

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

March 8, 2010

REVENUE MEMORANDUM ORDER No. 28 - 2010

SUBJECT : 2010 Handang Maglingkod Project

TO : All Revenue Officials and employees Concerned

I. BACKGROUND

The “Handang Maglingkod Project” (HMP) was first launched in 1990 pursuant to Revenue Memorandum Order (RMO) No. 12-90. It was again undertaken in 1992 pursuant to RMO No. 43-92, and then in 1994 under RMO 23-94. In 2009 the project was revived through RMO 15-2009 to pursue the Vision of the Bureau of Internal Revenue (BIR) as an institution of service excellence. In all the years it was undertaken, this project involved the evaluation and selection of the BIR offices which render the most effective taxpayer service.

The HMP will again be undertaken this year with the end in view of its institutionalization. As it was last year, this year’s HMP will cover not only the Revenue District Offices but also other offices in the BIR that render frontline services to taxpayers. Additional measures and tools, as well as best taxpayer service practices, will be adopted to evaluate the performance of covered BIR offices.

As always, the HMP shall be a joint undertaking of the BIR with the Integrated Bar of the Philippines (IBP), the Philippine Institute of Certified Public Accountants (PICPA), and the Philippine Chamber of Commerce and Industry (PCCI).

II. OBJECTIVES

The HMP has the following objectives:

1. Strengthen the delivery of fast, efficient and courteous “front line” services to taxpayers, and in the process continue the promotion of better voluntary compliance from them;
2. Project the other aspect and image of the BIR which is an organization focused on providing effective service to its customers - the taxpayers;
3. Provide inputs to BIR top management on the performance of covered BIR offices that will be considered as part of the key performance indicators to be used in the evaluation of said BIR offices;

4. Provide inputs to BIR top management on the needs and requirements of BIR front line offices;
5. Provide feedback to BIR top management on the level of customer satisfaction, issues and concerns of taxpayers, and resolution of the said issues and concerns; and
6. Foster cooperation with key stakeholders of the BIR and private organizations that are involved in the field of business, taxation and customer service.

III. GUIDELINES

The general guidelines for this HMP competition and selection of BIR offices rendering the most effective taxpayer service are presented below. Additional procedures and requirements for this project shall be issued subsequently by the Commissioner of Internal Revenue in a separate issuance upon recommendation of the HMP Coordinating Committee that will be constituted for this project.

1. There shall be two categories for the competition, namely: the National Office category; and the Revenue District Office (RDO) category. The offices that are included in the two categories are those that regularly render “front line” services to taxpayers.
 - a. In the National office category, the “Gawad HMP” awardee will be selected among the following offices:
 - a.1 Large Taxpayers Service – namely Large Taxpayers District Offices, Large Taxpayers Collection Enforcement Division, Large Taxpayers Assistance Division (LTAD) I, LTAD II, Large Taxpayers Field Operations Division, Large Taxpayers Regular Audit Divisions 1-4 and LT Excise Audit Divisions 1-2;
 - 1.2 Collection Service – Withholding Tax Division and Collection Enforcement Division;
 - 1.3 Assessment Service – Audit Information and Tax Exemption and Incentives Division; and
 - 1.4 Legal Service – Law Division, Appellate Division and International Tax Affairs Division.

It is to be noted that the Taxpayers Information and Education Division is not included in the competition due to its involvement in the implementation of the HMP.

- b. In the Revenue District Office category, the “Gawad HMP” awardee shall be chosen from among the RDOs in each of the nineteen (19) Revenue Regions for a total of nineteen (19) “Gawad HMP” RDO winners.
- 2. The launching of the HMP will be on March 18, 2010 and the awarding of winners shall be made during the BIR Anniversary Celebration sometime August 2010.
- 3. The Board of Judges for the HMP Competition shall be composed of the following:
 - a. For the National Office category – A BIR Official designated by the Commissioner of Internal Revenue as Chairperson, and the Presidents of IBP, PICPA and PCCI as members.
 - b. For the Revenue District Office category – The Regional Director as Chairperson and the designated representatives, preferably the Presidents, of the local IBP, PICPA and PCCI chapters as members.
- 4. The criteria for judging with the corresponding indicated weights shall be the following:
 - a. Performance of the Division/RDO in the implementation of its functions relative to taxpayers servicing as prescribed in RMO 6-2000 dated January 7, 2000 and RMO No. 23-2000 dated July 19, 2000. 25%
 - b. Documented commendations, news clippings, pictures and Reports of Activities, among others, pursuant to the PAAC prescribed in RMO 4-2010. 15%

The aforementioned documents shall be submitted to the HMP Evaluation Teams during their visit of the covered office.

 - c. Results of the evaluation/on-the-spot taxpayer service survey/random telephone inquiry conducted by the HMP Evaluation Teams visiting and evaluating the covered BIR offices. 25%
 - d. Results of the interview of the Head of the BIR office and other personnel thereof conducted by the HMP Evaluation teams. 25%
 - e. Innovative taxpayer service related undertaking initiated by the Head of the BIR office. 10%

5. The results of the HMP shall form part of the key performance indicators of the covered BIR officials in the evaluation of their performance.

IV. REPEALING CLAUSE

All revenue issuances or parts thereof inconsistent with the provisions of this order are hereby repealed or modified accordingly.

V. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
JOEL L. TAN-TORRES
Commissioner of Internal Revenue