REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS INTERNAS
Quezon City

February 8, 2005

REVENUE MEMORANDUM ORDER NO. 4-2005

SUBJECT : Recruitment and Selection Process

TO : All Revenue Officials and Employees

I. OBJECTIVES

It is hereby declared the policy of the Bureau of Internal Revenue to adhere strictly to merit, fitness and equality principles in the recruitment of employees. There shall be no discrimination in the selection of employees with regard to gender, civil status, disability, religion ethnicity, or political affiliation. In the implementation of this policy, the following objectives are hereby established:

1. Formulate guidelines to improve the hiring practices and methods in the Bureau that is designed to maintain a productive and effective workforce.

2. Establish a bureauwide program for recruitment of individuals with the knowledge, skills and personality required of the position to be filled, and the potential to grow professionally in the revenue service.

3. Formulate uniform procedures in the hiring of employees which shall be adopted by the Personnel Division and all Human Resource Management Units.

II. SCOPE

This recruitment policy shall cover all positions in the Bureau of Internal Revenue classified under the first and second levels of the career service. It may also cover non-career positions.

III. DEFINITION OF TERMS

Recruitment - is the process whereby job applicants are properly evaluated through sound screening and systematic method of determining the merit and fitness of a person on the basis of qualifications and competence to perform the duties and responsibilities of the position.

Selection Line-Up – is a listing of qualified and competent applicants for consideration to a vacancy which includes, but not limited to, the comparative information on their education, experience, training, civil service eligibility, performance rating (if applicable), relevant work accomplishments, physical characteristics, psycho-social attributes, personality traits and potential.

Employment Tests- refers to the assessment tools that measures the mental ability, aptitude, proficiencies, potential ability, skills and knowledge of the job applicant. It is used as one of the basis for the selection of the most qualified applicant.

First Level Positions – shall include clerical, trades and crafts, and custodial service which involve professional work in a non-supervisory or supervisory capacity.

Second Level Positions – involve professional, technical and scientific work in a non-supervisory or supervisory capacity up to Division Chief level or its equivalent.

Qualification Standards – is a statement of the minimum qualification for a position which shall include education, experience, training, and civil service eligibility.

Superior Qualifications– shall mean outstanding relevant work accomplishments, educational attainment and training appropriate for the position to be filled. It shall include demonstration of exceptional job mastery and potential in major areas of responsibility.

Job Requirements – requisites not limited to the qualification standard of the position, but may include skills, competencies, potential, physical characteristics and personality traits necessary for the successful performance of the duties required of the position.

Personnel Actions – any action denoting the movement or progress of personnel in the civil service such as original appointment, promotion, transfer, reinstatement, reemployment, detail, reassignment, secondment, and demotion.

IV. RECRUITMENT CRITERIA

The Selection line-up shall reflect the comparative competence and qualification of the candidates as determined by the following criteria:

1. **Education and Training** – these shall include educational background and successful completion of training courses, scholarships, training grants and others. Such education and training must be relevant to the duties of the position. Education and Training shall be evaluated in the Preliminary Screening Stage. If a candidate does not meet the requirements of this criterion, he/she is disqualified from further participating in the selection process.

2. **Performance** – for the last 2 rating periods, and which shall at least be Very Satisfactory, if candidate is a transferee from other government agencies. If the candidate is from the private sector, the last performance rating from the last employer of the candidate shall be considered. This criterion also considers relevant accomplishments worthy of commendation.

3. **Experience** – this shall include relevant occupational history, and work experience. Creditable experience shall be based on actual duties performed and not on the position title.

4. **Individual Competence** – refers to competencies related to personal and interpersonal effectiveness, communication, work management and other skills.

5. **Technical Competence** – refers to the capability and know-how in relevant technical or functional area.

