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

October 18, 2013

REVENUE MEMORANDUM ORDER NO. 87-2013

To : All Revenue Officials and Employees Concerned

SUBJECT: Policies and Guidelines in Formulating and Implementing a Comprehensive Drug-Free Workplace Program, compliant with the pertinent provisions of Republic Act (RA) No. 9165 otherwise known as the Comprehensive Dangerous Drugs Act of 2002, the Dangerous Drugs Board (DDB) Regulation No. 2 series of 2004, the Civil Service Commission (CSC) Resolution No. 101359, and the CSC Memorandum Circular (MC) No. 13, series of 2010

I. OBJECTIVES

The Bureau of Internal Revenue is committed to providing a safe work environment and to promoting and protecting the health, safety and well-being of its employees. This commitment is jeopardized when any Bureau employee engages in the use, possession, sale, conveyance, distribution or manufacture of illegal drugs, intoxicants, controlled substances, abuses prescription drugs, or alcohol. Substance abuse is a significant public health problem, which has a detrimental effect on the business community in terms of productivity, absenteeism, accidents, medical costs, theft and workers' compensation costs.[1]

Toward this end, this Order is issued to:

1. consolidate the policies, guidelines and procedures in the formulation and implementation of the Comprehensive Drug-Free Workplace Program and the conduct of authorized drug testing, as provided in the abovementioned laws and rules;

2. establish a drug-free workplace committee to undertake the duties and responsibilities of achieving the vision of a national drug-free workplace such as formulation of policies and implementation of approved programs and activities, monitoring of program implementation, and evaluation of results preceding institutionalization of effective practices or systems;

3. formulate BIR's own drug-free workplace policy and specify the components of a comprehensive drug-free workplace program to ensure a balanced approach to achieving a drug-free workplace;

[1] Adapted from the US Department of Labor – Working Partners for an Alcohol and Drug-Free Workplace

4. direct all offices comprising the Bureau of Internal Revenue (i.e. Human Resource Development Service (HRDS) with its divisions in the National Office, and all Human Resource Management Units (HRMUs) in the Regional Offices) to prepare and submit their respective Comprehensive Drug-Free Workplace Programs with information, among others, of their activities, respective Key Performance Indicators (KPIs), target dates of implementation, resources needed, and how these programs and activities will meet the specific needs of their own offices/regions; and

5. provide for immediate imposition of penalties for failure to implement the above-mentioned legislations, in order to protect the health, safety, and well-being of BIR employees.

II. **SCOPE**

This drug abuse policy shall be applicable to all employees in the Bureau without distinction as to rank, status or salaries.

III. **DEFINITION OF TERMS**

As used in this Order, the following terms shall mean:

a. **Republic Act No. 9165.** An act instituting the Comprehensive Dangerous Drugs Act of 2002, repealing Republic Act No. 6425, otherwise known as The Dangerous Drugs Act of 1972, as amended, providing funds therefor, and for other purposes.

b. **Dangerous Drugs Board Regulation No. 2, series of 2004.** Guidelines for the formulation and implementation of a Drug-Free Workplace Program and the conduct of authorized drug testing by all Offices, Bureaus, and Agencies of the National and Local Governments, Government-Owned and Controlled Corporations and other institutes of learning including State Colleges and Universities.

c. **Civil Service Commission (CSC) Resolution No. 101359 and CSC Memorandum Circular (MC) No. 13, s 2010.** Prescribes the guidelines for a Drug-Free Workplace in the Bureaucracy.

d. **Alcohol.** Any beverage that has alcohol content in excess of .5% by volume. Alcohol means beer, wine, and all forms of distilled liquor containing ethyl alcohol. References to use or possession of alcohol include use or possession of any beverage, mixture, or preparation containing ethyl alcohol.[2]

e. **Drug.** Any substance, other than alcohol, capable of altering the user's judgment, perception, mood, or of impairing the user's physical reactions. This term includes the

[2] Adapted from the US Department of Labor – Working Partners for an Alcohol and Drug-Free Workplace

