

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

30 April 2009

REVENUE MEMORANDUM CIRCULAR No. 28 - 2009

SUBJECT: Circularizing the Full Text of the BIR-TMAP Memorandum of Agreement, and the Guidelines and Mechanics, for the Conduct of the “2009 Search for Exemplary Revenue Employees from Luzon”

TO: All Internal Revenue Officials, Employees and Others Concerned

In 2008, the Tax Management Association of the Philippines (TMAP) inaugurated the Search for the Exemplary Revenue Employee, in cooperation with the Bureau of Internal Revenue. This maiden conduct of the Search saw the conferment of the Award on two (2) winners, and the recognition of six (6) finalists, from the National Office and the four (4) Metro Manila Regions.

The 2009 Search for Exemplary Revenue Employees shall bring the Search to the six (6) Regional Offices of Luzon. In this regard, and for the information and guidance of all internal revenue officials, employees, and others concerned, quoted hereunder is the complete text of the Memorandum of Agreement between the BIR and TMAP for the conduct of the 2009 Search for Exemplary Revenue Employees from Luzon, and the corresponding Guidelines and Mechanics for the Search:



**TAX MANAGEMENT ASSOCIATION
OF THE PHILIPPINES, INC.**



MEMORANDUM OF AGREEMENT

This Memorandum of Agreement (the “MOA”) executed this _____ day of April 2009 by and between:

The **TAX MANAGEMENT ASSOCIATION OF THE PHILIPPINES, INC.**, a non-stock, non-profit corporation with mailing address at Unit 2421 Cityland Herrera Tower corner V.A. Rufino and Valero Streets Salcedo Village, Makati City, represented herein by its President, Ma. Criselda B. Guhit, Vice-President for Internal Affairs and Project Chairperson, Ma. Victoria A. Villaluz, and Project Co-Chairperson, Raymund S. Gallardo, hereinafter referred to as **TMAP**;

- and -

The **BUREAU OF INTERNAL REVENUE**, a government instrumentality/agency under the Department of Finance, with office address at BIR Building, Diliman, Quezon City, represented herein by Commissioner Sixto S. Esquivias IV, hereinafter referred to as **BIR**.

WITNESSETH:

WHEREAS, TMAP is a non-stock, non-profit corporation composed of professionals engaged in tax practice formed for the purpose of, among others, assisting the government in instituting improvements in the tax system;

WHEREAS, the BIR is the primary revenue collecting arm of the government;

WHEREAS, the BIR and TMAP agree that increasing morale of the officers and employees within the Bureau and improving the Bureau's overall image will lead to enhanced taxpayers' services, encourage taxpayer compliance and increase revenue collection, thereby improving the tax system in general;

WHEREAS, in an effort to improve the tax system, TMAP in mutual cooperation with the BIR, wishes to undertake the noble project of conferring recognition to commendable revenue employees who exemplify utmost commitment to the challenging task of revenue collection, through technical competence, dedication to duty, personal integrity and ethical professional conduct.

WHEREAS, cognizant of the benefits the BIR will derive from the aforesaid project, the BIR agrees to assist and work with TMAP to ensure the success of this project.

NOW, THEREFORE, for and in consideration of the foregoing premises, the parties hereby agree as follows:

1. TMAP agrees to do the following:

- 1.1 Undertake in coordination with the BIR and provide the financial rewards for the project which will be known as the **"2009 Search for Exemplary Revenue Employees from Luzon"** or the 2009 BIR Search, for brevity.
- 1.2 Endeavor to include in the 2009 BIR Search, revenue employees from revenue regions and revenue district offices included therein coming from Revenue Regions Nos. 1 (Calasiao, Pangasinan), 2 (Cordillera Administrative Region), 3 (Tuguegarao, Cagayan), 4 (San Fernando, Pampanga), 9 (San Pablo City) and 10 (Legazpi City).
- 1.3 Prepare the guidelines and mechanics for the selection of nominees ("the 2009 BIR Search Guidelines") which will highlight the following:

- 1.3.1. Qualifications of Nominees, Criteria for Nomination (including Criteria by Percentage Points);
 - 1.3.2. Who may Nominate, the Nomination Form and other relevant nomination documents as may be required;
 - 1.3.3. Grounds for Disqualification of Nominees;
 - 1.3.4. The Search Process including the constitution of the Preliminary Board of Judges and the Final Board of Judges; and
 - 1.3.5. Breakdown of Awards Slots
 - 1.4. Ensure that the 2009 BIR Search will be given as much publicity as possible through coordination with media and dissemination of posters at cost to TMAP to be displayed within the premises of the revenue regions and the revenue district offices covered by the BIR Search.
 - 1.5. Participate (through the TMAP Project Chairperson, TMAP Project Co-Chairperson and current TMAP President) in the selection process as non-voting members of the BIR Preliminary Board of Judges which will eventually choose the nominees who will comprise the short list to be endorsed and forwarded to the TMAP Final Board of Judges.
 - 1.6. Assure the BIR and its nominees that all related documents submitted to TMAP as may be required by the 2009 BIR Search as regards the personal and professional circumstances of the nominees shall at all times be held with utmost confidence given that these documents will be retained by TMAP as part of the official records of the 2009 BIR Search.
 - 1.7. Endeavor to select individuals from both the government and private sectors with proven integrity and probity to comprise the Final Board of Judges who will adjudge the best nominee who is most deserving of the award.
2. BIR agrees to do the following:
 - 2.1. Coordinate with TMAP in undertaking the 2009 BIR Search by encouraging its employees to submit nominations and provide invaluable support in collecting, gathering and putting together all relevant documents pertaining to the nominees as may be required by the 2009 BIR Search.
 - 2.2. Allow TMAP to publish announcements regarding the 2009 BIR Search within the premises of the National Office, revenue regions and identified revenue district offices that the nominees represent and assist TMAP in publishing and disseminating information in the course of the 2009 BIR Search.
 - 2.3. Constitute the Preliminary Board of Judges which shall

consist of the Commissioner of Internal Revenue or his authorized representative, the Deputy Commissioners for Operations and Resource Management Groups or their authorized representatives and non-voting TMAP representatives as abovementioned, as well as other revenue officials as the Commissioner may deem appropriate to carry out the selection of nominees which will be endorsed to the Final Board of Judges, employing the mechanics as provided for under the 2009 BIR Search Guidelines.

- 2.4. Validate the professional circumstances of the nominees as provided in nomination documents thus submitted and assist in verifying information pertaining to the personal and professional circumstances of the nominees received in the course of the 2009 BIR Search.
- 2.5. Receive information, comments, commendations and objections on the employees nominated for the 2009 BIR Search and ensure that the same forms part of the relevant documents for the evaluation of both the Preliminary and Final Board of Judges.
3. Both BIR and TMAP agree in the spirit of mutual understanding and cooperation to extend assistance and support to enable the smooth and efficient management of the 2009 BIR Search and to ensure its completion within the timelines set therefore.

IN WITNESS WHEREOF, the parties have hereunto set their hand in Quezon City, this day of April 2009.

**BUREAU OF
INTERNAL REVENUE**

By:

(Original Signed)
SIXTO S. ESQUIVIAS IV
Commissioner of Internal Revenue

**TAX MANAGEMENT
ASSOCIATION OF THE
PHILIPPINES, INC.**

By:

(Original Signed)
MA. CRISELDA B. GUHIT
President

(Original Signed)
MA. VICTORIA A. VILLALUZ
Project Chair

(Original Signed)
RAYMUND S. GALLARDO
Project Co-Chair

**GUIDELINES AND MECHANICS
FOR THE
2009 SEARCH FOR EXEMPLARY REVENUE EMPLOYEE FROM
LUZON**

Objective

The search, hereinafter also referred to as the 2009 Search for Exemplary Revenue Employee from Luzon or the 2009 BIR Search for brevity, aims to recognize BIR employees from Luzon who have displayed outstanding work performance, integrity and dedication to duty, thereby epitomizing the true public servant.

