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

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November 21, 2023

REVENUE MEMORANDUM ORDER NO. 36-2023

TO : **All Internal Revenue Officials and Employees Concerned**

SUBJECT : **Aligns to the provisions of Commission on Higher Education (CHED) and Department of Education (DepEd) orders and amends Revenue Memorandum Order No. 11-2017 Re: On-the-Job Training (OJT) in the National and Regional Offices**

I. BACKGROUND

The Bureau of Internal Revenue (BIR), with its mission focused in nation building and the upliftment of the lives of Filipinos, helps expose students in a corporate culture and public service through its On-the-Job Training (OJT) program while honing the students' competencies for their future career. The Bureau established its OJT program through Revenue Memorandum Order (RMO) No. 11-2017 which prescribes policies, guidelines and procedures in accepting students for OJT in the BIR National and Regional Offices. However, the Commission on Higher Education (CHED) recently issued Memorandum order No. 104 s. 2017 or the Revised Guidelines for Student Internship Program in the Philippines (SIPP) for all programs which applies for college students, as well as the DepEd Order No. 30 s. 2017 or the Guidelines for Work Immersion, for senior high school students. With this development, the BIR necessitates to align and amend its OJT program with the aforementioned office.

II. OBJECTIVE

To align the provisions of the current OJT program of the BIR to the requirements of Commission on Higher Education and Department of Education pertaining to Student Internship Program and Work Immersion, and to prescribe policies, guidelines, and procedures in accepting students for OJT in the BIR to be adopted by the Personnel Division (PD) including all other units/offices in the National Office and the Administrative & Human Resource Management Divisions (AHRMDs) in the Revenue Regions (RRs) including its Revenue District Offices (RDOs).

III. DEFINITION OF TERMS

1. **Work Immersion/Internship/Practicum/On-the-Job Training** – is part of an academic curriculum to train and orient Student-Trainees about actual work and future career in any government or private office.

2. **Educational Institution** – refers to the school where the student is officially enrolled.

3. **Student-Trainee-** is a student who is officially enrolled in a college/university and is required to render On-The-Job training as part of his/her academic requirement.

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4. **Practicum Coordinator** – is a school official who is responsible in the implementation of the OJT program in his/her educational institution, has direct supervision on the Student-Trainees and coordinates with the Head of Office/Immediate Supervisor where the Student-Trainees are assigned.

5. **Immediate Supervisor-** is a BIR employee who oversees the tasks that should be done by the Student-Trainees in the office where they are assigned.

6. **Head of Requesting Office-** refers to the official whose office is in need of Student-Trainee/s who will assist them in support of their clerical functions.

7. **Work Evaluation Sheet/ Job Proficiency Rating Sheet** - is an appraisal form to be provided by the educational institution concerned and to be used by the Immediate Supervisor in monitoring the accomplishment and in determining & evaluating how well the Student-Trainees accomplished the assigned tasks.

8. **Memorandum of Agreement (MOA)** - refers to a legally binding document executed between the educational institution and the BIR specifying the terms and conditions, detailed roles and responsibilities of all concerned parties, safety of student interns, training plan, learning objectives, and method of evaluation. The contents of the said MOA shall not be contrary to laws, public customs, and moral compasses.[1]

9. **Certificate of Completion-** is a document that indicates the satisfactory completion of the total number of duty hours required by the educational institution which the Student-Trainees must secure from the Head of Office where they are assigned.

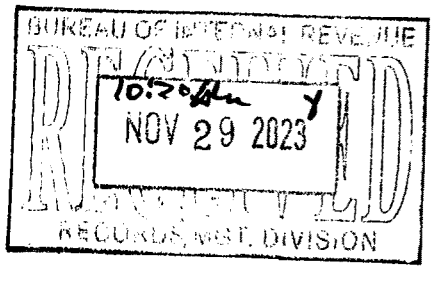
IV. POLICIES

1. Pursuant to CHED Memorandum Order No. 104 series of 2017 stating the **REVISED GUIDELINES FOR STUDENT INTERNSHIP PROGRAM IN THE PHILIPPINES (SIPP) FOR ALL PROGRAMS**, and DepEd Order No. 30 series of 2017 stating the **GUIDELINES FOR WORK IMMERSION,** the educational institution shall execute a Memorandum of Agreement (MOA) with the BIR specifying the terms and conditions, detailed roles, duties, and responsibilities of all the concerned parties, safety of student interns, training plan, learning objectives, and method of evaluation. [2]

2. The MOA shall be prepared by the educational institution which is subject to review of the Legal Service of the BIR, and approval by the Commissioner of Internal Revenue in the National Office. For Regional Offices, the Regional Director shall sign the MOA as endorsed by the Legal Division. This does not preclude the BIR from adding or removing provisions which are beneficial for all parties involved.

