REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City

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November 18, 2022

REVENUE MEMORANDUM ORDER NO. 11-2023

TO : **All Revenue Officials and Employees**

SUBJECT : **CRITERIA, PROCEDURES, AND OTHER ADDITIONAL PROVISIONS FOR BIR'S BEST ANNUAL SEARCH AMENDING RMO NO. 1-2019 DATED NOVEMBER 9, 2018**

I. BACKGROUND

As part of the continuing implementation of Civil Service Commission (CSC) Memorandum Circular (MC) No. 1, series of 2001 re: Program on Awards and Incentives for Service Excellence (PRAISE) as well as enhancement of the Rewards and Recognition programs of the BIR consistent with CSC MC No. 3, s. 2012 on the Program to Institutionalize Meritocracy and Excellence in Human Resource Management (CSC PRIME-HRM), the **BIR's Best Employee for Service Excellence and Public Trust (BIR's BEST) Annual Search was established through Revenue Memorandum Order (RMO) No. 1-2019 dated November 9, 2018.** The BIR's BEST Annual Search recognizes the contributions of the men and women of the revenue service in the performance of their duties and responsibilities, commitment to public service, and adherence to the Code of Conduct for public officials and employees.

II. OBJECTIVES

A. General

This Order is issued to:

1. Prescribe uniform policies and procedures in the selection of the BIR's BEST; and
2. Define/identify the roles and responsibilities of committees/offices/personnel involved in the selection and recognition of the BIR's BEST.

B. Specific

The BIR's BEST aims to:

1. Establish a system for recognizing the BIR's BEST based on institutionalized norms of conduct;
2. Motivate and inspire revenue employees to uphold the highest standard of performance and behavior for service excellence;
3. Sustain efforts at improving oneself for the benefit of public service in terms of interpersonal relationship and delivery of services;
4. Make revenue personnel aware of his/her duties and responsibilities as revenue employee;
5. Recognize revenue personnel who exhibit exemplary behavior consistent with the agency Code of Conduct;

6. Reinforce the proper monitoring and evaluation of employee accomplishments and behavior in the conduct of their duties and responsibilities as public servants; and
7. Identify the BIR's BEST Awardees who shall be the official nominee/s of the Bureau for the Civil Service Commission's Annual Search for Public Officials and Employees.

III. DEFINITION OF TERMS [i]

1. **CONTRIBUTION** – any input which can be in the form of an idea or performance.

   1.1. **IDEA TYPE CONTRIBUTION** – refers to an idea, a suggestion or an invention or discovery for the improvement to effect economy in operation, to increase production and improve working conditions.

   1.2. **PERFORMANCE TYPE CONTRIBUTION** – refers to performance of an extraordinary act or service in the public interest in connection with, or related to one's official employment; or outstanding community services or heroic acts in the public interest; or sustained work performance for a minimum period of one year which is over and above the normal position requirement of the individual.

2. **EXTRAORDINARY ACT** – refers to exceptional service which is beyond or out of the regular function or duties of an employee.

3. **EXEMPLARY CONDUCT** – refers to laudable and praiseworthy service.

4. **NOMINATOR** – refers to the Heads of Offices for rank-and-file nominees and Superior Officials for nominees who are Heads of Offices.

IV. COVERAGE AND CRITERIA

A. Coverage

1. All BIR officials and employees holding permanent position.
2. Must have rendered at least three (3) years of continuous service in the Bureau as of deadline of nominations' submission.
3. Must have a performance rating of Very Satisfactory (VS) or its equivalent for the last six (6) semestral or three (3) annual consecutive performance rating periods prior to their nomination.
4. Must have not been found guilty of any administrative or criminal offense involving moral turpitude and have no pending administrative or criminal case at the time of the nomination, as certified by the Internal Investigation Division (IID)/ Regional Investigation Division (RID).

The period covered for the annual search shall be from the last three (3) years prior to the nomination. Accomplishments for which the nominee is being recognized must have been consistently and continuously carried out by the nominee during said period.

