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

September 06, 2013

REVENUE MEMORANDUM ORDER NO. 85-2013

TO : All Revenue Officials and Employees

SUBJECT : Strategic Training and Development Process

I. BACKGROUND

Strategic human capital management centers on viewing people as assets whose value to an organization can be enhanced through investment.[1] Like many organizations, government agencies are trying to determine how best to manage their human capital in the face of significant and ongoing change. One of the most important management challenges facing public offices is the need to transform their cultures to help change the way that government does business in the 21st century. Government agencies must continue to build their fundamental management capabilities in order to effectively address the nation's most pressing priorities and take advantage of emerging opportunities.

To accomplish this undertaking, government agencies will need to invest resources, including time and money, to ensure that employees have the information, skills, and competencies they need to work effectively in a rapidly changing and complex environment. This includes investments in training and developing employees as part of an Agency's overall effort to achieve cost-effective and timely results.[2]

The Training and Development System of the Bureau of Internal Revenue is being redesigned and developed with the prime concern to ensure that its training and development investments are targeted strategically and are not wasted on efforts that are irrelevant, duplicative, or in-effective. Further, this system is considered as an intervention to successfully meet the needs of the business and the achievement of Bureau operational targets/goals. Effective training and development programs are an integral part of a learning environment that can enhance the Bureau's ability to attract and retain employees with the skills and competencies needed to achieve results for the benefit of the Filipino people. Training and developing new and current staff to fill new roles and work in different ways will be a crucial part of the BIR's endeavors to meet its reform challenges. Ways that employees learn and achieve results will also continue to transform how BIR Offices do business and engage employees in further innovation and improvements.

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[1] GAO-04-546G Guide for Strategic Training and Development Efforts
[2] Infra

II. OBJECTIVES

This Order is issued to:

1. assist the BIR in achieving its mission and goals by improving individual and ultimately, organizational performance;

2. establish a strategic training and development framework, policies, guidelines and processes that will provide effective training and development programs to address performance problems by analysing human performance gaps, planning related improvements, developing and implementing the interventions, and evaluating the financial and nonfinancial results;

3. address identified competency gaps to help management and employees cope with organizational changes, such as process reengineering and administration of foreign-assisted projects, and other external factors that challenge the Bureau; and

4. establish a Bureau-wide curriculum of programs and courses for learning and development for potential successors attuned to replacement planning and succession management or for professional and/or individual growth aligned with the strategic thrusts and directions of the Bureau.

III. SCOPE

1. All permanent employees of the Bureau who will be developed for the purpose of enhancing individual performance and/or for future career advancement;

2. All learning interventions that are managed and coordinated by the BIR Training Divisions or conducted by external training providers;

3. Training and Development includes, but not limited to, short courses, workshops, education trips, on-the-job training, benchmarking, coaching, counselling, mentoring, echoing sessions, symposia and other career/work related training exercises; and

4. Other special and/or interest group such as special Projects or Foreign Funded Projects.

IV. Definition of Terms

Training and Development[3] - refers to the process to obtain or transfer knowledge, skills and abilities needed to carry out a specific activity or task.

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[3] Dr. S.K. Prasad, Director, New Horizon Leadership Institutedirectornhli@newhorizonindia.edu

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Strategic training[4] - is a form of training in which you deal on the main issues thus providing employees with tools and information needed to complete their tasks effectively. This leads to motivation and finally increased productivity and job satisfaction.

Training[5] - can be defined as making available to employees planned and coordinated educational programs of instruction in professional, technical, or other fields that are or will be related to the employee's job responsibilities. Training can be accomplished through a variety of approaches, such as classroom training, e-learning, and professional conferences that are educational or instructional in nature.

Development[6] - is generally considered to include training, structured on-the-job learning experiences, and education. Developmental programs can include experiences such as coaching, mentoring, or rotational assignments.

Goals[7] – what the company hopes to achieve in the medium- and long-term future.

Business strategy[8] – a plan that integrates the company's goals, policies, and actions. The strategy influences how the company uses: physical capital, financial capital, and human capital.

Learning[9] – 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.

Knowledge[10] – what individuals or teams of employees know as well as company rules, processes, tools, and routines. It is either tacit knowledge or explicit knowledge.

Explicit knowledge[11] – knowledge that can be formalized, codified, and communicated.

Tacit knowledge[12] – personal knowledge based on individual experience that is difficult to explain to others.

Mission[13] – the company's reason for existing.

Vision[14] – the picture of the future that the company wants to achieve.

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[4] http://www.ehow.com/list_6660004_benefits-strategi...
[5] Infra
[6] Infra
[7] 2010 by the McGraw-Hill Companies, Inc
[8] Infra
[9] Infra
[10] Infra
[11] Infra
[12] Infra
[13] Infra
[14] Infra

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Values[15] – what the company stands for.

Strategic training and development initiatives[16] – learning-related actions that a company should take to help it achieve its business strategy.

Human Resource Management (HRM) Practices[17] – the management activities related to investments, staffing performance management, training, and compensation and benefits.

Staffing strategy[18] – the company's decisions regarding where to find employees, how to select them, and the desired mix of employee skills and statuses.

