skirt with white collared blouse (for female) from Monday to Friday. This policy must be strictly followed.
4. They shall render eight (8) hours of duty/service per day when reporting for OJT. If duty/service is for a half-day only, they shall render at least four (4) hours of duty/service per day, either from 8am to 12pm or from 1pm to 5pm.
5. The Student-Trainees in the National and RRs including its RDOs shall **personally punch in their respective Bundy Cards** and shall register in a separate Logbook/Attendance Sheet where they are assigned every time they report for duty.
6. At the end of each month, the Bundy Card shall be signed by the Student-Trainees and their Immediate Supervisor for submission to the college/university upon completion of OJT.
7. The photocopy of Student-Trainees' Bundy Card shall be certified by the Head of Office as proof of their attendance before filing with other office records.
8. **The Student-Trainees shall not be allowed to transfer from one office to another once they have officially reported for duty at their office assignment. Otherwise, they will be denied continuation of OJT including the disapproval of the number of duty hours/service rendered in the Bureau.**
9. Any unethical behavior committed by revenue officials/employees against the Student-Trainees must be reported to the Head of Office where they are assigned.

10. The Certificate of Completion (Annex C) shall be issued to the Student-Trainees by the Office where they are assigned after they have completed the required number of duty hours/service.

V. GUIDELINES AND PROCEDURES FOR OJT IN THE NATIONAL OFFICES AND RRs INCLUDING ITS RDOs

A. The Requesting Office shall:

1. Prepare a letter-request addressed to the Chief, PD/AHRMD indicating the number and qualifications of Student-Trainees needed by their office addressed to the Chief, PD/Chief, AHRMD.
2. Screen applicant/s/Student-Trainee/s and approve/disapprove indorsement/recommendation of PD/AHRMD by signing on the “Approved/Disapproved” portion found on the lower part of Annex A.
3. Manage, direct and oversee the performance of the Student-Trainees and ensure that proper conduct and ethical standards are observed.
4. Sign the Student-Trainees’ Bundy Card at the end of each month.
5. Certify the photocopy of Student-Trainees’ Bundy Card as proof of their attendance for office file.
6. Evaluate the performance of the Student-Trainees upon completion of their required number of duty hours using the Job Proficiency Rating Sheet provided by the college/university.
7. Report to PD/AHRMD the improper behavior, poor performance, withdrawal or completion of required number of duty hours of Student-Trainee’s office duty/assignment (Annex B- REPORT Regarding Student-Trainees’ Behavior/Performance/Withdrawal/ or Completion of On-The-Job Training).
8. Prepare and issue the Certificate of Completion (Annex C) after the Student-Trainees have completed the required number of duty hours/service.

B. The PD/AHRMD shall:

1. Coordinate with different colleges/universities in the sourcing of Student-Trainees.
2. Screen and indorse the Student-Applicants based on their submitted documents and as specified on the qualifications required by the Requesting Offices in the National and RRs including its RDOs co-located in the Regional Offices.
3. Conduct the OJT Orientation Briefing to discuss the BIR Profile, Office Rules and Regulations including Rules on Confidentiality of Information to the Student-Trainees before they officially report to their office assignment.
4. Provide the training materials by PD to AHRMD who in turn shall communicate and coordinate with RDOs not co-located in the RRs for complete, accurate, and uniform OJT Orientation Briefing.
5. Prepare the indorsement letter addressed to the Head of Requesting Office regarding accommodation of Student-Trainees (Annex A).
6. Collate from Heads of Requesting Offices “Report Regarding Student-Trainees’ Behavior/Performance/Withdrawal/ or Completion of On-The-Job Training” (Annex B).

7. Take charge of communicating to the Practicum Coordinator whatever appropriate action to be undertaken by the Bureau regarding negative behavior/performance of Student-Trainees. In this case, the Bureau shall deny continuation of Student-Trainees' OJT including the disapproval of the number of duty hours/service rendered.

C. The **REVENUE DISTRICT OFFICES NOT CO-LOCATED IN THE REGIONAL OFFICES** shall:

1. Take charge of sourcing, screening, selecting, and accepting Student-Applicants for OJT following the applicable and appropriate guidelines and procedures prescribed in this Order.
2. Coordinate with AHRMD regarding the training materials on OJT Orientation Briefing to discuss the BIR Profile, Office Rules and Regulations including Rules on Confidentiality of Information to the Student-Trainees before they officially report to their office.
3. Conduct the OJT Orientation Briefing to discuss the abovementioned subject matter/modules before the Student-Trainees officially report to their office assignment.
4. Prepare Report Regarding Student Trainees' Behavior/Performance/Withdrawal/ or Completion of On the-Job Training (Annex B) for file.
5. Prepare Certificate of Completion (Annex C) for issuance to Student-Trainees after they have completed the required number of duty hours/service.

VI. EFFECTIVITY

This Order shall take effect immediately.

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