

**REVENUE MEMORANDUM ORDER NO. 6-99** issued January 25, 1999 establishes a training concept which will be the basis for the training development and delivery system of the Bureau of Internal Revenue. All succeeding training programs and projects of the Bureau will be aligned with the training concept and will be the basis of the following: a) formulation of effective policies on training system; b) implementation of training programs and projects; c) assessment of training needs; d) design, development and management of career and training paths for BIR employees; and e) monitoring and evaluation of BIR's overall training efforts.