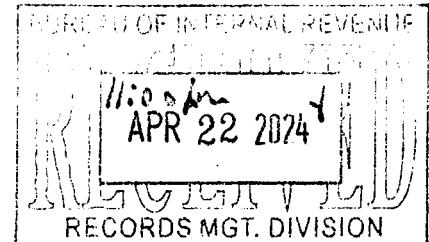




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
National Office Building  
Quezon City



March 6, 2024

REVENUE MEMORANDUM ORDER NO. 15-2024

**TO:** All Revenue Officials, Employees and Others Concerned

**SUBJECT:** Amending Revenue Memorandum Order (RMO) No. 5-2022, as Amended, on the Establishment and Implementation of the Online Citizen/Client Satisfaction Survey (CCSS) for Other BIR Critical Services under the Online Survey Feedback System (Phase 2) Project

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**I. BACKGROUND**

The Anti-Red Tape Authority (ARTA) issued Memorandum Circular (MC) No. 2023-05 on June 8, 2023 to amend the guidelines on the implementation of the Harmonized Client Satisfaction Measurement.

Said MC specifically provides the amended guidelines on the revision of the Client Satisfaction Measurement (CSM) Questions and Report Guidelines, interpretation of the rating that will be obtained and the localization of the survey questionnaire used. In this regard, a revised Online Survey Questionnaire shall be used in order to comply with the ARTA and Performance-Based Bonus (PBB) requirements. The same Questionnaire shall also be used to measure the clients satisfaction on the delivery of internal services. Moreover, a revised Summary Report on Total Number of Transactions Per Critical Service (Annex B of RMO No. 5-2022, as amended which includes both External and Internal Services) will also be prescribed.

**II. OBJECTIVES**

This Order is issued for the following objectives:

1. Prescribe the revised Customer Satisfaction Survey Questionnaire that includes Internal Services listed in the Bureau of Internal Revenue (BIR) Citizen's Charter; and
2. Amend Annex B of RMO No. 5-2022, as amended.

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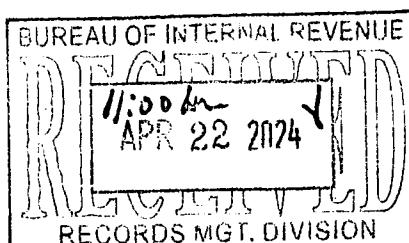
### **III. POLICIES AND GUIDELINES**

1. The Online Client/Customer Satisfaction Survey (CCSS) Questionnaire shall be the exclusive instrument (survey questionnaire) to be used in conducting the CCSS in all concerned BIR offices.
2. The online survey for Phase 2 of the Online Survey Feedback System (OSFS) shall cover all other external as well as all internal services of the Bureau included in the BIR Citizen's Charter.
3. An employee/Officer of the Day (OD) shall be assigned to assist the taxpayer/client, if necessary, in accomplishing the Online Survey Questionnaire.
4. The releasing officer/employee shall encourage the taxpayers/clients to accomplish the online survey before the release of the completed documents/transaction that was required/requested. Taxpayers shall be informed that they may access the link for the survey using the designated PC or scan the Quick Response (QR) code using their mobile phones.
5. All taxpayer responses archived in the MS Forms facility shall be accessible only to authorized officers and staff of the Research and Statistics Division (RSD).

### **IV. PROCEDURES**

#### **A. The Revenue District Offices (RDOs)/Concerned Divisions in the Revenue Regions and National Office/Large Taxpayers Divisions (LTD) of Cebu and Davao shall:**

