

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

8 August 2006

**REVENUE MEMORANDUM ORDER No. 24-2006**

**SUBJECT :** The “Adventures of Super Pinoy” Art Contest

**TO :** All Regional Directors, Revenue District Officers and Other Internal Revenue Officers Concerned

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**I. BACKGROUND AND OBJECTIVES**

The need to enhance taxpayer awareness is an endeavor of no small significance for the Bureau of Internal Revenue, given its impact on the degree of voluntary compliance. To this end, it has become imperative that such awareness be inspired not only in the taxpaying public itself, but also in the Filipino youth, the nation’s future taxpayers.

The “Adventures of Super Pinoy” Art Contest (hereinafter referred to as the “Competition”) is a comic art competition designed to enhance tax awareness among the Filipino youth, primarily secondary school (high school) students. Conceptualized and conducted in cooperation with the Department of Education – National Capital Region (DepED-NCR) and the Tax Management Association of the Philippines (TMAP), the Competition was formally launched through a Memorandum of Agreement between the Bureau, the DepED-NCR and TMAP, signed on 1 August 2006 (Annex A).

The Competition aims to achieve the following objectives:

1. Instill in the Filipino youth the importance of taxes in nation-building;
2. Develop an awareness of the pivotal role of the Bureau of Internal Revenue in the Government’s efforts to foster and sustain economic progress;
3. Promote public responsiveness in the performance of every citizen’s civic duty to file and pay correct taxes;
4. Enhance the Bureau’s positive image to the general public;
5. Foster the Bureau’s partnership with the private sector and other government agencies in the conduct of the annual Tax Information Campaign; and,
6. Identify sources of information that can be of assistance to the Bureau in its communication efforts.

This Order is therefore being issued to provide the policies and guidelines that shall delineate the theme, scope and mechanics of the Competition.

## **II. POLICIES AND PROCEDURES**

### **A. Contest Mechanics**

#### **Theme and Scope**

1. The Competition shall focus on the theme “The Adventures of Super Pinoy”.
2. Each contest entry shall consist of a comic art story depicting the title character, “Super Pinoy (Pinay)”, a Filipino superhero (super heroine) who uses his (her) superhuman powers and capabilities for the good of the community.
3. The comic art story entry should communicate the message that the superpowers or good deeds of the title character symbolize the role and impact of taxes in the development of the Philippines, or of the contestant’s immediate community.
4. The Competition shall be open to all students from private and public secondary schools of the National Capital Region that are located within the territorial jurisdictions of the following cities and municipalities:
  - Revenue Region No. 5 – Valenzuela City
    - Valenzuela City
    - Caloocan City
    - Malabon City – Navotas
  - Revenue Region No. 6 – Manila
    - Manila
  - Revenue Region No. 7 – Quezon City
    - Quezon City
    - Marikina City
    - Pasig City
    - Mandaluyong City
    - San Juan
  - Revenue Region No. 8 – Makati City
    - Makati City
    - Pasay City
    - Paranaque City
    - Taguig City – Pateros
    - Las Pinas -Muntinlupa
5. The Competition shall not preclude relatives of any official or employee of the Bureau, TMAP and DepED from participating.

#### **Art Medium, Language and Contestant Information**

1. The story entry must be drawn on an illustration board measuring 15 in. x 20 in., using oil pastels, craypas crayons, or both.
2. Each story entry must be depicted using a minimum of six (6) frames to a maximum of twelve (12) frames.
3. Dialogue or captions may be written in either English or Filipino.
4. The following information must be indicated at the back of each entry:
  - Name of the contestant and his / her school
  - Address and telephone / mobile number of the contestant
  - Address and telephone number of the school
  - Age and Year Level of the contestant
  - Name of the contestant’s art coach / teacher / trainer
  - Name of the school’s Principal
  - Signature of the contestant, his / her art coach / teacher / trainer, and the school’s Principal

### **Deadlines for Submission of Entries**

1. All entries must be submitted by the concerned contestants to the Principal's Office of their respective schools for pre-screening **not later than 2 October 2006**.
2. Only **one entry per contestant** shall be accepted.
3. A school may submit a maximum of ten (10) entries.
4. All participating schools shall submit the entries that shall qualify under the pre-screening round to their concerned Dep-ED Division Office **not later than 6 October 2006**.

### **Adjudication Criteria and Procedures**

1. A **Quarter-Final Round** shall be held in each of the fourteen (14) participating DepED-NCR Division Offices, which shall select ten (10) quarter-finalists to represent their respective divisions. These quarter-finalists shall then be submitted to the DepED-NCR Physical Education, School Sports and Special Events Office **not later than 10 October 2006**.
2. The DepED-NCR shall hold the **Semi-Final Round** on **15 October 2006**, to select the fifty (50) semi-finalists from among the entries that shall pass the Quarter-Final Round.
3. The **Final Round** of the Competition shall be held on **17 October 2006**. Fifteen (15) finalists shall be selected from among the fifty (50) semi-finalists by a Board of Judges. The venue of the Final Round, and the members of the Board of Judges, shall be determined and announced subsequent to the issuance of this Order.
4. The following criteria shall be used in the adjudication of entries during the Quarter-Final, Semi-Final and Final Rounds:
  - Relevance to the Competition Theme and clarity of message - 40%
  - Originality and Creativity - 30%
  - Visual Impact - 30%
5. The following prizes shall be awarded after the Final Round of the Competition:
  - First Prize - ₱ 20,000.00
  - Second Prize - ₱ 15,000.00
  - Third Prize - ₱ 10,000.00
  - Fourth Prize - ₱ 7,500.00
  - Fifth Prize - ₱ 5,000.00
  - Ten (10) Consolation Prizes - ₱ 3,000.00 each

