REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
**BUREAU OF INTERNAL REVENUE**
Quezon City

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August 2, 2021

**REVENUE MEMORANDUM ORDER NO. 23-2021**

**SUBJECT:** Guidelines and Procedures on Digital/Online Learning in the Bureau of Internal Revenue

**TO:** All Revenue Officials, Employees and Others Concerned

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## I. BACKROUND

The challenges brought about by the 2020 pandemic have forced us to embrace new technologies more rapidly than we could have imagined. We were forced to quickly adopt to remote working, which could have been the long-term future of government offices, and elevated learning and development to meet the changing needs of organizations. The BIR learning and development functions needed to revolutionize its approach by creating a learning strategy that aligns with the Bureau's digital transformation strategy and by identifying and enabling capabilities needed to achieve success. The significant enablers for this approach are technology platforms and applications. Thus, BIR invested in the utilization of the eLearning method in order to help employees develop the required new competencies and to ensure continuous learning opportunities for its employees in the face of strict observance of health and safety protocols. Following this, Revenue Memorandum Order (RMO) No. 18-2020 re: Revised Policies and Procedures in All Official Learning and Development Programs from External Learning Institutions and RMO No. 5-2021 re: Amending Certain Provisions of RMO No. 18-2020 Relative to Application to Participate in Virtual Learning and Development Programs were issued.

In addition, the Bureau has initiated the establishment of its own eLearning platform to be used in conducting online trainings for all BIR employees. While in the transition phase, and to immediately provide the learning needs of employees particularly the new recruits, the BIR curated content for training for online conduct and collaborated with the Department of Finance - Philippine Tax Academy (DOF-PTA) to make accessible our online courses through their eLearning platform – iLEARN which commenced on August 2020. A number of BIR employees also started to attend PTA Programs using the same platform.

On March 9, 2021, the Civil Service Commission (CSC) issued Memorandum Circular (MC) No. 3 s. 2021 re: General Guidelines on Digital/Online Learning in the Public Sector, as part of their initiative to promote digital transformation in the bureaucracy, as an alternative mode of learning and development and to facilitate the smooth transition from face-to-face classroom training to online learning as the new normal.

Pursuant to this, the following guidelines are hereby established for the digital/online learning in the BIR and the procedures in the conduct of online courses in the PTA iLEARN and BIR eLearning platforms.

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## II. OBJECTIVES

This Order shall:

1. Support the internal development of the eLearning program by including eLearning courses in the BIR Learning and Development Plan and providing guidelines for online learning;

2. Encourage sharing of effective technology-enhanced teaching and learning practices among subject matter experts and resource persons;

3. Identify, provide, expand, curate, and collaborate in the development of quality courses and programs to meet the needs of e-learners;

4. Specify the guidelines in recognizing participation of BIR officials and employees in online trainings, crediting training hours for all online learning and identifying credible learning providers;

5. Determine the policies and procedures in the in the PTA iLEARN and BIR eLearning platforms; and

6. Provide informational resources and support services to BIR employees enrolled in online courses.

## III. SCOPE AND COVERAGE

This Order shall apply to all BIR employees regardless of appointment status (permanent, temporary, provisional, or coterminous).

## IV. DEFINITION OF TERMS

1. **Blended Learning** – refers to a combination of any of the following learning modalities: synchronous, asynchronous, virtual, and face-to-face methods of delivering training courses. This approach is flexible and can easily address any learning objective.

2. **BIR eLearning (BIReL)** – is the BIR's very own digital-learning platform that offer training courses - from orientation and onboarding programs to advanced technical and leadership courses - to its employees. Learning courses are offered through asynchronous learning, synchronous learning, or blended learning methods.

3. **eLearning** – refers to a learner-centered asynchronous and synchronous approaches where participants access online multi-modal learning resources to learn at their own pace, anytime, anywhere.

4. **innovative Learning Education and Resource Network (iLEARN)** – is an eLearning system of the DOF-PTA that utilizes electronic technologies to access courses outside of a traditional classroom, anytime, anywhere. It is a self-paced platform that deliver courses completely online.

5. **Microlearning Modules** – refer to asynchronous, bite-sized, stand-alone learning modules that usually span not more than ten minutes but comprehensively address one learning objective.