Human resource planning[19] – identification, analysis, forecasting, and planning of changes needed in the human resource area to help the company meet changing business conditions.

Centralized training[20] - training and development programs, resources, and professionals are primarily housed in one location and decisions about training investment, programs, and delivery methods are made from that department. It helps companies better integrate programs for developing leaders and managing talent with training and learning during times of change.

Outsourcing[21] – the use of an outside company that takes complete responsibility and control of some training or development activities or that takes over all or most of a company's training including administration, design, delivery, and development.

Organizational Analysis[22] – involves diagnosing organizations to determine areas that will require interventions. Focus may be on any number of areas: performance gaps, issues, threats.

Job Analysis[23] – this is the process of collecting information for use in developing training programs. This assessment should include questions specifically designed to assess the competencies needed to perform the job.

Person Needs Analysis[24] – after information about the job has been collected, the analysis shifts to the person. A person needs analysis identifies gaps between a person's current capabilities and those identified as necessary or desirable.

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[15] Infra
[16] Infra
[17] Infra
[18] Infra
[19] Infra
[20] Infra
[21] Infra
[22] Ateneo de Manila-CORD, Strategic Training Needs Analysis for BIR, 2012
[23] Ibid
[24] Ibid

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Off-the-Job training[25] - Off the Job training refers to the training done on behalf of employers and is usually conducted away from their working location. This training may involve theories and practical application, including appraisal and examinations done at provider's site or online.

V. POLICIES

In order to achieve the above objectives, the following policies shall be observed:

1. Human Resource Management (HRM) strategy shall support the tax administration's key strategic objectives and its overall business strategy. Areas covered by this HRM shall include skills development, and leadership and talent management.

2. Appropriate HR policies shall be adopted to meet Bureau's needs. These include policies, systems and procedures for staff training and professional development to meet projected needs and motivate and support employees.

3. Institutional framework for capacity development of all BIR employees shall be employed in order to establish a systematic training and retraining system for revenue officers and employees which will provide effective training programs to enable them to keep pace with recent developments in tax administration.

4. As reform advances, a training strategy shall be in place to better align staff skills with business needs.

5. Any learning strategy involves core characteristics that contribute to a strategic training and development approach. And each characteristic is a crucial part of each component, thus, the TMD and the Training Delivery Division (TDD) shall ensure that these core characteristics shall be integrated throughout the training and development process of the BIR.

6. A framework of strategic training and development process shall be set in the BIR to help in designing systematic and effective training programs that will give a sense of direction, purpose, and completeness.

7. An overall training strategy to upgrade staff skills and fill the gaps between future business needs and actual qualifications of the workforce shall be in place.

[25] Infra

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8. Training Needs Assessments shall be regularly carried out. These are based on gap analysis thru organizational and job analysis as well as surveys of staff competence, strength, daily work and identification of staff skill requirements.

9. Training Needs Analysis shall be conducted to provide link between the Bureau's Vision/Mission and its training activities, and set the annual training directions by determining the validity, scope and extent of both organizational and employees' capability building needs. It shall likewise determine non-training needs that impact on performance improvement in the workplace.

10. Design and development shall involve identifying specific training and development initiatives that BIR will use, along with other strategies, to improve individual and agency performance.

11. A long term training strategy for the Bureau employees shall be developed and implemented including systematic on-the-job and off-the-job training courses in house and/or externally provided.

12. The training delivery process shall ensure that the delivery of the learning and development interventions directly contribute to the attainment of the specified learning objectives of the Bureau's employees, and consistent quality training delivery shall be conducted.

13. In-house training programs shall be scheduled based on the following considerations: approval of the learning design and budget, availability of participants, resource persons and training venue, non-conflicting schedules of institutional, social and other training events, and time allotment for pre-training, training proper and post-training activities.

14. With emphasis on learning results rather than on compliance, the TMD and TDD shall secure that after the delivery of any learning intervention, the knowledge, skills and attitudes acquired are effectively transferred back in the workplace.

15. Evaluation shall involve assessing the extent to which training and development efforts contribute to improved performance and results. Evaluation mechanism shall determine the achievement of the following results: a.) that the trainee learned the essential competency for which training was developed; and b.) that the organization received a return on the investment through improved employee performance and team work.

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16. The Training Management Division (TMD) shall periodically assess staff motivation, perceptions and workplace satisfaction and make greater use of them for job analysis purposes. TMD shall also conduct surveys to evaluate perceptions of taxpayers and other stakeholders regarding the level of professionalism of BIR employees.

17. It is the policy of the Bureau to subscribe to the BIR's Training Concept and Training Philosophies as stated in Revenue Memorandum Order (RMO) No. 6-99.

VI. ROLES AND RESPONSIBILITIES

1. **The Assistant Commissioner of Internal Revenue Human Resource Development Service (ACIR-HRDS) shall:**

   a. Implement the Training Management and Delivery System of the Bureau;
   b. Endorse training and development programs to the BIR Scholarship Committee;
   c. Recommend allocation of funds for the conduct of training courses;
   d. Submit qualified nominees to trainings, conferences, seminars, workshops and other related activities;
   e. Enhance Training Management and Delivery System as deemed necessary; and
   f. Provide direction to all requests relative to the management of trainings.