B. Criteria [ii]

There shall be two (2) categories for the BIR's BEST Annual Awards: (1) BIR's BEST for Outstanding Performance and (2) BIR's BEST for Exemplary Ethical Behavior. In selecting the office nominee/ representative, the following criteria shall be as follows:

1. **BIR's BEST for Outstanding Performance**

   1.1 Superior Accomplishment (30%)

   - The level of accomplishment of the nominee's performance or delivery of service in the completion of tasks assigned including its positive outcomes, amount of money saved, uniqueness, originality, and impact to public interest.

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1.2 Consistency of Work Performance (30%)

- The quality and level of consistency of the nominee's performance or delivery of service in the accomplishment of tasks assigned based on historical data/work record.

1.3 Impact and Sustainability of Contribution (30%)

- The extent to which the accomplishment led to innovation or an idea type contribution which has been adopted; number of individuals, communities, offices who benefited; and evidence of sustained use or continuous implementation for at least three (3) years or longer.

1.4 Work performed outside the Scope of Regular Assignments (10%)

- The performance type contribution or accomplishment of tasks assigned which are outside the scope of his regular duties, but integral in the delivery of public service.

The nomination of Heads of Offices should reflect their individual accomplishments, not the accomplishments of the entire Office.

2. **BIR's BEST for Exemplary Ethical Behavior**

2.1 Impact of Behavioral Performance (30%)

- The extent to which the extraordinary act has created a powerful effect or impact on the bureau or public.

2.2 Quality and Consistency of Behavioral Performance (20%)

- The level of consistency to which the nominee has manifested exemplary conduct and noteworthiness of behavioral performance.

2.3 Risk or Temptation Inherent in the Work (20%)

- The degree of risk and temptation substantially present in the work.

2.4 Obscurity of the Position (20%)

- The lowliness or insignificance of the position in relation to the degree of performance and extraordinary norm/s manifested.

2.5 Years of Service (10%)

- The cumulative years of service that the nominee has rendered in the government *vis-à-vis* his/her accomplishments.

The nomination of Heads of Offices should reflect their individual behavioral norms.

V. PROCEDURES

The following procedures and guidelines are hereby prescribed:

1. All Heads of Offices in the National and Regional Offices (office/service/division/district) shall evaluate the performance, accomplishments and behavior of employees assigned in their work units as of date of nomination. Based on the above-mentioned criteria, they shall select their office's nominee/s. Each office shall submit only one (1) nominee per category. The nomination shall include the duly accomplished nomination form (Annex A/B) and the Recommendation letter signed by the Head of Office or an Endorsement signed by the Superior Official in case a nominee is a Head of Office. It shall be submitted to the respective Service/Regional Enhanced PRAISE Committees on or before May 15 of the current year.

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2. The Service/Regional Enhanced PRAISE Committees shall select from among the nominees submitted by the different offices under their jurisdiction the Service/ Regional nominee for each category and shall be the representative to the Annual Search for the BIR's BEST. The Service/Regional Enhanced PRAISE Committees shall submit the name/s of the representative/s to the Human Resource Development Service (HRDS), Attention: Personnel Division **on or before June 15** of the current year, including the following documents:

a) Duly accomplished nomination form, signed by the Nominator;

b) Recommendation from the Head of Office or Endorsement of Superior Official, as applicable;

c) Certification, excerpts of the deliberation, and/or copy of the Minutes of the Deliberation on the nomination signed by the Service/Regional Enhanced PRAISE Chairperson;

d) Latest CS Form 212 or Personal Data Sheet with passport size (1 ½" x 1 ½") photo of the nominee;

e) Certified photocopies of the Individual Performance Commitment and Review (IPCR) forms for the last six (6) consecutive performance rating periods prior to the nomination or CESPES ratings for the last three (3) years in case of third-level officials;

f) Clearance from the Internal Investigation Division/ Regional Investigation Division; and

g) Copies of supporting documents/ awards/commendations.

