REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

May 20, 2005

REVENUE MEMORANDUM ORDER NO. 14-2005

SUBJECT: Commissioner's Award for Outstanding Performance in Handling Stopfiler Cases

TO : All Internal Revenue Officers and Employees Concerned

I. OBJECTIVES:

This Order is being issued to:

A. Give recognition/award to identified RDOs, Stopfiler Group Supervisors and Case Officers with outstanding accomplishments in handling stopfiler cases.

B. Provide the criteria in determining deserving RDOs, Group Supervisors and Case Officers to be awarded for their outstanding accomplishment in handling stopfiler cases.

C. Help facilitate clean-up and update registration profile of taxpayers.

II. DEFINITIONS OF TERMS:

A. Stopfiler – a registered taxpayer who failed to file the required returns within the prescribed due date.

B. Stopfiler case – a case created by the system due to an identified stopfiler for assignment to a Case Officer for appropriate action and monitoring.

C. Returns Compliance System – an ITS module which identifies all registered taxpayers who failed to file their returns within the prescribed time frame.

D. Coverage Period – the period considered for the evaluation of performance on handling stopfiler cases.

E. Taxpayer Account Management Program (TAMP) – is similar to the Account Executive and Account Manager Concept in the Private Corporate environment which shall be part of performance measurement of the individual Revenue Officers (RO). It focuses on the top business taxpayers, whether individuals or non-individuals which accounts for at least 80% of District Collections.

F. Outstanding Stopfiler RDO – refers to RDO with the highest overall rating on stopfiler case closure using the given criteria.

G. Outstanding Stopfiler Group Supervisor - refers to a Group Supervisor who has direct supervision over the outstanding case officers.

H. Outstanding Stopfiler Case Officer - refers to a Case Officer with the highest overall rating on stopfiler case closure using the given criteria.

III. POLICIES:

A. The search for Commissioner's Award for outstanding performance in handling stopfiler cases shall be categorized as follows:

1. Individual (Group Supervisor and Case Officer)

   Individual category shall be sub-categorized into Group Supervisors and Case Officers handling TAMP cases and non-TAMP cases.

2. Revenue District Office (RDO)

B. Commissioner's Award for outstanding performance in handling stopfiler cases shall be given annually to deserving Revenue District Offices, Stopfiler Group Supervisors and Case Officers for their accomplishment in stopfiler case management. Awarding shall be done during the annual BIR Anniversary Celebration.

C. An outstanding Revenue District Office, Stopfiler Group Supervisor and Stopfiler Case Officer shall be selected from each of the seven (7) regions covering the computerized RDOs and one from Large Taxpayers Service. Each outstanding stopfiler group supervisor/case officer handling TAMP and non-TAMP cases and RDO shall merit the Commissioner's Award.

D. The regional offices shall monitor and evaluate the performance of various RDOs under their jurisdiction with regard to stopfiler case management. The nominees for the Commissioner's Award shall be evaluated using the following criteria:

For Revenue District Office

Component	% Weight
Total number of stopfiler cases closed (total number of cases closed by a particular RDO for the coverage period divided by the highest total number of cases closed amongst the RDOs within the Region for the coverage period)	**30%**
Amount of collection from the stopfiler cases closed	**35%**
Rate of decrease in the volume of stopfiler cases (total number of closed cases by the RDO at the end of the coverage period divided by the total number of cases received by the RDO for the coverage period)	**35%**

For Individual (Group Supervisor and Case Officer for TAMP and Non-TAMP cases)

Component	% Weight
Total number of stopfiler cases closed for TAMP and non-TAMP cases (total number of cases closed by a Case Officer for the coverage period divided by the highest total number of cases closed amongst the Case Officers handling TAMP and non-TAMP cases within the RDO for the coverage period)	**40%**
Amount of collection from the stopfiler cases closed for TAMP and non-TAMP cases.	**60%**

E. Collection Service shall validate the recommendation of regional offices and LTS for the recipients of the Commissioner's Award.

F. Awardees shall be given monetary award and symbol of recognition.

IV. PROCEDURES:

A. Concerned Revenue Data Center

1. Generate the following reports:
   a. Top Case Officer per RDO for TAMP Cases (Annex A)
   b. Top Case Officer per RDO for Non-TAMP Cases (Annex B)
   c. Top Case Officers/ Group Supervisors per Region and LTS for TAMP cases (Annex C)
   d. Top Case Officers/ Group Supervisors per Region and LTS for Non-TAMP cases (Annex D)
   e. Top RDO per Region on RCS Closed Cases (Annex E)

2. Disseminate to different RDOs the report on Top Case Officer per RDO for TAMP and non-TAMP cases for validation.

3. Forward to the Regional Offices the reports on Top Case Officers/Group Supervisors for TAMP and non-TAMP cases per Region and LTS and Top RDO per Region on RCS Closed Cases for validation.

B. Revenue District Office

1. Monitor the performance of each Stopfiler Group Supervisor and Case Officer in terms of volume of stopfiler closures and the corresponding amounts of tax collection.

2. Receive from the concerned Revenue Data Center the report on Top Case Officer per RDO for TAMP and non-TAMP cases.

3. Validate said report and if there is any discrepancy, coordinate with the RDC concerned.

4. Forward the validated report on Top Case Officer per RDO for TAMP and non-TAMP cases to the Regional Office.

C. Regional Office

1. Monitor RDOs' performance on stopfiler case management.

2. Receive from RDOs validated reports on Top Case Officer per RDO for TAMP and non-TAMP cases.

3. Receive from RDC the reports on Top Case Officers/Group Supervisors for TAMP and non-TAMP cases per Region and LTS and Top RDO per Region on RCS Closed Cases.

4. Validate said reports and if there is any discrepancy, coordinate with the RDC concerned.

5. Submit recommendation for the outstanding RDO, Stopfiler Group Supervisor and Case Officer for TAMP and non-TAMP cases to Collection Service together with the validated reports on Top Case Officers/Group Supervisors for TAMP and non-TAMP cases per Region and LTS and Top RDO on RCS Closed Cases per Region.

D. Collection Service

1. Receive recommendations for outstanding RDO, Stopfiler Group Supervisor and Case Officer for TAMP and non-TAMP cases together with the validated reports on Top Case Officers/Group Supervisors for TAMP and non-TAMP cases per Region and LTS and Top RDO per Region from the regional offices and LTS.

2. Validate the recommendations made by the regional offices and LTS.

3. Issue appropriate endorsement to the Commissioner.

V. TRANSITORY PROVISION:

The first set of awards to be given on the 2005 BIR Anniversary shall be based on the performance for CY 2004 until June 2005. Hence, the succeeding awards will cover performance from July of the current year to June of the succeeding year.

VI. EFFECTIVITY:

This Order shall take effect immediately.

(Original Signed)
GUILLERMO L. PARAYNO, JR
Commissioner of Internal Revenue

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