

REVENUE MEMORANDUM ORDER NO. 43-2000 issued October 5, 2000 prescribes the policies and guidelines for the establishment of a credible and standardized Performance Evaluation System (PES) for the BIR. The PES provides the standards and guidelines for setting up specific and measurable performance targets, which must be mutually agreed upon by the supervisor and subordinate at the beginning of the appraisal period. The performance of an employee will be evaluated in relation to said performance targets and will be done every six (6) months ending June 30 and December 31 of every year. In the case of temporary, casual, contractual/emergency employees, assessment of their performance will be done 30 days prior to the end of their appointment period.

All seconded/detailed personnel assigned to a Special Project will be rated by their respective project supervisors. In the case of employees who are sent on training/scholarship for more than three (3) months, their performance rating for the last rating period prior to the grant will be considered.

The PES uses a cross-rating scheme to include the rating given by the employee's supervisor and the rating given by peers, subordinates and clients. For this purpose, Subordinate raters and Peer raters will be identified at the start of the rating period.

Only employees with Outstanding and Very Satisfactory performance rating will be considered for promotion. Two (2) successive Unsatisfactory ratings or one (1) Poor rating will be ground for dismissal of an employee from the service.

The Service Chiefs, Regional Directors, Division Chiefs, District Officers, and heads of sections/units will be responsible for the rating of their employees' performance and compliance with the system. A Performance Evaluation Review Committee in the Service and the Regional Offices is created to review the performance standards, targets and final rating of personnel.