Employees assigned at the Office of the Commissioner/Deputy Commissioners and the Performance Evaluation Division may also be nominated, provided they comply with the above-mentioned documents. The same shall be submitted directly to the HRDS, thru the Personnel Division, on the prescribed deadline.

Each nomination shall include soft or scanned copy of the documentary requirements and shall be submitted electronically to the Personnel Division.

3. Where the nominee is a Head of Office, endorsement by the Superior Official is required, as follows:

Nominee	Endorsing Superior
Commissioner of Internal Revenue	Secretary of Finance
Deputy Commissioners	Commissioner of Internal Revenue
Assistant Commissioners	Deputy Commissioners
Regional Directors	Deputy Commissioner – Operations Group

Nomination documents of the specified Heads of Offices shall be submitted directly to the HRDS, thru the Personnel Division, on the prescribed deadline. The nomination of an Assistant Commissioner and Regional Director to one category shall be considered as the official entry of the concerned Service/Region where said official is assigned.

4. The HRDS, thru the Personnel Division, shall consolidate the documents of the Service/Regional nominees and schedule a meeting of the Executive Enhanced PRAISE Committee who shall select the top five (5) Awardees for both categories.

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5. The Executive Enhanced PRAISE Committee shall select the Over-all Winner in each category and indorse the same to the Commissioner of Internal Revenue on or before August 1 of the current year for approval.

The four (4) BIR's BEST Finalists for Outstanding Performance and Exemplary Ethical Behavior shall receive monetary reward amounting to P5,000 each and Certificates of Recognition containing a citation and signature of the Commissioner. The Over-All Winners shall receive monetary reward amounting to P10,000 each with Plaques of Recognition containing a citation and signature of the Commissioner. The awarding ceremony shall take place every September of the year, subject to changes upon prior notice.

6. The Over-all Winners for the BIR's BEST may be nominated by the Executive Enhanced PRAISE Committee to the CSC Annual Search for Outstanding Public Officials and Employees. The Over-all Winners of the BIR's BEST for Outstanding Performance shall be nominated to the Presidential *Lingkod Bayan*/ CSC *Pag-asa* Award, while the Over-all Winner for the BIR's BEST for Exemplary Ethical Behavior shall be nominated to the *Dangal ng Bayan* Award.

7. Only those who are selected by the Executive Enhanced PRAISE Committee as Over-all Winners under the BIR's BEST shall be the BIR's official nominee/s for the Annual CSC Honor Awards Program (HAP).

VI. LIMITATION ON NOMINATION [iii]

1. While there are two award categories under the BIR's BEST, an employee or official should be nominated to only one award category.

2. Over-all Winners, Finalists, and Service/Regional Nominees who have been previously conferred with any of the two categories (BIR's BEST for Outstanding Performance and BIR's BEST for Exemplary Ethical Behavior) can still be nominated to the same or to a different award category after five (5) years from the conferment of his/her award, provided that the nomination is based on a new set of accomplishments and/or exemplary norms/behavior manifested.

VII. GROUNDS FOR DISQUALIFICATION [iv]

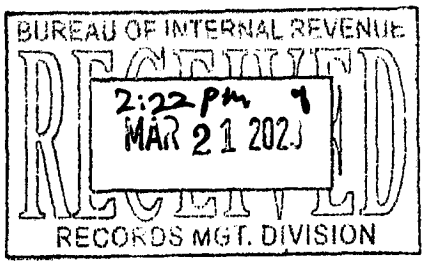
1. Non-compliance with the procedures on the submission of complete documentary requirements and non-observance of the prescribed deadline shall render the nominee/s ineligible for the BIR's BEST.

2. Any misrepresentation made in any of the documents submitted shall be a ground for disqualification.

3. A nominee requesting Member/s of the Executive Enhanced PRAISE Committee and/or Member/s of the Secretariat, directly or thru intermediaries, special favor or consideration.

VIII. ROLES AND RESPONSIBILITIES

1. The Heads of Offices shall select their respective nominee/s, based on identified criteria and shall make sure that their nominee/s comply with the submission of required documentations prior to indorsement to the Service/Regional Enhanced PRAISE.