2. **The Training Management Division (TMD)/Training Delivery Division (TDD)/Human Resource Management Units (HRMUs) shall:**

   a. Supervise the training and development functions of the divisions;
   b. Initiate, consolidate, implement, monitor and evaluate the BIR Annual Training Programs;
   c. Ensure that Human Resource Management programs are carried out as specified in the Approved BIR Training Plan and Training Calendar;
   d. Prepare timely reports on all internal developmental training programs attended by BIR employees and maintenance of database thereon;
   e. Undertake periodic Training Needs Analysis;
   f. Ensure that all Bureau training needs are addressed in the annual training program;
   g. Serve as technical secretariat to the Scholarship Committee;
   h. Coordinate with external organizations giving trainings and scholarships; and
   i. Formulate and generate the following outputs:

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i. Training needs assessment reports for personnel
ii. Competency Profiles
iii. Annual Training Plan
iv. Training Program Reports
v. Reports on internal and external scholarships/trainings
vi. Evaluation reports on trainings/scholarships.

3. **The Scholarship Committee shall:**

a. Screen, deliberate and conduct related activities necessary in the selection of qualified nominees for invitational training courses, scholarships, and other developmental programs;
b. Submit recommendations for the approval of the Commissioner of Internal Revenue;
c. Monitor and evaluate the implementation of the Bureau's Scholarship Programs;
d. Review and make recommendations relative to complaints and grievances on training and development management;
e. Review and make appropriate actions relative to requests for trainings, particularly those undertaken outside the country; and
f. Review and recommend appropriate actions to training proposals.

VII. GUIDELINES AND PROCEDURES

1. **Characteristics**

a. **Strategic alignment.** Clear linkages exist between the BIR's mission, goals, and strategic objectives and its training and development efforts. The BIR's mission and goals drive a strategic training and development approach and help ensure that the Bureau takes full advantage of an optimal mix of strategies to improve performance and enhance capacity to meet new and emerging challenges.
b. **Leadership commitment and communication.** BIR Management Committee (MANCOM) and managers consistently demonstrate that they support and value continuous learning, are receptive to and use feedback from employees on developmental needs and training results, and set the expectation that fair and effective training and development practices will improve individual and organizational performance.

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c. **Stakeholder involvement.** BIR stakeholders are involved throughout the training and development process to help ensure that different perspectives are taken into account and contribute to effective training and development programs. Stakeholders' views are incorporated in identifying needed performance enhancements, developing and effectively implementing well-thought-out strategies, and helping to conceptualize and use balanced measures that accurately reflect the extent to which training and development efforts contribute toward achieving results.

d. **Accountability and recognition.** Appropriate accountability mechanisms, such as performance management systems, are in place to hold managers and employees responsible for learning and working in new ways. Appropriate rewards and incentives exist and are used fairly and equitably to encourage innovation, reinforce changed behaviors, and enhance performance.

e. **Effective resource allocation.** The BIR provides an appropriate level of funding and other tools and resources—along with external expertise and assistance when needed—to ensure that its training and development programs reflect the importance of its investment in human capital to achieving its mission and goals.

f. **Partnerships and learning from others.** Coordination within and among BIR partners achieve economies of scale and limits duplication of efforts. In addition to benchmarking high-performing organizations, these efforts allow Bureau Offices to keep abreast of current practices, enhance efficiency, and increase the effectiveness of its training and development programs.

g. **Data quality assurance.** The BIR has established policies and procedures that recognize and support the importance of quality data and of evaluating the quality and effectiveness of training and development efforts. It establishes valid measures and validated systems to provide reliable and relevant information that is useful in improving the BIR's training and development efforts.

h. **Continuous performance improvement.** BIR practices and policies foster a culture of continuous improvement and optimal organizational performance regarding training and other activities. Stakeholders rely on and use program performance information and other data to assess and refine ongoing training and development efforts; target new initiatives to improve performance; and design, develop, and implement new approaches to train and develop employees.

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2. Strategies

a. **Assessment**

I. It is critical that assessment of BIR employees' competencies is being done regularly to find out what their goals are and where they think that they need to improve their skills. Results of the assessment/analysis (organizational, job, person) shall be used to develop training programs that can improve BIR employee effectiveness.

II. Develop and deliver a comprehensive training program to address the identified essential competencies – knowledge, skills, and abilities – for each career field.

III. Training programs shall be identified and prioritized by the ACIR and Regional Directors, evaluated and integrated by the TMD and TDD and approved by the ACIR-HRDS.

b. **Provide Introductory Training**

I. BIR employees need introductory training on new subjects.

II. Training programs shall be preferably developed in-house and customized external training programs shall be considered as the need arises.

III. Training programs shall be conducted and facilitated by a pool of trainers consisting of TMD and TDD officers and staff, officers from other Services/Offices. External Subject Matter Experts or Consultants shall be considered on a case-to-case basis.

c. **Provide Hands-on Experience**

I. Develop and distribute a comprehensive listing of training and development opportunities that include the best possible match between the competencies to be developed and the facilities, locations, methods, technologies, and strategies for delivery.