6. **Webinars and other synchronous learning approaches** – refer to virtual, instructor-led, same time learning. This means the course is availed by the participants at the same time based on a specified schedule.

## V. GUIDELINES IN RECOGNIZING PARTICIPATION OF BIR EMPLOYEES, CREDITING TRAINING HOURS AND IDENTIFYING LEARNING PROVIDERS

The following shall be observed in recognizing participation to programs/courses, crediting training hours and identifying learning providers:

### 1. Webinars and other synchronous learning approaches

a. The training hours shall be measured based on actual duration of course as implemented by the learning provider.

b. Training hours shall be evidenced by a training certificate issued by any of the following learning providers:

i. BIR;
ii. CSC;
iii. CSC Accredited Learning and Development Institutions (ALDIs); and
iv. Other learning institutions which may be government, corporations, partnerships, associations including foreign/international institutions that are recognized by an international certifying body or are universally recognized as evidenced by a website, portal or digital platform that displays:
   - Professionally designed layout with **high traffic**;
   - High quality programs and courses heavily patronized by members and/or clients; and
   - Association with highly credible and well-known personalities.

### 2. Asynchronous eLearning and Microlearning Modules

a. Training hours shall be measured based on actual duration of the module as indicated in the Learning Portal or Platform.

b. Training hours shall be evidenced by the tracking system of the Learning Portal or Platform provided that it is operated by:

i. BIR, including in-house courses conducted thru the DOF-PTA iLEARN and BIReL Platforms;
ii. CSC;
iii. CSC ALDIs; and
iv. Other learning institutions as defined above in V.1.b.iv.

### 3. Blended Learning

a. Training hours for blended learning shall be measured based on the duration specified in the course design which includes total learning hours for synchronous, asynchronous learning and preparation of course requirements/outputs.

b. For purposes of determining the number of hours that may be allocated for the outputs, the following standard may be used:

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| Outputs | Duration |
|---|---|
| Simple Outputs such as insights, planned applications of learning or those using templates that are fill-in the blanks | 30 minutes |
| Outputs requiring analysis, synthesis or integration of outputs from previous modules | 1 hour |
| Outputs requiring additional information or research | 2 hours or more |

c. Course designs with outputs in which number of hours are difficult to determine and will not fall within the above category, may be submitted for determination, validation and certification by Civil Service Institute.

d. The course design for Blended Learning must indicate:

   i. Sufficient and validated time allocation for the different modules/methodologies;
   ii. Expected outputs; and
   iii. Valid and reliable level 2 learning evaluation.

Procedures in participation to the above-mentioned learning approaches offered by external learning providers shall follow the provisions of RMO Nos. 18-2020 and 5-2021.

External training acquired must be relevant to the position to be filled for purposes of meeting the training requirements in the Qualification Standards as certified by the BIR Personnel Development Committee (PDC) or the Regional PDC.

Online post-training evaluation form for external trainings must be accomplished and submitted since this is an indispensable part of offering an effectual training course. Feedback from participants can help TMD evaluate the effectiveness of external trainings and can aim towards necessary improvement of engaging an external learning service provider.

## VI. POLICIES AND PROCEDURES FOR ONLINE COURSES IN THE PTA iLEARN AND BIReL PLATFORMS

All online courses in the BIR Learning and Development Plan hosted by the PTA iLEARN and BIReL shall be centralized and shall be managed and facilitated by the Training Management Division (TMD) and Training Delivery Division (TDD).

### 1. Curricular Control and Course Development

a. The course creators and content developers from the TMD shall have the right and responsibility to develop competency-based curricula and to establish general course content together with identified subject matter experts (SMEs) for in-house courses. All course creators have the responsibility to determine the instructional design in the courses that they are assigned within the given modality. They shall ensure course module alignment with employee program needs and embrace a framework known as 70:20:10 in which seventy percent (70%) of learning takes place on the job, twenty percent (20%) through interaction and collaboration, and ten percent (10%) through formal learning interventions such as classroom training and digital curricula.

