

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

May 8, 2009

**REVENUE MEMORANDUM ORDER No. 15-2009**

**SUBJECT : Handang Maglingkod Project**  
**TO : All Revenue Officials and Employees Concerned**

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**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 in 1994 under RMO No. 23-94. This project involves the evaluation and selection of the BIR offices which render the most effective taxpayer service.

The same activity is hereby revived this 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. There will also be additional measures and tools that will be adopted to evaluate the performance of the BIR offices.

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

**II. OBJECTIVES**

The HMP has the following objectives:

1. Enhancing the delivery of fast, efficient and courteous "front line" services to taxpayers, and in the process, contribute to 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 particular BIR officers that will be considered as part of the Key performance indicators to be used in the evaluation of these BIR officers.
4. Provide feedback to BIR top management on the level of customer satisfaction, issues and concerns of taxpayers, and resolutions for these issues.
5. Foster cooperation with key stakeholders of the BIR and private organizations that are involved in the field of business and taxation.

### **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 upon recommendation of a BIR project team 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 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 one winner 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 Audit and Investigation Division (LTAID) I and LTAID II;
    - a.2 Collection Service – Withholding Tax Division and Collection Enforcement Division;
    - a.3 Assessment Service – Audit Information and Tax Exemption and Incentives Division; and
    - a.4 Legal Service – Law Division, Appellate Division and International Tax Affairs Division
  - b. In the Revenue District Office category, one RDO winner shall be selected for each Revenue Region for a total of nineteen (19) RDO winners.

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.

2. The launching of the HMP will be on May 13, 2009 and the awarding of winners shall be made during the BIR Anniversary Celebration sometime August 2009.
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 PCCIs members.
  - b. For the Revenue District category – The Regional Director as Chairperson and the designated representatives 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 No. 16 - 2009 dated May 8, 2009, RMO No. 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. 15%

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

  - c. Results of the evaluation/on-the-spot taxpayer service survey/random telephone inquiry to be conducted by the HMP Evaluation Teams that will be formed to visit and evaluate the BIR offices. 25%
  - d. Results of the interview of the Head of the BIR office to be conducted by the HMP Evaluation Team. 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 job 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)  
**SIXTO S. ESQUIVIAS IV**  
 Commissioner of Internal Revenue