2. The Service/Regional Enhanced PRAISE Committee shall evaluate and select one (1) Service/ Regional representative per category for submission to the Executive Enhanced PRAISE Committee.

3. The Executive Enhanced PRAISE Committee shall:

   a) convene to evaluate and select the BIR's BEST Finalists and Over-all Winners; and

   b) nominate the BIR's BEST awardees to the CSC Annual Search for Outstanding Public Officials and Employees.

4. Personnel Division/Administrative and Human Resource Management Division (AHRMD) shall:

   a) assist the Service/Regional Enhanced PRAISE Committees in the selection of the Service/ Regional nominees for the BIR's BEST;

   b) collate pertinent documents/reports relative to the implementation of the BIR's BEST;

   c) consolidate the necessary documents and schedule the meeting with members of the Executive Enhanced PRAISE Committee for the selection of the winners of the BIR's BEST;

   d) prepare reports for the BIR's Rewards and Recognition program; and

5. The HRDS shall supervise and monitor the over-all implementation of the BIR's BEST.

6. The Administrative Service, through the Procurement Division, shall be responsible for the procurement of the Plaques of Recognition which shall be awarded to the finalists and awardees of the BIR's BEST.

7. The Finance Service, through the Budget Division, shall provide funds for the cash awards and Plaques of Recognition.

IX. MISCELLANEOUS PROVISIONS

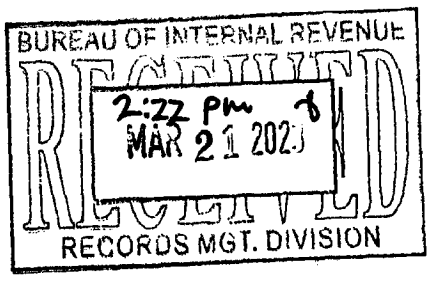
1. The BIR's BEST shall adhere to the principle of providing incentives and awards based on performance, innovative ideas and exemplary behavior, and shall not discriminate based on gender identity, sexual orientation, disabilities, religion and/or indigenous group membership in the implementation of its rewards and incentive program.

2. The AHRMD shall submit the names of official Regional BIR's BEST Nominees to the Personnel Division on or before the 15th day of January of the following year. The same shall also be included in the annual report of rewards and recognition to be submitted to the respective CSC Regional Office.

3. The PD/AHRMD shall maintain their local database system which generates data on the demographics (e.g., gender, position, disabilities, ethnic group, etc.) of the BIR's BEST Awardees.

4. The BIR's BEST Over-all Winners and Finalists shall be considered by the Personnel Development Committee as Subject Matter Experts (SMEs) or members of the BIR Speakers' Pool in their area of specialty or in other appropriate trainings and/or seminars.

5. The BIR's BEST Over-all Winners and Finalists shall be credited points for promotion in accordance with the BIR Merit Promotion Plan.



6. The Service/Regional/Executive Enhanced PRAISE Committee shall continuously collaborate with other Human Resource Committees such as the Performance Management Team, Personnel Development Committee, and National Selection Board to review and update the provisions of the BIR's BEST to respond to the agency's strategic goals.

7. The Service/Regional/Executive Enhanced PRAISE Committee shall continuously collaborate with managers/supervisors, the HRDS, AHRMDs, and other appropriate bodies to strengthen the link between the BIR's BEST and the Performance Management, Recruitment, Selection and Placement, and Learning and Development Systems of the bureau.

X. REPEALING CLAUSE

All revenue issuances or parts thereof inconsistent with the provisions of this order are hereby repealed or modified accordingly.

XI. EFFECTIVITY

This Order shall take effect immediately.

☑ **APPROVED** ☐ **DISAPPROVED**

REMARKS:

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ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue
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[i] Department of Agriculture, Department Order No. 15, s. 2019
[ii] Civil Service Commission, Memorandum Circular No. 1, s. 2019
[iii] *Ibid. p.2*
[iv] *Ibid. p.2*

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