

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

January 28, 2019

**REVENUE MEMORANDUM ORDER NO. 14-2019**

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

**Subject** : **BIR MERIT PROMOTION PLAN**

---

Pursuant to the provisions of Section 32, Book V of Administrative Code of 1987 (Executive Order No. 292) and CSC Memorandum Circular No. 14, s. 2018, the **BIR Merit Promotion Plan (BIR MPP)** is hereby established for the guidance of all concerned.

**I. OBJECTIVES**

To ensure that the policies and procedures on Human Resource Actions in the Bureau of Internal Revenue, particularly on the promotion of personnel, are in accordance with Civil Service Commission (CSC) issuances and other pertinent laws, and to respond to the changing needs in the human resource management in the public sector, the BIR Merit Promotion Plan is hereby issued with the following objectives:

1. To institutionalize a system characterized by strict observance of merit, fitness and equality principles to be used in the evaluation of candidates for promotion to positions in the Bureau of Internal Revenue.
2. To prescribe the policies and guidelines in the selection of candidates for promotion and preparation of documentary requirements.
3. To create equal opportunities for career advancement to all qualified and competent employees of the Bureau where there should be no discrimination in the selection of employees for promotion on account of age, gender, sex, sexual orientation, gender identity, civil status, disability, religion, ethnicity or political affiliations.
4. To establish a procedure for the speedy and fair adjudication of protests of employees against promotion.

**II. SCOPE**

This Merit Promotion Plan shall cover career and non-career positions in the first and second level in the Bureau and other related Human Resource Actions.

### III. DEFINITION OF TERMS

**Career Service** – positions in the civil service characterized by: (a) entrance based on merit and fitness to be determined as far as practicable by competitive examination, or based on highly technical qualifications; (b) opportunity for advancement to higher career positions; and (c) security of tenure.

**Designation** – is a movement that involves an imposition of additional and/or higher duties to be performed by a public official/employee which is temporary and can be terminated anytime at the pleasure of the appointing officer/authority. Designation may involve the performance of the duties of another position on a concurrent capacity or on full-time basis.

**Discrimination** – is a situation wherein a qualified employee is not included in the selection line-up on account of age, gender, sex, sexual orientation, gender identity civil status, pregnancy, disability, religion, ethnicity or political affiliation.

**First Level Positions** – shall include clerical, trades, crafts and custodial service which involve sub-professional work in a non-supervisory or supervisory capacity.

**Next-in-Rank Position** – refers to a position which by reason of the hierarchical arrangement of positions in the agency or in the government is determined to be in the nearest degree of relationship to a higher position as contained in the agency's System of Ranking Positions (SRP).

**Non-Career Service** – positions in the civil service characterized by:

- (a) entrance on bases other than those of the usual tests of merit and fitness utilized for the career service;
- (b) tenure which is limited to the duration of a particular project for which purpose employment was made.

**Promotion** – is the advancement of an employee from one position to another with an increase in duties and responsibilities as authorized by law, and usually accompanied by an increase in salary.

**Qualification Standards (QS)** – is a statement of the minimum qualifications for a position which shall include education, experience, training and civil service eligibility required in the performance of the job as approved by the Civil Service Commission (CSC).

**Qualified Next-in-Rank** – refers to an employee appointed on a permanent status to a position next-in-rank to the vacancy as reflected in the SRP approved by the head of agency and who meets the requirements for appointment to the next higher position.

**Relevant Experience** – refers to the previous jobs in either the government or private sector, whether full-time or part-time, which, as certified by the Human Resource Management Officer or authorized officials of the previous employer, are functionally related to the duties in the Position Description Form of the position to

be filled. The relevant experience in number of years as required by the position Qualification Standards shall be the total years from the time the employee has been performing the duties related thereto.

**Second Level Positions** – shall include professional, technical and scientific work in a non-supervisory or supervisory capacity up to Division Chief level or its equivalent.

**Selection/Deliberation** – the process of reducing the list of applicants to those who are most qualified to achieve the desired outputs or results and will best fit the job. It is the process of searching for and then identifying an appropriate match between the individual, the job, the work group and organization.

**Selection Line-Up or Line-up** – is a listing of qualified and competent applicants for consideration to a vacancy which includes, but not limited to, the comparative information of their education, experience, training, civil service eligibility, performance rating (if applicable), date of entry and date of last promotion.

**System of Ranking Positions (SRP)** – is the hierarchical arrangements of positions from highest to lowest, which shall be a guide in determining which position is next-in-rank, taking into consideration the following: (a) organizational structure; (b) salary grade allocation; (c) classification and functional relationship of positions; and (d) geographical location.

#### **IV. POLICIES**

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

1. Vacant positions in the BIR with their corresponding qualification standards and plantilla item numbers shall be published in accordance with Republic Act (RA) No. 7041 (*An Act Requiring Regular Publication of Existing Vacant Positions in Government Offices, Appropriating Funds Therefore, and for Other Purposes*). The list of all vacant positions shall be published in the *CSC Bulletin of Vacant Positions in the Government* in the CSC Website thru the concerned CSC-Field Office (CSC-FO) for ten (10) calendar days prior the conduct of deliberation and shall be posted in at least three (3) conspicuous places in the bureau, including the BIR website. In addition, the vacant positions shall be posted in a conspicuous place in the Revenue Regions (RRs) / Revenue District Offices (RDOs) where the items are authorized.