II. Blended learning and practice and/or combination of presentation and hands-on methods or practical application with adult learning principles shall be integrated in the training design to promote active engagement of participants in the process of learning as well as increase participants' ownership of their learning.

d. **Provide Coaching and Mentoring Programmes**

I. Develop and sustain career development programs for all BIR employees beyond and apart from essential competencies training that will encourage coaching and mentoring as developmental approaches.

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II. Coaching shall be closely linked with developmental activities to enhance morale, motivation and productivity of Bureau employees.

III. Mentoring programmes with senior leaders shall be included in the training techniques to target the long-term development of those identified as exceptionally high-performing or high-potential individuals or employees, who are critical to long-term Bureau success.

e. Provide Advanced Training

I. After several months or years of hands-on experience under the tutelage of an experienced coach or mentor, employees are now prepared to attend advanced training. The experience that they have gained gives them the knowledge that they need to understand and absorb the material presented in the advanced courses.

II. Support and promote existing advanced training programs for continuous improvement within and beyond current jobs.

f. Provide Specialized Training and/or Scholarship Program

I. In addition to providing advanced training courses, the BIR also consider supporting specialized training such as tax administration related courses.

II. Expand training and developmental opportunities with governmental and private sector partners through university courses, degree/diplomas, professional certification to facilitate an exchange of information and strategies.

III. Training and scholarship programs, local and foreign, sponsored by either BIR or donor agencies shall be attended by the most fit employee/s at BIR who were nominated for training by their immediate bosses based on their qualifications and good work performance.

g. Monitoring and Evaluation

I. Establish a process for validating training courses and developmental programs to assure that they result in organizational and individual benefits for which they were developed.

II. Adopt or develop an evaluation method to determine whether a training course, program, or activity has produced intended results.

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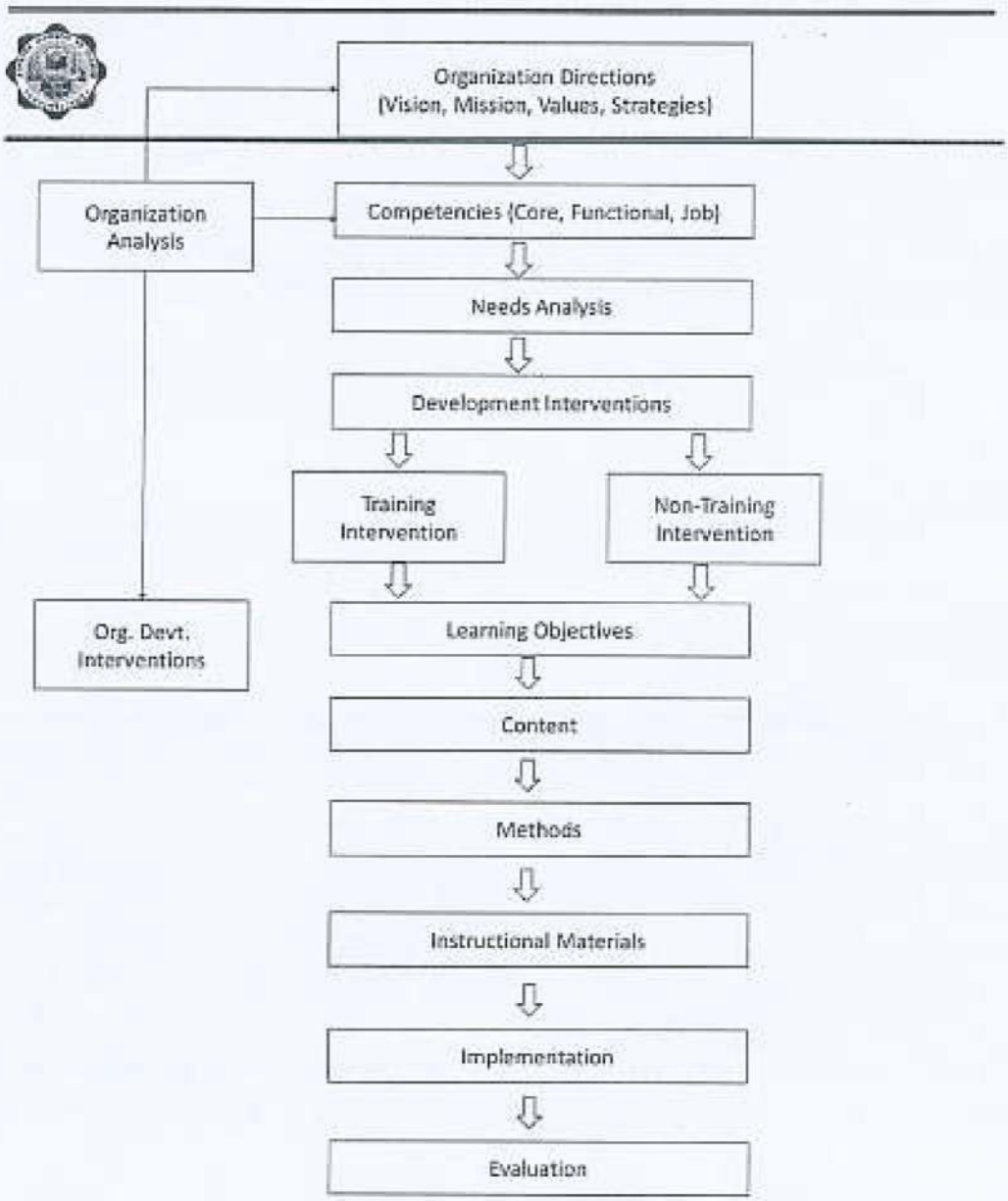
3. Framework



Reference - Ateneo CORD STNA for BIR Module (2012)

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4.Process



Need Analysis	Learning Objectives	Delivery	Evaluation
What are the training and development needs for this person and/or job?	Objective should be measurable and observable	Variety of techniques that engage the adult learner	Measure reaction, learning, behavior, and results

Reference - Ateneo CORD STNA for BIR Module (2012)

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a. TRAINING NEEDS ANALYSIS (TNA)

Rules

I. The TNA shall be conducted to ensure that the different training programs are aligned with the Bureau's Plans and Programs.

II. The TNA process shall likewise address the non-training needs that impact on performance improvement in the workplace.

III. The TNA shall be in collaboration with the different services/divisions and /regional/district offices, and other target groups.

IV. The TNA shall be undertaken Bureau-wide by the Training Management Division (TMD) of the Human Resource Development Service (HRDS) once a year and as needed.

V. The TNA shall be conducted on official time and participated by target group.

VI. The TNA report shall be officially approved by the Commissioner of Internal Revenue prior to distribution of copies to the different offices.

VII. The TNA Report shall be the basis of the TMD in drafting the Training and Development Plan for all BIR employees.

Procedures

I. **Preparing Training Needs Analysis (TNA) Plan**

a. Initiate the activity
b. Ensure the availability of funds
c. Schedule/timetable of the TNA
d. Establish the TNA objectives
e. Identify target respondents
f. Understand the job, function and organization

II. **Developing TNA Instruments**

a. Define target job/functional competencies
b. Choose method for data-gathering
c. Determine points of contact in the office/group
d. Develop instruments
e. Revise the TNA instruments/tools, if necessary
f. Finalize TNA instruments
g. Identify competency requirements for the respective respondent groups

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h. Define each competency areas with key behavioral indicators
i. Design the TNA instrument/tool. Any of the following can be used depending on the scope of the TNA objectives:
    1. Questionnaires
    2. Interview Guide
    3. FGD Guide

III. **Administration of TNA**

a. Prepare a Revenue Special Order for signature of the CIR, which is intended for the Training Management staff
b. Prepare Memorandum Order, addressed to the Regional Directors and signed by the ACIR-HRDS, which is issued for information purposes relative to the TNA conduct
c. Gather the respondents and explain the following:
    1. Purpose of the TNA
    2. Instructions in accomplishing the TNA tool
    3. Confidentiality of responses
d. Facilitate the conduct of the TNA activity

IV. **Analysis of the TNA Results**

a. Tabulate and summarize the data
b. Validate data
c. Translate data into graphs, charts and tables
d. Use appropriate statistical techniques
e. Interpret data treatment and statistical results

V. **Preparation and Submission TNA Reports**

a. Write the TNA Report with the following information:
    1. Rationale and Objectives
    2. Scope
    3. Data Gathering Methodology
    4. Identified Competency Gaps
    5. Highlight/General Findings
    6. Identified Training and Developmental Interventions
    7. Recommendations

Requisites

I. Consult existing documents
    a. BIR Vision/Mission/Core Values/Strategic Objectives

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b. Annual Plans and Programs
c. Revenue Issuances
d. Performance Appraisals
e. Current Personnel Strength

II. TNA Instruments
a. Interview Guide
b. Focus Group Discussion Guide
c. Process Observation Form
d. TDNA Plan
e. TNA Summary Report

b. TRAINING DESIGN/LEARNING OBJECTIVES

Rules

I. Development of the Training Designs shall be prioritized according to the interventions specified in the approved Training Development Plan. Training designs of courses not part of the training plan may also be conducted provided that the course has been approved as a priority program by the BIR Management Committee.

II. Identification of needed performance improvements and consideration of a mix of solutions needed to achieve the improvements shall be complied with.

III. Design and use of training and development initiatives intended to complement targeted performance improvement efforts shall be prioritized.

IV. TMD shall select the delivery system that will most appropriately address the identified learning objectives, content and target participants. When considering the options of mechanisms for delivering training, TMD needs to consider essential issues such as the goals and objectives for the training, the type of audience intended for the training, the nature of the training content, the availability of technology and resources, and the timing for delivering the training. Agencies can use a variety of instructional approaches to achieve learning—in the classroom, through distance learning, or in the workplace.

