

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

February 12, 2019

REVENUE MEMORANDUM ORDER NO. 11-2019

To : All Revenue Officials and Employees

SUBJECT : Gender and Development (GAD) Vision, Mission, Strategic Directions and 5-Year GAD Agenda

I. BACKGROUND AND RATIONALE

In line with the implementation of the R.A. 9710 The Magna Carta of Women and pursuant to Section 5.1 of the PCW-NEDA-DBM Joint Circular No. 2012-01 Guidelines for the Preparation of Annual GAD Plans and Budgets and Accomplishment Reports to implement the Magna Carta of Women and Section 4.0 of the PCW Memorandum Circular No. No. 2018-05 Re: Preparation and Submission of Fiscal Year (FY) 2018 Gender and Development (GAD) Accomplishment Report, FY 2020 GAD Plan and Budget, and the GAD Agenda, the members of the GAD Focal Point System (GFPS) from the National and Regional Offices formulated the Bureau's 5-Year GAD Agenda for CY 2019-2023 through series of GFPS assemblies (1st assembly in August 8-10, 2017 co-sponsored by RR No. 4-Pampanga, 2nd assembly in November 16-17, 2017 co-sponsored by RR No. 2-Cordillera Administrative Region and 3rd assembly in December 19-21, 2017 co-sponsored by RR No. 19-Davao City)

The GAD agenda shall be the basis for the annual formulation of programs, activities and projects (PAPs) to be included in the GAD Plan and Budget of the National and Regional Offices.

II. OBJECTIVES

This Order is being issued to:

1. Provide the GAD Vision, Mission and Strategic Directions of the Bureau;
2. Describe and implement the BIR's 5-Year GAD Agenda for CY 2019-2023;
3. Identify the groups (Regional GFPS) that are involved in the design and implementation of the Bureau's 5-Year GAD Agenda; and
4. Promote a better understanding of gender and development within the Bureau and effectively gender mainstream the BIR.

III. GENDER AND DEVELOPMENT VISION, MISSION, STRATEGIC DIRECTIONS AND 5-YEAR GAD AGENDA

VISION

“The Bureau of Internal Revenue is a gender-responsive tax administration with competent, highly motivated and empowered professionals.”

MISSION

“To collect taxes through just enforcement of tax laws and delivery of quality and gender-responsive service.”

GAD STRATEGIC DIRECTIONS

The Bureau has developed its Strategic Directions for Gender and Development (GAD) for CY 2019-2023, a seven-point program that will serve as the framework for its GAD reform action plan, as well as the impetus for its budget and decision-making activities over the next five years.

1. Formulating clear-cut strategic directions
2. Structuring well-defined responsibilities and action
3. Institutionalizing GAD Database or Sex-disaggregated Data
4. Strengthening the GAD Focal Point System
5. Sharing of gender information among the different stakeholders
6. Conducting of Gender Audit
7. Capability-building on Gender and Development

5-YEAR GAD AGENDA

The Bureau of Internal Revenue’s 5-Year GAD Agenda was discussed with and approved by the Philippine Commission on Women during the fourth GAD assembly held in RR No. 9A-CaBaMiRo last February 1, 2018. It was launched last June 8, 2018 during the 5th National GFPS assembly at the Marble Hall, Ayuntamiento Bldg., Bureau of the Treasury, Intramuros, Manila.

This Agenda is classified into two areas: the client-focused and the organization-focused.

Client-Focused

- Fully mainstream GAD by integrating its principles with all the internal revenue taxes particularly on Value Added Tax (assigned to National Office, RR No. 5-Calooan City, RR No. 6-City of Manila, RR No. 7-Quezon City and RR No. 8-Makati City)

For the client-focused policies, since our main advocacy is to promote gender and taxation through the inclusion of Gender and Development in tax laws, the BIR is

looking into full mainstreaming of GAD by integrating its principles with all the internal revenue taxes particularly on Value Added Tax. Products exclusively used by women, such as feminine wash and sanitary napkins, shall be exempt from VAT.

- Establish tax administration facility or tax clinic that will provide extensive, gender responsive assistance, service and education to taxpayers (assigned to RR No. 4-City of San Fernando, Pampanga)

There will be a training of personnel who will station the clinic. Tax clinics shall be set up in places that are accessible like malls, since part of the clinic's priority targets mothers and pregnant women who cannot easily go to BIR offices that are not within their home's vicinity.

- Establish a Sex-Disaggregated Database (SDD) for external clients or stakeholders (assigned to RR No. 9B-LaQueMar) and internal stakeholders (assigned to RR No. 10-Legazpi City)

Since there exists in BIR a lack of awareness and appreciation for the value of SDD in terms of organizational planning and programming, the objective is to establish and utilize SDD for tracking gender effects to basic services, control of resources, and enjoyment of rights and privileges, as well as promotions and rewards.