V. GENERAL POLICIES

1. The BIR shall adopt the Qualification Standard (QS) of Positions in the government service as provided by the Civil Service Commission. However, the BIR may also identify specific requirements in addition to the prescribed QS in order to hire the candidate/s who have the specific qualifications and competencies necessary for the job.

   Furthermore, the Qualification Standards relative to the unique positions of Revenue Officers in the Assessment, Collection, Excise, Document Processor, Tax Assistance and Intelligence/Special Investigator groups shall be maintained as provided under existing revenue issuances.

2. Vacant positions marked for filling shall be published in accordance with RA 7041. The published vacant positions shall be posted in at least three (3) conspicuous places in the Bureau for ten (10) calendar days. Other appropriate modes of publication shall be considered.

3. Candidates must meet the minimum Qualification Standards of the vacant position.

4. All candidates for hiring into first and second level positions shall be screened by the National Selection Board (NSB) for National Office and by the Regional Selection Board (RSB) for Regional Office, whichever is applicable.

5. Verification of information provided by the candidate shall be done as needed at any point in the selection process.

6. The Personnel Division/ HRMU shall be the depository of applications for employment in the Bureau and maintains a data bank of said applications for easy reference when vacancy occurs.

7. In consonance with RDAO No.7-2003, the areas of jurisdiction in the processing of applications for employment are as follows:

   7.1 Personnel Division shall manage:

   a. All positions under the National Office
   b. All position levels of G-12 and above in the Regional Office.
   c. All positions in the Data Centers/ Data Units / LTDO / EXTA

*7.2 **Human Resource Management Unit shall manage**:*

All position levels of G-11 and below for recruitment process

8. The hiring or reinstatement of persons over the age of forty (40) but not over fifty-seven (57) years may be given due course subject to conditions cited in Memorandum Circular No.35 dated August 24, 1987 of the Office of the President and DOF letter dated September 10, 2003..

9. Candidates should get an ***Average*** **rating in all aspects of the employment tests** administered. A rating of Below Average in any of the tests shall disqualify them from being considered for hiring.

10. Test results and application for employment shall be valid for a period of one year. Candidates shall file a new application for employment and take the test if the one-year period has lapsed.

11. The Selection Line-up shall include at least three or more candidates per vacancy for consideration of the NSB / RSB. However, a line-up with only one candidate shall not be allowed.

12. In cases where the qualifications of candidates are comparatively equal, preference shall be given to the candidate which has any of the following credentials:

a. Outstanding accomplishments, special awards or citations

b. Job-related training over and beyond what is required

c. Relevant advanced education over and beyond what is required

13. Persons issued an original appointment shall serve a probationary period of six (6) months during which his/her performance shall be evaluated. An assessment of the appointee's fitness and capacity to work shall be made by the immediate supervisor 10 days before the end of third (3^{rd}) month and 1 month before the end of sixth (6^{th}) month probationary period.

VI. COMPOSITION AND RESPONSIBILITIES OF THE SELECTION BOARD

A. National Selection Board

Pursuant to Memorandum Circular No. 18 s. 1998, the Selection and Promotion Board were merged. Under RMO 16-94 dated March 1, 1994, the composition of the National Office Selection Board are the following:

1. Chairperson - DCIR-RMG
2. DCIR of the organizational unit where the vacancy is
3. ACIR-HRDS
4. ACIR of the organizational unit where the vacancy is

5. Two (2) elected representatives from the rank and file employees, one from the 1st level and one from the 2nd level.
6. Personnel Division as Secretariat.

B. Regional Selection Board

For the Regional Offices, the composition of the Regional Selection Board under RMO 7-2003 dated March 18, 2003 is as follows:

1. Chairperson – Regional Director or his /her duly Authorized representative
2. Division Chief or Revenue District Officer where the vacancy is located
3. Head – HRMU
4. Two (2) elected representatives from the rank and file employees, one from the 1st level and one from the 2nd level.
5. HRMU as Secretariat

C. Roles and Responsibilities of NSB / RSB

1. Implement the standard external recruitment strategies for a specific job or groups of jobs as developed by HR.

2. Choose the most qualified and competent candidates in the line-up. Determine en banc the list of employees recommended for hiring from which the appointing authority may choose the employee to be hired.