V. When warranted, TMD shall consider blended learning that combines different teaching methods (e.g., Web-based and instructor-led) within the same training effort and provide trainees with the flexibilities to

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choose among different training delivery methods while leveraging resources in the most efficient way possible.

VI. The involvement of middle managers, technical experts, human capital professionals, and others needed to develop an integrated way to address specific performance gaps or necessary enhancements shall be encouraged.

VII. However, in cases where there are no available SMEs, the course design and development shall be outsourced to the most appropriate Training Service Providers in accordance with existing criteria in contracting TSP's set by the Bids and Awards Committee (BAC).

VIII. Course documents shall consist of the: Course Brief/Outline, Trainer's Guide, Participant's Guide, Job Aids, and Evaluation Plan.

IX. TMD shall not give any copy of the training materials to any person, office or BIR Trainer without the written request indicating the purpose/reason for securing a copy to ensure that the training materials shall not be used for any other purpose/s other than in the conduct of trainings in the Bureau. [26] Relative hereto, TMD shall give the soft copy of training materials only in PDF form.

X. Training materials designed and delivered by Training Service Providers as part of project deliverables (i.e. process reengineering, system development, etc.), together with Certificate of Acceptance issued by the process owner, shall be officially forwarded to the HRDS for proper turn-over before any training-related actions is provided.

Procedures

I. Initiate the conduct of the training design for internal training programs
II. Design the training course
    a. Make the course outline
    b. Make the course brief
    c. Define content of course brief
    d. Define the topics and training methodology
    e. Write the course design
    f. Come up with the Instructor's Guide
III. Make the Instructor's Presentation Material
    a. Use PowerPoint program
    b. Following the content of the PowerPoint presentation, come up with concise and relevant participant's guide
    c. Use web-based training

[26] Memorandum dated September 21, 2007

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d. Make development planning mandatory
e. Develop web sites for knowledge sharing
f. Increase customer service training

IV. Conduct pilot run of the training design for selected participants with the end in mind of reviewing the design for any necessary adjustments/changes.

Requisites

I. Training Design Outputs
   a. Course Outline
   b. Trainer's Guide
   c. Participant's Guide
   d. Job Aids (for IT Trainings)

c. TRAINING DELIVERY

Rules/Procedures

I. Preparation of Revenue Special Order (RSO)

a. RSO for in-house training, briefing, seminars, and workshops including those sponsored by donor agencies shall be coordinated with the Human Resource Development Service (HRDS) through its Training Delivery Division (TDD) which shall have the sole responsibility for the preparation and issuance of these RSOs prior to conduct.
b. RSO and other pertinent documents for local and foreign trainings/seminars/scholarships shall be prepared by the Training Management Division (TMD).
c. RSO for in-house training shall be prepared at least one (1) month prior to scheduled conduct and served to the participants at least two (2) weeks before the training or seminar.
d. RSO for foreign trainings/seminars/scholarships shall be prepared upon receipt of the approved Travel Authority of the nominees from the Department of Finance (DOF).
e. RSO for local scholarship shall be prepared upon confirmation of his/her acceptance to the local scholarship grant.
f. Grantee for foreign trainings/scholarships shall not be scheduled for any in-house or other training within the same period.

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g. For trainings/seminars coordinated by other Offices/Services, the RSO shall be prepared and disseminated by the Office/Service concerned. Said RSO shall be coursed through the Chief, Training Delivery Division and the ACIR and HREA of the Human Resource Development Service for initials.

h. For decentralized trainings/seminars, the HRMUs shall prepare guidelines based on this RMO.

i. Source of funding or the item in the agency budget where the expenses for the training shall be drawn, must be mentioned in the RSO subject to the audit by Commission on Audit (COA). Preparation and routing of the request for funding shall be the responsibility of the requesting Office/Service.

j. RSO of Grantees to foreign trainings/seminars/scholarships shall be transmitted to Financial Service for initials of the Assistant Commissioner and the Head Revenue Executive Assistant for the allocation of the pre-departure expenses of One Thousand Five Hundred Pesos (P1,500.00).

k. Signatory of all RSOs relative to learning and development of participants and Resource Speaker shall be the Commissioner of Internal Revenue.

II. Selection of Participants

a. Participants shall be selected based on the evaluation of their training needs, training paths, and special project/work assignments and with proper recommendations from head of offices or consultation with appropriate line management.

b. Those retiring shall not be eligible for training within one (1) year from the scheduled date of retirement, except for livelihood trainings and pre-retirement seminars.

III. Selection of Resource Persons/Speakers (RP/S) and Payment of Honoraria

a. RP/S for in-house trainings/seminars shall be selected based on their expertise and interest in the Bureau. Preferably, they shall be taken from the Speaker's Bureau identified in RSO No. 165-2010, the Trainers Pool and those who have undergone the Presentation Skills Development Workshop (PSDW) conducted by TDD.

b. The RSO shall be prepared by TDD one (1) month before the conduct specifying the schedule of the training module/lecture, topics to be handled, date, time and venue.

c. Payment of honoraria shall be granted only to Resource Speakers coming from the academe and the private sector. In-house Resource Speakers shall

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be given Certificate of Appreciation and in case of regional conducts, transportation expenses and per diem shall be provided but subject to the availability of funds.

d. Trainers/Resource Speakers shall coordinate with TDD Coordinator regarding the materials they need in their session.