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b. The course creators shall design and implement interventions that support informal learning, including coaching and mentoring, on-the-job instruction, leadership shadowing, action-based learning, on-demand access to digital learning, and other learning sessions.

c. Develop customized job aids and learning tools to support application of learning to the workplace.

d. All courses about BIR-related matters developed by BIR officers, other than TMD, shall be submitted to TMD to be included in the annual BIR learning and development plan and BIR course database.

e. Course offerings will be collaborated by the TMD Training Needs Analysis Section Training Officer, course creators, course monitor and evaluator, and TDD Administrative and Records Section.

f. Online course creators are responsible for curating, reviewing and updating their course content according to changes validated by the subject matter expert/s.

g. Courses creators shall attend regular training for effective management of asynchronous and synchronous course content.

**2. Identification of Participants and Selection of Subject Matter Experts and Trainers/Resource Persons/Speakers**

**a. Identification of Participants**

i. For orientation, mandatory, and onboarding trainings. The TDD shall obtain the list of newly hired employees from the employee database of Personnel Division/Administrative and Human Resource Management Division (AHRMD). All new recruits must complete the BIR Orientation and Onboarding Training Program with courses such as the Personnel Orientation Course, Information Security Awareness Briefing, Briefing on Data Privacy Act of 2012 and Basic Tax Administration Course within ninety (90) days from their entry in the Bureau. New recruits are required to complete the onboarding programs, pass the learning assessment, and submit the post-evaluation questionnaire to receive their training certificates and before attending any other internal and external trainings

ii. For organizational, technical, and leadership trainings. Participants shall be selected based on their training needs, competency gaps, performance gaps, training paths, and special project/work assignments and with proper recommendations from the head of offices or consultation with appropriate line management.

iii. For other training programs. Employees who are due to retire within one (1) year may not be allowed to attend trainings, except for livelihood trainings and pre-retirement seminars.

**b. Selection of SMEs and Trainers/Resource Persons/Speakers**

i. SMEs are considered authorities on certain topic – not only educated on the subject but has the capacity to share their knowledge with other interested parties. SMEs shall be chosen based on their level of expertise and work function in the Bureau. SMEs must have the following qualifications:

- A holder of at least a Group Supervisor or its equivalent position; or
- At least three (3) years of work experience in the fields of taxation, accounting, economics, public finance, public administration; or
- Experts in taxation/tax administration, public finance, public administration, or similar related fields; or
- Any combination of the preceding provided that the total years of experience adds up to three (3) years.

ii. Trainers/resource persons/speakers shall be identified by the TDD based on their expertise and field of interest in the Bureau. Preferably they shall be taken from the Trainer's Pool and those who have undergone the BIR Presentation Skills Development Workshop or Training of Trainers. Trainers/resource persons/speakers shall promote participant collaboration through means such as: case study analysis, discussion questions, explainer videos and reflection guide questions, and virtual learning activities.

3. **Preparation of Revenue Special Order (RSO)**

a. The TDD shall prepare and disseminate the RSO of participants, training personnel, and trainers/resource persons/speakers of the online training conduct. To ensure strict attendance, sending of RSO shall be via email/online based on the following

| Place of Assignment | RSO Recipients |
|---|---|
| National Office | - Participants/Training Personnel/ Trainers/Resource Persons/Speakers<br>- Head of Office of the Participant/ Training Personnel/Trainers/ Resource Persons/Speakers |
| Regional and District Offices | - Participants/Trainers/Resource Persons/Speakers<br>- Head of Office of the Participant/ Trainers/Resource Persons/Speakers<br>- Chief, AHRMD<br>- Chief, HRMS<br>- Chief, Admin Section (RDO) |

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b. RSO must be disseminated before actual conduct for regular courses and other training conduct.

c. The "NO DEFERMENT" policy shall be strictly enforced in all online trainings.

i. The BIR recognizes that not all employees are prepared for the challenges and opportunities that learning in an online environment can present. Participants are encouraged to use/access the platform's Help Desk or Forum Facility for technical assistance in their sessions. Each participant in an online course, program or session shall be informed by the course coordinator prior to or on the first day of the training of available instructional support, participant services, technology support for each course. Also, a briefing session shall be done by TDD before the start of each online course.

ii. Participants who have limited access to internet or connectivity are required to coordinate with their respective head of office to ensure they will be able to attend and complete the online trainings.

d. In case of system inaccessibility or other situations that may result in the suspension of training, a memorandum shall be issued by ACIR, Human Resource Development Service (HRDS), upon the recommendation of the Chiefs, TMD and TDD. The memo shall contain details of the training suspension as well as resumption/extension/new conduct dates of the online training. The training extension/re-scheduling shall depend on the cause and duration of its suspension.

e. Course cancellation shall be coordinated by the course creator, eLearning coordinator, and course monitor and evaluator. The course managers, Chief TMD/Chief TDD shall decide on cancellation of courses. Cancellation will be executed by the eLearning coordinator. Possible causes of course cancellation are:

i. Acts of God such as earthquake, typhoon, etc.; and
ii. Technical inaccessibility.