The publication shall be valid until filled-up but not to extend beyond nine (9) months reckoned from the date the vacancy was published. Should no Appointment be issued within the nine-month period, the BIR has to cause republication and reposting of vacant position. Other appropriate modes of publication shall be considered.

2. The following positions are exempt from the publication and posting requirements:
  - a. Primarily confidential;
  - b. Policy-determining;
  - c. Coterminous with that of the appointing officer/authority, including other non-career positions such as contractual and casual identified under Section 9, Subtitle A, Title I, book V of EO No. 292;

- d. Reappointment (change of status to permanent) of those appointed on temporary status for Category II positions under CSC MC No. 11, s. 1996, as amended; or
  - e. Those to be filled by existing regular employees in the agency in case of reorganization/rationalization; provided, the approved staffing pattern is posted in the agency bulletin boards and other conspicuous places in the central and regional/field offices.
3. The vacancies resulting from promotion shall not be filled up until such promotional appointments have been validated by the CSC, except in meritorious cases, as may be authorized by CSC.
  4. Anticipated vacancies may be published in case of retirement, resignation, or transfer. The publication should not be earlier than thirty (30) calendar days prior to retirement, resignation, or transfer.
  5. A Human Resource Merit Promotion and Selection Board (HRMPSB) for the National Office, which shall be known as the National Selection Board (NSB) shall meet en banc to assist the appointing officer/authority in the judicious and objective selection of candidates for promotion in the Bureau in accordance with the BIR MPP.

#### 5.1 **Composition of the NSB**

**Chairperson:** Deputy Commissioner, Resource Management Group (DCIR-RMG)

**Members:** (a) Deputy Commissioner of the organizational unit or who has direct supervision over the unit where the vacancy is authorized

Alternate: Chief of Staff

(b) Deputy Commissioner, Operations Group (DCIR-OG), if the position to be filled-up is authorized under the Regional Offices

Alternate: Chief of Staff

(c) Assistant Commissioner, where the vacancy is authorized  
Alternate: Head Revenue Executive Assistant

(d) Assistant Commissioner, Human Resource Development Service (ACIR-HRDS)

Alternate: Head Revenue Executive Assistant

(e) Two (2) elected representatives from the Rank-and-File employees, one from the First (1<sup>st</sup>) Level and one from the Second (2<sup>nd</sup>) Level

Alternate: Candidate from each level who garnered the second highest number of votes in the General Election

(f) Representative from the Office of the Commissioner (OCIR)

**Secretariat:** Manpower Management Section, Personnel Division (PD)

- 5.2 A General Election shall be held for the selection of the First and Second Level Rank-and-File Representatives, pursuant to the requirements of CSC Memorandum Circular No. 14, s.2018.
- The First Level Representative shall participate during the screening of candidates for vacancies in the first level; the Second Level Representative shall participate in the screening of candidates for vacancies in the second level. They shall serve for a period of two (2) years.
- 5.3 All NSB members including the alternate representatives shall undergo orientation and workshop on the selection/promotion process and CSC policies on appointments.
- 5.4 The NSB shall meet at least twice a month, or at any given time upon the request of the Chairperson or any member of the NSB. The alternate members of the NSB shall automatically attend the NSB in the absence of the regular member. It shall do its business with the presence of the members constituting a quorum.
- 5.5 Candidates for the following Appointments shall no longer be subject to the deliberation of the NSB:
- a. Substitute appointment due to its short duration and emergency nature
  - b. Reappointment to change the employment status from temporary to permanent upon meeting the deficiency or to renew the appointment of a temporary employee, if upon publication there are no qualified applicants and his/her performance rating is at least VS for two (2) rating periods; or
  - c. Appointments to casual, contractual, coterminous and other non-career positions as identified under Section 9, Subtitle A, Title I, Book V of EO No. 292.
- 5.6 The NSB decision/resolution which may be the subject of clarifications, queries or objections from the employee affected by the decision/resolution shall be filed with the board. It shall be scheduled for discussion by the board.
- 5.7 The NSB shall maintain fairness and impartiality in the assessment of candidates for appointment. Towards this end, the NSB may employ assistance of external or independent resource persons and may initiate innovative schemes in determining the best and most qualified candidate.
6. The CIR, as the appointing authority, shall be guided by the report of the NSB's assessment of candidates as reflected in the Minutes of Meeting and Line-up of candidates, and in the exercise of sound discretion, select, insofar as practicable, from among the top five (5) candidates or less, deemed most qualified for appointment to the vacant position, depending on the number of candidates.

The CIR may appoint a candidate who is ranked higher than those next-in-rank to the vacant position based on the assessment of qualifications/competence evidenced by the Line-up, provided the candidate has undergone deep selection.