IV. Compliance to RSO

a. Participants shall be required to attend ***at least 80%*** of the required training hours per module before the issuance of the Certificate of Completion/ Training, except for courses that are conducted for less than a day which requires 100% attendance on the training time.

b. ***No deferment*** is allowed unless absences due to reasons beyond their control shall be validated and approved by their immediate ACIR/Regional Director/Revenue District Officer/Division Chief and duly communicated to the Chief, Training Delivery Division/Training Coordinator before the start of the conduct date for acknowledgement.

c. In case the participant failed to attend training, he/she shall be issued a Memorandum signed by the Deputy Commissioner for Resource Management Group requiring him/her written explanation why he/she failed to comply with the issued RSO.

d. Participant who failed to attend the training course and has not submitted deferment letter within the prescribed period of one week shall be subject to disciplinary action.

e. In case of notified deferment, the participant should submit a Letter of Deferment to the ACIR, HRDS stating the reason/s for the deferment. However, in the Memorandum dated 18 November 1998 re: *COMPLIANCE WITH REVENUE SPECIAL ORDERS - SEMINARS/TRAININGS,* the Commissioner stressed that the policy of NO DEFERMENT shall be enforced, except for these two conditions:

   i. A Certificate stating that he/she was hospitalized during the training period, and

   ii. A written consent for deferment, signed by the CIR

f. Upon receipt of RSO, it shall be the duty and responsibility of the Resource Speaker to attend and facilitate the training conduct. In case the Resource Speaker requests for deferment, he/she shall look for a replacement.

g. The grantee shall conduct an echo training/lecture on the important points learned during the training to other members of office/unit as part of his obligation to the Bureau.

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V. **Conduct of Training /Seminar**

1. **Participants shall:**

a. Come to the venue before the designated time (i.e.8:00 am.) If they arrived after the attendance has been closed at 8:15 am (for morning session) and 1:15 pm (for afternoon session), they shall not be admitted. However, they shall be advised to attend the next training schedule.
b. Complete the required training hours for the course. If they incur absences or tardiness, the Certificate of Training shall not be awarded. They have to make up for the absences to attain the required training hours and to be awarded the certificates.
c. Wear the prescribed uniform when in training at the National and Regional Offices. In case training is held outside the Bureau, participants are allowed to wear appropriate clothes/attire.
d. In case the training has an examination after the conduct of the training, the participants need to pass said examination. In case a participant failed, he/she shall be given a re-assessment which may affect his/her future work assignment.
e. In case a participant shall be sent to a foreign training/seminar/scholarship, it is obligatory on his part to sign a Scholarship Service Contract with TMD for a corresponding service obligation.

2. **Training Coordinators shall:**

a. Be at the training venue at least 30 minutes before the start of the session to ensure that all needed training resources are in order (e.g. attendance sheet, supplies, laptop, LCD, slide presentation of each module, among others).
b. Close the attendance sheet 15 minutes after the start of the session.
c. Make sure that the resource speakers invited are on time for their assigned modules. If a speaker requests that his/her time be adjusted, the training coordinator shall assist him/her.
d. Administer the distribution of evaluation forms to the participants and collect the same. They shall go through the narrative comments to get issues/concerns raised by the participants regarding the conduct. Thereafter, transmit the duly accomplished evaluation forms officially to TMD that same day or at least first thing in the morning the following day.
e. Conduct briefing with members of the Training Team (Trainers/Resource Speakers/Training Officers/Monitors including the Chief/Assistant Chief and

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the Section Chiefs of the TDD and TMD) to discuss their roles/responsibilities and to check training resources needed; and de-briefing or post evaluation session to measure the progress of the course and class/participants' reactions to the course. Briefing sessions shall be conducted at least a week before the training conduct while the de-briefing session shall be conducted 3 days after the conduct.

3. **Trainers/Resource Speakers shall:**

a. Be at the training venue at least 15 minutes before their scheduled sessions.
b. Attend the briefing and de-briefing sessions scheduled by the TDD.

Requisites

I. The HRMUs as well as other offices/services in the Bureau shall submit the Training Program Completion Report to the Chief, Training Delivery Division within five (5) days after the conduct of the coordinated training/seminar with the following attachments:
   a. Summary of Attendance together with the Daily Attendance Sheets
   b. Photocopy of the Certificate of Appreciation of Resource Speakers
   c. Pictures and other documentation

II. Submission of Training Completion Report, with the attachments, shall be mandatory for all training/seminars conducted (including coordinated training of other offices/services) including briefings/seminars/workshops conducted by the Training Service Providers on which shall be the responsibility of the office/service concerned.

III. Trainers/Resource Speakers shall accomplish Course Evaluation Forms to be submitted to TDD Coordinator before they leave the training venue on the same day.

d. **TRAINING EVALUATION**

Rules

I. The evaluation plan shall be developed in conjunction with the design and development of a specific training program or course.
II. TMD shall ensure the conduct of level 1 training evaluation after every in-house training program conducted. This is administered right after the conclusion of the program.