Organization-Focused

- Issue policy on the strict use of gender-fair language in all forms of communications, such as revenue issuances that are gender sensitive and compliant with the international standards of agreement (assigned to National Office, RR No. 5-Calooan City, RR No. 6-City of Manila, RR No. 7-Quezon City and RR No. 8-Makati City)
- Issue policies on the uniform use of survey forms in gathering SDD for both internal and external clients to be utilized by the National and Regional Offices (assigned to National Office, RR No. 5-Calooan City, RR No. 6-City of Manila, RR No. 7-Quezon City, RR No. 8-Makati City)

The data gathered from SDD will be necessary in generating reports for decision-making when formulating GAD plan and budget.

- In terms of promoting equity and anti-discrimination legislation, issue a policy that will ensure that all BIR employees are given equal opportunity in all core HR systems (assigned to National Office, RR No. 5-Calooan City, RR No. 6-City of Manila, RR No. 7-Quezon City and RR No. 8-Makati City)
- Revisit existing policies when it comes to giving assignments and transferring employees to address the underlying peculiar issues concerning gender, or for solo parents as well, to comply with the Magna Carta of Women (assigned to National

Office, RR No. 5-Caloocan City, RR No. 6-City of Manila, RR No. 7-Quezon City and RR No. 8-Makati City)

- Strengthen the Committee on Decorum and Investigation so members will be able to enhance their response or their counseling to victims of sexual harassment and cases of violence against women (assigned to RR No. 2-Cordillera Administrative Region)

This is one way to avoid the stigma around the victims and to ensure them that they are protected since they may be scared to report or express the details of the incident they went through.

- Create GAD's own Key Performance Indicators (assigned to RR No. 18-Koronadal City)

GAD shall have its own Index of Success Indicators by aligning or integrating it with BIR's Strategic Performance Management System. This is to ensure that it would be fair for the GFPS members who are performing the functions for development, implementation and evaluation of GAD programs and projects. Everything they do for GAD will reflect in their Individual Performance Commitment and Review Form.

- Issue policy statements and guidelines for the attribution of 5 to 100% of GAD Budget (assigned to RR No. 12-Bacolod City)

We envision to attribute the BIR's major programs, activities and projects to the GAD budget of the BIR to increase the gender responsiveness of BIR's programs and budget.

- Conduct deepening sessions or capacity building on GAD for officials and employees to determine other issues and concerns toward the development of interventions (assigned to RR No. 3-Tuguegarao City)
- Establish GAD Corners in all BIR offices as part of the BIR's objective to combat lack of awareness, support and knowledge of clients in GAD-related programs, projects and services (National and Revenue Regional Offices)

These GAD Corners will consist of GAD-related articles, information on GAD-related events, and copy of the approved GAD plan and budget.

- All members of the Top Management shall participate in the GAD Strategic Planning and in annual GAD Planning and Budgeting (National and Revenue Regional Offices)
- Conduct capacity development for the members of Bids and Awards Committee as well as for project proponents/managers (assigned to RR No. 17-Butuan City)

- Develop Knowledge Product/Management System in the BIR's information, education and communication or IEC materials (assigned to RR No. 13-Cebu City)
- Translate in different major dialects the IEC materials from PCW so that it will be more accessible and be understood by a wider scope of target audience (assigned to RR No. 13-Cebu City)
- Create an effective BIR GAD resource pool and target GAD trainers for the Philippine Tax Academy, where Gender and Development courses will soon be offered (assigned to RR No. 1-Calasiao)

This is to address the problem of limited resource persons and difficulty in regional offices in outsourcing GAD resource speakers. The BIR GAD Resource shall be accredited to the Philippine Commission on Women.

- Establish GAD Learning Hub to expand discussions on gender and taxation (assigned to RR 9A-CaBaMiRo)

This shall be done by partnering with local government units (LGUs) that have learning hubs so the BIR can learn from them the best practices in establishing it.

- Conduct an assessment or survey for a targeted group to measure the impact of GAD efforts on the lives of BIR employees (assigned to RR No. 19-Davao City)

This is part of Gender Audit, wherein it will help determine their needs, what is really happening and the impact on their lives of the GAD plans and programs that the BIR implements for them.

- Establish policy guidelines on giving awards and incentives to deserving GAD advocates, GAD-compliant office, and GAD performances accomplishments to address the issue of lack of recognition for individual offices that exert efforts in embracing the GAD advocacy (assigned to RR No. 16-Cagayan de Oro City)

This is one way to encourage and instill GAD advocacy and people's compliance. The policy guidelines on the establishment of awards and incentives system will be aligned with the existing RMO on PRAISE.

- Develop a customized and user-friendly Harmonized GAD Guidelines checklist specifically for BIR or the Finance Sector (assigned to RR No. 15-Zamboanga City)

It is essential to assess the status, the progress and improvement of the GAD plans and programs that the Bureau implements.

- Develop an automated Gender Mainstreaming Evaluation Framework or GMEF tool customized for the use of BIR GFPS (assigned to RR No. 14-Eastern Visayas Region)

- Participate in the local and international GAD-related events (assigned to RR No. 11-Iloilo City)

The BIR commits to implement this Agenda to ensure that the BIR, in five years, will be a gender-responsive agency.

IV. REPEALING CLAUSE

All other issuances and/or portions thereof inconsistent herewith are hereby repealed, amended or modified accordingly.

V. EFFECTIVITY

This Order takes effect immediately.

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