REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

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June 16, 2020

REVENUE MEMORANDUM ORDER NO. 18-2020

TO : All Revenue Officials and Employees Concerned

SUBJECT : **Revised Policies and Procedures in All Official Learning and Development Programs from External Learning Institutions**

I. BACKGROUND

Revenue Memorandum Order (RMO) No. 37-2003 dated September 23, 2003 provides for the policies and procedures in the grant of both foreign and local scholarships and trainings to deserving Bureau employees. It is hereby amended to keep abreast with recent developments and to have a clear-cut policy on how to deal with foreign and local scholarships/learning and development grants which involve sending or allowing Bureau employees to undergo traditional learning or virtual learning with the use of government funds or official time.

Furthermore, as part of the overall efforts to streamline the training management system in order to embrace a philosophy of lifelong learning and build a culture of excellence as actively promoted by the Civil Service Commission (CSC) Program to Institutionalize Meritocracy and Excellence in Human Resource Management or PRIME-HRM, and to ensure that all official foreign and local learning and development programs such as scholarships, fellowships, trainings, seminars, workshops, study grants, conferences, meetings, fora, conventions, symposia and study tours, regardless of duration, are properly reviewed and evaluated to match the appropriate recipient based on identified training needs. Hereunder are the policies, guidelines and procedures which shall be followed by all BIR employees in the National and Regional Offices in availing of learning and development opportunities and processing of applications.

II. OBJECTIVES

This Order is issued to:

1. Revise policies and procedures in the grant of both scholarship and training.

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JUL 03 2020
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2. Prescribe the procedures for processing of applications and preparation of the Detailed Evaluation Report and/or Official Nomination Letter on all official foreign and local trainings, fellowships, scholarships, study grants, development programs and non-training interventions.

3. Revise the policies, standards and guidelines in applying for official foreign and local learning and development programs. It supplements policies, guidelines and procedures found in the existing revenue issuances relative to training and development in the Bureau. It shall be applied even in the absence of any written agreement or contract between the BIR and the donor/sponsor.

4. Define responsibilities of the employee/s and the Bureau's offices involved in the process.

5. Assess or evaluate applications for attendance to external learning and development programs together with the complete requirements including accomplished Training and Development Registration Form (Annex A).

6. Capitalize on the potential of official foreign and local learning and development programs to address employee turnover and create training and advancement opportunities for employees in BIR as well as to improve the tax administration's skills base and future workforce capability.

7. Ensure equality of opportunity in the development of BIR employees and value diversity that characterizes the Bureau's human capital by making learning opportunities widely available to all (consistent with their role and the Bureau's needs and resources).

8. Enhance individual capabilities and competencies, build and retain a diverse, skilled and effective workforce, increase opportunities for inclusion, improve organizational performance, and maintain professional, technical, and management proficiency.

III. SCOPE

This Order shall apply to and cover all official local and foreign learning and development programs from external learning institutions:

1. **BIR Employees** – All officials and employees of the Bureau with a minimum of two (2) years in service may apply for official foreign and local learning and development programs and scholarships.

2. **Foreign Learning and Development Programs** – All official foreign scholarships, fellowships, trainings, seminars, workshops, study grants, development programs such as international conferences, meetings, fora, conventions, symposia, study tours, special missions, and other non-study trips abroad offered directly to BIR, or referred by the Department of Finance (DOF) or other government offices. Furthermore, these cover

international travels involving international commitments and cooperation, speaking engagements, or receiving of awards from foreign institutions or national government agencies as defined under international law, whether fully or partially funded by the government, upon the endorsement of the Department of Foreign Affairs (DFA).

3. **Local Learning and Development Programs** – All official local scholarships, fellowships, trainings, seminars, workshops, study grants, development programs such as conferences or meetings, fora, conventions, symposia, special missions, study tours and other non-study trips shall include those that are made available to BIR employees and those programs which are privately sponsored/offered.

4. **Virtual Learning and Development Programs** – All foreign and local virtual learning scholarships, fellowships, trainings, webinars, conferences, meetings, fora, conventions, symposia that are offered directly to the BIR, referred by the DOF, or other government offices as well as those that are privately sponsored/offered.