1. Post flyers/announcements, using the format and text provided in Annex A, in the releasing area for electronic Certificate Authorizing Registration (eCAR)/ONETT in the RDOs and for requested documents in concerned Divisions in the Revenue Regions and National Office/LTD-Cebu and LTD-Davao, to inform taxpayers/clients about the availability of the Online Survey Questionnaire;
2. Dedicate a Personal Computer (PC) to be used by taxpayers in accomplishing the online survey in each RDO/concerned Division in the Revenue Regions and National Office/ LT Divisions of Cebu and of Davao. The corresponding link for the Online Survey Questionnaire shall be made available in the said PC, and must be immediately visible to the taxpayer when accessing the online survey. A QR code shall also be provided and be made available for easy reference by taxpayers/clients;
3. Conduct the CCSS at their respective offices using the Online CCSS Survey Questionnaire;



4. Encourage taxpayers/clients to participate in the Bureau's online survey by accomplishing the Online Survey Forms at the end of each transaction. For both external and internal services, the target respondents as provided by ARTA in MC No. 2023-05 should be:

$$\text{Number of Respondents} = \frac{n \times 384.16}{(n-1) + 384.16}$$

wherein n = Estimated number of transactions for the month

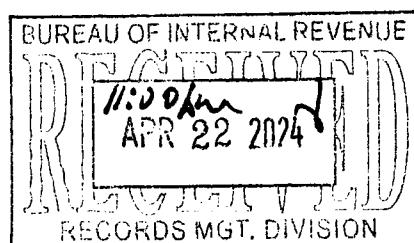
5. Receive on a weekly basis, from the statistician/planning officer/designated officer of the Region/Service, the raw data on the taxpayers' survey responses, specifically, on the 10th, 18th and 24th day of the current month and on the 3rd day of the following month;
6. Analyze and evaluate the taxpayers'/clients' responses in the online survey to develop an appropriate action plan for the improvement of the office's services, and consequently enhance the level of satisfaction of taxpayers/clients;
7. Prepare and submit to the statistician/planning officer/designated officer of the Region/Service, through their official e-mail address for consolidation, a monthly **Summary Report on Total Number of Transactions Per Critical Service and Matrix of Actions Taken**, using the format provided in Annexes B and C, on or before the 10th day of each month following the reference period; and
8. Maintain a record/file of the taxpayers'/clients' responses, which can be used as reference in the preparation of KPI accomplishments, and for validation purposes.

**B. The Assessment Service (AS), Collection Service (CS), and Client Support Service (CSS), shall:**

1. Provide Research and Statistics Division (RSD) soft copy of the following cumulative reports, on or before the 20<sup>th</sup> day of the following month, through the RSD's official online survey e-mail address:

**onlinesurveyp2@bir.gov.ph**

- For CSS: Working Paper for manual and online survey results and Total Number of Transactions Processed for external services
- For AS and CS: Working Paper for manual survey results



2. The CSS shall submit annually to RSD the following documents/information (Phase 1):

- Report on the Results of Improvement Action Plan (Annex D); and
- Report on the Continuous Improvement Action Plan (Annex E),

on or before 25 January 2025, as a requirement for FY 2024 ARTA and PBB, and on the prescribed deadlines for succeeding FY ARTA and PBB requirements thereafter; and

3. Receive a copy of the Consolidated Citizen/Client Satisfaction Survey (CCSS) Report from the Planning and Management Service, through the RSD, for reference.

**C. Statistician/Planning Officer/Designated Officer in the Region/Service shall:**

1. Receive, on a weekly basis, from RSD, the raw data on the taxpayers'/clients' survey responses, every 8<sup>th</sup>, 16<sup>th</sup>, 23<sup>rd</sup> of the current month and the 1<sup>st</sup> day of the following month;

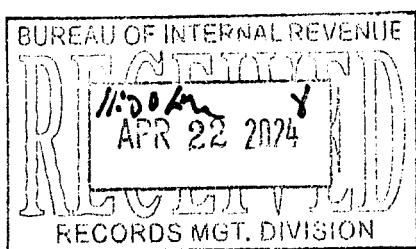
2. Provide soft copies of the raw data on the taxpayers'/clients' survey responses to the RDOs/concerned Divisions in the Revenue Regions and National Office/LTDs of Cebu and Davao on the 10<sup>th</sup>, 18<sup>th</sup>, 24<sup>th</sup> of the current month and the 3<sup>rd</sup> day of the following month;

