

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

October 18, 2018

REVENUE MEMORANDUM ORDER NO. 52-2018

TO : All Revenue Officials Concerned

SUBJECT : Prescribing the Guidelines on the Compliance on the Grant of the FY 2018 Performance-Based Bonus Requirements per Administrative Order No. 25 Inter-Agency Task Force Memorandum Circular (IATF –MC) No. 2018-1

I. OBJECTIVES

This Order is issued to:

1. Prescribe the guidelines and procedures in the preparation and submission of Accomplishment Reports in compliance with the FY 2018 Performance-Based Bonus (PBB) requirements per Administrative Order (AO) No. 25 IATF MC No. 2018-1.
2. Ensure timely preparation and submission of the PBB requirements by the concerned Offices.

II. GUIDELINES AND PROCEDURES

1. The Planning and Management Service (PMS), through the Planning and Programming Division (PPD), shall prepare the following matrices using the Forms prescribed in the AO 25 IATF MC No. 2018-1 dated May 28, 2018:
 - 1.1 Modified Form A – Department/Agency Performance Report (**Annex 3A**)
 - 1.2 Modified Form A1 – Details of Bureau/Office Performance Report (**Annex 3B**)
2. The PPD and Personnel Division shall prepare Form 1.0 - Report on Ranking of Offices/Delivery Units and the PBB Evaluation Matrix (**Annex 7**).
3. The Client Support Service (CSS) and Taxpayer Service Programs and Monitoring Division (TSPMD) shall prepare the Citizen/Client Satisfaction Report. (**Annex 4**)
4. Modified Forms A and A1, Form 1.0 and Citizen/Client Satisfaction Report shall be submitted (two hard copies and e-copy) to the AO 25 Secretariat. The AO 25 Secretariat shall then endorse the submitted Forms to the oversight/validating agencies for review/evaluation on or before August 31, 2019.

5. The concerned responsible offices shall prepare and submit annual accomplishment report to PMS, through PPD ***on or before the prescribed deadlines***, relative to the following performance indicators:

Performance Indicators (PIs)	Deadline of Submission to PPD	Responsible Office(s)
Physical Targets (Operations)		
a.) Streamlining and Process Improvement of Agency Services	August 15, 2019	For Frontline Services (RRs/LTS/ Offices under OG –CS/CSS/AS): Client Support Service (CSS) – Public Information and Education Division (PIED) For Non Frontline Services (RMG/ISG/LG/RDCs): PMS –PPD
b.) Citizen/Client Satisfaction	August 15, 2019	CSS- Taxpayer Service Programs and Monitoring Division (TSPMD)
Support to Operations (STO)		
Quality Management System (QMS) Certification		
a.) Post QMS Certification in Transparency Seal (TS) Page	December 15, 2018	CSS-TSPMD
b.) Submission of the certified true copy of QMS certificate to Government Quality Management Committee (GQMC) through DBM Secretariat Systems and Productivity Improvement Bureau		
General Administration and Support Services (GASS)		
a.) Budget Utilization Rate (BUR) a.1 Obligation BUR a.2 Disbursements BUR	August 15, 2019	Finance Service (FS)- Budget Division (BD) and Accounting Division (AD)
b.) Sustained Compliance with Audit Findings	December 15, 2018	FS - AD Collection Service (CS)- Revenue Accounting Division (RAD) Support Office: Office of the Regional Director (ORD), Finance Division (FD)
c.) Quarterly Submission of Budget and Financial Accountability Reports (BFARs) online through the Unified Reporting System (URS) <ul style="list-style-type: none"> • First Quarter (Q1) • Second Quarter (Q2) • Third Quarter (Q3) • Fourth Quarter (Q4) 	On or before: Q1-April 15, 2018 Q2-July 15, 2018 Q3-Oct. 15, 2018 Q4 –Jan. 15, 2019	FS – BD and AD PMS– PPD