5. Study leave grants are not covered by these policies and guidelines.

IV. DEFINITION OF TERMS

1. **Conference** – shall refer to a meeting of people who "confer" about a topic. It is an event or large gathering of individuals or members of one or several organizations, for discussing matters of common interest. Conference types include: convention, meeting, professional conference, general assembly, summit, forum, and symposium.

2. **Competency** – refers to a measurable pattern of knowledge, skill, behaviors, and other characteristics that an individual need to excel in work roles or occupational functions.

3. **Continuous learning** – refers to the act or process of acquiring knowledge, skill, or competencies over the course of a lifetime or career.

4. **Convention** – A convention, in the sense of a meeting, is a gathering of individuals who meet at an arranged place and time in order to discuss or engage in some common interest. The most common conventions are based upon industry, profession. This shall refer to those conducted basically for purposes of sharing, discussing or disseminating ideas or information on the developments in a particular field or fields of interest and/or for common appreciation and resolution of certain issues. It includes, but is not limited to, those conducted by professional organizations or groups of common interest where government employees are members. It excludes those conducted for training purposes where participants are expected to gain or strengthen skills and technical or management expertise in their areas of endeavor.

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JUL 03 2020
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3:35 P.M.
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5. **Daily Subsistence Allowance (DSA)** – the cost to cover expenses for foreign travel, which includes costs for hotel accommodation or lodging, meals and incidental expenses.

6. **Daily Travel Expenses (DTE)** – the amounts authorized to cover expenses for local travel, which consist of (1) costs for hotel accommodation or lodging, including the prescribed taxes and service charges, (ii) meals, and (iii) incidental expenses, including cost for local or inland transportation and reasonable miscellaneous expenses at the place of assignment.

7. **Development** – shall refer to training people to acquire new horizons, technologies, or viewpoints. It enables leaders to guide their organizations onto new expectations by being proactive rather than reactive. It enables workers to create better products, faster services, and more competitive organizations. It is learning for growth of the individual, but not related to a specific present or future job. In addition, development is focused on long-term contribution of an individual to the organization.

8. **Donor/Sponsor** – refers to host organizations i.e. companies, colleges/universities, public and private institutions or national government agencies, whether foreign or local, offering scholarship and learning & development grants.

9. **Fellowship** – shall refer to a grant given by a university or foundation to a scholar for research or study.

10. **Forum** – shall refer to a meeting or medium where ideas and views on a particular issue can be exchanged.

11. **Group Delegation** – is defined as a group of five (5) or more employees attending and requesting authority to travel for the same event.

12. **Guarantor** – a person who is liable for repayment of a loan, but receives nothing in return for assuming this liability.

13. **Individual/Personal Development Plan** – refers to a written plan agreed to by an employee and his/her supervisor that lays out the employee's learning needs and how those needs will be met.

14. **Learning** – shall refer to the acquisition of knowledge by individual employees or groups of employees who are willing to apply that knowledge in their jobs in making decisions and accomplishing tasks for the company. It is a relatively permanent change in human capabilities that does not result from growth processes.

15. **Learning/Training Officer** – refers to a person given primary responsibility for assuring that the Bureau's learning needs are met through appropriate learning and development or other activities.

16. **Meeting –** shall refer to formal or informal deliberative assembly of individuals called to discuss certain issues and problems, and to take decisions. Formal meetings are held at definite times, at a definite place, and usually for a definite duration to follow an agreed upon agenda. A meeting is typically headed by a chairperson, and its deliberations are recorded in a written form called minutes.

17. **Permanent Official Station** – refers to the BIR as official place/point of reference/embarkation.

18. **Personnel Development Committee** – refers to the working group tasked to select candidates for scholarship/learning and development grants offered to the BIR.

19. **Re-Entry Action Plan/Re-Entry Plan** – this enables recipients from the Philippines to develop and implement meaningful programs that contribute to Philippine development.

20. **Seminar** – shall refer to a meeting of a group of people with a teacher or expert for training, discussion, or study on a particular subject.

21. **Scholarship –** shall refer to an award of financial aid for a student to further their education. Scholarships are awarded based upon various criteria, which usually reflect the values and purposes of the donor or founder of the award.