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controlled substances defined in Schedules I through V of the Controlled Substances Act, 21 U.S.C., Section 812, and any illegal drug or drug used illegally.[3]

f. **Illegal Drug.** Any such drug as defined by local, state, or federal statutes. Any mind-altering substance, including psychoactive substance and including, but not limited to, controlled substances used without regard to standard medical practices and/or contrary to the directions provided by the physician.[4]

g. **Controlled Substance.** The term means any drug listed in the Controlled Substances Act, 21 U.S.C., Section 812, the Controlled Substances Act of 1970, or any federally regulated substance including alcohol, but not including nicotine and common over-the-counter medications such as aspirin. Generally, these are drugs that have a high potential for abuse. Such drugs include, but are not limited to, heroin, cocaine, marijuana, PCP, crack, opiates, and other prescribed medications.[5]

h. **Abuse/Misuse.** Alcohol abuse is defined by 42 CFR 2.11 as the use of an alcoholic beverage that impairs the physical, mental, emotional, or social well-being of the user. Drug abuse is defined as the use of a psychoactive substance for reasons unrelated to medicinal purposes that impair the physical, mental, emotional, or social wellbeing of the user. Misuse is the inappropriate use of any psychoactive substance. It is considered abuse/misuse to ingest prescription drugs that are 1) Not prescribed by a licensed physician; 2) taken for a reason other than for which it was prescribed; or 3) Consumed inappropriately (e.g., taking higher dosages or more frequent than prescribed by the licensed physician).[6]

i. **Dangerous Drugs.** – Include those listed in the Schedules annexed to the 1961 Single Convention on Narcotic Drugs, as amended by the 1972 Protocol, and in the Schedules annexed to the 1971 Single Convention on Psychotropic Substances as enumerated in the attached annex which is an integral part of this Act.[7]

j. **Methylenedioxymethamphetamine (MDMA) or commonly known as "Ecstasy," or by its any other name** – refers to the drug having such chemical composition, including any of its isomers or derivatives in any form.[8]

k. **Methamphetamine Hydrochloride or commonly known as "Shabu", "Ice", "Meth", or by its any other name** – refers to the drug having such chemical composition, including any of its isomers or derivatives in any form.

l. **Opium** – refers to the coagulated juice of the opium poppy (Papaver somniferum L.) and

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[3] See Working Partners for an Alcohol and Drug-Free Workplace
[4] Infra
[5] Infra
[6] Infra
[7] RA No. 9165 also known as Comprehensive Dangerous Drugs Act of 2002
[8] IRR of RA No. 9165

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embraces every kind, class and character of opium, whether crude or prepared; the ashes or refuse of the same, narcotic preparations thereof or therefrom; morphine or any alkaloid of opium; preparations in which opium, morphine or any alkaloid of opium enters as an ingredient; opium poppy; opium poppy straw; and leaves or wrappings of opium leaves, whether prepared for use or not.[9]

m. **Opium Poppy** – refers to any part of the plant of the species Papaver somniferum L., Papaver setigerum DC, Papaver orientale, Papaver bracteatum and Papaver rhoeas, which includes the seeds, straws, branches, leaves or any part thereof, or substances derived therefrom, even for floral, decorative and culinary purposes.[10]

n. **PDEA** – refers to the Philippine Drug Enforcement Agency under Section 82, Article IX of the Act.[11]

o. **Person** – any entity, natural or juridical, including among others, a corporation, partnership, trust or estate, joint stock company, association, syndicate, joint venture or other unincorporated organization or group capable of acquiring rights or entering into obligations.[12]

p. **Manufacture.** – The production, preparation, compounding or processing of any dangerous drug and/or controlled precursor and essential chemical, either directly or indirectly or by extraction from substances of natural origin, or independently by means of chemical synthesis or by a combination of extraction and chemical synthesis, and shall include any packaging or repackaging of such substances, design or configuration of its form, or labelling or relabeling of its container; except that such terms do not include the preparation, compounding, packaging or labelling of a drug or other substances by a duly authorized practitioner as an incident to his/her administration or dispensation of such drug or substance in the course of his/her professional practice including research, teaching and chemical analysis of dangerous drugs or such substances that are not intended for sale or for any other purpose.[13]