7. An employee must have rendered at least Very Satisfactory (VS) performance rating for one (1) rating period immediately preceding the date of assessment or screening by the NSB before being considered for promotion or transfer, provided that the Performance Rating has been submitted to PD on or before the prescribed deadline.
8. An employee who has been found guilty of an administrative offense and imposed the penalty of demotion, suspension or fine shall be disqualified for promotion for the same period of suspension or fine. In the case of demotion, the period of disqualification for promotion shall be within one (1) year. However, the pendency of an administrative case against any employee shall not be a bar to promotion.
9. An employee who is on local or foreign scholarship or who has an approved training grant or on maternity leave as provided by law may be considered for promotion. The required performance rating shall be at least VS in the last rating period prior to official leave of absence/maternity leave, scholarship, or training grant. If promoted, the effectivity date of the promotional appointment shall be on the assumption to duty or upon return from scholarship or training grant or authorized leave.
10. All employees who shall meet the required performance rating of at least VS for the last semester shall automatically be included in the List of Promotable Employees (Annex A-1) of the Offices under each Service in the National Office (NO)/ RR, in hard and soft-copies (Excel format).

The Consolidated List of Promotable Employees (Annex A-2), in hard and soft-copies (Excel format), of each Service or RR, together with the Selection Criteria for Promotion Matrix or “Matrix/Matrices” (Annex B) and supporting documents, shall be submitted every end of August (for first semester) and February of the following year (for second semester) to the PD.

Individual submission of Matrices to the PD/AHRMD shall not be allowed.

11. The Matrix shall be used in the evaluation and selection of candidates for promotion. All relevant information shall be included in the Matrix for proper assessment.

**For promotion to first-level positions**, an employee must attain a minimum score of **75 points** of the total 120 points in the Matrix to be included in the Line-up (Annex C1, C2).

**For promotion to second-level positions**, an employee must attain a minimum score of **80 points** of the total 120 points in the Matrix to be included in the Line-up. (Annex C1, C2).

Only those employees who have attained the prescribed minimum score as validated by PD after considering comments from concerned Assistant Commissioner/Deputy Commissioner shall be included in the Line-up for the deliberation of the NSB.

12. The Matrix shall be submitted together with the following attachments as supporting documents:

- a. Two (2) copies of updated and properly and completely accomplished Personal Data Sheet (PDS) (Annex D). The PDS shall contain an authorization from the employee that the CSC, agency head or their authorized representative can verify/validate the contents therein. It shall also be subscribed and sworn to before the highest ranking HRMO (or authorized official) in the agency, any officer authorized to administer oaths or a notary public. It may be accomplished either through his/her handwriting or via typewriter/computer and must bear his/her signature on every page with a passport-size ID picture taken within the last six (6) months attached at the last page thereof.
- b. Photocopy of CSC Eligibility, Board and/or BAR Rating, whichever is required by the QS of the position for employees who have earned additional eligibility from date of entry or date of last promotion, whichever is later.
- c. Photocopy of Diploma, Transcript of Records or Certification from TESDA or TESDA-Accredited Institution for employees who have earned additional degree from date of entry or date of last promotion, whichever is later.
- d. Certification as proof of being a BIR Trainer/Resource Speaker/SME by the Training Delivery Division (TDD)/ Administrative and Human Resource Management Division (AHRMD), Membership to special projects and/or task force, Commendation for special contribution, and/or being a Model Employee Awardee under the BIR PRAISE Program.
- e. Notarized copy of Self-Certification of No Pending Case (Annex E)
- f. Photocopy of RTAO designating the employee as Section Chief, Assistant Division Chief, Division Chief, ARDO or RDO, whichever is applicable, for those employees to be promoted to corresponding position.
- g. Individual Performance Commitment and Review (IPCR) Form of the employee which shall be sourced from the PD. If there is no IPCR Form on file, a Certification of Non-Availability of the document shall be issued by PD.
- h. Certificates of Trainings/ Seminars / Workshops attended or Certification of Trainings Attended as a participant/resource person duly signed by the Chief TDD/AHRMD.

13. The comparative competence and qualifications of candidates for promotion shall be determined based on the following factors as reflected in the Matrix:

13.1 **Relevant Education** - 15 points

11.1.1 If Vacancy is a First Level Position

10pts - Minimum requirements based on existing BIR QS

+5pts - Graduate of any Bachelor's degree

Maximum points *not* to exceed 15 points

#### 11.1.2 If Vacancy is a Second Level Position

- 10pts - Minimum requirements based on existing BIR QS  
+5pts - Graduate of Master's Degree relevant to the position, where a Master's Degree is not a minimum requirement  
**OR** Graduate of additional Master's Degree or of a Doctorate Degree relevant to the position where a Master's Degree is a minimum requirement  
Maximum points *not* to exceed 15 points

*Supporting documents:* Photocopy of Diploma, Transcript of Records or Certification from TESDA or TESDA-Accredited Institution

#### 13.2 **Eligibility** - 10 points

- 10pts - Appropriate Eligibility  
Maximum points *not* to exceed 10 points

*Supporting documents:* Photocopy of CSC Eligibility, Board and/or BAR Rating, whichever is required by the QS of the position

#### 13.3 **Relevant Work Experience** - 15 points (previous and current experience)

- 10pts - Minimum requirements based on existing BIR QS  
+1pt - For every year of relevant experience in excess of the minimum BIR requirement  
Maximum points *not* to exceed 15 points

Example 1: Revenue Officer III (for promotion to Revenue Officer III from RO II with 11 years of service from RO I to II)

- 10pts 2 years relevant experience requirement per BIR QS  
+5pts 11 years – 2 years minimum requirement = 9 years in excess of the minimum requirement (*additional points not to exceed 5pts.*)  
15pts Total

Example 2: Administrative Officer II with 2 years of service

- 10pts 1 year relevant experience requirement per BIR QS  
+1pt 2 years – 1 year minimum requirement = 1 year in excess of the minimum requirement (*additional points not to exceed 5pts.*)  
11pts Total

13.4 **Relevant Training** - 10 points  
(previous and current learning and development intervention from government and private sector)

6pts - Minimum requirement based on existing BIR QS

8pts - 50% above minimum requirement

10pts - 100% above minimum requirement

Maximum points *not* to exceed 10 points.

Example : Revenue Officer IV (8 hours of relevant training requirement)

6pts - 8 hours of relevant training per Certification

8pts - 12-15 hours of relevant training per Certification

10pts - 16 hours and above of relevant training per Certification

*Supporting documents:* Certificates of Trainings/ Seminars / Workshops attended or Certification of Trainings Attended as a participant duly signed by the Chief TDD/AHRMD

13.5 **Performance Rating** - 30 points

30pts - Performance Rating of 5.00

28pts - Performance Rating of 4.81 – 4.99

26pts - Performance Rating of 4.61 – 4.80

24pts - Performance Rating of 4.41 – 4.60

22pts - Performance Rating of 4.21 – 4.40

20pts - Performance Rating of 4.00 – 4.20

\* For purposes of scoring, no rounding off of the Performance Rating shall be allowed. The Rating to be considered shall be up to two decimal places only.

Maximum points *not* to exceed 30 points.

*Supporting documents:* Individual Performance Commitment and Review (IPCR) Form of the employee of at least VS of the immediately preceding semester which shall be sourced from the PD. If there is no IPCR Form on file, a Certification of Non-Availability of the document shall be issued by PD.

13.6 **Potentials / Skills Relevant to the Job** – 10 points

6pts - Behavioral Dimensions as shown in the *Comments and Recommendation for Developmental Purposes* portion of the IPCR, which includes assessment on all of the following areas:

- Work Attitude
- Human Relations,
- Dependability,
- Stress Tolerance;
- Punctuality and Attendance
- Leadership skills (for supervisors only)

2pts - Passed at least one (1) BIR administered qualifying examination as shown in the List of Passers issued by TDD, e.g. supervisory exam, written competency exam, etc., taken within the last five (5) years

2pts - Model Employee Awardee under the BIR PRAISE Program, at least once, within the last five (5) years

Maximum points *not* to exceed 10 points.

*Supporting documents:* Commendation for special contribution, and/or being a Model Employee Awardee under the BIR PRAISE Program.

**13.7 BIR Trainers / validator for internal trainings**

**Resource Person/SMEs for external trainings - 10 points**

*BIR's trainers/ facilitators/ subject matter experts (SMEs), validators of training materials/ conducts programs for competency (basic, specialized, advance and other training programs) and basic leadership development*

10pts - at least 3 conducts/facilitated within the last year;  
- at least 1 training module reviewed/validated within the last five (5) years

5pts - 2 conducts/facilitated within the last year

Maximum points *not* to exceed 10 points.

*Supporting documents:* Revenue Special Order (RSO) / Revenue Region Special Order (RRSO) and Certificate of Appreciation as Resource Speaker issued by DCIR RMG or concerned DCIR / Regional Director for internal trainings; photocopy duly certified by the Head of Office of Plaque of Appreciation/ Commendation issued by a third party institutions / Certificate of Validation of Training Materials issued by the Training Management Division. In lieu thereof, Certification of Trainings Attended as a participant/resource person duly signed by the Chief TDD/AHRMD may be submitted as extracted from the training database.

**13.8 Involvement/Contribution in the Field Relevant to the Position - 5 points**

5pts - Membership/Involvement in special project or task force with outstanding performance certified by the head of the project prior to the promotion presently being considered or deliberated

4pts - Membership/Involvement in special project or task force with Very Satisfactory performance certified

by the head of the project prior to the promotion presently being considered or deliberated

Maximum points *not* to exceed 5 points.

*Supporting documents:* RSO/RRSO and Certificate of Outstanding/VS performance issued by the head of the project

**13.9 Next-in-Rank - 5 points**

5pts - if candidate is next-in-rank to the position to be filled-up

Maximum points *not* to exceed 5 points.

**13.10 Other Factors / Bonus Points – 10 points**

10/7/5/3pts Commendation bearing the name of the awardee for special contribution, prior to the promotion presently being considered or deliberated:

- from the Office of the President (10pts)
- from Department of Finance (DOF) and/or CSC or other government agencies/third-party institutions/ individuals\* (7pts)
- from Commissioner of Internal Revenue (5pts)
- from Head of Office (DCIR/ACIR/Regional Director) (3pts)

*\*validated by the Regional Director and/or Assistant Commissioner*

5pts - included in top 10 graduates of at least one (1) BIR training/course, e.g. General Course for Revenue Officers, prior to the promotion presently being considered or deliberated

5pts - included in top 10 passers of at least one (1) BIR administered examination, e.g. written competency examination, prior to the promotion presently being considered or deliberated

Maximum points *not* to exceed 10 points.

*Supporting documents:* Certificate, photocopy of Plaque of Appreciation / Commendation.