Scope of the Award

The award shall apply to all employees of the BIR excluding the level of Division Chief/RDO and above. The 2009 BIR Search shall cover the revenue regions and revenue district offices from the Luzon area only, namely: Revenue Regions Nos. 1 (Calasiao, Pangasinan); 2 (Cordillera Administrative Region); 3 (Tuguegarao, Cagayan); 4 (San Fernando, Pampanga); 9 (San Pablo City); and 10 (Legazpi City).

Qualifications

1. The nominee must be an employee of the BIR for at least 7 years at the time of nomination.
2. The nominee must have been rated *Very Satisfactory* under the PMS for the immediately preceding **six** consecutive semi-annual performance rating periods prior to their nomination.
3. The nominee must not have been charged under a criminal information pending in court or must not have any pending criminal and/or administrative case/charge as certified by the Internal Security Division of the BIR and the Office of the Ombudsman as of the date of the launch of the 2009 BIR Search (or on April 27, 2009).
4. The nominee must not have been adjudged guilty/liable in any administrative or criminal case.

Criteria for Nomination

1. ***Outstanding Performance/Contribution*** – The extent the nominee has excelled among peers in a functional group, position or profession; the extent of the nominee's technical competence; the degree of uniqueness and originality of the nominee's idea or contribution; the impact of the nominee's outstanding performance, idea or contribution.
2. ***Behavioral Performance*** – The extent to which the nominee adheres to the following norms of conduct: (i) commitment to public service; (ii) professionalism; (iii) justness and sincerity; (iv) responsiveness to public; and (v) simple living.

3. ***Reliability and Consistency of Performance*** – The degree of consistency of the nominee's outstanding performance and exemplary behavior and conduct.
4. Other ***similar circumstances or considerations*** in favor of the nominee.

Criteria by Percentage Points

Outstanding Performance/Contribution	5
Behavioral Performance	3
Reliability and Consistency of Performance	2

TOTAL	10

Who May Nominate

The head of the office or supervisor recognizing the performance and behavior of the employee shall nominate the revenue officer/employee. At the regional level, the nomination must be endorsed by the Division Chief or the Revenue District Officer of the office where the employee is assigned **and** by the Regional Director who has jurisdiction over the regional office where the division or district office belongs.

Any other person or organization, except TMAP members and their representatives, may course their nomination only through the Division Chief, Revenue District Officer or Regional Director.

Required Nominations Documents

1. Properly accomplished nomination form, filled out in a brief and concise manner, accompanied by the nominee's job description as certified by the nominee's immediate supervisor.

The Summary of Accomplishments should be certified by the nominee and nominator.

2. Personal data sheet with three (3) 2" x 2" photos of the nominee taken in the last 6 months, with the nominee's name, revenue region, district office and the date the photo was taken written on the back of the photos.
3. Copy of latest (2008) filed Statement of Assets and Liabilities and Networth of the Nominee.
4. 2009 BIR Tax Clearance valid during the nomination period.
5. Photocopies of nominee's clippings, news items, pictures and other documents to support nomination (i.e., endorsement letters from NGOs, socio-civic organizations, professional groups), if any.
6. Clearances issued not earlier than April 1, 2009 from the following agencies:
 - a. National Bureau of Investigation
 - b. Office of the Ombudsman
 - c. Internal Security of the BIR
7. Detailed information on dismissed cases or charges, if any.

Nomination documents submitted shall be considered records of the Tax Management Association of the Phils. Inc. (TMAP) Awards Committee and therefore, shall no longer be returned to the nominee. Nomination documents shall be kept confidential.

Summary of Accomplishments/Norms of Conduct Manifested

1. *Highlight of accomplishments/norms manifested for the last seven years.* Presentation of accomplishments/norms manifested should be in order of significance, complete with descriptions, justifications and proofs and dates and should adhere to the following pointers:
 - a. Use specific terms. Define terms such as "assisted", "contributed" or "facilitated".
 - b. State accomplishments/norms displayed and impact in brief, factual and bullet form.
 - c. Present impact of accomplishments indicating problems addressed, savings generated, people/offices benefited and/or transactions facilitated.
2. *For work accomplishment.* State whether or not accomplishments presented are part of the regular duties of the nominee or their own initiative. If part of the nominee's regular duties or mandate, cite justifications on why the accomplishments are considered exemplary or extraordinary.
3. *For conduct and ethical behavior.* In addition to the presentation of the summary of exemplary norms of conduct manifested/displayed, give justifications on why the norm/s displayed are considered exemplary or outstanding.