q. **Center** – any of the treatment and rehabilitation centers which undertake the treatment, after-care and follow-up treatment of drug dependents as referred to in Section 75, Article VIII of the Act. It includes institutions, agencies and the like whose purposes are: the development of skills, arts, and technical know-how; counseling; and/or inculcating civic, social, and moral values to drug patients, with the aim of weaning them away from dangerous drugs and keeping them drug-free, adapted to their families and peers, and readjusted into the community as law abiding, useful and productive citizens.[14]

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[9] Infra
[10] Infra
[11] Infra
[12] Infra
[13] Infra
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r. **Screening Test.** – a rapid test performed to establish potential/presumptive positive result. It refers to the immunoassay test to eliminate a "negative" specimen, i.e. one without the presence of dangerous drugs, from further consideration and to identify the presumptively positive specimen that requires confirmatory test.[15]

s. **Confirmatory Drug Test** - An analytical test using a device, tool or equipment with a different chemical or physical principle that is more specific which will validate and confirm the result of the screening test. It refers to the second or further analytical procedure to more accurately determine the presence of dangerous drugs in a specimen, which shall likewise be done by any government laboratory or by privately owned and operated drug testing laboratories accredited and monitored by the DOH having confirmatory test capabilities.[16]

t. **Administer** – any act of introducing any dangerous drug into the body of any person, with or without his/her knowledge, by injection, inhalation, ingestion or other means, or of committing any act of indispensable assistance to a person in administering a dangerous drug to himself/herself unless administered by a duly licensed practitioner for purposes of medication.[17]

u. **Sell.** – Any act of giving away any dangerous drug and/or controlled precursor and essential chemical whether for money or any other consideration.[18]

v. **Trading.** – Transactions involving the illegal trafficking of dangerous drugs and/or controlled precursors and essential chemicals using electronic devices such as, but not limited to, text messages, e-mail, mobile or landlines, two-way radios, internet, instant messengers and chat rooms or acting as a broker in any of such transactions whether for money or any other consideration in violation of this Act.[19]

w. **Use.** - Any act of injecting, intravenously or intramuscularly, of consuming, either by chewing, smoking, sniffing, eating, swallowing, drinking or otherwise introducing into the physiological system of the body, any of the dangerous drugs.[20]

x. **Confinement** - refers to the residential treatment and rehabilitation of trainees, clients and patients in a center.[21]

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[15] Infra
[16] DDB Regulation No. 2, s. 2004
[17] Infra
[18] Infra
[19] Infra
[20] Infra
[21] Infra

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y. **Drug Dependence** – as based on the World Health Organization definition, it is a cluster of physiological, behavioral and cognitive phenomena of variable intensity, in which the use of psychoactive drug takes on a high priority thereby involving, among others, a strong desire or a sense of compulsion to take the substance and the difficulties in controlling substance-taking behavior in terms of its onset, termination, or levels of use.[22]

z. **Drug Dependent** – refers to a person suffering from drug dependence.[23]

IV. POLICIES

1. The guidelines for a drug-free workplace in the Bureaucracy, which was prescribed under CSC Resolution No. 101359 dated July 6, 2010 and CSC MC No. 13, s. 2010, shall be adopted and implemented by all BIR Offices.

2. A Drug-Free Workplace Committee shall be created to formulate and put in place the BIR's Drug Testing Program which must conform to the provisions of RA No. 9165.

3. The dangerous drug test *"shall be done by any government forensic laboratories or by any of the drug testing laboratories accredited and monitored by the DOH to safeguard the quality of test results,"* as prescribed under Sec. 36 of RA No. 9165.