**4. Creation of Access/Account, Course Creation, and Enrollment in iLEARN and BIReL Platforms**

**a. iLEARN**

i. The TDD shall generate a list including relevant information of the participants, training personnel and trainers/resource persons/speakers per online course for purposes of creation of their iLEARN access/account and/or enrollment to the online course and submit the list to TMD for coordination with the DOF-PTA.

ii. The TDD shall ensure that new iLEARN users have accomplished the Acceptable Use Policy (AUP) Acknowledgment Form prior to submission of list to TMD.

iii. The TMD training officer shall prepare an official communication signed by the Commissioner of Internal Revenue (CIR) addressed to the DOF-PTA together with the list of participants, training personnel and trainers/resource persons/speakers for the creation of iLEARN access and/or enrollment to BIR Courses and PTA programs.

iv. The PTA training officer shall create the iLEARN access/account based on the official list submitted by the BIR. They shall also be in-charge of the enrollment of participants and BIR training personnel for PTA Programs.

v. The TMD personnel designated as iLEARN course creator by the DOF-PTA shall create the BIR course in the iLEARN platform and shall set the course schedule based on the training calendar/RSO. They shall also enroll the participants /training personnel/trainers/resource persons/speakers once they have an existing iLEARN access/account.

vi. The iLEARN course creator shall send the list of enrolled participants via email to the assigned course coordinator at least 24 hours before the actual conduct.

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**b. BIReL**

i. The TDD shall generate a list including relevant information of the participants, training personnel and trainers/resource persons/speakers per online course.

ii. New BIReL users must accomplish and submit the required form/s for creation of access/account based on the following:

| Type of BIReL User | Requirement/s | Where to Submit |
|---|---|---|
| Participants | AUP Acknowledgement Form | TDD |
| Training Personnel and Trainers/ Resource Persons/Speakers | BIR Form 0044 and AUP Acknowledgement Form | Security Management Division (SMD) |

iii. The TDD and/or SMD personnel in-charge shall create the BIReL access/account of the participants/training personnel/trainers/resource persons/speakers.

iv. The designated BIReL course creator shall create the online course in the BIReL platform and shall set the course schedule based on the training calendar/RSO. The assigned TDD training officer shall enroll the participants/ training personnel/ trainers/ resource persons/ speakers provided they have an existing BIReL access/account.

v. Upon account creation of BIReL account/access and course enrollment, participants shall be referred to the course coordinator. Participants without previous e-learning experience will be scheduled for mandatory e-learning environment orientation.

**5. Course Delivery**

**a. The Course Managers shall:**

i. Oversee the administration of all digital/online courses.

ii. Prepare an official communication signed by the CIR addressed to the DOF-PTA on the submission of Learning Evaluation Reports (LERs) of BIR Courses conducted thru iLEARN platform.

iii. Coordinate iLEARN (TMD)/BIReL (TDD) functions and escalate system related concerns to PTA and BIR site administrators.

iv. Facilitate the briefing/de-briefing sessions.

**b. Course Creators shall:**

i. Design, curate, and develop online course and upload validated learning materials in the eLearning platform.

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ii. Enroll participants, training personnel, and trainers/resource persons/ speakers, and assign their roles in the online course in the PTA iLEARN platform.

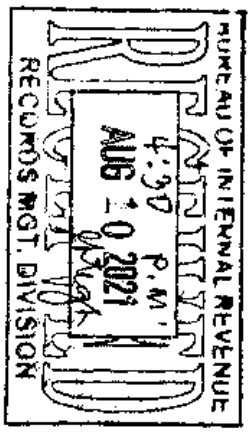
iii. Address issues and concerns encountered with respect to the system by the participants particularly giving additional attempt to modular assessments/tests.

iv. Adjust/edit/revise the online course as needed.

v. Attend the briefing/de-briefing sessions scheduled by course coordinator.

