REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

April 12, 2006

REVENUE MEMORANDUM CIRCULAR NO. 24 - 2006

SUBJECT: Publishing the full text of the Letter from CSC Chairperson Karina Constantino-David dated March 24, 2006 re: Public Service Delivery Audit (PASADA)

TO: All Internal Revenue Officers, Employees and Others Concerned

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For the information and guidance of all internal revenue officers, employees and others concerned, quoted hereunder is the full text of the Letter from CSC Chairperson Karina Constantino-David dated March 24, 2006 re: Public Service Delivery Audit (PASADA):

"Republic of the Philippines
Civil Service Commission
Constitution Hills, Batasang Pambansa Complex, Diliman 1126 Quezon City

March 24, 2006

HON. JOSE MARIO C. BUÑAG
Commissioner
Bureau of Internal Revenue
Agham Road, Diliman
1104 Quezon City

Dear Commissioner Buñag:

Greetings from the Civil Service Commission!

As mandated by the 1987 Constitution, the CSC places premium on promoting morale, efficiency, integrity, responsiveness and courtesy in government service. Such mandated makes it imperative for the Commission to assume a privotal role in instituting bureaucratic reforms on the broad range of functions performed by government, including that which is most visible to the ordinary Filipino - *the provision of frontline services.*

In 1994, the Commission conceptualized the *Mamamayan Muna, Hindi Mamaya Na! Program* to address the concerns of the citizenry as they transact business with government

agencies. It was a concrete response to the age-old problems of discourtesy and inefficiency in government – the public files a report, the Commission responds appropriately. While said program has made headway in instituting changes in frontline service delivery, much still has to and can be done.

The Public Service Delivery Audit (PASADA) is CSC's proactive mechanism installed to address the problems wrought by inefficiency at the government's first line of contact with the citizenry. PASADA provides a mechanism through which the performance of government frontline services can be systematically checked and evaluated on a rather simple strategy: a pool of Volunteers or Public Service Monitors will check and test out government frontline services. The idea is for them to simulate and empathize with the experiences of the public, whether good or bad, as they transact business with the government.

More than just pointing accusing fingers on problem areas, PASADA also highlights best practices, ideal systems, procedures and tested solutions that made possible improved frontline service delivery. It shall also serve as the Commission's mechanism in assisting agencies towards more responsive frontline services, concentrating on areas where and when help is needed most.

Focusing on relatively simple over the counter transactions accessed by the most number of Filipinos, the Commission pilot-tested the program in selected Quezon City-based agencies from December 2003 to May 2004. Efficiency of agencies' frontline services were checked and tested out by PASADA volunteers in terms of: (1) *the service provider,* (2) *structure, systems and procedure;* and (3) *the physical working condition.* The results of said pilot run provided impetus for the Commission to further enhance the program.

At present, the Commission is in the stage of implementing its audit on the frontline services of selected government agencies in the National Capital Region, one of which is your agency.

During the audit, the days of the actual visit of the PASADA Volunteers and the time of the day shall vary to capture variances of service providers/employees' behavior throughout the week. The heavy volume of clients on certain days may affect the behavior and attitude of service providers. In which case, the deployment schedule of volunteers shall include visits to the frontline services under study during the start of office hours, lunch break, noon break and just before the end of office hours.

After the target number of visits has been reached, the Commission shall consolidate the findings. Frontline services that received favorable ratings shall be given appropriate commendation by the Commission. On the other hand, those that have been rated poor shall be informed in writing and offered assistance, which will mainly involve suggestions/recommendations on what possible developmental interventions could be introduced to improve their operational efficiency. In no instance shall CSC publicize these results.

In order for the program to be sustainable, frontline services shall periodically be monitored to determine whether those that were found to have best practices have indeed maintained their efficiency and whether those who were found to have problem areas in their frontline service delivery demonstrated a marked improvement after assistance has been introduced. Monitoring

shall consist of a continuing cycle of audit and assistance. PASADA shall periodically come up with a list of *Top Frontline Services* to mark the end of every audit season. The media shall be tapped to create public awareness and appreciation of these exemplary frontline services in government.

We look forward to your cooperation in this undertaking.

Very truly yours,

(Original Signed)
KARINA CONSTANTINO-DAVID
Chairperson"

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