3. The BIR shall have an option not to accept an OJT indorsement from an educational institution in cases where, after evaluation, the MOA is not endorsed by the Legal Service or Division.

[1] DEPED Order No. 30, Series of 2017
[2] CHED Memorandum Order No. 104 Series of 2017



4. The PD shall take charge of the OJT in the National Office and shall likewise conduct the OJT Orientation Briefing to discuss the **BIR Profile, Core Values, Office Rules and Regulations including Rules on Confidentiality of Information, and Gender and Development** to the Student-Trainees before they officially report to the Head of Requesting Office.

5. On the other hand, the AHRMD shall take charge of the OJT in the Revenue Region (RR) including the conduct of the OJT Orientation Briefing in the RDOs co-located in the RR.

6. Corollary to this, the RDOs not co-located in the Regional Office shall take charge of the OJT Orientation Briefing to the Student-Trainees once they have officially reported for duty in their office assignment.

7. The PD shall provide the training materials for topics mentioned in item no. 4 in this section to AHRMD who in turn shall communicate and coordinate with RDOs not co-located in the RRs for accurate, complete, and uniform OJT Orientation Briefing.

8. The PD/AHRMD shall prepare an Indorsement Letter regarding accommodation of Student-Trainee/s (Annex A) addressed to the Head of Requesting Office who in turn shall Approve/Disapprove said Indorsement Letter.

9. The Head of Requesting Office shall submit the Report Regarding the Student-Trainees' Behavior/Performance/Withdrawal/ or Completion of On-the-Job Training (Annex B) to PH/AHRMD, who in turn shall furnish a copy to the Practicum Coordinator.

10. Likewise, the PD/AHRMD shall take charge of communicating to the Practicum Coordinator whatever appropriate action to be taken by the Bureau relative to negative behavior/performance or withdrawal of Student-Trainee/s' OJT in the Bureau including the disapproval of the number of duty hours rendered.

11. The Head of Requesting Office where the student-Trainee is assigned shall prepare and issue the Certificate of Completion (Annex C) after the Student-Trainees have completed the required number of duty hours.

V. GUIDELINES FOR THE STUDENT-TRAINEES

1. The Student-Applicants for OJT shall submit the following documents to the Personnel Division if applying in the National Office and to the Administrative and Human Resource Management Division (AHRMD) if applying in the RR or its Revenue District Offices (RDOs) not co-located in the RR:

   a. Two (2) copies of Resume with recent two 2x2 ID pictures

   b. Two (2) photocopies of Official Registration Form/Enrollment Form of the Student concerned

   c. Original Indorsement Letter signed by the College Dean/School Official or Practicum Coordinator requiring them to undergo OJT for a prescribed number of hours as part of their academic requirements

   d. Work Evaluation Sheet/Job Proficiency Rating Sheet

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e. Two (2) Notarized Memorandum of Agreement

2. In order to maintain modesty and proper decorum in the office and for security purposes, the Student-Trainees must register and **sign in the Student-Trainees' OJT Logbook** found in the entrance lobby counter of the BIR building. The **wearing of Student-Trainees' prescribed uniform and ID must be strictly observed when entering and while inside the BIR premises.**

3. **For those educational institutions without prescribed school uniforms,** the Student-Trainees shall wear **black pants paired with white collared polo (for male) and black pants or black skirt with white collared blouse (for female) from Monday to Friday. This policy must be strictly followed.**

4. They shall render eight (8) hours of duty per day when reporting for OJT. If duty is for a half-day only, they shall render at least four (4) hours of duty per day, either from 8am to 12pm or from 1pm to 5pm.

5. The Student-Trainees in the National office and RRs including its RDOs shall **personally punch in their own Time Cards** and shall register in a separate Logbook where they are assigned every time they report for duty.

6. At the end of each month, the Time Card shall be signed by the Student-Trainees and their Immediate Supervisor for submission to the educational institution upon completion of OJT.

7. The photocopy of Student-Trainees' Time Card shall be certified by the Head of Office as proof of their attendance before filing with other office records.