3. Recommend to the Commissioner the candidate to be hired based on its en banc deliberation; the Regional Selection Board, however, shall make its recommendation to the Regional Director, for positions over which the Regional Office has delegated authority..

4. Maintain records and minutes of the deliberations which must be made accessible to interested parties upon written request and for inspection and audit by the CSC.

5. As member of the NSB / RSB, the ACIR-HRDS and Head, HRMU shall be responsible for calling the en banc meeting of the NSB and RSB, respectively, and ensure that the proper procedures and timeframes are followed in the deliberation and selection process.

VII. PROCEDURES

1. **Identifying Job Requirements** - The Head of Office where there is a vacancy notifies HR by submitting employee requisition (Annex A) along with the Job Description Form for the position

2. **Communicating Job Opportunity** - The Personnel Division / HRMU shall post the lists of vacancies in three (3) conspicuous places in the Bureau and cause its publication in a daily newspaper and/or CSC Bulletin in accordance with RA 7041.

3. **Application** – The Personnel Division/HRMU receives applications from different sources and checks the completeness of information submitted by applicants. They may select and /or combine candidates sourcing options in order to assemble the best pool of candidates for the position.

Option 1 Applicant Data Bank	Check active applications in the Data Bank.
Option 2 External Applicant	Announce job opportunity outside the BIR to attract external candidates, including transferees from other government agencies.

4. **Preliminary Screening**– The Personnel Division/ HRMU evaluates applications to determine whether they meet the minimum QS and specific job requirements stated in the job description.

   a. The Personnel Division / HRMU endorses application for employment to respective offices where vacancy is located which in turn shall review the applications and recommend the candidates who qualify for the next step in the process.

   b. The Personnel Division / HRMU advises applicants who pass the preliminary screening to take the examination on a scheduled date. Disqualified candidates shall be informed in writing.

5. **Evaluation of Candidates** - Candidates who pass the preliminary screening shall undergo the appropriate evaluation to determine their suitability to the target job. Candidates shall be ranked based on the evaluation results.

   The evaluation of new recruits shall include the following evaluation methods:

   5. 1 Testing

   a. The Personnel Division/ HRMU shall administer battery of employment tests (paper-and pencil tests) to qualified applicants and may conduct an initial interview for successful examinees to supplement or validate a candidate's profile.

   b. A ranking of candidates' test performance shall be made and only those who passed the employment test shall be considered for interview.

   5.2 Background Investigation/Reference Check

   a. Prior to the interview, the Personnel Division/ HRMU shall also check the veracity of information in the candidate's application form.

   b. The Personnel Division / HRMU shall check the applicant's background either through a telephone reference check or by requesting an objective employment report from his references or most recent / present employer.

5.3 Interview

a. Interviewers identified in Annex B may use the BIR structured interview guide (Annex C) to conduct the interview.

b. Interviewers shall use the BIR Rating Sheet (Annex D) to rate the applicants at the end of the interview. They shall likewise use the BIR Interview Consolidation Sheet (Annex E) which they shall fill out only after they have deliberated, agreed and consolidated the final ratings for each candidate. They shall then identify the top three candidates who shall proceed to the next stage of the recruitment process.

c. The interview may cover individual and technical competencies. It shall also be an opportunity to validate and seek further clarification of information regarding the candidate's performance and work experience.

5.4 Other Assessment Methods

Procedures for other assessment methods shall include work sample tests, simulations, manual dexterity tests, and other modern selection techniques.

6. **Ranking and preparation of Selection Line-up** - When the applicant has successfully passed the evaluation phase, Personnel Division / HRMU shall rank the three candidates. The result shall immediately be submitted for inclusion in the preparation of the line-up for submission to the NSB /RSB.