22. **Study Grants –** are offered based exclusively on financial need and determined using the applicant's information. Study grants also differ from scholarships, which are usually given to and by specific groups of people for a specific line of study and often require students to have exceptional grades.

23. **Study Tour** – a trip or tour taken by a group of people in order to study a particular topic of interest.
24. **Symposium –** a meeting or conference for the public discussion of some topic especially one in which the participants form an audience and make presentations.

25. **Training** – shall refer to learning that is provided in order to improve performance on the present job. It refers to a planned effort by a company to facilitate employees' learning of job-related competencies. These competencies include knowledge, skills, or behaviors that are critical for successful job performance. Moreover, training is associated with classroom-type, structured sessions. Training includes courses, workshops, seminars, and other learning interventions that develop and/or enhance knowledge, skills and attitude to enable successful performance.

26. **Transportation Expenses** – the actual fares of the authorized modes of transportation (e.g. land, sea, and air) for local and foreign travels from the Permanent Official Station to the destination or place of assignment and back.

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3:35 P.M.
JUL 03 2020
RECORDS MGT. DIVISION

27. **Virtual Learning** – learning that can functionally and effectively occur in the absence of traditional classroom environments. It uses computer software, the internet or both to deliver instructions to students. Virtual learning comes in several forms: computer-based (instruction is provided by software installed on local computer or server), internet-based (similar to computer-based but the software provides that the instructions is delivered through the web), remote trainer online (the trainer interacts with the student via the internet through social media, online videos, forums, emails and instant messaging, blended learning (traditional face-to-face instructions directed by a trainer combined with computer-based, internet-based or remote teacher online instruction), facilitated virtual learning (computer-based, internet-based, remote trainer online that is supplemented by a human facilitator who may be present with the learner or communicating remotely via web or other forms of electronic communication).

28. **Workshop –** shall refer to an interactive session, often taking a full day or more, in which clients, researchers, and/or other participants such as customers work intensively on an issue or question. The process often combines elements of qualitative research, brainstorming, and problem solving. They may involve larger numbers of people than conventional group discussions, and often involve more than one moderator or facilitator. It is a training class or seminar in which the participants work individually and/or in groups to solve actual work-related tasks to gain hands-on experience.

V. POLICIES

1. The official travels should be in accordance with the provisions of Executive Order No. 77 dated March 15, 2019, Department Order No. 049.2019 dated July 9, 2019, RMO No. 37-2003 dated September 18, 2003, and the usual accounting and auditing rules and regulations of the Commission on Audit.

2. The following principles shall govern all official local and foreign travels of BIR officials and employees. Approval of requests for travel authority concerning official travels shall be based on the following principles:

   2.1 Attainment of BIR mandates and to realize its vision and mission, especially its priority goals and objectives:

      2.1.1 Travels that are in compliance with international commitments, and contractual obligations; and in relation to various organizations/groups that the BIR engages such as, but not limited to, the World Bank, International Monetary Fund, Association of Southeast Asian Nations and others. Provided that these travels do not take precedence over the strategic priorities of BIR such as Congressional and Senate hearings;

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3:35 P.M.
JUL 03 2020
RECORDS MGT. DIVISION

2.1.2 Strategic meetings with senior officials;
2.1.3 Preparations for major conferences to be hosted in the country; and
2.1.4 Conduct of strategic/office planning and team building activities.

2.2 Professional development such as travels in the form of trainings, scholarships, fellowships and other activities directly in line with an applicant's professional development needs/plan.

2.3 Enhancement of BIR's image in recognition that its officials and employees ultimately represent the Bureau especially during official travels
2.3.1 Travels to receive awards or other forms of distinction;
2.3.2 Travels to advocate specific and officially cleared positions of the BIR on various significant issues; and
2.3.3 Travels to speak or deliver position papers on critical issues.

Pre-travel

3. All invitations for official local and foreign learning (including virtual learning) and development programs shall be published thru Training Issuance to ensure equality of opportunity in the development of all qualified BIR employees. Direct application or self-solicited local and foreign scholarship, training, seminar, conference, or any other similar activities are discouraged.