4. All BIR Offices are required to conduct drug test under the following circumstances:

   a. **Mandatory.** Newly hired employees will be asked to submit to mandatory drug testing prior to beginning employment pursuant to CSC MC No. 13, s. 2010, CSC Resolution No. 101359 dated July 6, 2010, and MC No. 34, s. 1997.

   b. **Random.** Testing is conducted on a random basis, at random intervals. Each employee has equal likelihood of being required to test at any point in time as stated in Sec. 36 (d) of RA 9165, thus; *"Officers and employees of public and private offices. – Officers and employees of public and private offices, whether domestic or overseas, shall be subjected to undergo a random drug test as contained in the company's work rules and regulations, which shall be borne by the employer, for purposes of reducing the risk in the workplace. Any officer or employee found positive for use of dangerous drugs shall be dealt with administratively which shall be a ground for suspension or termination, subject to the provisions of Article 282 of the Labor Code and pertinent provisions of the Civil Service Law."*

5. Any person who intentionally or unintentionally breaches the confidentiality of any drug test result shall be charged in accordance with Section 72 of RA No. 9165.

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[22] Infra
[23] Infra

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6. The cost of drug testing or drug testing budget shall be made available in accordance with the requests from the Drug-Free Workplace Committee and as approved by appropriate authorities. It shall be the responsibility of the aforesaid Committee to prepare an annual budget plan for such programmed activities to be submitted to the concerned office for inclusion in the overall budget plan of BIR.

7. To ensure that only those qualified shall be screened and recruited and to prevent the detrimental effects (e.g. lower productivity; poor decision making; increased accidents; more compensation claims; and reduced team effort) which drug use and abuse may cause in the BIR workplace, the conduct of mandatory drug test shall be required for employment.

8. To increase awareness on the harmful effects and dangers of drug use and abuse in the workplace, the BIR Offices thru its Training Management Division, Training Delivery Division, and Human Resource Management Unit shall be responsible for conducting advocacy, education and training programs/activities to their respective officials and employees.

9. The Bureau shall conduct various activities to encourage its employees to lead a healthy lifestyle while at work and at home.

V. GUIDELINES AND PROCEDURES

A. A Drug-Free Workplace Committee (DFWC) is hereby created to be composed of:

1. National Office

a. Chairperson : Deputy Commissioner, Resource Management Group (DCIR, RMG)

b. Members : President of the BIR Employees' Association
Assistant Commissioner, Human Resource Development Service (ACIR, HRDS)
Chief, Training Management Division
Members of Paramedics Team

2. Regional Office

a. Chairperson : Assistant Regional Director

b. Members : Member of BIR Employees' Association
Head of the Human Resource Management Unit
Members of Paramedics Team

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B. **Duties and Responsibilities of the DFWC**

1. Oversee the formulation and implementation of the drug abuse policy in the agency.
2. Initiate training programs for supervisors.
3. Initiate continuing education and awareness program for the employees.
4. Initiate and adopt value formation, family enhancement and such other related and relevant programs.
5. Prepare and submit a yearly compliance report on the drug testing activities conducted on the personnel to the Dangerous Drugs Board not later than 15th of the last month of the year. The data would include the number of personnel who have already undergone testing, the dates and the names of drug testing laboratories that conducted the test.

C. **Drug-Free Workplace Policy**

It shall be the responsibility of every BIR Official and employee:

1. Never to possess and/or use dangerous drugs and other substances of abuse;
2. Not to directly or indirectly sell, give, provide or administer any dangerous drugs and/or other substance of abuse to his/her co-employees or others and/or to commit or abet/aid in the commission of any unlawful acts penalized under RA 9165;
3. Faithfully abide by the terms of the Drug-Free Workplace Policy as a condition for continued employment;
4. Voluntarily seek treatment and rehabilitation if they have problems related to dangerous drugs;
5. Advocate against drug abuse;
6. Help maintain a drug free workplace; and
7. Submit to a drug test whenever randomly selected.

