

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

September 16, 2019

REVENUE MEMORANDUM ORDER NO. 49- 2019

TO : All Revenue Officials Concerned

SUBJECT : Prescribing the Guidelines on the Reporting Compliance for the Grant of the FY 2019 Performance-Based Bonus per Administrative Order No. 25 Inter-Agency Task Force Memorandum Circular (IATF –MC) No. 2019-1

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 2019 Performance-Based Bonus (PBB) requirements per Administrative Order (AO) No. 25 IATF MC No. 2019-1;
2. Prescribe the deadline dates in the submission of the PBB reportorial requirements; and
3. 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. 2019-1 dated September 3, 2019:
 - 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, 2020.

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, 2020	For Frontline Services declared in the BIR's Citizen's/Service Charter (RRs/LTS/Operations Group – CS/CSS/AS/Legal Group – Legal Service): Client Support Service (CSS) – Taxpayer Service Programs and Monitoring Division (TSPMD) For Non Frontline Services (RMG/ISG/RDCs/LG – IAS/EAS): PMS –PPD
b.) Citizen/Client Satisfaction	August 15, 2020	CSS-TSPMD
Support to Operations (STO)		
Quality Management System (QMS) Certification		
a.) Post QMS Certification in Transparency Seal (TS) Page b.) Submission of the certified true copy of QMS certificate to Government Quality Management Committee (GQMC) through DBM Secretariat Systems and Productivity Improvement Bureau (DBM-SPIB)	December 15, 2019	CSS-TSPMD
General Administration and Support Services (GASS)		
a.) Budget Utilization Rate (BUR) a.1 Obligation BUR a.2 Disbursements BUR	August 15, 2020	Finance Service (FS)- Budget Division (BD) and Accounting Division (AD)
b.) Sustained Compliance with Audit Findings	December 15, 2019	FS - AD Collection Service (CS)- Revenue Accounting Division (RAD) <i>Support Office: Office of the Regional Director (ORD), Finance Division (FD)</i>
c.) Quarterly Submission of Budget and Financial Accountability Reports (BFARs) online through the Unified Reporting System (URS) • First Quarter (Q1) • Second Quarter (Q2) • Third Quarter (Q3) • Fourth Quarter (Q4)	On or before: Q1-April 15, 2019 Q2-July 15, 2019 Q3-Oct. 15, 2019 Q4 –Jan. 15, 2020	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:	Q1- April 12, 2019 Q2- July 12, 2019 Q3- Oct. 12, 2019 Q4 –Jan. 12, 2020	FS – BD PMS– PPD
• Collection Performance		CS - RAD
• Filing of RATE cases		Enforcement and Advocacy Service (EAS)
• 5% increase in the number of active registered taxpayers		CSS – TSPMD
• Audit Effort		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 (COA) Financial Reports	April 30, 2019	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)	Validating Agency
Sustained Compliance with Audit Findings	On or before December 31, 2019	FS - AD CS-RAD <i>Support Office: ORD, FD, Concerned Offices with audit findings</i>	Commission On Audit (COA), copy furnished (cc): PPD
Submission of Budget and Financial Accountability Reports (BFARs) online through the Unified Reporting System (URS) • First Quarter (Q1) • Second Quarter (Q2) • Third Quarter (Q3) • Fourth Quarter (Q4)	On or before: Q1-April 15, 2019 Q2-July 15,2019 Q3-Oct. 15,2019 Q4-Jan. 15,2020	FS – BD and AD PMS – PPD CS- RAD CSS - TSPMD AS- APMD LTS – LTPMPD EAS <i>Support Office: FD, Collection Division (CD)</i>	COA and Department of Budget and Management (DBM), cc: PPD
COA Financial Reports	On or before April 30, 2019	FS – AD CS-RAD <i>Support Office: FD, CD</i>	COA, cc: PPD