4. The Personnel Development Committee (PDC), formerly known as Scholarship Committee, shall screen, evaluate, and deliberate all official applications for learning and development programs of BIR employees. The PDC's counterpart shall be the Regional Personnel Development Committee (RPDC) and shall act on all applications for the said programs submitted by BIR employees in the regional offices.

5. Applications for official learning and development programs shall be subject to deliberation. However, those nominees endorsed by the Commissioner to participate in the said programs shall be exempted from the deliberation.

6. The profession or field of study to be pursued should be relevant to the agency/office functions or the official duties and responsibilities of the concerned official or employee. All permanent employees shall only be granted learning and development opportunities deemed essential for the performance of their functions. Those directly involved in or performing functions in connection with the subject matter of the learning and development program should always be given priority.

7. For local invitational or external learning and development program, only two (2) qualified applicants per office/division/district shall be allowed to attend to ensure

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3:35 P.M.
JUL 03 2020
RECORDS MGT. DIVISION

that everyone in the Bureau is given equal opportunity. In cases of exigencies of the service, participants exceeding the number specified above may be sent with the recommendation of the PDC/RPDC.

8. The two (2) qualified applicants should be selected from among those who have rendered at least two (2) years of service in the Bureau and have not attended similar training, seminar, conference, and workshop for the last two years.

9. Employees may not participate in more than three (3) external learning and development programs funded by BIR per year to ensure fairness in the participation to external learning and development programs.

10. Each interested employee shall be responsible for submitting the Accomplished Training and Development Registration Form (Annex A) together with the complete requirements preferably seventeen (17) working days for official foreign travel and seven (7) working days for local travel prior to scheduled date of the training course applied for.

    For Local Learning and Development

    10.1 National Office applicants shall submit required documents to the Training Management Division (TMD). The Matrix of Nominee/s (Annex B) shall be prepared by TMD.

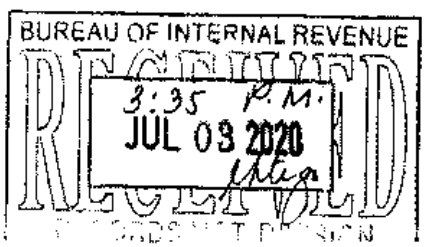
    10.2 Regional Office applicants shall submit required documents to the Administrative and Human Resource Management Division (AHRMD). The Matrix of Nominee/s shall be prepared by the AHRMD.

    For Local Scholarship and Foreign Learning and Development

    10.3 All applicants (whether from the National or Regional Offices) shall submit required documents to TMD. TMD shall prepare the Matrix of Nominee/s.

11. Nominees/Grantees shall be selected without regard to race, color, religion, sex, gender identity, age, disability, political preference, and marital status.

12. Nominees/Grantees shall be responsible to make arrangements, such as but not limited to registration or coordination with service provider and requesting for funding. If funded by the BIR, costs relating to training fees and travel expenses (if applicable) shall be charged to the office's approved Project Procurement Management Plan (PPMP). The grantee/nominee shall facilitate the approval of funding requests from the Finance Service/Division.



13. Attendance to official local and foreign learning and development program personally shouldered by the employee may be granted official time only, provided, however, that item nos. 5 and 6 of this section must be followed.

14. The registration fees in said learning and development programs, shall be in compliance with existing issuances. Moreover, the funds may be made available subject to the usual budgeting, accounting and auditing rules and regulations. The entitlements of the grantee/nominee shall be determined based on existing rules and regulations and rates of expenses and allowances for official local and foreign travels under the category of conferences, special missions and other non-study trips under EO No. 77.

15. For official foreign travels, a Request for Travel Authority Form, RTAF (Annex C) duly accomplished by the grantee/scholar/nominee shall be consolidated by TMD and submitted to DOF together with the necessary supporting documents and a cover letter indicating the specific role of each member of the delegation.

16. No petty cash fund for miscellaneous expenses granted for specific purposes shall be utilized for travelling expenses.

17. No foreign travels with government funding shall be allowed for those who have not liquidated their expenses for previous government-funded travels abroad.

18. All forms of travel junkets shall be strictly prohibited. The conduct of strategic planning workshops or team building activities abroad shall not be allowed. The taking of a personal leave immediately before or after the official activity is highly discouraged. If travel circumstances, such as the nature of activity, purpose and itinerary, indicate that the trip is mainly intended for personal purposes, no part thereof shall be considered as official.