D. **Drug Testing Program**

1. The ***drug tests*** may be conducted either by:
   - Screening Test; or
   - Confirmatory Test

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2. ***Mandatory drug test shall be conducted under the following circumstances:***
    a. Pre-employment
    b. Personnel assigned in high-risk/decision-making positions
    c. Past history of drug use
    d. Involved in accidents
    e. Discovery of dangerous drugs paraphernalia
    f. Detention by police/filing of charge in court for drug-related cases
    g. As a requirement for promotion
    h. Employees reporting to work after undergoing rehabilitation in a treatment and rehabilitation center

3. ***Random drug test shall be conducted:***
    a. Without prior notice of the date and venue of the drug test
    b. On selected employees chosen by the Drug-Free Workplace Committee
    c. Random selection process or procedure
    d. "For cause" or "probable cause" – when there is a reasonable ground to believe that a random drug test is necessary (e.g. attendance, personal appearance, mental factor, general performance, peer relations)

4. ***Procedure of the Conduct of the Random Drug Test in the Workplace***
    a. The Drug-Free Workplace Committee will notify the randomly selected Bureau officials or employees on the day of the drug test to proceed to the office of the revenue official assigned by the DFWC who will accompany them to the place where the test will be conducted.

    b. The selected BIR officials/employees must immediately report for the drug test on the date and place designated by the DFWC.

    c. The test shall only be conducted by any government Drug Testing Laboratory or by any drug-testing laboratory duly authorized and accredited by the DOH for the screening test, which shall be conducted in the following manner:

    1. The selected BIR officials/employees will fill out and sign the consent and chain of custody form issued to them.
    2. The urine specimen bottles must be properly labelled to contain the name, ID number, employment number, position, date and the time when the urine sample was taken.
    3. The taking of the urine sample must be done in an area where manipulation (e.g. adding water) is not possible.
    4. The urine specimen/sample which tested positive after the screening test must be properly labelled and must be kept separately from the samples that tested negative for dangerous drugs.

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5. All urine samples which tested positive must be submitted for confirmatory testing to a laboratory having the confirmatory capability using the same urine sample.
6. After the confirmatory test, the same urine sample must be kept for the purpose of challenging the result.
7. After the test is conducted, a drug test result shall be issued by the drug testing laboratory directly to the Head of the office or agency and not to the person so tested. The same result must be signed by the authorized signatory of the laboratory, the employee/officials concerned and a witness.

d. No further action is needed when the result is negative. The Drug Test Certificate to be issued by the authorized or duly accredited drug testing laboratories by the DOH shall be valid for one (1) year and could be used for other purposes. For new employees to be hired, the Certificate shall be attached to the revised CSC Form 211 (Medical Certificate for Employment).

5. ***Procedure in handling a positive result after Confirmatory Test***
   a. Upon discovery that a urine sample tested positive for dangerous drugs after confirmatory test, such result shall immediately be made known to the Drug-Free Workplace Committee or to the Head of the office/agency or to any person designated by the said office/agency who requested the test.
   b. After receipt of such information, the same shall be made known to the BIR employee/official.
   c. The DFWC shall then take the appropriate action in accordance with the Drug-Free Workplace Policy.
   d. All records must strictly be held confidential as provided for under the pertinent provisions of RA 9165.

6. ***Monitoring*** – The National Office and each Regional Office thru the National Office Drug-Free Workplace Committee, shall submit to the DDB a yearly compliance report on the drug testing activities conducted on their personnel not later than 15th of the last month of the year. The data shall state:
   a. number of personnel who have already undergone testing;
   b. date of the drug test; and
   c. name of the drug testing laboratories that conducted the test.

7. ***Confirmation/Affirmation and Commitment to the Policy.*** The selected BIR officials/employees who will undergo the drug test shall fill out and sign the form that contains the following statement:

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As an official/employee of the Bureau of Internal Revenue (BIR), I hereby certify that I have read the Drug Abuse Policy in the Workplace and affirm and confirm my commitment to unconditionally abide to all that is provided therein and I shall be answerable to the BIR for whatever violation that I may commit.