8. **The Student-Trainees shall not be allowed to transfer from one office to another once they have officially reported for duty at their office assignment. Otherwise, they will be denied continuation of OJT including the disapproval of the number of duty hours rendered in the Bureau.**

9. Any unethical behavior committed by revenue officials/employees against the Student-Trainees must be reported to the Head of Office where they are assigned.

10. The Certificate of Completion (Annex C) shall be issued to the Student-Trainees by the Office where they are assigned after they have completed the required number of duty hours.

VI. GUIDELINES AND PROCEDURES FOR OJT IN THE NATIONAL OFFICES AND RRs INCLUDING ITS RDOs

A. The **Requesting Office** shall:

1. Prepare a request letter addressed to the Chief, PD/AHRMD indicating the number and qualification of Student-Trainees needed by their office.

2. Screen applicant/s/Student-Trainee/s and approve/disapprove indorsement of PD/AHRMD by signing on the "Approved/Disapproved" portion found on the lower part of Annex A.

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3. Signs the Non-Disclosure Agreement with the Student-Trainees.

4. Manage, direct and oversee the performance of the Student-Trainees and ensure that proper conduct and ethical standards are observed.

5. Sign the Student-Trainees' Time Card at the end of each month.

6. Certify the photocopy of Student-Trainees' Time Card as proof of their attendance for office file.

7. Evaluate the performance of the Student-Trainees upon completion of their required number of duty hours using the Job Proficiency Rating Sheet provided by the college/university.

8. Report to PD/AHRMD the improper behavior, poor performance, withdrawal or completion of required number of duty hours of Student-Trainee's office assignment (Annex B- Report Regarding Student-Trainees' Behavior/Performance/Withdrawal or Completion of On-the-Job Training).

9. Prepare and issue the Certificate of Completion (Annex C) after the Student-Trainees have completed the required number of duty hours.

B. The **PD/AHRMD** shall:

1. Coordinate with different educational institutions in the sourcing of Student-Trainees.

2. Screen and indorse the Student-Trainees based on their submitted documents and as specified on the qualifications required by the Requesting Offices in the National and RRs including its RDOs co-located in the Regional Offices.

3. Conduct the OJT Orientation Briefing to discuss the BIR Profile, Core Values, Office Rules and Regulations including Rules of Confidentiality of Information, and Gender and Development to the Student-Trainees before they officially report to their office assignment.

4. Provide the training materials by PD to AHRMD who in turn shall communicate and coordinate with RDOs not co-located in the RRs for complete, accurate, and uniform OJT Orientation Briefing.

5. Prepare the indorsement letter addressed to the Head of Requesting Office regarding accommodation of Student-Trainees (Annex A).

6. Collate from Heads of Requesting Offices "Report Regarding Student-Trainees' Behavior/Performance/Withdrawal/ or Completion of On-The-Job Training. (Annex B)

7. Take charge of communicating to the Practicum Coordinator whatever appropriate action to be undertaken by the Bureau regarding negative behavior/performance of Student-Trainees. In this case, the Bureau shall deny continuation of Student-Trainees' OJT including the disapproval of the number of duty hours/service rendered.

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D. The **REVENUE REGIONAL OFFICES, REVENUE DISTRICT OFFICES, AND REVENUE DISTRICT OFFICES NOT CO-LOCATED IN THE REGIONAL OFFICES** shall:

1. Take charge of sourcing, screening, selecting, and accepting Student-Applicants for OJT following the applicable and appropriate guidelines and procedures prescribed in this Order.

2. All MOAs endorsed by higher educational institutions to RRs, RDOs, and/or Revenue District Offices not co-located in the regional offices shall be subject to review of the RRs' Legal Division, and approval by the Regional Director.

3. Coordinate with AHRMD regarding the training materials on OJT Orientation Briefing to discuss the BIR Profile, Core Values, Office Rules and Regulations including Rules on Confidentiality of Information, and Gender and Development, to the Student-Trainees before they officially report to their office.

4. Conduct the OJT Orientation Briefing to discuss the abovementioned subject matter before the Student-Trainees officially report to their office of assignment.

5. Prepare report regarding Student-Trainees' Behavior/Performance/Withdrawal/ or Completion of On-the-Job Training (Annex B) for file.

6. Prepare Certificate of Completion (Annex C) for issuance to Student-Trainees after they have completed the required number of duty hours.

VII. REPEALING CLAUSE

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

VIII. EFFECTIVITY

This order shall take effect immediately.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue
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