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

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December 29, 2020

REVENUE MEMORANDUM ORDER NO. 5-2021

SUBJECT : **Amending Certain Provisions of Revenue Memorandum Order (RMO) No. 18-2020 Relative to Application to Participate in Virtual Learning and Development Programs**

TO : All Revenue Officials and Employees Concerned

I. Background

The COVID-19 pandemic has made virtual learning the universal mode of local and foreign-sponsored learning and development. Virtual learning comes with features such as accessibility, convenience and cost-efficiency. Taking advantage of existing remote communication technologies and complementing the nature and features of virtual learning, there is a need to modify policies and streamline documentary requirements and procedures on application to participate in virtual learning and development programs.

II. Objectives

This Order is issued to amend the following provisions of RMO No. 18-2020:

1. Policies for official local or foreign virtual learning and development programs; and
2. Procedures, including documentary requirements, for application to participate in virtual learning programs.

III. Amendatory Provisions

1. The following policies prescribed under Item V of RMO 18-2020 is amended to read as follows:

" V. POLICIES

xxx xxx xxx

Pre-travel

xxx xxx xxx

Post-travel

xxx xxx xxx

Virtual Learning

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

34. All applications for official virtual learnings shall be subjected to Personnel Development Committee (PDC) or the Regional PDC (RPDC) deliberation to ensure that everyone in the Bureau is given equal opportunity to avail of the various virtual learning and development programs.

    34.1 For Foreign-sponsored Virtual Learning
    All applicants (whether from the National or Regional Offices) for foreign-sponsored virtual learning shall be processed by TMD, subject to the deliberation and approval of the PDC at the National Office.

    34.2 For Local-sponsored Virtual Learning
    34.2.1 National office applicants shall be processed by TMD, subject to the deliberation and approval of the PDC.
    34.2.2 Regional office applicants shall be processed by AHRMD, subject to the deliberation and approval of the RPDC.

35. Applicant/s shall secure an email endorsement from the Deputy Commissioner (DCIR), Assistant Commissioner (ACIR) or Regional Director (RD) approving their application to the virtual learning. Applications lacking email endorsement from the DCIR/ACIR/RD shall not be processed.

36. Applicants should be endorsed by the PDC/RPDC before registering to any official virtual learning program.

37. BIR officials and employees shall only be granted virtual learning deemed essential for the performance of their work activities. As such, those directly involved or performing functions connected

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with the subject matter of the learning and development program shall be prioritized.

38. To maximize the learning opportunities, all free-of-charge virtual learning and development programs will have no limitation on the number of attendee/s per office/division/district. Attendee/s should have no pending service obligation from previous official local or foreign learning and development programs. However, if there is really a need for the employee/s to attend the virtual learning, the employee/s shall submit a justification via email from the ACIR/RD but still subject to the recommendation and approval of the PDC/RPDC.

39. Only two (2) qualified applicants per office/division/district shall be allowed to attend local-sponsored virtual learning and development program that requires funding. In cases of exigencies of the service, participants exceeding the number specified above may be sent upon recommendation of the PDC/RPDC provided that the training activity is included in the office's Project Procurement Management Plan (PPMP).

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

41. Payment to the virtual learning and development program shall be made only upon receipt of confirmation/approval from the course administrator of the learning institution.

42. Participation to the official virtual learning and development programs may be included in the list of trainings upon submission of certificate of completion/attendance given by the external learning institution. Certificate of completion/attendance shall be forwarded to the Chief, TDD, copy furnished Chief, TMD.

43. The scholar/grantee of official local and foreign sponsored virtual learning shall be required to serve the agency or other government office or instrumentality as the exigencies of the service may require, for a period set hereunder:

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DURATION	SERVICE OBLIGATION
6 months or more	2 years
2 months but less than 6 months	1 year
less than 2 months	6 months
less than 1 month	3 months

Scholarship/training service contract shall come into force and effect after the last day of the virtual learning and development program.

44. Official or employee with salary grade 27 and below may **not** be allowed to attend to foreign-sponsored virtual learning and development program when they are due to retire within six (6) months after the said program."

45. The grantee/trainee shall serve as a Subject Matter Expert for training materials that will be developed.

2. Procedures, including documentary requirements, for application to participate in virtual learning and development programs per Item No. VII. Virtual Learning of RMO 18-2020 is amended to read as follows:

"VII. PROCEDURES FOR APPLICATION OF OFFICIAL LEARNING AND DEVELOPMENT PROGRAMS

xxx xxx xxx

Virtual Learning

1. TMD Training Officer shall prepare training issuance for local and foreign virtual learning for publication upon receipt of the invitation to the following platforms:

   1.1 BIR Portal / BIR Website
   1.2 MS Outlook
   1.3 Social Media (Facebook, Twitter, Instagram)
   1.4 BIR Learning Management System Platform

   The TDRF link and/or QR code shall be included on the published Training Issuance.

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AHRMD Training Officer of the Regional Offices shall circulate and post the training issuance issued by the National Office in strategic places for the information of all the employees. In addition, the AHRMD may prepare Regional Training Issuance for local virtual learning invitations received by the Regional Office.

2. Applicant/s shall accomplish the Training and Development Registration Form (TDRF) correctly and completely through online forms (e.g., Google Forms, Microsoft Forms) attached endorsement from his or her DCIR/ACIR/RD and other documentary requirements (if applicable). An email confirmation or notification will be sent to the applicants.

3. TMD/AHRMD, as secretariat, shall schedule a PDC/RPDC deliberation and prepare a Notice of Meeting. The PDC/RPDC members shall deliberate en banc and endorse qualified candidates based on the Matrix of Nominee/s, documentary requirements and Training Issuance.

4. In case that the PDC/RPDC cannot be convened en banc, the PDC/RPDC may select and approve the official attendee/s through individual voting. The following process shall be observed:

    5.1 The Training Officer shall route copies of the matrix of nominee/s, documentary requirements, and Training Issuance to the respective offices of the Committee members; or
    5.2 The Training Officer shall send through email in PDF file the matrix of nominee/s, documentary requirements and Training Issuance to the Committee members for their reference, ranking and selection.

5. The TMD/AHRMD Training Officer shall prepare the following documents immediately after the deliberation for submission to the PDC Chairperson/RD at least five (5) working days (if applicable) before the start of the program:

    6.1 Official Tally Sheet
    6.2 Detailed Evaluation Report or Nomination Letter (if required by sponsoring agency)
    6.3 Minutes of Meeting or Report on the Selection of Participants
    6.4 Scholarship/Training Service Contract

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6. The TMD/AHRMD Training Officer shall notify the applicants of the status of their application through e-mail whether approved or disapproved.

7. TMD shall forward a copy of the approved Detailed Evaluation Report to TDD for the preparation of the RSO.

8. AHRMD Training Officer shall prepare the Regional Revenue Special Order (RRSO) based on the approved Detailed Evaluation Report.

9. TMD/AHRMD shall release Detailed Evaluation Report and RSO/RRSO to the grantee/trainee through e-mail.

10. Upon receipt of the Detailed Evaluation Report, the grantee/trainee shall:
    - 11.1 For local or foreign sponsored or free-of-charge virtual learning, the grantee/trainee shall register personally to the virtual learning and development program
    - 11.2 For BIR-sponsored (funding to be shouldered by BIR) virtual learning the grantee/trainee shall:
        - 11.2.1 Request for funding approval.
        - 11.2.2 Register to the virtual learning and development program once funding is approved.
        - 11.2.3 Forward the confirmation/approval from the course administrator of the external learning institution and other documentary requirements to the Accounting/Finance Division for payment processing of the training fees.
    - 11.3 For personally-funded, the grantee/trainee shall:
        - 11.3.1 Register to the virtual learning and development program.
        - 11.3.2 Pay the training fees via bank transfer or other alternative payment methods of the learning institution.

11. TMD/AHRMD Training Officer shall update the simple information system for learning and development programs.

12. The scholar/grantee shall submit a *post-training* report together with a copy of the learning materials used during the session to the Commissioner of Internal Revenue, thru Assistant Commissioner, Human Resource Development Service (ACIR,

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HRDS) or send the soft copy of the said documents to the TMD/AHRMD Training Officer, within thirty (30) days after the training.

13. TMD/AHRMD Training Officer shall monitor the service obligation of the scholar/grantee."

IV. Repealing Clause

All other issuances inconsistent with this Order are hereby modified or repealed accordingly.

V. Effectivity

This order shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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