_____ _____

Name & Signature of Official/Employee *Date*

Attested by:

_____

Name

_____

Designation

8. The drug testing shall be done by any government Drug Testing Laboratory or by any drug-testing laboratory duly authorized and accredited by the DOH.

9. The ***Drug Test Certificate*** to be issued by the authorized or duly accredited drug testing laboratories by the DOH shall be valid for one (1) year and could be used for other purposes. For new employees to be hired, the Certificate shall be attached to the revised CSC Form 211 (Medical Certificate for Employment).

10. **Advocacy, Education and Training**

    a. The orientation-education program may include, among others, the following topics:
    - Salient features of RA No. 9165 and its Implementing Rules and Regulations (IRR);
    - Adverse effects of abuse and/or misuse of dangerous drugs on the person, workplace, family and the community;
    - Preventive measures against drug abuse; and
    - Steps to take when intervention is needed, as well as available services for treatment and rehabilitation.

    The training materials for the abovementioned program shall be developed by the Training Management Division.

    b. The National Office, Regional Offices, Revenue District Offices, and other BIR Offices located outside of the BIR premises shall display in a conspicuous place the message "THIS IS A DRUG-FREE WORKPLACE!"

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11. **General Health and Well-Being Programs**

All BIR Offices (National and Regional) shall conduct various activities to encourage their respective employees to lead a healthy lifestyle while at work and at home, such as:

a. Lifestyle assessment programs on health nutrition, weight management, stress management, alcohol abuse, smoking cessation, and other indicators of risk diseases;
b. Health wellness screenings (e.g. blood pressure and heart rate, cholesterol test, blood glucose, percent body fat and/or body mass index, fitness level, bone mineral density, posture assessment, etc.);
c. Sports, recreational and fun-game activities;
d. Other activities promoting health and wellness.

VI. PENALTIES AND OTHER SANCTIONS

A. The provisions of RA No. 9165 (Comprehensive Dangerous Drugs Act of 2002) and Dangerous Drugs Board (DDB) Regulation No. 2 series of 2004 shall be imposed for the following acts/violations:

1. Failure to abide by the provisions of the DDB (Section 32, Article II of RA 9165).

2. A combination of the following sanctions may be imposed pursuant to the pertinent provisions of RA No. 9165:

   a. Refusal, without any valid reason after being tested positive of drug use, to undergo the recommended rehabilitation program.

   b. Refusal, without any valid reason, to submit to random/mandatory drug test.

   c. Those who are found to be positive for drug use shall undergo the following treatment and rehabilitation program:

      - Experimenter – Outpatient, guidance counselling;
      - Occasional User – Outpatient, guidance counselling and urine surveillance;
      - Chronic User/Drug Dependent – Mandatory 6-month treatment and rehabilitation in any of the government rehabilitation centers.

B. Any BIR official or employee detected to be still using dangerous drugs after completion of his/her treatment and/or rehabilitation program or while undergoing treatment and/or rehabilitation may either be suspended or dismissed from the service subject to the Civil Service Commission laws, rules and regulations.

C. A Bureau official or employee found/arrested/apprehended or charged in court for commission of any of the unlawful acts provided for under Art. II of RA 9165 will either

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be suspended/dismissed from the service depending on the gravity of the offense committed, subject to existing laws, rules and regulations of the Civil Service Commission, without prejudice to criminal prosecution.

D. **Civil Service Commission Resolution No. 101359/CSC MC No. 13, s. 2010**

Any BIR official or employee found positive for use of dangerous drugs shall be subjected to disciplinary/administrative proceedings with a penalty of dismissal from the service at first offense pursuant to Section 46 (19) of Book V of Executive Order 292 and Section 22 (c) of its Omnibus Rules.

VII. **REPEALING CLAUSE**

All other orders which are inconsistent herewith are hereby repealed or revoked accordingly.

VIII. **EFFECTIVITY**

This Order shall take effect immediately.

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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