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III. TMD shall ensure the conduct of at least level 2 evaluations to determine an employee's assimilation of training inputs. It shall also be responsible in designing evaluation forms applicable per program. For external training, the trainer's terminal report serves as evaluation document.

IV. All evaluation instruments prior to their use shall be pilot tested and assessed with respect to its validity, reliability and degree of difficulty.

V. TMD shall prepare necessary reports not later than one month after completion of the evaluation.

VI. TMD shall ensure the confidentiality of the answers of the individual participants in the Evaluation Sheets.

Procedures

I. Program Objectives & Design
II. Parameters for Evaluation
III. Evaluation Objectives
    a. Formative
    b. Summative
IV. Levels of Evaluation
    a. Level 1 – Reaction
    b. Level 2 – Learning
    c. Level 3 – Behavior
    d. Level 4 – Business Impact
    e. Level 5 – Return on Investment
V. Research Design
VI. Data Gathering
VII. Data Analysis and Interpretation
VIII. Recommendation

Requisites

I. Monitoring Report
II. Training Evaluation Report

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VIII. **Scholarship/Outsource Programs**

1. Invitational/External Training Programs

Rules/Procedures

a. Approved invitations from external training providers shall be disseminated to all BIR offices thru Training Issuance for recommendation of qualified nominees.
b. All invitational/external training programs shall be reviewed and evaluated by the Scholarship Section based on the following criteria:
    i. Relevant to the Bureau functions and needs;
    ii. Sponsorship by partner institutions.
c. Procedures to ensure fair selection of employees for training and development opportunities shall be installed.
d. All Human Resource Management Unit Heads are directed to submit to TMD a quarterly report on training issuance dissemination not later than the 5th day of the month following the end of each quarter.[27]
e. Expression of interest to attend invitational/external training program by any of the BIR employee shall be covered by a Matrix of Nominee Form duly signed and submitted to the TMD together with other documentary requirements.
f. Invitations addressed to BIR or any BIR official/employee to foreign trainings/seminars shall pass through the Scholarship Section of the TMD, who shall refer the same to the Scholarship Committee. The selection for nominees to the said trainings/seminars shall be governed by the existing policy and procedural guidelines for foreign scholarship grants and foreign-assisted trainings.
g. Learning and/or improvement in knowledge and skills which the grantee has received, whether from foreign or local studies or trainings sponsored by either the Bureau or some other organization, shall be shared with other concerned BIR personnel by means of lecture and/or open forum.[28]
h. All grantees shall be required to submit a copy of course materials and other related documents apart from the Post Training Report to TMD within sixty (60) days upon his/her return to duty.[29]
i. Applications for Study Leave in preparation for the Bar/Board Exam (including Comprehensive Exam/Thesis Writing) shall be forwarded to the Scholarship Section of the TMD for evaluation and approval of the Commissioner of Internal

[27] Memorandum dated September 8, 2008
[28] Memorandum dated July 28, 2010
[29] Infra

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Revenue thru the Assistant Commissioner of the Human Resource Development Service.[30]

j. All applications for study leave grants together with all the requirements as enumerated under RMO No. 45-2000 shall be submitted to TMD at least fifteen (15) working days before the scheduled date of the proposed study leave grant. Non-compliance with this lead time shall be considered as sufficient ground for the non-processing of the study leave application.[31]

k. Employees attending local and foreign scholarship grants and foreign-assisted trainings and those availing of study leave grants shall render service to the Bureau as prescribed in the Revenue Memorandum Order No. 37-2003 dated September 23, 2003 and Revenue Memorandum Order No. 45-2000.[32]

l. All Human Resource Management Unit Heads are directed to submit to TMD a quarterly report on study leave privileges on or before the 10th day of every quarter.[33]

Requisites[34]

I. Certificate of No Pending Nomination to other Local/Foreign Scholarship/s and No Service Obligation/s from previous trainings
II. Nomination letter/s
III. Scholarship Service Contract
IV. Request for Travel Authority
V. Revenue Special Order
VI. Permission to Travel Abroad
VII. Quarterly Reports
    a. List of BIR Officials and Employees Who have Attended Foreign Trainings/Seminars
    b. List of Study Leave Grantees

2. Training Service Providers (TSP)

Rules

a. Engagement of a TSP shall follow existing contracting rules and procedures.
b. Contracting the services of a TSP shall be done only in any of the following circumstances:

[30] Revenue Memorandum Order No. 45-2000
[31] Memorandum dated February 28, 2012
[32] Infra
[33] Memorandum dated January 17, 2003
[34] Revenue Memorandum Order No. 37-2003

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i. Cost savings;
ii. Time savings that allow a company to focus on business strategy;
iii. Improvements in compliance and accuracy in training mandated to comply with government laws and rules;
iv. The lack of capability within the Bureau to meet learning demands;
v. The desire to access best training practices.

VII. REPEALING CLAUSE

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

VIII. EFFECTIVITY

This Order shall take effect immediately.

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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