REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

April 11, 2012

REVENUE MEMORANDUM ORDER NO. 9-2012

SUBJECT: Policies, Guidelines and Procedures in the Placement of Personnel pursuant to the Approved Notice of Organization, Staffing and Compensation Action (NOSCA) Relative to the BIR Rationalization Plan under Executive Order No. 366.

TO : All Internal Revenue Officials and Employees Concerned

I. OBJECTIVES:

This Order is issued to:

1. Prescribe policies and guidelines in the placement of personnel pursuant to the approved NOSCA of the various BIR Offices under EO 366 except the Large Taxpayers Service (LTS) and Project Management and Implementation Service (PMIS);
2. Provide detailed procedures to be followed for the efficient and effective placement of personnel under the BIR Rationalization Plan; and,
3. Define the responsibilities of various offices involved in the Rationalization Plan.

II. COVERAGE

This Order shall apply in the placement of personnel pursuant to the approved NOSCA of the various BIR Offices under EO 366 except LTS and PMIS.

III. POLICIES AND GUIDELINES

1. As a general rule, the placement of personnel shall be based upon the matching of position, qualifications and skills of personnel and the requirements of the Bureau.

2. The list of personnel reflected in the Current Personnel Strength of each office shall be the main focus or consideration in the placement to the approved staffing pattern under EO No. 366.

3. The most qualified personnel for the position shall be considered first in the placement in the approved staffing pattern.

4. No demotion in rank and salary shall result from the assignment of items for regular personnel.

5. The assignment of items shall be done at the same level, and any shifting to other position/change of item resulting from said assignment shall be based on competence and qualification of the candidates and shall be subject to review and approval of the National Selection Board (NSB).

6. Personnel who cannot be reappointed within the same Office/Service shall be included in the ***List of Affected Personnel*** and shall be listed repeatedly for accommodation in other Services/Region where they may be placed, if qualified.

7. Placement of personnel shall follow the following phases:

    a. ***Phase I - Placement of Personnel per Office***. All personnel in an office shall be placed in the approved staffing pattern of the said office by matching the present position with the same or equivalent item in the said staffing pattern. No promotion is allowed.

    b. ***Phase II - Realignment of Personnel within the Service/Region***. After placement of personnel per office, all floating personnel and all vacant items of the Service/Region shall have been identified. The vacant positions/item shall be filled up by floating personnel holding the same or equivalent position/item belonging to the same Service/Region. No promotion is allowed.

    c. ***Phase III - Realignment of Personnel Bureauwide***. After Phase I and Phase II, the remaining floating personnel and vacant positions/items shall then be identified. The vacant positions/item shall be filled up by floating personnel holding the same or equivalent position/item regardless of the originating office.

8. To solve the imbalances in staffing due to lack of items of the same level, transfer of personnel accommodated in other Services/Regions shall be effected through the issuance of Revenue Travel Assignment Order (RTAO) ***only after*** the issuance of appointment to an item in the office or work units where he/she is being placed.

9. External hiring shall be done only for items that remain unfilled after all the existing personnel who are qualified and competent to fill items that remain unfilled after the placement shall have been considered subject to the deliberation of NSB.

10. Placements by Groups shall be approved by the Deputy Commissioner concerned, before re-appointment papers are processed.

11. The Commissioner shall sign all re-appointment papers.

12. A survey shall be conducted to identify personnel who may opt to be separated/retired under Executive Order No. 366 (EO 366). However, those who signified his/her intention to avail the retirement/separation benefits provided under EO366 shall be evaluated prior to acceptance.