Other prizes shall also be awarded by the Competition's Sponsors, and Plaques of Recognition shall likewise be conferred upon the schools and coaches / teachers / trainers of the winning contestants.
6. All prizes shall be awarded to the winning contestants during a formal awards ceremony to be held in November of this year, at a date, time and venue that shall be determined and announced subsequent to the issuance of this Order.
7. All entries shall automatically become the property of TMAP. ***This, however, shall not preclude the Bureau from reproducing the winning entries in any tax information materials that it shall prepare in the course of the Annual Tax Campaign and/or in relation to the Bureau's operations (e.g. Annual Tax Calendar, Primers, etc.).***

### **B. Duties and Responsibilities of the Participating Bureau Officials**

1. The **Regional Directors and Revenue District Officers** of the four (4) participating Revenue Regional Offices identified in Section II-A [Theme and Scope, Item 4] of this Order shall carry out the following:

- 1.1. Conduct an information / publicity campaign in the private and public secondary schools within the cities and municipalities identified in Section II-A [Theme and Scope, Item 4] that fall under their respective territorial jurisdictions, to undertake the following activities:
    - Post information posters of the Competition provided by the Taxpayer Assistance Service (TAS) in the Bulletin Boards and other strategic locations within the premises of the concerned secondary school;
    - Inform the administrators / officials of a particular school of the conduct of the Competition, and provide details on the Competition's mechanics;
    - Educate the students of the concerned secondary school of the role and importance of taxes and taxation in the development of the community, and the growth of the economy;
    - Coordinate with the DepED officials in their respective Regions / District Offices, and encourage them to support the Competition and the Bureau's Tax Information Campaign; and,
    - Make necessary arrangements with media organizations in their respective jurisdictions for the publicity of the Competition.
  - 1.2. Participate in the various activities of the Competition, particularly the adjudication of entries and the awarding of prizes, under the guidance of the Assistant Commissioner (TAS);
  - 1.3. Create an RDO-based Task Force, if necessary, to undertake all activities related to the Competition; and,
  - 1.4. Prepare and submit a monthly report of all activities related to the Competition. (The prescribed format for the report is provided in Annex B of this Order.)
    - 1.4.1. The monthly report shall be prepared by the concerned Revenue District Officers, and submitted to their respective Regional Directors **not later than the fifth (5<sup>th</sup>) day of the following month.**
    - 1.4.2. The Regional Directors shall then consolidate the reports prepared by their Revenue District Officers, and submit these consolidated reports to the Chief of the Taxpayer Information and Education Division (TIED), **not later than the tenth (10<sup>th</sup>) day of the following month.**
2. The **Assistant Commissioner (TAS)** shall serve as the Project Manager of the Competition, and shall be the Bureau's representative to the BIR/TMAP/DepED-NCR Project Team. In this capacity, the Assistant Commissioner shall perform the following functions:
  - 2.1. Recommend, if necessary, the issuance of supplemental guidelines to this Order, for the conduct of the Competition and Tax Information Campaign;
  - 2.2. Monitor the performance of the Regional and District Offices, and other Bureau Offices, involved in the conduct of the Competition;
  - 2.3. Consolidate all monthly reports submitted by the participating Regional Offices, for submission to the Commissioner of Internal Revenue, through the Deputy Commissioner of the Operations Group (DCIR-Operations);
  - 2.4. Undertake a communications and publicity campaign to raise awareness of the Competition, which campaign shall include, among others:
    - Obtaining the assistance of the Philippine Information Agency and other major media organizations in the conduct of the publicity campaign;
    - Preparing information on the Competition for posting in the BIR Website; and,
    - Ensuring the printing and dissemination of posters, flyers and other information materials on the Competition.

- 2.5. Coordinate with the Competition's Project Director, and the concerned DepED-NCR and TMAP officials in the conduct of the Quarter-Final, Semi-Final and Final Rounds of judging;
- 2.6. Liaise with the TMAP, the DepED-NCR, and other concerned agencies and organizations in the implementation of all activities related to the Competition;
- 2.7. Recommend, if necessary, to the Commissioner, through the DCIR-Operations, the creation of a Task Force for the efficient management and administration of the Competition at the National Office level; and,
- 2.8. Perform all other duties and responsibilities that may be required for the successful conduct of the Competition.

**3. Other Regional Offices**

- 3.1. The **Regional Offices of Revenue Region Nos. 1 to 4, and Nos. 9 to 19**, are encouraged to conduct their own "Adventures of Super Pinoy" competitions and information campaigns.
- 3.2. In conducting its comic art competition and information campaign, the concerned Regional Office shall coordinate with the Assistant Commissioner (TAS), and take into account the pertinent policies and procedures prescribed in Section II-A of this Order.
- 3.3. The Regional and District Offices may coordinate with the concerned DepED Division Offices, as well as with private sector organizations in their respective jurisdictions, including the local chambers of commerce, the provincial chapters of the Philippine Institute of Certified Public Accountants (PICPA), and other major business and civic associations, in the conduct of their art competitions.
- 3.4. The Regional Directors and Revenue District Officers shall submit their plans and monthly reports of accomplishments for their respective art competitions to the Assistant Commissioner (TAS) **not later than five (5) days after the finalization of the plans, and the completion of the activities.**
- 3.5. All contest entries submitted for the art competitions of the Regions identified in this sub-section shall become the property of the Bureau, which shall determine how the said art works shall be used, for whatever purpose the Bureau may deem appropriate.

**III. EFFECTIVITY**

This Order shall take effect immediately.

(Original Signed)  
**JOSE MARIO C. BUÑAG**  
 Commissioner of Internal Revenue