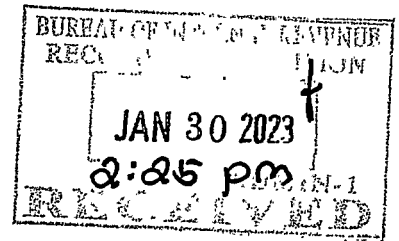




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE



January 30, 2023

**REVENUE MEMORANDUM ORDER NO. 5-2023**

**SUBJECT :** Prescribes the Guidelines and Procedures on the Implementation of Revised Customer Satisfaction Survey for Frontline Services under Client Support Service as one of the BIR's Feedback Mechanism

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

**I. BACKGROUND**

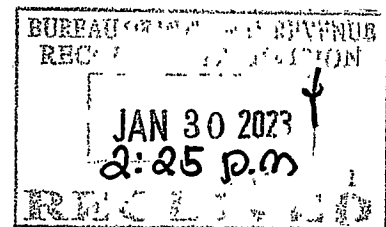
Consistent with the Bureau's mandate to provide quality frontline services to the taxpayers, and with the recent updates in the requirements of measuring the citizen/client satisfaction based on the new guidelines stated in Anti-Red Tape Authority (ARTA) Memorandum Circular (MC) No. 2022-5, all Revenue District Offices (RDOs) are required to implement a feedback mechanism to evaluate the efficiency of their frontline services delivered to taxpayers, in compliance with Republic Act (RA) No. 11032, otherwise known as the Ease of Doing Business and Efficient Government Service Delivery Act of 2018 .

Toward this end, the RDOs shall use the revised Customer Satisfaction Survey Form for frontline services under the Client Support Service (CSS) as one of the Bureau's feedback mechanism.

**II. OBJECTIVES**

This Order is being issued with the following objectives:

1. Prescribe and ensure the use of the revised Customer Satisfaction Survey Form in accordance with the guidelines set forth in ARTA MC No. 2022-5;
2. Provide information on the performance of district office personnel on the delivery of frontline services, which shall be considered in the evaluation of Revenue District Offices; and



3. Provide information on the level of customer satisfaction, issues and concerns of taxpayers and come up with resolutions of said issues and concerns.

### III. POLICIES AND GUIDELINES

1. The RDOs shall use the revised Customer Satisfaction Survey Form (Annex A), which is available both in manual and online (Microsoft Forms) versions.
2. BIR frontliners/officers shall encourage taxpayers to answer the online survey form either by directing them to use the eLounge or by asking them to scan the Quick Response (QR) code using their smart phones found in the counter. Manual survey forms shall still be provided in cases where taxpayer opted to use such.
3. The following offices shall be responsible for the retrieval of manual survey forms on or before the 5th day of the following month and processing of the same:

LT DIVISION/OFFICE	OFFICE TO RETRIEVE AND PROCESS THE SURVEY FORM
Revenue District Offices	Concerned Regional Office thru the Client Support Unit (CSU) Head
LT Division No. 123- Cebu City	RR No. 13- Cebu City thru the CSU Head
LT Division No. 127 – Davao City	RR No. 19 – Davao City thru the CSU Head
LT Assistance Division (LTAD) and Excise LT Regulatory Division (ELTRD)	LT Performance Monitoring and Programs Division (LTPMPD)

The results of the manual survey shall be consolidated by the identified offices above with the results of the online survey to be provided by Taxpayer Service Programs and Monitoring Division (TSPMD).

4. The following reports shall be prepared by the concerned offices for submission to TSPMD:

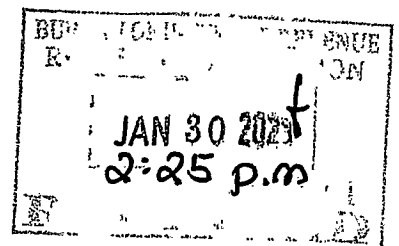
Report	Responsible Office	Deadline
Matrix of Actions Taken/To Be Taken (Annex B)	RDOs/LT Divisions/LTAD/ELTRD)	On or before the 5th day following the month of retrieval
Working Paper on the Results of the Customer Satisfaction Survey (Annex C)	Concerned Regional office thru the CSU Head/LTPMPD	On or before the 20 <sup>th</sup> day of the month
Summary Report on the Results of Customer Satisfaction Survey (Annex D)		
Summary of Feedback (Annex E)		

5. The Revenue District Offices shall keep the survey forms and the corresponding reports, for validation purposes.
6. The CSS, through the TSPMD, may conduct unannounced validation of survey results in Regional/District Offices to ensure that the provisions stated in this Order are being strictly followed.