Performance Indicators (PIs)	Deadline of Submission to PPD	Responsible Office(s)
➤ Quarterly Submission of Accomplishment Reports on the following Performance Indicators as input to BAR 1: <ul style="list-style-type: none"> • Collection Performance • Filing of RATE cases • 5% increase in the number of active registered taxpayers • Audit Effort 	Q1- April 12, 2018 Q2- July 12, 2018 Q3- Oct. 12, 2018 Q4 –Jan. 12, 2019	CS - RAD Enforcement and Advocacy Service (EAS) CSS – TSPMD Assessment Service (AS) - Assessment Performance and Monitoring Division (APMD)* *LT Performance Monitoring Programs Division (LTPMPD) to provide data to APMD on Audit Effort
d.) Commission on Audit Financial Reports	April 30, 2018	FS – AD CS - RAD

6. For performance indicators under GASS and other cross-cutting requirements, the following reports are required to be submitted by the concerned responsible offices to the Validating Agency within the prescribed deadlines:

Reports	Deadline of Submission	Responsible Office(s)	Submitted to Validating Agency
Sustained Compliance with Audit Findings	On or before December 31, 2018	FS - AD CS-RAD Support Office: ORD, FD, Concerned Offices with audit findings	Commission On Audit (COA), copy furnished (cc): PPD
Submission of Budget and Financial Accountability Reports (BFARs) online through the Unified Reporting System (URS) <ul style="list-style-type: none"> • First Quarter (Q1) • Second Quarter (Q2) • Third Quarter (Q3) • Fourth Quarter (Q4) 	On or before: Q1-April 15, 2018 Q2-July 15, 2018 Q3-Oct. 15, 2018 Q4-Jan. 15, 2019	FS – BD and AD PMS – PPD CS- RAD CSS - TSPMD AS- APMD LTS – LTPMD EAS Support Office: FD, Collection Division (CD)	COA and Department of Budget and Management (DBM), cc: PPD
COA Financial Reports	On or before April 30, 2018	FS – AD CS-RAD Support Office: FD, CD	COA, cc: PPD

Reports	Deadline of Submission	Responsible Office(s)	Submitted to Validating Agency
<i>Procurement Documents</i>			
FY 2018 Annual Procurement Plan (APP) - non Common-Use Supplies and Equipment (Non CSE)	On or before January 31, 2018	HOPE, BAC, BAC Sec Support Office: National Office RMG, Finance Service, Budget Div, Administrative Service & Procurement Division Regional Office Asst Regional Dir, Finance Division & AHRMD	Government Procurement Policy Board – Technical Support Office (GPPB-TSO), cc: PPD
Indicative FY 2019 APP-non CSE	On or before August 31, 2018	National Office HOPE, Admin. Service & Property Division Regional Office HOPE, Asst. Regional Dir & AHRMD	DBM - Procurement Service (PS), cc: PPD
Undertaking of Early Procurement for at least 50% of goods and services	On or before January 31, 2019	National & Regional Office HOPE, BAC, TWG, BAC Sec & Project Proponents	GPPB - TSO, cc: PPD
Results of FY 2017 Agency Procurement Compliance and Performance Indicators (APCPI) System	On or before August 31, 2018	HOPE, BAC & BAC Sec Support Office: National Office Administrative Service, Procurement Division, Budget Div and Acctg Div Regional Office Office of ARD, Finance Div & AHRMD	GPPB - TSO, cc: PPD
<i>Other Cross Cutting Requirements</i>			
Submission of SALN of employees	On or before April 30, 2018	Human Resource Dev't. Service (HRDS)- Personnel Division (PD) Support Office: AHRMD	Office of the President, Ombudsman, CSC

Reports	Deadline of Submission	Responsible Office(s)	Submitted to Validating Agency
Agency Review and Compliance Procedure of Statement and Financial Disclosures	On or before October 1, 2018	HRDS –PD	Civil Service Commission (CSC), cc: PPD
FOI Compliance			
People's FOI Manual	On or before Sept. 30, 2018	Legal Service (LS) - Law and Legislative Division (LLD)	Presidential Communications Operations Office (PCOO)
Agency Information Inventory			
2017 FOI Summary Report	On or before Sept. 30, 2018		
2017 FOI Registry Report			
2018 FOI Summary Report	On or before January 31, 2019	PMS-PPD Support Office: NO – All concerned ACIRs, designated FROs RO – All RRs, all designated FROs	Development Academy of the Phils (DAP)
2018 FOI Registry Report			
Posting of Agency's System Ranking Delivery Units	On or before October 1, 2018	PMS - PPD	

