

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

May 9, 2005

REVENUE MEMORANDUM CIRCULAR NO. 17 - 2005

SUBJECT: Publishing the full text of MEMORANDUM CIRCULAR NO. 35 by the President of the Philippines dated March 17, 2003 entitled Directing All Departments, Bureaus, Offices and Instrumentalities of the Government, Including Government-Owned and Controlled Corporations to Implement the Publication of Service Guides and the Posting of Workflow Charts and Providing Guidelines Therefor

TO : All Internal Revenue Officers, Employees and Others Concerned

For the information and guidance of all internal revenue officers, employees and others concerned, quoted hereunder is the full text of Memorandum Circular No. 35 by the President of the Philippines dated March 17, 2003:

**“MALACAÑANG
MANILA**

MEMORANDUM CIRCULAR NO. 35

DIRECTING ALL DEPARTMENTS, BUREAUS, OFFICES AND INSTRUMENTALITIES OF THE GOVERNMENT, INCLUDING GOVERNMENT-OWNED AND CONTROLLED CORPORATIONS TO IMPLEMENT THE PUBLICATION OF SERVICE GUIDES AND THE POSTING OF WORKFLOW CHARTS AND PROVIDING GUIDELINES THEREFOR

WHEREAS, pursuant to Article XI, Section 1 of the Constitution, public office is a public trust, and public officers and employees must at all times be accountable to the people and serve them with, among others, utmost responsibility and efficiency;

WHEREAS, pursuant to the Code of Conduct and Ethical Standards for Public Officials and Employees (Republic [R.A.] Act No. 6713), public officials and employees shall extend prompt, courteous and adequate service to the public and shall, unless otherwise provided by law or required by the public interest, provide information of their policies and procedures in clear and understandable language, ensure openness of information, public consultations and hearings whenever appropriate, encourage suggestions, simplify and systematize policy, rules and procedures and avoid red tape;

WHEREAS, pursuant to the Rules Implementing the Code of Conduct and Ethical Standards for Public Officials and Employees, every department, office or agency shall develop a service guide or its functional equivalent which shall be regularly updated and made available to the transacting public, and shall post a workflow chart showing procedures or flow of documents in conspicuous places in the department, office or agency for the information and guidance of all concerned;

WHEREAS, under the National Socio-Economic Pact of 2001, the Government is committed to providing more efficient and effective governance through the posting of flowcharts, documents required, fees, processing time, and persons/officials responsible for the evaluation and approval of licenses, permits, proposals, including the publication of a citizens handbook on the matter;

WHEREAS, there is a need to provide guidelines for the development and publication of service guides and the posting of workflow charts by all departments, bureaus, offices and instrumentalities of the Government, including government-owned and controlled corporations.

NOW, THEREFORE, I, GLORIA MACAPAGAL-ARROYO, President of the Republic of the Philippines, by virtue of the powers vested in me by law, do hereby order:

SECTION 1. All departments, bureaus, offices and instrumentalities of the Government, including government-owned and controlled corporations are hereby directed to comply with the provisions of R.A. No. 6713 and its Implementing Rules on the development and publication of service guides in accordance with the following guidelines:

- a. The service guide, in the form of a brochure or handbook, shall state in simple, clear and unambiguous terms the following information:
 - i. Brief information about the agency, its mandate and functions including all the services the agency provides to the public such as the conduct of inspections, registrations, etc., the issuance or grants of certificates, licenses, clearances, passports, permits, etc., the receipt of tax or duty payments and the like;
 - ii. The procedure or sequence of steps to be followed;
 - iii. The documents required relative to the service;
 - iv. The amount of fees, if any, relative to the service and the legal bases thereof;
 - v. The service standard for every particular service of the agency, e.g., processing and issuance of driver's license is completed in one (1) hour, processing and release of business permit is completed in three (3) days;

- vi. The service pledge of the agency;
 - vii. The rights and responsibilities of persons availing of the service;
 - viii. The procedure for filing complaints and providing suggestions and feedback;
 - ix. Other such information as the head of the agency may deem necessary to improve the delivery of services.
- b. The service guide shall be updated on a regular basis.
 - c. The service guide shall be made available to the public through the various media, including, when feasible, posting on the internet.

SECTION 2. All departments, bureaus, offices and instrumentalities of the Government, including government-owned and controlled corporations are hereby directed to comply with the provisions of R.A. No. 6713 and its Implementing Rules on the posting of workflow charts in accordance with the following guidelines:

- a. The workflow chart shall illustrate in a simple but complete manner the procedure or sequence of steps in order to avail of the services of the agency.
- b. The workflow chart shall likewise state the following information:
 - i. The documentary requirements relative to the service;
 - ii. The amount of fees, if any, relative to the service and the legal bases thereof;
 - iii. The name and/or designation of the officers/ employees in charge of each step, except where confidentiality is required, in which case, the name and/ or designation of the person(s) need not be posted;
 - iv. The normal processing time required or allocated for each step as determined by the agency;
 - v. The service standard or total amount of time for the processing/ procedure until the point of delivery of the service; and
 - vi. Other such information as the head of the agency may deem necessary to improve the delivery of the service.
- c. The workflow chart shall be in both English and Filipino: *Provided*, That in localities where a particular dialect is predominantly or widely used and understood, said workflow charts shall, in addition, be written in the said dialect.

- d. The workflow chart shall be posted in conspicuous areas in the agency within the vicinity where the service is rendered or performed.
- e. Deviations from the standards indicated in the workflow chart resulting in the delay in the delivery of service shall be grounds for a complaint.

SECTION 3. All departments, bureaus, offices and instrumentalities of the Government, including government-owned and controlled corporations shall, as necessary, adopt mechanisms to avoid long queues and to ensure that requests for a particular service are attended to in an orderly manner and with dispatch on a "first come, first served" basis.

SECTION 4. Local government units are encouraged to adopt the foregoing guidelines on the publication of service guides and the posting of workflow charts.

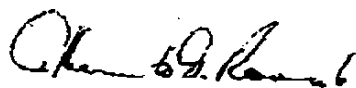
SECTION 5. Compliance reports on the publication of the service guide, the posting of workflow charts, and the adoption of queuing mechanisms shall be submitted to the Office of the President within sixty (60) days from the effectivity of this Memorandum Circular.

SECTION 6. Pursuant to R.A. No. 6713, the Civil Service Commission shall monitor and, if necessary, conduct an actual inspection of the agency, to ensure the compliance by all agencies of the Government with R.A. No. 6713, its Implementing Rules and this Memorandum Circular.

SECTION 7. This Memorandum Circular shall take effect immediately upon approval.

City of Manila, **MAR 17 2003**

By the President:



ALBERTO G. ROMULO
Executive Secretary "

All revenue officials and employees are enjoined to give this Circular as wide a publicity as possible.

(Original Signed)
NORMA L. LIPANA
OIC – Deputy Commissioner
Resource Management Group