#### IV. PROCEDURES

**A. The Client Support Unit (CSU) Head/Large Taxpayer Performance Monitoring and Programs Division (LTPMPD) shall:**

1. Ensure that RDOs/LT Divisions are using the 2-pager revised Customer Satisfaction Survey Form which shall be printed back to back;
2. Retrieve the manual survey forms on or before the 5th day of the following month from the RDO/LT Divisions within its jurisdiction and receive the results of the online survey forms from TSPMD every 8th, 16th, 23rd and the day after the end of each month;
3. Process the survey results in the following manner:
  - a. Use the Working Paper on the Results of the Customer Satisfaction Survey (Annex C) in the processing of both manual and online survey forms per RDO;
  - b. Summarize the survey results using the following pro-forma reports, to wit:
    - b.1 Annex D - Summary Report on the Results of Customer Satisfaction Survey (per RDO)
    - b.2 Annex E - Summary of Feedback
4. Submit the applicable Summary Reports (Annex D and E), in hard and soft copies, and the working papers (Annex C), in soft copies only, to the Client Support Service thru TSPMD on or before the 20th day of the month;
5. Provide each RDO/LT Division/LTAD/ELTRD with their respective survey results (Annexes C, D and E), and for LT Divisions/LTAD/ELTRD, furnish the Assistant Commissioner of Large Taxpayers Service with the corresponding survey results; and
6. Maintain a record/file of the survey results, for reference.

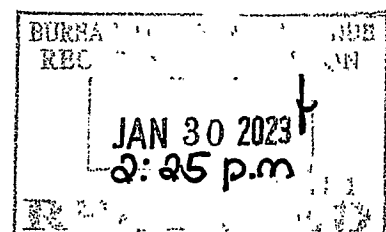


**B. The Revenue District Offices (RDOs)/LT Divisions/LTAD/ELTRD shall:**

1. Provide dedicated Personal Computer (PC) in the eLounge with the link to the Online Survey Form available in the said PC. An employee shall be assigned at the eLounge to guide the taxpayers in accomplishing the Online Survey Form;
2. Provide a QR code at each counter in the Taxpayer Service Area as additional option for taxpayers to access the Online Survey Form;
3. Ensure the availability of manual survey form in case the taxpayer opted to use such or if the Online Survey Form is unavailable;
4. Receive the summary reports and working papers prepared by the CSU Head/LTPMPD;
5. Analyze and discuss the survey results with concerned employees to come up with preventive/corrective actions to address the issues/concerns; and
6. Submit the Matrix of Actions Taken/To Be Taken (Annex B) to CSS, through TSPMD, every 5th day following the month of retrieval of the survey forms, if applicable.

**C. The Client Support Service (CSS) through Taxpayer Service Programs and Monitoring Division (TSPMD), shall:**

1. Provide the links and QR codes of the Online Survey Forms to the CSU Heads of each Revenue Region/LTPMPD;
2. Send the results of the online survey through email to the CSU Head/LTPMPD on the 8th, 16th, 23rd and the day after the end of each month;
3. Receive the summary reports and working papers (hard copy and soft copy) from the CSU Head/LTPMPD and the Matrix of Actions Taken/To Be Taken from RDOs, for consolidation and analysis;
4. Receive the issues/concerns raised by the Regional/District Offices/LTS that requires policy direction; and
5. Conduct an unannounced validation of survey results at the Regional/District Offices/LTS to ensure full compliance with the provisions of this Order.

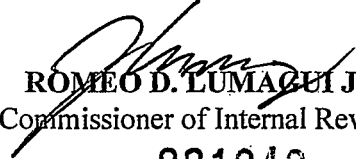


## V. REPEALING CLAUSE

The provisions of RMO No. 44-2020, RMO No. 16-2021 and all revenue issuances and/or portion/s thereof inconsistent herewith are hereby repealed, amended and/or modified accordingly.

## VI. EFFECTIVITY

This Order shall take effect immediately.

  
**ROMEO D. LUMAQUI JR.**  
Commissioner of Internal Revenue  
**001942**

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