

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

27 August 2009

REVENUE MEMORANDUM ORDER NO. 29-2009

SUBJECT: Conduct of the mandatory Written Competency Examination

TO: All Revenue Officials and Employees Concerned

I. OBJECTIVE

In support of the Professionalization and Career Development Programs of the Bureau, this Order is hereby issued to prescribe the guidelines and procedures in the administration of the mandatory Written Competency Examination for all Revenue Officers of the Assessment Group, including Intelligence Officers and Special Investigators, in order to enhance their capabilities and competencies through appropriate training programs, and to eventually determine their respective places of assignment.

II. GENERAL POLICIES

A. COVERAGE

1. The nationwide Written Competency Examination (WCE) shall be mandatory for the following revenue personnel:
 - Those holding Revenue Officer I to IV items (Assessment Group) assigned at the:
 - Regional and District Offices
 - Large Taxpayers Service and its Divisions and District Offices
 - National Investigation Division
 - Intelligence Officers and Special Investigators assigned at the:
 - National Investigation Division
 - Regional Special Investigation Divisions.
2. The following revenue personnel shall be exempt from taking the WCE:
 - Those who will be retiring effective on or before December 31, 2011;
 - Those hired after May 31, 2009; and,
 - Incumbents of Revenue Officer IV (Assessment) items who are designated to Chief Revenue Officer III positions (e.g. OIC-Asst. Revenue District Officer, OIC-Asst. Chief), by virtue of a Revenue Travel Assignment Order or Revenue Special Order issued by the BIR National Office.

B. SCOPE OF EXAMINATION

The WCE shall cover the following topics:

- Provisions of the National Internal Revenue Code of 1997 (as amended), and all pertinent Revenue Regulations, Revenue Memorandum Orders, and Revenue Memorandum Circulars issued as of June 30, 2009;
- Audit Procedures and Techniques;
- Collection Procedures;
- Report-Making; and
- Basic Management Skills (for Revenue Officers functioning as Supervisors and Chiefs of Assessment Sections)

C. CONDUCT OF THE EXAMINATION

1. The WCE shall be conducted on **Saturday, 5 December 2009**, from **8:00 AM to 5:00 PM**, and shall be held simultaneously in Metro Manila, Luzon, Visayas and Mindanao.
2. The venue of the WCE and the room assignments of the Examinees shall be indicated in the Revenue Special Orders to be prepared by the Training Delivery Division, and which shall be issued at least one (1) month prior to the conduct of Examination.
3. All Examinees must be at their designated room assignments not later than 8:00 AM on the day of the Examination.

No Examinee shall be allowed to enter an Examination Room after 8:30 AM.

4. Participation in the WCE shall be **on official time**. Revenue Officers assigned outside Metro Manila and the designated venues for Luzon, Visayas and Mindanao, may travel to their respective examination venues on official time. Traveling allowances and *per diems* shall be provided for this purpose.

III. RECOGNITION / SANCTIONS

1. Examinees who passed the WCE shall get five (5) points in the Other Factors/Bonus Points in the Selection Criteria Matrix for Promotion.

The top ten (10) Examinees shall get a total of eight (8) points and they shall be awarded a Certificate of Recognition.

The rating of the examinees in the WCE shall also be considered as a basis in the deliberation for their transfer or re-assignment should the need arise.

2. Any revenue employee who is mandated, under this Order, to take the WCE and fails to do so shall not be considered for promotion for a period of two (2) years following the release of the results of the WCE.

Failure to take the WCE shall also adversely affect future assignments of the concerned revenue personnel.

3. Any Examinee caught cheating / copying, in any form or manner, shall be immediately subject to the penalties provided under the Code of Conduct of the BIR.
4. Examinees who failed the WCE shall undergo extensive training. The topics / areas where the most number of Examinees garnered failing grades or low ratings shall be used as the basis for the preparation of new training modules and / or the enhancement of existing training programs

IV. EFFECTIVITY

This Order shall take effect immediately.

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