Reports	Deadline of Submission	Responsible Office(s)	Validating Agency
Procurement Documents			
FY 2019 Annual Procurement Plan (APP) - non Common-Use Supplies and Equipment (Non CSE)	On or before March 31, 2019	Head of Procuring Entity (HOPE), Bids and Awards Committee (BAC), BAC Sec	Government Procurement Policy Board – Technical Support Office (GPPB-TSO), cc: PPD
Indicative FY 2020 APP-non CSE	On or before September 30, 2019	Support Office: <u>National Office</u> RMG, Finance Service, Budget Div, Administrative Service & Procurement Division <u>Regional Office</u> Asst Regional Dir, Finance Division & AHRMD	
FY 2020 APP-CSE	On or before October 31, 2019	<u>National Office</u> HOPE, Admin. Service & Property Division <u>Regional Office</u> 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, 2020	<u>National & Regional Office</u> HOPE, BAC, TWG, BAC Sec & Project Proponents	GPPB - TSO, cc: PPD
Results of FY 2018 Agency Procurement Compliance and Performance Indicators (APCPI) System	On or before March 31, 2019	HOPE, BAC & BAC Sec Support Office: <u>National Office</u> Administrative Service, Procurement Division, Budget Div and Acctg Div <u>Regional Office</u> Office of ARD, Finance Div & AHRMD	GPPB - TSO, cc: PPD
Other Cross Cutting Requirements			
Submission of SALN of employees	On or before April 30, 2019	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)	Validating Agency
Agency Review and Compliance Procedure of Statement and Financial Disclosures	On or before October 1, 2019	HRDS –PD	Civil Service Commission (CSC), cc: PPD
FOI Compliance			
People’s FOI Manual	On or before November 30, 2019	Legal Service (LS) - Legal and Legislative Division (LLD)	Presidential Communications Operations Office (PCOO)
Agency Information Inventory	On or before January 31, 2020	PMS-PPD	
2019 FOI Summary Report		Support Office: NO – All concerned ACIRs, designated FROs RO – All RRs, all designated FROs	
2019 FOI Registry			
Screenshot of agency’s home page			
Posting of Agency’s System Ranking Delivery Units	On or before October 1, 2019	PMS - PPD	Development Academy of the Phils (DAP)

7. To attain 100% compliance on Good Governance Conditions (GGCs) set by IATF under Section 4.0 of MC No. 2019-1, the following responsible Offices in the BIR shall prepare and post the following GGCs, for validation of the concerned Validating Agency:

Good Governance Condition	Posting Deadline	Responsible Office(s)	Report to be Posted at
1. Maintain/Update the Agency Transparency Seal*	On or before October 1, 2019	PMS - PPD	BIR Transparency Seal Page - for validation by DBM-Office of the Chief Information Officer (OCIO)
I. Agency’s mandate and functions, names of the officials with their position and designation and contact information			
II. Annual Financial Reports		FS – AD CS-RAD	
III. DBM Approved Budgets and Corresponding Targets for FY 2019		FS - BD	

*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	Posting Deadline	Responsible Office(s)	Posting of Report at
IV. Projects, Programs, and Activities, Beneficiaries and Status of Implementation for FY 2019	On or before October 1, 2019	PMS - PPD	BIR Transparency Seal Page - for validation by DBM-OCIO
V. FY 2019 Annual Procurement Plan ➤ FY 2019 APP Non-CSE	On or before March 31, 2019	<u>National Office</u> Admin. Service & Procurement Division	BIR Transparency Seal Page - for validation by GPPB-TSO
➤ Indicative FY 2020 APP Non-CSE	On or before September 30, 2019	<u>Regional Office</u> ARD & AHRMD	
➤ FY 2020 APP CSE	On or before October 31, 2019	<u>National Office</u> Admin. Service & Property Division <u>Regional Office</u> ARD & AHRMD	BIR Transparency Seal Page - for validation by DBM-PS
VI. QMS Certification of at least one core process by an international certifying body (ICB)	On or before December 31, 2019	CSS – TSPMD	BIR Transparency Seal Page - for validation by GQMC
VII. System of Ranking of Delivery Units for FY 2019 PBB	On or before October 1, 2019	PMS - PPD	BIR Transparency Seal Page - for validation by DAP
VIII. The Agency Review and Compliance Procedure of Statements and Financial Disclosures	On or before October 1, 2019	HRDS -PD	BIR Transparency Seal Page - for validation by CSC
IX. The Final People's Freedom of Information Manual signed by head of agency ➤ Agency Information Inventory ➤ 2019 FOI Registry ➤ 2019 FOI Summary	On or before November 30, 2019	Legal Service – Legal and Legislative Division	BIR Transparency Seal Page - for validation by Presidential Communications Operations Office (PCOO)
	On or before January 31, 2020	PMS-PPD	
2. Update the PhilGEPS Posting of all Invitations to Bids and awarded contracts (<i>transactions above P1,000,000 and with December 31, 2019 as cut-off, including the Early Procurement of FY 2020 Non-CSE items</i>)	On or before January 31, 2020	Administrative Service-Procurement Division/ OARD - AHRMD	PhilGEPS

Good Governance Condition	Posting Deadline	Responsible Office(s)	Posting of Report at
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 December 31, 2019	CSS - PIED	BIR Website - for validation by Anti-Red Tape Authority

III. REPEALING CLAUSE

This Order supersedes Revenue Memorandum Order No. 52-2018 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