19. Official foreign trips, partially or fully sponsored or funded by private corporations or private individuals, shall be fully disclosed. No official or personal travel of government officials and employees shall be funded directly or indirectly, fully or partially, by private individuals, including suppliers or contractors, with pending request/s or application/s or future dealings with BIR. The prohibition applies to invitations to travel purportedly to undertake study or assessment of the proponents' capabilities as such contractors or suppliers.

20. Official or employee with salary grade 27 and below may ***not*** be sent to foreign learning and development programs when they are due to retire within one (1) year after the said foreign travel.

21. Authorized official travels are provided for under the General Appropriations Act. In some cases, travel costs are shouldered by a sponsoring organization or personally shouldered. Funding of official travels are in accordance with DOF Department Order No. 049.2019 (Annex F).

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JUL 03 2020
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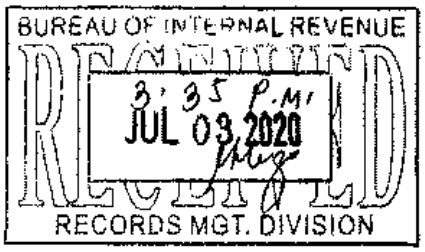

22. Speaking Engagements Abroad

22.1 Participation as a panelist, resource person, subject matter expert, resource speaker, trainer or speaker about critical issues relative to tax administration is allowed on official time. Although his/her direct expenses are generally borne by the entity sponsoring the program, the time devoted to the said engagement represents a commitment of BIR's resources and must be approved by the CIR upon the recommendation of the PDC. These activities should be monitored by TMD. A post-travel report shall be submitted to CIR thru Assistant Commissioner, Human Resource Development Service thirty (30) days upon return from official travel.

22.2 Employees will not receive compensatory time for excess work hours associated with speaking engagements or course instruction outside the scope of his or her agency responsibilities. Employees acting as panelist, resource speaker, subject matter expert, trainer, or instructor should be aware that other training opportunities may therefore be limited. Speaking engagements are generally limited to eighty (80) hours per year for foreign invitations. The CIR shall approve, upon the recommendation of the PDC.

Post-travel

23. The scholar/grantee who availed of ***official local and foreign travels*** under Sections 2.1, 2.2 and 2.3 shall be required to serve the agency or other government office or instrumentality as the exigencies of the service may require, for a period set hereunder:

DURATION	SERVICE OBLIGATION
6 months or more	2 years
2 months but less than 6 months	1 year
less than 2 months	6 months

24. The Commissioner may authorize, subject to availability of funds, officials' and employees' claim for reimbursement of actual travel expenses incurred in the course of official local travel under Sec. 5(d) of EO No. 77.

24.1 Certification or affidavit of loss shall not be considered as appropriate replacement for the required airplane, ship or bus fare, boarding pass, terminal fees, hotel or lodging bills and receipts.

24.2 No portion of the actual cost of travel expenses allowed shall cover the expenses of any of the staff accompanying an official and the expenses incurred for representation.

24.3 Any official and/or employee whose travel period is extended due to sickness or accident shall not be entitled to reimbursement of actual expenses incurred from the onset of ailment up to the time of recovery in as much as no government service has been rendered, unless the illness was contracted or the accident occurred in the course of the performance of his/her duty in the field or while in training as established by supporting medical documents.

24.4 Any official and/or employee whose travel period is cancelled or extended due to a fortuitous event and/or directives of the Commissioner and/or Head of the Agency shall be entitled to reimbursement of actual expenses incurred during his/her stay in the temporary station.

25. BIR officials who represent the Philippines as members of Philippine delegations or who undertake official missions or assignments in the exigency of service with prior approval of the authorities listed under Section 10(a) of EO No. 77 may be allowed reimbursement of actual reasonable representation expenses that may be incurred not exceeding the rates prescribed under Sec. 16(a) of EO No. 77 when justified by circumstances and in conformity with the generally accepted customs, usages, and practices, provided these expenses are duly supported by bills or receipts.