14. An employee may be promoted to a position which is not more than three (3) salary/pay /job grades higher than the employee's present position. Any promotion in violation thereof shall not be allowed, except when such promotion falls within the purview of any of the following exceptions:

- a. The position occupied by the person is next-in-rank to the vacant position as identified in the Bureau's Merit Selection Plan and the System of Ranking Positions (SRP).

- b. The vacant position is a lone or entrance position, as indicated in the Bureau's staffing pattern, e.g. *an employee holding an Administrative Assistant I (SG-7) in the 1<sup>st</sup> level who passed the BAR exam who shall be promoted to Attorney II (SG-18) which is an entrance position in the 2<sup>nd</sup> level, resulting to eleven (11) salary grade difference.*
- c. The vacant position is hard to fill, such as Accountant, Medical Officer/Specialist, Attorney, or Information Technology Officer/Computer Programmer positions.
- d. The vacant position is unique and/or highly specialized, such as Chemist, Librarian and Statistician positions.
- e. The candidates passed through a selection process, taking into consideration the candidate's superior qualifications in regard to:
  - Educational achievements
  - Highly specialized trainings
  - Relevant work experience
  - Consistent high performance rating/ranking
- f. Other meritorious cases, such as:
  - when the appointee is the lone applicant who meets all the requirements of the position and passed through a selection process
  - when the qualified next-in-rank employees waived their right over the vacant position in writing
  - when the next-in-rank position, as identified in the agency SRP is vacant
  - when the next-in-rank employee/s is/are not qualified
  - when the next-in-rank employee did not apply/failed to submit the necessary documents for promotion

15. Promotion within six (6) months prior to compulsory retirement shall not be allowed except as otherwise provided by law.

16. The QS of regular positions in the government service as provided and approved by the CSC shall be adopted.

16.1 For Division Chief or equivalent positions, such as Chief Revenue Officer IV, Chief Administrative Officer, Information Technology Officer III, Planning Officer V, Statistician V positions and others, the following QS as approved by CSC shall be adopted:

|             |                                                                                                              |
|-------------|--------------------------------------------------------------------------------------------------------------|
| Education   | Master's Degree <b>OR</b> Certificate in Leadership and Management from CSC (C-PRO)                          |
| Experience  | 4 years of supervisory/ management experience                                                                |
| Training    | 40 hours of supervisory/ management learning and development intervention undertaken within the last 5 years |
| Eligibility | Career Service Professional/ Second Level Eligibility                                                        |

16.2 Career Executive Service (CES) / Civil Service Executive (CSE) eligible shall likewise be considered to have met the Master's Degree requirement for purposes of meeting the education requirement for Division Chief and Revenue District Officer positions.

16.3 Republic Act (RA) 1080 (*An Act declaring the BAR and Board Examinations as Civil Service Examinations*, approved on June 15, 1954) eligibles shall be exempted from the Master's Degree requirement for Division Chief positions the duties and responsibilities of which involve practice of profession or belong to the same occupational group or functionally related positions as that of the professions regulated by Bar or Board laws.

*Example:* An employee holding a position of **Accountant IV**, requiring a Certified Public Accountant (CPA) eligibility, shall be qualified for promotion to **Chief Accountant** position (Division Chief position) even with the absence of a Master's Degree. An employee who is a **CPA** who is designated as Revenue District Officer/Chief AHRMD/Chief Document Processing Division/Chief Regional Investigation Division shall require Master's Degree to qualify for promotion to **Chief Revenue Officer IV/Chief Administrative Officer** or corresponding position to their designation.

16.4 Completion of the degrees of Bachelor of Laws and Doctor of Medicine from a CHED-recognized institution shall be considered appropriate education for appointment to Division Chief position or other positions requiring a Master's Degree, the duties of which do not involve practice of profession covered by Bar/board law.

*Example:* An employee holding a position of **Chief Revenue Officer III** shall be qualified for promotion to **Chief Revenue Officer IV** position (Division Chief position) even with the absence of a Master's Degree, provided that the employee is a graduate of Bachelor of Laws from a CHED-recognized institution.

## V. GUIDELINES AND PROCEDURES

### 1. Publication and Posting of Vacancies

- a. All vacant positions in the career service shall be published by PD/AHRMD, for at least ten (10) calendar days prior to the schedule of the deliberation in the *CSC Bulletin of Vacant Positions in the Government* in the CSC Website by submitting the list of all vacant positions in the bureau using the prescribed form (Annex F), both hard and electronic copies, to the concerned CSC-Field Office (CSC-FO) which shall forward the same to the concerned CSC-Regional Office (CSC-RO) for appropriate actions.

- b. The list of vacant positions shall also be posted in the BIR Website and in at least (3) conspicuous places in the NO. In addition, the vacant positions shall be posted in a conspicuous place in the RRs / RDOs where the items are authorized.
- c. The publication of a particular vacant position shall be valid until filled but not to extend beyond nine (9) months reckoned from the date the vacant position was published. Should no appointment be issued within the nine-month period, the vacant position shall be re-published and re-posted.