7. To attain 100% compliance on Good Governance Conditions (GGCs) set by IATF under Section 5.0 of MC No. 2018-1, the following responsible Offices in the BIR shall prepare and post the following GGCs, for validation of the concerned Validating Agency:

Good Governance Condition (GGC)	Posting Deadline	Posting of Report at	Responsible Office(s)
1. Maintain/Update the Agency Transparency Seal* • Agency's mandate and functions, names of the officials with their position and designation and contact information	On or before October 1, 2018	BIR Transparency Seal Page to be validated by DBM-Office of the Chief Information Officer (OCIO)	PMS - PPD
• Major Projects and Programs, Beneficiaries and Status of Implementation for FY 2018 • System of Agency Ranking of Delivery Units for FY 2018 PBB	On or before October 1, 2018		PMS - PPD

*The Internal Communications Division, under the supervision of Client Support Service, shall coordinate with the Systems Development Division any required revision in the content under the BIR Transparency Seal based on the specifications/request to be given by the designated Responsible Office (Content Manager/Owner of Content).

Good Governance Condition (GGC)	Posting Deadline	Posting of Report at	Responsible Office(s)
• Annual Financial Reports	On or before October 1, 2018	BIR Transparency Seal Page to be validated by DBM-OCIO	FS – AD CS-RAD
• DBM Approved Budgets and Corresponding Targets for FY 2018	On or before October 1, 2018	BIR Transparency Seal Page to be validated by DBM-OCIO	FS - BD
• Procurement Documents ➤ FY 2018 APP Non-CSE	On or before January 31, 2018	BIR Transparency Seal Page to be validated by DBM-OCIO	<u>National Office</u> Admin. Service & Procurement Division <u>Regional Office</u> ARD & AHRMD
➤ Indicative FY 2019 APP Non-CSE	On or before August 31, 2018	BIR Transparency Seal Page to be validated by DBM-OCIO	<u>National Office</u> Admin. Service & Property Division <u>Regional Office</u> ARD & AHRMD
➤ FY 2019 APP CSE	On or before August 31, 2018	BIR Transparency Seal Page to be validated by DBM-OCIO	<u>National Office</u> Admin. Service & Property Division <u>Regional Office</u> ARD & AHRMD
• QMS Certification to ISO 9001: 2015	On or before December 31, 2018	BIR Transparency Seal Page to be validated by GQMC	CSS – TSPMD
• Agency Review and Compliance Procedure of Statements and Financial Disclosures of SALN	On or before October 1, 2018	BIR Transparency Seal Page to be validated by CSC	HRDS -PD
• The People's Freedom of Information Manual	On or before Sept. 30, 2018	BIR Transparency Seal Page to be validated by Presidential Communications Operations Office (PCOO)	Legal Service – Legal and Legislative Division
2. Post/ Update the PhilGEPS Posting of all Invitations to Bids and awarded contracts (<i>transactions above P1,000,000 and with December 31, 2018 as cut-off, including the Early Procurement of FY 2019 Non-CSE items</i>)	On or before January 31, 2019	PhilGEPs	Administrative Service- Procurement Division/ OARD - AHRMD

Good Governance Condition (GGC)	Posting Deadline	Posting of Report at	Responsible Office(s)
3. Maintain/ Update the Citizen's/Service Charter or its equivalent ➤ <i>Certificate of Compliance (COC) pursuant to CSC MC No. 14, s. 2017</i>	On or before August 1, 2018	Civil Service Commission (CSC)	CSS - PIED

III. REPEALING CLAUSE

This Order supersedes Revenue Memorandum Order Nos. 13-2017, 21-2017 and all other issuances or portions thereof inconsistent herewith are hereby repealed, amended or modified accordingly.

IV. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
CAESAR R. DULAY
Commissioner of Internal Revenue

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