

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

January 23, 2003

REVENUE MEMORANDUM ORDER NO. 5-2003

**SUBJECT : Prescribing the Policies and Guidelines on the Transfer of
Personnel for Humanitarian Reasons**

TO : All BIR Officials and Personnel

I. OBJECTIVES

This Revenue Memorandum Order is issued to:

1. Prescribe the policies and guidelines that will govern the transfer of Personnel for humanitarian reason;
2. Effect an orderly evaluation of the request for transfer; and
3. Address the problems of staffing imbalances arising from the transfer of personnel.

II. POLICIES

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

1. Transfer of personnel for humanitarian reason shall mean the reassignment of personnel to another office basically because of persistent health and medical problems that requires extensive treatment of the personnel and/or his immediate member of the family and circumstances due to fortuitous events. It covers natural disasters or other “Acts of God”, war or other events beyond the control of men, as well as those unforeseen events that are caused by men (force majeure).

“Immediate member of the family” shall include”
 - For married employee-spouse and dependent children
 - For single/widow/widower/legally separated employee – dependent parent and dependent children
2. The request for transfer of a revenue personnel for humanitarian reason shall be initially evaluated by the Personnel Division, and reviewed by the Assistant Commissioner, Human Resource Development Service (HRDS), prior to the final recommendation of the Deputy Commissioner concerned and the Deputy Commissioner , Resource Management Group (RMG), for approval by the Commissioner.

3. The personnel concerned shall be allowed to bring his/her present item. If said item is vacated, the vacancy shall not be filled up the office where he/she was reassigned but the item shall be returned to the originating office. Provided further, that if a similar position, with the same salary grade and job description, becomes available in the place where he/she was reassigned, the said position shall be given to the personnel concerned.
4. The transfer of personnel shall be effected through the issuance of Revenue Travel Assignment Order (RTAO).

III. GUIDELINES AND PROCEDURES

1. A written request for transfer of assignment, together with supporting documents, that is favorably endorsed by the concerned Assistant Commissioner of the National Office, or by the Regional Director through the Human Resource Management Unit (HRMU) in the appropriated regional offices, shall be submitted to the Assistant Commissioner, Human Resource Development Service (HRDS), Attention: The Chief, Personnel Division, BIR-NOB, Diliman, Quezon City.
2. The request for transfer shall be submitted together with the following documents:
 - 2.1 Detailed Medical Certificate from the attending physician describing in detail the nature of the sickness that would justify the transfer of assignment by the requesting personnel;
 - 2.2 Recommendation or endorsement of the request for transfer of the concerned revenue personnel by his/her immediate superior to ensure stability in the manpower requirements of the affected office;
3. The Personnel Division shall:
 - 3.1 Refer to the Medical, Dental and Welfare Division (MDWD) all requests for transfers due to health reasons/sickness;
 - 3.2 Evaluate the requests for transfer and submit the following to the Human Resource Development Service, for consideration:
 - 3.2.1 A Matrix (see attached format) that provides a comprehensive information about the personnel concerned, such as, but not limited to the name, present place of assignment, transferee office (office where the personnel request to be transferred) and the reason/s for the request, all of which shall be attached to the initial recommendation for granting or denying the request;
 - 3.2.2 Personnel requirement of the offices concerned (i.e., office where the transfer is sought and office where the personnel will come from) as prescribed by the Bureau's approved

Staffing Pattern and agreed upon by both offices concerned.;

3.2.3 Draft Revenue Travel Assignment Order (RTAO), if applicable.

4. The Medical, Dental and Welfare Division shall:
 - 4.1 Conduct medical evaluation on all requests for transfer due to health reason, together with the supporting medical document, and submit its medical report / recommendation to the Personnel Division
5. The Human Resource Development Service shall:
 - 5.1 Review the evaluation report and the RTAO prepared by the Personnel Division; and,
 - 5.2 Submit the report and the RTAO to the Deputy Commissioner for Resource Management Group (RMG), for further review and evaluation.
6. The Deputy Commissioner RMG, shall submit the final recommendation, together with the RTAO initialed by the Deputy Commissioner concerned, to the Commissioner for approval.

IV. REPEALING CLAUSE

All revenue issuances and/or portion/s thereof inconsistent with this Order are hereby repealed and/or amended accordingly.

V. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue