



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

April 8, 2019

**REVENUE MEMORANDUM ORDER NO. 24-2019**

**To** : All Revenue Officials, Employees and Others Concerned

**Subject** : Submission of Monthly and Quarterly Accomplishments of the Performance Indicators under the Program Expenditure Classification (PREXC) in accordance with Commission on Audit (COA) and Department of Budget and Management (DBM) Joint Circular No. 2019-1.

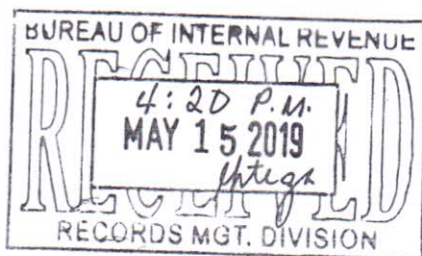
**I. OBJECTIVES**

This Order is issued to:

- A. Prescribe the policies and procedures on the preparation and submission of the Monthly and Quarterly Accomplishments of the Performance Indicators under the Program Expenditure Classification (PREXC), in compliance with the requirements of COA-DBM Joint Circular No. 2019-1;
- B. Ensure timely preparation and submission of the Accomplishment Reports by the concerned offices; and
- C. Ensure timely encoding of the Accomplishments of the Performance Indicators to the Budget Accountability Report (BAR) No. 1 in the Unified Reporting System (URS) of the DBM.

**II. POLICIES**

- A. The Bureau shall submit the BAR No. 1 – Physical Report of Operations to the DBM, within the timelines prescribed under the General Provisions (GP) of the annual General Appropriations Act (GAA) and the COA-DBM Joint Circular No. 2019-1.
- B. The designated monitoring office shall be responsible for the preparation and submission of the accomplishments of their respective Key Performance Indicators (KPIs) as stated in RMO No. 7-2019, which prescribes the BIR Operational KPIs for CY 2019.



### III. GUIDELINES AND PROCEDURES

Hereunder are the procedures in the preparation and submission of the monthly and quarterly accomplishment reports for the KPIs under the PREXC:

#### A. Preparation and Submission of Accomplishment Reports

##### 1. Prepare a Monthly Accomplishment Report

| Performance Indicator                                                  | Office/Person Responsible        | Submitted To                    | Due Date                                                       |
|------------------------------------------------------------------------|----------------------------------|---------------------------------|----------------------------------------------------------------|
| 1.1 Percentage Increase in the number of registered business taxpayers | Client Support Service           | Planning and Management Service | On or before the 10 <sup>th</sup> day of the succeeding month. |
| 1.2 Filing of RATE Cases at DOJ                                        | Enforcement and Advocacy Service |                                 |                                                                |
| 1.3 Audit Effort (RRs + LTS)                                           | Assessment Service               |                                 |                                                                |
| 1.4 Collection Performance                                             | Collection Service               |                                 |                                                                |

**Note:** The Monthly Accomplishment Report shall be in "as of" the current month (cumulative) format.

For Performance Indicator 1.3 - Audit Effort, the Large Taxpayers Service (LTS) shall submit their monthly accomplishment report to Assessment Service on or before the 7<sup>th</sup> day of the succeeding month.

##### 2. Prepare a Consolidated Quarterly Accomplishment Report

| Performance Indicator                                                  | Office/Person Responsible        | Submitted To                    | Due Date                                                                                         |
|------------------------------------------------------------------------|----------------------------------|---------------------------------|--------------------------------------------------------------------------------------------------|
| 2.1 Percentage Increase in the number of registered business taxpayers | Client Support Service           | Planning and Management Service | On or before the 10 <sup>th</sup> day of the succeeding month following the end of each quarter. |
| 2.2 Filing of RATE Cases at DOJ                                        | Enforcement and Advocacy Service |                                 |                                                                                                  |
| 2.3 Audit Effort (RRs + LTS)                                           | Assessment Service               |                                 |                                                                                                  |
| 2.4 Collection Performance                                             | Collection Service               |                                 |                                                                                                  |

For Performance Indicator 2.3 – Audit Effort, the LTS shall submit their quarterly accomplishment report to Assessment Service on or before the 7<sup>th</sup> day of the succeeding month following the end of each quarter.



3. The Planning and Management Service, through Planning and Programming Division shall:

3.1 Encode the accomplishment reports submitted by office responsible in the BAR No. 1 of the URS;

3.2 Generate copy of the Quarterly Accomplishment Report and submit to the Office of the Commissioner for approval; and

3.3 Submit the Quarterly Accomplishment Report to the DBM through the URS on or before 15<sup>th</sup> day of the month after the end of each quarter.

**B. Format**

1. The Accomplishment Report on the aforementioned performance indicators shall follow the format attached (Annex A and Annex B) in this RMO:

- a. Annex A – Monthly Accomplishment Report
- b. Annex B – Quarterly Accomplishment Report

**IV. REPEALING CLAUSE**

All revenue issuances or portions thereof inconsistent herewith are hereby repealed or amended accordingly.

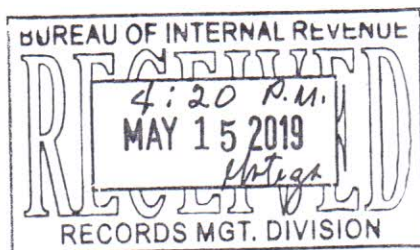
**V. EFFECTIVITY**

This Order takes effect immediately.



**CAESAR R. DULAY**  
Commissioner of Internal Revenue

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