25.1 Commissioner of Internal Revenue – US$700.00

25.2 Deputy Commissioner of Internal Revenue, if designated as head of the delegation – US$500.00

25.3 Those holding positions lower than Deputy Commissioner level who are designated as head of the delegation – US$300.00

26. In case of participation in an international conference or convention abroad in which the Philippines is represented by a delegation, a report of the delegation shall be submitted to the President of the Philippines through the DOF-Secretary, copy furnished the Department of Foreign Affairs (DFA) Secretary, not later than thirty (30) days after the closing of the conference or convention. Any member of the delegation may also submit a supplementary report.

27. Liquidation of cash advances beyond the prescribed period may be considered as a ground for denial of the travel request.

28. The scholar/grantee shall conduct echo training to share the learning gained from the program attended either by means of lecture, open forum, and/or focus group discussion.

29. The scholar/grantee shall be responsible for expenses incurred over and above those covered by the program.

30. The deferment or cancellation of attendance to learning and development programs abroad previously granted shall be allowed only in meritorious cases which shall be approved by the Commissioner of Internal Revenue (CIR) upon the recommendation of the PDC. However, the Commissioner may decide to defer / cancel the attendance as the exigency of the service may require.

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3:35 P.M.
JUL 03 2020
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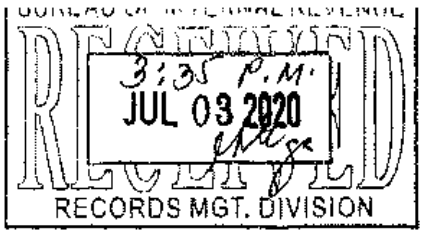

30.1 The said programs being attended abroad may be cancelled or terminated and immediate recall may be made by the Commissioner upon recommendation of the PDC on the following grounds:

30.1.1 Failure to maintain the grade requirements; or

30.1.2 Failure to fulfill obligations or comply with any of the terms and conditions of the Scholarship Agreement/Contract; or

30.1.3. Gross misconduct.

30.2 In case of cancellation or termination due to the causes under 30.1.2 and 30.1.3 the grantee may be recalled immediately. In addition, he/she shall refund all expenses in accordance with the provisions of the Scholarship/Training Service Obligation Contract (Annex G).

31. Separation from the service before the completion of the service obligation contract

31.1 If the scholar/grantee fails to render the required length of service on account of voluntary resignation, optional retirement, separation from the service through his/her own fault or causes within his/her control, he/she shall refund all expenses in accordance with the provisions of the Scholarship/Training Service Obligation Contract.

31.2 In extreme cases where the scholar/grantee will not be able to fully comply with the service obligation contract, he/she shall refund the expenses incurred in the program proportionate to the unserved service obligation as determined by the PDC.

31.3 A condonation of the agency concerned may be allowed only in the following cases:

31.3.1 Abolition of the office or involuntary phase-out of the trainee or grantee in a reorganized office; and

31.3.2 Death or permanent disability.

31.4 The PDC may impose such other penalties as it may deem necessary for failure of the scholar/grantee to fulfill other obligations provided under EO 367.

31.5 The Accounting Division in the National Office and the Finance Division in the Regional Office shall be responsible for computing and processing the amount to be refunded by the scholar/grantee concerned based on the established rules and regulations.

32. The guarantor has also responsibilities to carry out, to wit:

32.1 Assume the civil liabilities that scholar/grantee may incur under the agreement, as well as civil liabilities which scholar/grantee may incur in favor of other persons;

32.2 Assume the obligation to pay whatever amount the scholar/grantee shall be required to refund in the event that he/she fails to comply with the provisions under the contract or is terminated in accordance with the abovementioned section on forfeiture and termination.

VI. RESPONSIBILITIES

1. **Applicants**
   - 1.1 They should be aware of and comply with the current BIR learning and development policy.
   - 1.2 They should submit correct and complete documentary requirements (Annex E) and observe the deadline of submission of application based on the Training Issuance.