**c. Participants shall:**

i. Submit their e-mail accounts and other personal information to the assigned TDD training officer. The e-mail database shall be used as the main communication tool for BIR Online Learning. All online participants are expected to check their e-mail accounts on a regular basis to avoid missing important information sent out by the course coordinator.




ii. Ensure access to a home or office computer (desktop or laptop), tablet and mobile phone with an Internet Service Provider (ISP), a web browser, an e-mail account, Microsoft Office software (including Word, Excel, and PowerPoint) and Portable Document Format (PDF) Reader. When internet availability and connection issues arise, it is the participant's responsibility to resolve the problem, and inform the concerns to the course coordinator in-charge.

iii. Receive a system email indicating their username and temporary password (for new iLEARN/BIReL users). Upon their first login, they are required to change their temporary password. The email address used to create the iLEARN/BIReL access as well as the username provided shall be permanent and shall be used every time they attend an online training course. They shall coordinate with their assigned course coordinator for any concerns in their iLEARN/BIReL access/account.

iv. Complete the course requirements within the provided schedule.

v. Download the uploaded learning materials.

vi. Take the exam on the scheduled date and time. Only after each learning assessment, shall participants be able to see their individual scores. This will minimize the chances of leakage for future conducts. Training team shall ensure that the questionnaires being provided are accurate as given by the SMEs/resource persons.

vii. Complete their **own** tests/exams given online. Any participant found to have used any kind of identification fraud in an online course where they are not the one doing the required work and sign-up for courses will be given a grade of "Failed" and automatically subjected to disciplinary action.

viii. Retake the whole course, upon receipt of memorandum from TDD, if they did not obtain the required over-all passing grade of seventy-five percent (75%) and above.

**d. Course Coordinators shall:**

i. Ensure that all participants, training personnel and trainers/resource persons/speakers are enrolled in the course.

ii. Setup an online training room (if necessary and if there is an available room/office space and devices) for participants and trainers/resource persons/speakers assigned at the National Office who do not have internet connectivity to access the eLearning platform. *The venue must strictly comply with the minimum public health standards and the existing government guidelines regarding health and safety protocols.*

iii. Provide program syllabus outlining schedule of topics and assigned training personnel/resource persons/speakers.

iv. Send online training instructions, reminders, and announcements to participants and trainers/resource persons/speakers thru email.

v. Request and consolidate additional examination questionnaires from trainers/resource persons/speakers.

vi. Conduct online training orientation or briefing to discuss learning objectives, course flow, schedule, establish training expectations, house rules, and exam protocols (applicable for live/virtual sessions).

vii. Report issues and concerns raised during the online training thru course managers and/or TMD/TDD personnel in-charge for appropriate action.

viii. Monitor the course completion/progress of the participants.

ix. Administer examinations.

x. Prepare list of graduates or passers/summary of completion and grades for the issuance of Certificate of Completion/Achievement.

xi. Prepare list of top 10 (indicating ranking) for the issuance of Certificate of Recognition/Achievement for selected technical courses.

xii. Consolidate Certificate of Completion/Achievement of participants.

xiii. Prepare and submit to SMD List of Graduates for inclusion in active directory and granting of special access for ICT/ICT Related Trainings.

xiv. Prepare and submit summary of attendees and completion report for encoding in the learning and development database within five (5) days upon course completion.

xv. Schedule briefing/de-briefing sessions with members of the training team and trainers/resource persons.

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**e. Course Monitors/Evaluators shall:**

i. Develop and use the monitoring and evaluation plan for tracking and assessing the implementation and results of the short-term and medium-term learning and development plan.

ii. Develop tools in collaboration with managers/supervisors to assess workplace learning application and individual performance improvement and recommends appropriate interventions (e.g. learning application templates, etc.) and approaches (knowledge exchange and conversations, peer coaching, etc.) to support learning application and its monitoring and evaluation in the workplace.

iii Collaborate with SMEs/trainers/resource persons/speakers in the preparation of the online assessment tools (i.e pre-test, modular assessment, post-test, etc.) to evaluate learning online.

iv. Prepare Learning Evaluation Questionnaires (LEQs) for the course and resource persons/trainers in the eLearning platform.

v. Monitor the course completion/progress of the participants.

vi. Make a note of issues and concerns raised by the participants during the conduct of online course for possible adjustment/improvement of course/modules.

vii. Request examination questionnaires from SMEs/trainers/resource persons/speakers/ subject for review and validation of the process owner/ACIR HRDS.