The Personnel Division/ HRMU prepares the line-up of employees deemed qualified and competent for hiring to a vacancy. The list shall also contain comparative information of the candidate's qualifications and other relevant information.

The Personnel Division / HRMU prepares the Notice of Meeting for all members of the NSB / RSB for line-up screening and deliberation.

7. **Deliberation/Selection Decision**- The NSB / RSB in an **en banc** session convenes and deliberates on the line-up and chooses the most qualified and competent candidate to be hired.

a. The NSB / RSB recommends to the Appointing Authority the candidate to be hired.

b. The Appointing Authority shall signify approval of recommendation by signing the Line-up. It is then forwarded to Personnel Division / HRMU for appointment preparation.

8. **Appointment**- Upon approval by the Line-up Signatory, the Personnel Division / HRMU prepares the appointment paper together with the required documents and routes the same to appropriate signatories for approval.

9. Announcement of Appointment

a. The Personnel Division / HRMU shall post a notice announcing the appointment of an employee in three (3) conspicuous place in the agency a day after the issuance of the appointment for at least fifteen (15) days. The date of posting should be indicated in the notice.

b. The Personnel Division / HRMU transmits the original approved appointment to the appointee as attested by the CSC.

10. Submission of requirements- - All candidates who were selected for hiring are required to undergo physical and medical tests, and to submit results of drug test, NBI and / or Police Clearance and Neuro Psychiatric Report along with other pertinent documents.

11. Employee Orientation - An orientation program shall be conducted to give new employees the necessary tools and information about the organization, and their duties and responsibilities prior to commencement of their work and be successful in the Bureau.

11.1. The Head of Office shall conduct their respective office orientation to their newly hired employee.

11.2 . The Training Delivery Division with the participation of the Personnel Division shall conduct the Personnel Orientation Course for those assigned in the National Office, while the HRMU shall be the one to do the Orientation for those hired in the Regional Office.

12. Probation- All new employees shall undergo a 6-month probationary period during which their performance and job fitness shall be evaluated.

12.1 The Head of Office and the new appointee shall discuss, set and agree on performance targets and expectations for the duration of the probationary period on which performance ratings shall be based.

12.2 The Personnel Division / HRMU shall send a notification letter to the Head of Office regarding Probationary Evaluation Report with the appropriate form attached.

12.3 The Head of Office shall rate the performance and conduct of the appointee twice during the probation period: 10 days before the end of the third month and one month before the sixth month.

12.4 The Head of Office shall submit the said ratings to the Personnel Division/ HRMU with recommendation for retention or dismissal.

12.5 The extension of probationary period of employees shall only be granted as per CSC-MC No. 41s. 1998 Sec. 44, which states that:: "An employee still on probation may already avail of whatever leave credits he has earned during said period. However, any leave of absence without pay incurred during the period of probation shall extend the completion thereof for the same number of days of such absence".

If the employee is recommended for retention, Personnel Division / HRMU sends a copy of performance rating and transmits original copy of the appointment to the appointee through his/her Head of Office or Regional Director.

If the employee is recommended for dismissal, Personnel Division / HRMU prepares and sends the following letters to:

Employee concerned – the dismissal letter signed by the Commissioner of the Bureau through Division Chief/Regional Director

Accounting Division – memo signed by the Chief, Personnel Division, for stoppage of salary

Division Chief or Regional Director of Employee concerned – formal notification signed by ACIR-HRDS instructing them to inform the employee of dismissal

Civil Service Commission – letter signed by ACIR-HRDS for cancellation of appointment.

VIII. REPEALING CLAUSE

All revenue issuances or portion/s thereof inconsistent herewith, are hereby revoked and/ or amended accordingly.

IX. EFFECTIVITY

This Order shall take effect immediately after the approval by the Civil Service Commission.

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

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