**2. Preparation and Submission of Selection Criteria for Promotion Matrix and Consolidated List of Promotable Employees.**

- a. All candidates for promotion shall prepare his/her own Matrix, together with the required attachments as enumerated in paragraph IV.12 of this BIR-MPP subject to the review, evaluation and approval of concerned officials.
- b. Each office shall prepare its List of Promotable Employees and submit in hard and soft copies of the same together with the approved Matrices and attachments to the concerned Service in the NO for evaluation of the HREA, and to the AHRMD in the RRs.
- c. The PD/AHRMD shall review and validate the submitted Matrices and documents against existing records of employees, and certify that all information contained in the Matrices are complete and correct.
- d. The PD/AHRMD shall conduct background investigation of candidates for promotion.
- e. All approved Consolidated List of Promotable Employees, Matrices, and required attachments, from both the National and Regional Offices shall be submitted to the PD on or before August 31 (for first semester) and February 28 of the following year (for second semester).
- f. Employees under the Large Taxpayers Divisions, Excise Tax Areas and Revenue Data Centers shall submit their Matrices and attachments to their concerned ACIRs in the NO.
- g. All Matrices of employees, together with the necessary attachments shall be validated by PD if it complies with the BIR-MPP prior to preparation of Line-up. Only those with correct and complete Matrix and documents shall be allowed to be included in the Line-up.
- h. The PD shall inform the concerned Head of Office in writing, copy furnished the concerned employee, specifying its findings should there be any discrepancy in the submitted Matrix/Attachments/Consolidated List of Promotable Employees. In response to said findings, the concerned Service/RR shall submit additional documentation, require amendments to Matrices of the employee/s or update/amend the Consolidated List of Promotable Employees within the deadline set by PD.
- i. Failure of a next-in-rank candidate to prepare and submit the required documents for promotion on or before the prescribed deadlines shall be deemed waiver of his/her right to be included in the Line-up.

### **3. Preparation of Line-up of Candidates**

- a. The PD shall prepare the Line-up of candidates for promotion for each position based on the submitted Consolidated List of Promotable Employees.
- b. The PD shall furnish copies of the Line-up to all members of the NSB for initial assessment.
- c. The PD as secretariat shall prepare a Notice of Meeting to be signed by the Chairperson and disseminate to all members prior to the scheduled date of deliberation.

### **4. Conduct of the NSB Deliberations**

- a. The NSB shall meet at least twice a month or at any given time, upon the request of the Chairperson or any member of the NSB. The alternate member shall automatically attend the NSB meetings in the absence of the regular member.
- b. The DCIR-RMG, in his/her capacity as Chairperson of NSB, may call for a special NSB Deliberation in his/her own accord or upon the request of any NSB member, for the discussion of a particular urgent selection requiring NSB deliberation.
- c. The NSB shall deliberate EN BANC and shall review and evaluate the Line-ups and attachments and recommend to the Commissioner the selected candidates for promotion.
- d. The MMS-PD as the NSB Secretariat shall prepare the Minutes of the NSB Meeting to be approved by all NSB members prior to submission to the CIR, as attachment to the Appointments. The Minutes of the NSB Meeting shall be kept at the PD and be made accessible to interested parties upon written request to the Chairperson of the NSB and for inspection and audit by the CSC.
- e. The Chairperson of the NSB may receive clarification or queries in writing involving any NSB decision/resolution for his/her consideration and response. On no account shall any revenue official or employee introduce modifications or amendments to any documents of NSB.

### **5. Appointment Preparation and Signing**

- a. The PD shall prepare the Appointments (Annex G) in four (4) copies of the selected candidates for promotion and shall be routed together with the Line-up and Minutes of the NSB duly approved by all the members to the concerned officials for initial/signature and approval by the Commissioner.

The Appointment must be properly prepared pursuant to Rule III, Section 7 of CSC MC No. 14, s.2018, including the assessment date by the HRMPSB at the back of the Appointment which shall be the date of the receipt of the Line-up by the concerned Service.

- b. The PD shall inform the ACIR and/or the RD, thru the AHRMD from receipt of the signed Appointments the list of promoted candidates for submission of Oath of Office (Annex H), Certification of Assumption to Duty (Annex I), Position Description Form (PDF) (Annex J), and Job Description (JD). Within the same period, the list of promoted candidates shall also be posted in the BIR Website.

- c. The PD/AHRMD shall post a notice announcing the promotion of an employee in three (3) conspicuous places in the agency, including the BIR Website, a day after the issuance of the appointment for fifteen (15) days.

**6. Assumption of Duty**

- a. The promoted employee shall prepare and submit the following to the concerned officials for signature:
  - d.1 Oath of Office (Regional Director and above positions)
  - d.2 Certification of Assumption to Duty (Head of Office)
  - d.3 PDF (employee and immediate supervisor)
  - d.4 JD attached to PDF
  - d.5 Two (2) original copies of Authenticated Certificate of Eligibility/Rating/License for employees whose eligibilities have not been previously authenticated by CSC/Professional Regulatory Board (PRC)/Supreme Court (SC) **OR** Photocopy of certificate of eligibility for employees whose eligibilities have already been authenticated by CSC/PRC/SC
- b. The promoted employee shall submit the signed copies of abovementioned documents to PD. Failure to submit the required documents may be grounds for cancellation of the Appointment by the CIR or CSC.