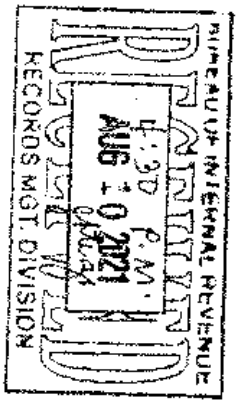
viii. Prepare the list of participants for course retake.

ix. Prepare LER after course delivery and submit to ACIR HRDS.

x. Maintains learning and development information management system particularly learning and development evaluation results.

xi. Attend the briefing/de-briefing sessions scheduled by the course coordinator.

**f. AHRMD shall:**




i. Collaborate with TDD regarding training of regional participants.

ii. Submit relevant documents/reports as needed.

iii. Setup an online training room (if necessary and if there is an available room/office space and devices) for participants and trainers/resource persons/speakers assigned at the Regional and District Offices who do not have internet connectivity to access the e-learning platform. *The venue must strictly comply with the minimum public health standards and the existing government guidelines regarding health and safety protocols.*

**g. Trainers/Resource Persons/Speakers shall:**

i. Coordinate with TMD regarding the presentation materials they need in their session.

ii. Develop and submit (to TMD) learning assessment questions to be used in pre-test, modular assessment and post-test.

iii. Deliver virtual/live session on the assigned topic/module and schedule.

iv. Provide feedback to course coordinator on any issues and concerns observed during the conduct of online course.

v. Attend the briefing/de-briefing sessions scheduled by the course coordinator.

**6. Assessment and Hands-on Activities**

Courses and programs should be held to the same standard regardless of the mode of instruction. Assessment of online and blended courses should be a regular part of the Bureau's assessment plan. Assessment should be focused on participant learning outcomes. The passing rate for all BIR in-house developed courses is 75%. This means that the participant has to get at least 75% to pass the test.

**a. Assessment of Participant's Learning**

Each training program is designed with online assessment tools such as pre-test, modular assessment and post-tests. Type of questions are limited to multiple choice, true or false and matching type to avoid manual checking in the system. Participants were only given one attempt to take each test. For orientation and onboarding courses, post-test will be open on the last day of the training with a given scheduled time. Participants are allowed to take the post-test within the given period of time. For other training courses, instructions on when to take the post-test/exam will be provided by the coordinators.

**b. Security for Online Examination**

Enrolled participants are only allowed to take their examinations through iLEARN and BIReL training platform. Participants' online activities are monitored through their logins. Preventive actions will be taken when there are identified suspicious activities.

**c. Online Examination Protocols**

Participants shall comply with the following general rules and guidelines during online examinations:

i. Examination will begin and end on time;

ii. Prior to the set examination schedule, examinees should access and log in to their iLEARN/BIReL account;

iii. TMD and TDD shall administer and monitor the conduct of examination;

iv. Examinees shall finish the examination within allotted time;

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v. Examinees must choose a good and quiet spot while taking the examination;

vi. Opening of web page/tabs from any browser other than iLEARN/BIReL is not allowed;

vii. Examinees should have a stable internet connection for the duration of the examination. Any internet connection issues or technical error encountered should be reported immediately to the coordinator. Examinee who fails to take the examination as scheduled due to technical or connectivity issues shall provide justification. Request for reschedule of examination will not be approved unless checked and verified by assigned coordinator and monitor.

viii. Coordinator shall set a communication platform for questions/ clarifications regarding examination contents (through email or the platform's Help Desk)

Additional protocols for examinations being administered through a video conferencing platform (e.g., Zoom and Microsoft Teams):

i. Examinees shall use two devices i.e. desktop computer or laptop as main device for typing in their answers and mobile phone/ tablet or any device with camera for monitoring of computer screen.