2. **Composition of the Personnel Development Committee (PDC) and Regional Personnel Development Committee (RPDC)**

   2.1 The PDC shall be composed of:

   Chairperson – Deputy Commissioner, Resource Management Group

   Vice-Chairperson – Assist. Commissioner, Human Resource Development Service

   Members:

   Representative of the Commissioner of Internal Revenue

   Representative of all the Deputy Commissioners

   Secretariat – Training Management Division

   2.2 The RPDC shall be composed of:

   Chairperson – Assistant Regional Director (ARD)

   Members:

   Chief, Administrative and Human Resource Management Division

   Alternate: Assistant Division Chief

   One (1) Representative from Operations Group

   (either Division Chief or Revenue District Officer)

   Alternate: Assistant Division Chief or Assistant Revenue District Officer

   One (1) Representative from Legal Group (Division Chief Level)

   (either Legal Division or Regional Investigation Division)

   Alternate: Assistant Division Chief

   Secretariat – Training Officer, Human Resource Management Section

The PDC and RPDC shall:

- Be aware of current BIR travel policy
- Determine if the travel is necessary and is line with the BIR's principle for official travel

3. **Grantees**

   Grantees should:

   - 3.1 be aware and comply with the current BIR travel policy;
   - 3.2 exercise care in determining appropriate and reasonable expenditures;
   - 3.3 submit complete travel application request with accurate supporting documents (Annex E);

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RECEIVED
3:35 P.M.
JUL 03 2020
RECORDS MGT. DIVISION

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3:35 P.M.
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3.4 live up to the terms and conditions of his/her learning and development program including scholarship grant;

3.5 conduct himself/herself in such a manner as not to bring disgrace or dishonor to himself/herself or to his/her country.

3.6 keep up with the standards of scholarship or accomplishments;

3.7 submit to the head of his/her office and the PDC his/her official transcript of grades at the close of each quarter, or semester;

3.8 return immediately upon the termination of his/her scholarship or training/ study grant;

3.9 submit to the CIR thru ACIR, HRDS upon the completion of the learning and development program a post-travel report within thirty (30) days after returning to the permanent official station;

- Summary of events;
- Vital points raised, including, but not limited to, items that need future action and decision (for Technical Working Group (TWG) meetings/congressional hearings) with clear photo with caption capturing the highlight of the event;
- Action plan to apply learnings during the program; and
- Proposed schedule for echo seminar in BIR.

3.10 furnish the ACIR, HRDS, Attention: Training Management Division with hard and soft copies of reference materials and other course required reports, including:

- Transcript of Records;
- Certificate of Completion/Graduation or Diploma; and
- After-Study Report or Thesis/Study or Policy Paper.

VII. PROCEDURES FOR APPLICATION OF OFFICIAL LEARNING AND DEVELOPMENT PROGRAMS

Foreign Travel

TMD shall:

1. Prepare training issuance for foreign learning and development programs including scholarship programs for publication. The AHRMD of the Regional Offices shall circulate and post the training issuance in strategic places for the information of all the employees.

2. Schedule a PDC deliberation and prepare a Notice of Meeting. The PDC shall deliberate en banc on the applicants' qualifications and choose the most qualified one based on the Matrix of Nominee/s.

3. Prepare the following documents after the PDC deliberation for submission to the Commissioner and the DOF at least seventeen (17) working days before the date of departure:

3.1 Official Tally Sheet
3.2 Memorandum transmittal for the Commissioner of Internal Revenue
3.3 Nomination Letter
3.4 Memorandum for all Scholarship Committee Members Re: Official Nominee
3.5 Memorandum to all applicants who are not selected
3.6 Minutes of Meeting
3.7 Scholarship/Training Service Obligation Contract
3.8 Endorsement letter to DOF enclosing individually accomplished RTAF/s

All nominees are enjoined to observe the deadline of submission of all documentary requirements including accomplished RTAFs. TMD shall not accept improperly filled out, incomplete, and old RTAFs.

Travel applications for Group Delegations shall be a consolidation of individual RTAFs of the delegation members with the necessary supporting documents. A cover letter indicating the specific role of each member of the delegation shall be prepared by any member of the delegation.

4. Forward the endorsement, RTAF and other supporting documents to the Commissioner for signature. Further evaluation of the request may be made.

5. Forward the signed Endorsement letter, RTAF to DOF for approval.

6. Prepare the Revenue Special Order (RSO) based on the approved Travel Authority and forward to the Commissioner of Internal Revenue for signature.

