

REVENUE MEMORANDUM ORDER No. 98-98 issued December 23, 1998 prescribes the guidelines and procedures for the acceptance and payment of deliverables under the BIR-Development Academy of the Philippines (DAP) Change Management Assistance Program (CMAP). The Policy and Planning Service (PPS) will be the principal point of contact for CMAP. Thus, all communications, deliverables and invoices pertaining to BIR-DAP CMAP will be received for the BIR by PPS for appropriate action by offices concerned. Acceptance of deliverables will be completed by the BIR within 20 working days from receipt of deliverables by the PPS. A Product Acceptance Certificate, duly signed by the Commissioner, will be issued for every deliverable accepted which will be the basis of DAP for billing the deliverables. Payment of DAP deliverables will be made within 40 working days from receipt of complete billing documents from DAP.