3. Receive from selected RDOs/concerned Divisions in the Revenue Regions and National Office/LTDs of Cebu and Davao a monthly **Summary Report on Total Number of Transactions Per Critical Service** (Annex B) and **Matrix of Actions Taken** (Annex C), on or before the 10<sup>th</sup> day of each month following the reference period; and

4. Prepare and submit to RSD the following:

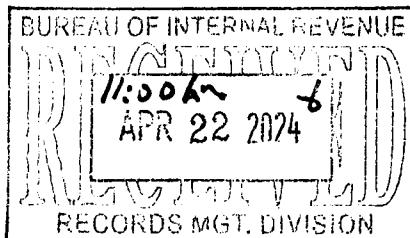
- Monthly **Consolidated Summary Report on Total Number of Transactions Per Critical Service** and **Consolidated Matrix of Actions Taken** on or before the 15<sup>th</sup> day of each month following the reference month;
- Annual Report on the **Results of Improvement Action Plan** (Annex D) and Annual Report on the **Continuous Improvement Action Plan** (Annex E), on or before 25 January 2025, as a requirement for FY 2024 ARTA and PBB, and on the prescribed deadlines for succeeding FY ARTA and PBB requirements thereafter through the RSD's official online survey e-mail address:

[onlinesurveyp2@bir.gov.ph](mailto:onlinesurveyp2@bir.gov.ph)



**D. The Research and Statistics Division shall:**

1. Access and download from the MS Forms facility the raw data on the survey responses of taxpayers/clients, and provide soft copies of the information to the statistician/planning officer/designated officer of the Region/Service, on a weekly basis, that is, on the 8<sup>th</sup>, 16<sup>th</sup> and 23<sup>rd</sup> of the current month and the 1<sup>st</sup> day of the following month;
2. Receive from statistician/planning officer/designated officer of the Region/Service/LT Divisions (LTD) of Cebu and Davao the Consolidated Summary Report on Total Number of Transactions Per Critical Service and Matrix of Actions Taken, for consolidation;
3. Receive issues/concerns raised by the concerned offices that requires policy direction or recommendation;
4. Receive from CSS, AS and CS soft copy of the Working Paper of the survey results, as specified in Item No. 1, Section IV-B, every 20<sup>th</sup> of the month following the reference period;
5. Process the survey results, then prepare and submit monthly summary report of the results to the Region/Service/LT Divisions (LTD) of Cebu and Davao on or before the 25<sup>th</sup> day after the end of month (EOM);
6. Prepare and submit quarterly survey results to the Assistant Commissioner-PMS on or before the 25<sup>th</sup> day after the end of quarter (EOQ);
7. Receive from CSS and Statistician/Planning Officer/Designated Officer in the Region/Service the following annual reports:
  - Report on the Results of Improvement Action Plan (Annex D); and
  - Report on the Continuous Improvement Action Plan (Annex E),
8. Prepare the Annual Consolidated CCSS Report (Phases 1 and 2), and forward the same to the Planning and Programming Division on or before the prescribed deadline, as a requirement of the FY 2024 PBB and ARTA, and on or before the prescribed deadline every year thereafter, for submission to AO 25 Secretariat/AITF and ARTA; and
9. Furnish a copy of the Annual Consolidated CCSS Report to the Assistant Commissioner of PMS, AS, CS and CSS, for reference.



## V. REPEALING CLAUSE

This Order supersedes RMO No. 5-2022, as amended and other revenue issuances or portions thereof inconsistent herewith.

## VI. EFFECTIVITY

This Order shall take effect immediately.



A handwritten signature in black ink, appearing to read "Romeo D. Lumagui, Jr." followed by "Commissioner of Internal Revenue".

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