**7. Preparation and Submission of Report on Appointments Issued (RAI), and Updating of General Office Payroll and Plantilla of Personnel**

- a. The PD shall prepare and submit the RAI to CSC-FO on or before the 30<sup>th</sup> day of the following month upon issuance of Appointment.
- b. The PD-Payroll Section shall update the General Office Payroll on or before the 10<sup>th</sup> day of the following month upon the assumption of duty of the promoted candidate.
- c. The PD shall update the Plantilla of Personnel reflecting all human resource actions transpired within the month.

**VI. FUNCTIONS AND RESPONSIBILITIES**

**1. The candidate/employee/appointee shall:**

- a. Prepare his/her own Matrix and indicate all the necessary information accurately and correctly within fifteen (15) calendar days from end of the semester;
- b. Prepare and attach all supporting documents to the Matrix and additional documents required by PD/AHRMD in cases of discrepancy, within two (2) working days from receipt of notice; and
- d. Prepare and submit the following to the concerned officials within five (5) working days from receipt of the copy of the signed Appointment:
  - d.1 Oath of Office (Regional Director and above positions)
  - d.2 Certification of Assumption to Duty (Head of Office)
  - d.3 PDF (employee and immediate supervisor)
  - d.4 JD attached to the PDF
  - d.5 Two (2) original copies of Authenticated Certificate of Eligibility/Rating/License for employees whose eligibilities have not been previously authenticated by CSC/Professional

Regulatory Board (PRC)/Supreme Court (SC) **OR** Photocopy of certificate of eligibility for employees whose eligibilities have already been authenticated by CSC/PRC/SC

Failure to submit the required documents may be grounds for cancellation of Appointments.

2. The **Head of Office** shall:

- a. Ensure that all qualified next-in-rank candidates shall submit the Matrix together with the necessary attachments and be included in the List of Promotable Employees of the Office to be submitted on or before the set deadline; and
- b. Evaluate and sign all Matrices of all next-in-rank employees under his/her jurisdiction if it complies with this BIR-MPP within two (2) working days from receipt thereof.

3. The **AHRMD** shall:

- a. Update regularly the Regional Office Placement and coordinate with PD the list of vacant positions authorized in the Regional Office for publication;
- b. Ensure that the list of vacancies in the RR and RDOs are posted in three (3) conspicuous places, in addition to the posting required in NO, within the day from publication in the CSC Website;
- c. Review, validate and verify information contained in the Matrices of all Regional Office employees, including all attachments, against existing records and certify the correctness and completeness thereof within thirty (30) days from end of the semester. Should there be discrepancies, the AHRMD may require the candidates through the Head of Office to provide additional documents to clarify, correct, and/or amend such discrepancies within two (2) working days after review;
- d. Conduct background investigation of candidates for promotion;
- e. Prepare the Consolidated List of Promotable Employees of the RR, and submit the same together with the Matrices and attachments to PD on or before end of August for first semester and end of February of the following year for second semester;
- f. Transmit all Matrices and Consolidated List of Promotable Employees for approval of the RD at least five (5) working days before the required date of submission to PD;
- g. Receive from PD the signed Appointments and post a notice announcing the promotion of an employee in three (3) conspicuous places in the agency, including the BIR Website, a day after the issuance of the appointment for fifteen (15) days;
- h. Facilitate the preparation and submission of the Oath of Office, Certification of Assumption to Duty, PDF, JD and original copy of Authenticated Certificate of Eligibility/Board/Bar, if necessary, of promoted RR personnel within five (5) working days from receipt of the signed Appointment;
- i. Coordinate with the employees for the compliance of additional documents required by the PD and/or NSB within five (5) working days; and

- j. Prepare the salary differential of promoted personnel in the RR and transmit to Finance Division within two (2) working days from receipt of complete documents required to process salary differential.

4. The **PD** shall:

- a. Act as Secretariat to the NSB;
- b. Publish regularly the list of vacant positions in the *CSC Bulletin of Vacant Positions in the Government* in the CSC Website by submitting the hard and electronic copies of said list to the CSC-FO concerned for at least ten (10) calendar days prior the schedule of deliberation, and re-publish as needed;
- c. Post the list of vacant positions in at least three (3) conspicuous places in NO, including the BIR website;
- d. Review, validate and verify information contained in the Matrices of all National Office employees, including all attachments, against existing records and certify the correctness and completeness thereof within thirty (30) working days from end of the semester.

Should there be discrepancies, the PD may require the candidates through the Head of Office to provide additional documents to clarify, correct, and/or amend such discrepancies within two (2) working days after review;

- e. Conduct background investigation of candidates for promotion;
- f. Evaluate the Consolidated List of Promotable Employees and Matrices of all BIR employees, including all attachments for preparation of Line-up. Should there be further discrepancies, the PD may inform in writing the candidates through the Head of Office to provide additional documents to clarify, correct, and/or amend such discrepancies within two (2) working days after review;
- g. Prepare the Line-up of candidates only for those with Matrix and complete documents to be submitted to the NSB for deliberation en banc within thirty (30) working days from receipt of Consolidated List of Promotable Employees, Matrices and complete attachments from the Service/RR;
- h. Prepare Notice of Meeting for NSB deliberation at least five (5) working days prior to the scheduled date of deliberation;
- i. Maintain records of the deliberation of the NSB which must be made accessible to interested parties upon written request and for inspection and audit by the CSC;
- j. Prepare the Appointments in four (4) copies of the selected candidates for promotion within five (5) working days after the conduct of deliberation and route the same together with the Line-up and Minutes of the NSB duly approved by all the members to the concerned officials for initial/signature and approval by the Commissioner;
- k. Inform and transmit to the concerned ACIR/RD, thru the AHRMD the copy of signed Appointments of promoted candidates for submission of Oath of Office, Certification of Assumption to Duty, PDF and JD within two (2) working days from receipt of signed Appointments;
- l. Post a notice announcing the promotion of an employee in three (3) conspicuous places in the agency, including the BIR Website, a day after the issuance of the appointment for fifteen (15) days;