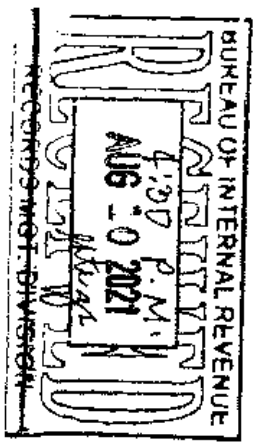
ii. Examinees are not allowed to use other devices during examination session except for those identified and permitted by the proctor.

iii. Reading materials and other notes on desk are not allowed.

iv. Examinees should remain seated. Restroom breaks are not allowed during the examination.

v. Examinees with special needs should notify the coordinators before the examination.

vi. Examinees must turn on their video and audio for the whole duration.




vii. Coordinator shall create and assign breakout rooms for close monitoring of examinees and their computer screen.
**Note:** (Breakout rooms may allow course coordinators to split Zoom meeting in up to 50 separate sessions, if needed. The meeting host can choose to split the participants of the meeting into these separate sessions automatically or manually for purposes of conducting focus group discussions or examinations.)

viii. Examinees shall wait for the proctor's signal before they begin.

ix. Examinees shall not be disturbed while the examination is going on.

x. Screen sharing to another computer and screenshots are strictly prohibited.

xi. Once finished with the examination, examinees shall inform their proctors before leaving the video meeting.

xii. Examinations will be recorded to ensure quality and integrity of the online examination.

**d. Hands-on Activities for ICT/ICT Related Trainings**

i. Training environment provided by the concerned offices under the Information Systems Group shall be used for hands-on activities.

ii. Coordinator shall create and assign breakout rooms for close monitoring of hands-on exercises.

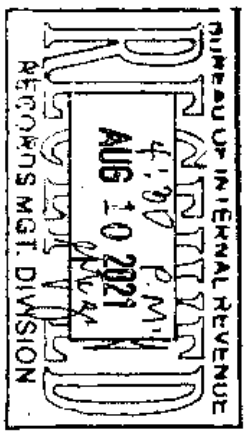
iii. Job Aid shall be used as guide during hands-on activities.

iv. Participants shall use two devices i.e., desktop computer or laptop as main device for typing in their answers and mobile phone/ tablet or any device with camera for monitoring of computer screen.

v. Participants must keep their video cameras on as well as their audio during hands-on activities.

**7. Evaluation of Course, Trainer/Resource Person/Speaker and Services**

a. Participants in online courses will have the opportunity to evaluate the course including the system and the resource persons/speakers. The electronic evaluation is available through iLEARN and BIReL platforms.




b. Trainer/resource person/speaker evaluation will be available at the end of each module while course evaluation will be open one hour before the post-test. Also, course evaluation will be available once the participant completes all the requirements needed before taking the post-test.

c. Course coordinators must advise participants of the importance of these evaluations and encourage them to complete the posted evaluation document.

d. The Monitoring and Evaluation Section of TMD will provide a compilation of the results of the evaluation for each online course to the PTA and BIR.

e. A follow-through learning and development interventions (such as impact evaluation) shall be done three to six (3-6) months or one (1) year after the course delivery to support workplace application of learning.

**8. Course Retake**

a. Participants who did not complete the course or did not obtain an over-all passing grade of seventy-five percent and above (≥75%) shall retake the whole course.

b. The TDD shall prepare a memorandum signed by DCIR RMG to notify the head of office of the concerned participant.

c. Re-takers shall only be allowed a maximum of three (3) attempts to take the same course. If they have reached the limit and still did not complete/pass the course, it shall be reflected on their individual performance rating. Their immediate

supervisors are responsible to coach them and provide them with the support they need to complete the course and pass the exams. After the coaching period, their immediate supervisor shall issue an indorsement letter addressed to the ACIR-HRDS allowing the participant to take another attempt to complete and pass the same course.

d. Participants who did not access the course shall be issued a memorandum requiring them to explain the reason for their action. Such memorandum shall be signed by DCIR-RMG, copy furnished the respective head of office. If the reason is acceptable, the participant shall be allowed to retake the course, otherwise he/she shall be reported to the Internal Investigation Division (IID)/Regional Investigation Division (RID) for appropriate disciplinary action.