7. Release signed RSO and approved Travel Authority to the authorized recipient.

Local Travel

1. TMD shall prepare training issuance for local learning and development programs for publication. AHRMD of the Regional Offices shall circulate and post the training issuance issued by the National Office in strategic places for the information of all the employees. In addition, the AHRMD may prepare Regional Training Issuance.

2. TMD/AHRMD shall schedule a PDC/RPDC deliberation and prepare a Notice of Meeting. The PDC/RPDC shall deliberate en banc on the applicants' qualifications and choose the most qualified one based on the Matrix of Nominee/s.

3. TMD/AHRMD shall prepare the following documents after the deliberation for submission to the Deputy Commissioner, RMG/Regional Director (RD) at least five (5) working days before the start of the program:
   3.1 Official Tally Sheet
   3.2 Detailed Evaluation Report

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3.3 Minutes of Meeting
3.4 Scholarship/Training Service Contract

All nominees are enjoined to observe the deadline of submission of all documentary requirements.

4. The Training Delivery Division (TDD)/AHRMD shall prepare the RSO/RRSO based on the approved Detailed Evaluation Report and forwarded to the Deputy Commissioner, RMG/RD for signature.

5. Release signed RSO/RRSO and approved Detailed Evaluation Report to the authorized recipient.

Virtual Learning

1. Applicants for virtual learning shall observe the following:
   1.1 Submit or send the soft copy of the correct and complete documentary requirements listed on the Training Issuance to the Training Officer of your respective offices through email.
   1.2 Seek clearance first from the PDC/RPDC before applying or registering on-line to any local or foreign learning.

2. All applications for local virtual learning shall be scrutinized by the TMD/AHRMD as well as the PDC/RPDC to ensure that everyone in the Bureau is given equal opportunity to avail of the various virtual learning. Applications for foreign virtual learning shall be subjected to the deliberation of the PDC at the National Office. However, employees personally endorsed by the Commissioner to participate in a virtual learning shall be exempted from the deliberation.

3. In case that the PDC/RPDC cannot be convened, the PDC/RPDC members can select and approve the official attendee/s through email. The Training Officer of the respective offices shall send the soft copy of the documentary requirements and matrix of nominee/s to the Committee for their reference and selection.

4. Selected and approved employee shall make the arrangements to participate in local or foreign virtual learning, such as registering or coordinating with the service provider, signing up for training initiatives, requesting and coordinating with the Finance Service/Division for funding approval and others. If funded by the BIR, costs relating to training fees shall be charged to the office's approved Annual Project Procurement Management Plan.

5. The employee shall submit a post-training report together with a copy of the learning materials used during the session to the Office of the Commissioner, thru Assistant Commissioner, Human Resource Development Service or send the soft copy of the said documents to the Training Officer of Scholarship Section, TMD, within thirty (30) days after the training. The course materials shall be used as reference by the TMD in the design and development of training materials for the bureau's in-house programs.

VIII. ATTACHMENTS/FORMS

This Order contains the following attachments/forms for reference:

1. Training and Development Registration Form (Annex A)
2. Matrix of Nominee/s (Annex B)
3. Request for Travel Authority Form [RTAF] (Annex C)
4. Itinerary of Travel Form (Annex D)
5. Checklist of Documentary Requirements (Annex E)
6. Funding of Official Travel (Annex F)
7. Scholarship/Training Service Obligation Contract (Annex G)
8. Guarantor's Form (Annex H)

IX. REPEALING CLAUSE

All other revenue issuances and/or portion(s) thereof that are inconsistent herewith are hereby revoked and/or amended accordingly.

X. EFFECTIVITY

This order shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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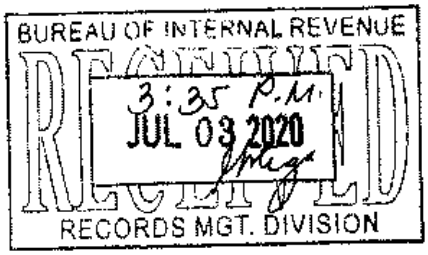

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DOF Memorandum, "Guidelines for Representing the DOF and the Government in all Official Conferences, Conventions and Meetings" dated 06 September 2013.

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