- m. Prepare and submit the RAI to CSC-FO concerned on or before the 30<sup>th</sup> day of the following month upon the issuance of appointment;
  - n. Facilitate the preparation and submission of the Oath of Office, Certification of Assumption to Duty, PDF, JD and original copy of Authenticated Certificate of Eligibility/Board/Bar, if necessary, of promoted NO personnel within five (5) working days from receipt of the signed Appointment;
  - o. Prepare the salary differential of promoted personnel in the NO and transmit to Budget Division within two (2) working days from receipt of complete documents required to process salary differential;
  - p. Update the General Office Payroll on or before the 10<sup>th</sup> day of the following month upon the assumption of duty of the promoted candidate;
  - q. Coordinate with the AHRMD to submit additional documents required by NSB; and
  - r. Update the Plantilla of Personnel reflecting all human resource actions transpired within the month.
5. The **Office of the Regional Director (ORD)** shall:
- a. Approve the submitted Matrices of RR employees and submit the Consolidated List of Promotable Employees of the RR, with the required attachments to PD.
6. The **Service** shall:
- a. Review and validate the submitted Matrices and documents against existing records of NO employees within thirty (30) calendar days from end of the semester;
  - b. Prepare the Consolidated List of Promotable Employees of the Service/NO Office and submit to PD, together with the approved Matrices and attachments on or before the end of August for first semester and end of February of the following year for second semester.
7. The **NSB** shall:
- a. Convene and evaluate en banc the qualifications of the candidates listed in the Line-up against the selection criteria and qualification standards during the deliberation;
  - b. Screen all candidates for appointment based on given criteria and qualifications reflected in the Line-up during the deliberation;
  - c. Assist the CIR in selecting the most qualified and competent candidate in the Line-up to be appointed to the position;
  - d. Approve the Minutes of the NSB Meeting within two (2) working days from receipt from PD;
  - e. Certify by the Chairperson that the appointee has been screened and found qualified by the majority of the NSB Members within two (2) working days from receipt of the Appointment; and
  - f. Respond to queries or clarifications of employees affected by its decision/resolution within fifteen (15) working days from receipt thereof.

8. The **CIR**, as the appointing authority and Head of Agency shall:
  - a. Establish the NSB;
  - b. Ensure that all NSB members, including alternate members undergo orientation and workshop on the selection process and pertinent CSC and BIR policies on appointments within ten (10) working days upon assumption as member of the NSB;
  - c. Assess the merits and qualifications of the candidates for promotion based on the documents forwarded by the NSB;
  - d. Approve RTAO designating employees to Section Chief and above positions before promotion; and
  - e. Approve and sign appointments in accordance with the provisions of this BIR-MPP immediately from receipt thereof.

## **VII. MECHANISM OF PROTEST**

### **1. Appeal to the Commissioner**

A qualified next-in-rank employee who feels aggrieved or dissatisfied with the decision of the CIR may file a protest within fifteen (15) days from the announcement and/or posting of appointments subject of protest.

The CIR shall evaluate the said protest within fifteen (15) working days from receipt thereof and a decision shall be rendered thereon, copy furnished the party/ies concerned.

Failure to file the protest within the prescribed period shall be deemed a waiver of one's right and no protest shall thereafter be entertained.

### **2. Appeal to the CSC Regional Office**

If not satisfied with the resolution of the CIR, the qualified next-in-rank employee shall have the right to appeal to the CSC Regional Office within fifteen (15) working days from receipt of the resolution of the CIR.

The CSC Regional Office shall rule on the appeal in accordance with Civil Service laws, rules and regulations. Only after receiving the decision of the CSC-Regional Office, and the aggrieved party/parties is still not satisfied with the decision, he/she may elevate his/her appeal to the Commission Proper.

## **VIII. REPEALING CLAUSE**

All revenue issuances or pertinent portions thereof inconsistent herewith are hereby modified, amended, superseded or repealed accordingly.

## **IX. SEPARABILITY CLAUSE**

If any provision of the BIR MPP or the application thereof to any person or circumstance is declared invalid, the remainder of this RMO or the application thereof to other persons or circumstances shall not be affected by such declaration.

## **X. EFFECTIVITY**

The BIR Merit Promotion Plan (BIR-MPP) and subsequent amendments thereto shall take effect immediately after the approval by the Civil Service Commission – Regional Office concerned.

## **XI. COMMITMENT**

I hereby commit to implement and abide by the provisions of this MPP. It is understood that this MPP shall be the basis for the expeditious approval of Appointments.

(Original Signed)  
**CAESAR R. DULAY**  
Commissioner of Internal Revenue

P-1

Approved By:  
  
(Original Signed)  
**JUDITH A. DONGALLO-CHICANO**  
Director IV  
Director  
CSC-NCR