**9. Deletion of iLEARN Access/Account**

a. Once an employee provided with iLEARN access/account is separated from the BIR, the employee shall fill-out a ***request form*** for deletion (available at the TMD) prior to obtaining clearance from TMD.

b. The TMD Training Officer shall consolidate all requests and prepare an official communication signed by the CIR to the DOF-PTA for deletion of separated BIR employees' iLEARN access/account.

c. The TMD Training Officer shall update the digital/online employee database.

**10. Update and Deletion of BIReL Access/ Account**

a. Once an employee provided with BIReL access/account needs to update/change the personal information or is separated from the BIR, the employee shall accomplish the following:

| Type of BIReL User | Requirement for Update and Deletion | Where to Submit |
|---|---|---|
| Participants | Request form (available at TDD) | TDD |
| Training Personnel and Trainers/Resource Persons/Speakers | BIR Form 0044 | SMD |

b. The TDD and/or SMD personnel in-charge shall receive all request for update or deletion of BIReL access/account for appropriate action.

c. The TDD, thru the ACIR HRDS, shall submit a report to SMD on the updates and deletions made every 10th day of the following month.

**11. Management/Maintenance/Update of Learning and Development Database**

The management/maintenance/updating of the Learning and Development Database shall be the responsibility of TDD. It shall:

a. Ensure that all learning activities attended/conducted by officials and employees of the BIR are recorded in the Learning and Development Database.

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b. Include in the Learning and Development Database all learning activities attended/conducted outside the BIR as evidenced by official attendance/ certificate.

c. Ensure that the Learning and Development Database is updated regularly.

d. Issue consolidated Certificate of Trainings attended upon request of the employee/resource person.

## VII. REPEALING CLAUSE

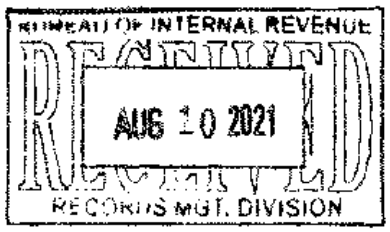
All other issuances and/or portions thereof inconsistent herewith are hereby repealed, amended or modified accordingly.

## VIII. EFFECTIVITY

This Order takes effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

044466

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**References:**


Civil Service Commission. (March 9, 2021). Memorandum Circular No. 03, s. 2021, General Guidelines on Digital/Online Learning in the Public Sector.

Department of Finance - Philippine Tax Academy. What is iLEARN. https://doftaxacademy.gov.ph/what-is-ilearn/

Memorandum of DCIR Celia C. King dated July 28, 2021 re: Invitation to be a Subject Matter Expert

Memorandum of DCIR Celia C. King dated March 2, 2021 re: Conduct of Personnel Orientation Course, Basic Tax Administration Course, Information Security Awareness Briefing and Data Privacy Act

Memorandum of DCIR Celia C. King dated February 9, 2021 re: BIR Employees' Readiness for Online Trainings

Memorandum of DCIR Celia C. King dated January 27, 2021 re: Policy on the Completion of On-Boarding Programs Prior to Attendance to Any Other Internal and External Trainings

Memorandum of CIR Caesar R. Dulay dated January 14, 2021 re: Centralized Conduct of All In-House Courses in the BIR

Memorandum of DCIR Celia C. King dated September 4, 2020 re: Availability of BIR Orientation Courses at the Philippine Tax Academy's iLEARN Online Learning Platform

Revenue Memorandum Order (RMO) 5-2021 dated December 29, 2020 re: Amending Certain Provisions of Revenue Memorandum Order No. 18-2020 Relative to Application to Participate in Virtual Learning and Development Programs

RMO 18-2020 dated June 16, 2020 re: Revised Policies and Procedure in All Official Learning and Development Programs from External Learning Institutions

RMO 23-2017 dated September 7, 2018 re: Enforcement on the Strict Attendance in Training Conducts in the National and Regional Offices as well as the Guidelines and Procedures on Compliance to Revenue Special Order (RSO) / Regional Revenue Special Order (RRSO) and Policy on "NO DEFERMENT", Amending Certain Provisions of Training under Unnumbered Memorandum dated May 11, 2015

RMO 35-2013 dated September 6, 2013 re: Strategic Training and Development Process



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