IV. PROCEDURES

PHASE I - PLACEMENT OF PERSONNEL PER OFFICE

Each Office in the National Office and in the Regional Offices shall:

1. Update the masterlist of personnel based on the Current Personnel Strength of each Office within fifteen (15) days from issuance of NOSCA;

2. Evaluate the qualification and competence of the incumbent for placement of personnel in the approved staffing pattern under Executive Order No. 366 within the Office;

3. Match the existing personnel complement of each Office with its Plantilla under the New Staffing Pattern considering the following:

    - Present Position
    - Status of employment (whether permanent or temporary)
    - Competence based on performance and qualification standard

4. Prepare the following lists:
    a) List of matched/accommodated personnel
    b) List of floating personnel for re-alignment/shifting of positions, and
    c) List of unused/vacant items of the office

5. Submit the list under item number 4 to the ACIR/RD, copy furnish Personnel Division/HRMU

6. Submit the list of matched/accomodated personnel to the concerned Deputy Commissioner for approval

*The **Personnel Division/HRMU** shall:*

1. Process/issue re-appointment papers to personnel covered under the list of matched/accommodated personnel submitted by the Divisions/Office;

2. For re-appointment papers issued by HRMU, the Personnel Division shall validate the name/current position vs. new position, classification of items and salary grades;
3. After signature of the re-appointment papers by the Commissioner, the Personnel Division shall update the Master Alpha list;

4. Forward the re-appointment papers to Civil Service Commission for review and records purposes; and,

5. Transmit re-appointment papers to the employees through the concerned Assistant Commissioner/Regional Director.

*The **Human Resource Development Service** (HRDS) shall c*heck compliance with qualification standards, accuracy of data and ensure updating of existing databases/employee records.

PHASE II -REALIGNMENT OF PERSONNEL WITHIN THE SERVICE/REGION AND SHIFTING OF POSITIONS

The ACIR/Regional Director shall:

1. Re-align personnel and shift positions within the Service/Region based on the List of floating personnel and List of unused/vacant items determined in Phase I taking into consideration the competence of the personnel and qualification standard of the position;

2. Prepare the following lists:
   - **a.** List of personnel floating or have not been accommodated within the Service/Region
   - **b.** List of accommodated personnel within the Service/Region
   - **c.** List of unused/vacant items of the service/region after re-alignment

3. Submit the list of matched/accommodated personnel to the concerned Deputy Commissioner for approval; and,

4. Submit lists under item number 2 to Personnel Division/HRMU.

*The **Personnel Division/HRMU** shall:*

1. Process/issue re-appointment papers to personnel covered under the list of matched/accommodated personnel submitted by the Service/Region;

2. For re-appointment papers issued by HRMU, the Personnel Division shall validate the name/current position vs. new position, classification of items and salary grades;

3. After signature of the re-appointment papers by the Commissioner, the Personnel Division shall update the Master Alpha list;

4. Forward the re-appointment papers to Civil Service Commission for review and records purposes; and,

5. Transmit re-appointment papers to the employees through the concerned Assistant Commissioner/Regional Director.

*The **Human Resource Development Service** (HRDS) shall c*heck compliance with qualification standards, accuracy of data and ensure updating of existing databases/employee records.

PHASE III- REALIGNMENT OF PERSONNEL BUREAUWIDE

The Personnel Division shall:

1. Consolidate lists of floating personnel identified by all Services/ Offices and lists of vacant/unused items after Phase II;

2. Re-align personnel and shift positions Bureau wide based on the competence and qualification standard using the following rules:

a. Personnel not accommodated within the Service/Office shall be given priority for realignment in other Service/Office but within the same Group;
b. Personnel may apply for positions in other Service/Office provided that they possess the necessary qualifications. (ex. Psychology major graduate from ISG may want to apply with Personnel Division, CO to HRMO)

3. Process/issue re-appointment papers to personnel realigned under this phase;

4. After signature of the re-appointment papers by the Commissioner, update the Master Alpha list to incorporate all new information;

5. Forward the re-appointment papers to Civil Service Commission for review and records purposes;

6. Transmit re-appointment papers to the employees through the concerned Assistant Commissioner/Regional Director;

7. Prepare the list of affected personnel after realignment; and,

8. Notify personnel whose office has been affected by the rationalization plan.

*The **Human Resource Development Service** (HRDS) shall* check compliance with qualification standards, accuracy of data and ensure updating of existing databases/employee records.

V. REPEALING CLAUSE

All other issuances and/or portions thereof that are inconsistent herewith are hereby revoked and/or amended accordingly.

VI. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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