Grounds for Disqualification of Nominees:

1. Non-submission of any of the requirements enumerated.
2. Any misrepresentation of information in nomination form and documents submitted.
3. Nominees requesting members of award committee or TMAP directly or through intermediaries for special consideration.

Submission of Nominations

Deadline for submission of nominations, along with prescribed documentary requirements, is **on July 15, 2009.**

Breakdown of Awards Slot

One award shall be given. The 2009 BIR Search shall be limited to the district offices and revenue regions in Luzon only.

The Search Process

The BIR is essentially composed of 2 groups:

1. Core Group
 - 1.1 *Document Processing/Taxpayer Assistance* (includes TAS and TAU of the regions and district office)

- 1.2 *Collection* (includes the collection division and collection section of the regions and district office)
- 1.3 *Assessment* (includes special investigation and assessment divisions of the regions and assessment unit of the district office)
- 2. Support Group
 - 2.1 Information Technology (includes the RDO's document processing and registration sections)
 - 2.2 Legal
 - 2.3 Human Resources
 - 2.5 Financial & Administrative Services

For the Revenue Regions

- 1. The revenue regions and district offices in Luzon are entitled to nominate 1 nominee per functional group (i.e., 1 nominee each for Document Processing, Collection, Assessment and Support). The Regional Director shall then select the four (4) official nominees of the region. Each revenue region shall only have a maximum of 4 nominees.
- 2. Once official nominees from each region have been selected (1 per functional group), their nomination forms and supporting documents shall be forwarded to the BIR National Office, particularly, the Deputy Commissioner, Resource Management Group, through the Assistant Commissioner, Human Resource Development Service.
- 3. The nomination forms and supporting documents of the official nominees of Revenue Region Nos. 1, 2, 3, 4, 9 & 10 shall then be evaluated by a Preliminary Board of Judges (PBJ) based on the criteria herein set forth. The PBJ shall consist of the Commissioner of Internal Revenue or his authorized representative, the Deputy Commissioners for Operations and Resource Management Groups or their respective authorized representatives, two TMAP representatives as non-voting members, as well as other revenue officials as the Commissioner of Internal Revenue may designate. The names of the nominees shall be published to receive information, endorsements and/or objections to their nomination. The PBJ shall then determine the top 8 finalists. Thus, from 24 official nominees, the PBJ shall reduce the number of nominees to only 8 finalists. The PBJ shall also conduct a thorough background check on the qualifications of the 8 finalists.
- 4. The nomination forms, supporting documents, endorsements and objections of the 8 finalists shall then be referred to the Final Board of Judges to be constituted by TMAP. The Final Board of Judges shall conduct interviews of the finalists. From the 8 finalists, the Final Board of Judges shall select 1 winner. The decision of the Final Board of Judges shall be final.

The Final Board of Judges may elect not to give out awards if the candidates fall short of the standards set by the Board. Winners should serve as model employees even after winning the

competition. If in case after the competition, the winner proves unworthy as a model of excellence, his/her name will be removed from the roster of awardees. The Final Board of Judges reserves the right to withdraw any award at any time as necessary.

Timeline of Activities

Launch	April 27
Deadline for nominations of Regional Directors	July 15
Deadline for PBJ to post short list (24 nominees)	July 31
Deadline for endorsements/objections	August 31
Deadline for PBJ to select top 8 finalists	October 6
Top 8 nominees to be referred to Final Board of Judges	October 23
Panel interviews of top 8 finalists	Nov. 9 & 10
Selection of winners by Final Board of Judges	Nov. 10
Awarding ceremony	Nov. 12

Prepared by:

The Tax Management Association of the Philippines, Inc.

Ma. Victoria A. Villaluz
Vice-President, Internal Affairs &
Project Chairperson

Raymund S. Gallardo
Project Co-Chairperson

Ma. Criselda B. Guhit
President

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

(Original Signed)
SIXTO S. ESQUIVIAS IV
Commissioner of Internal Revenue