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

BUREAU OF INTERNAL REVENU
RECORDS MGT. DIVISION
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August 28, 2014

REVENUE MEMORANDUM CIRCULAR No. 68-2014

TO : All Internal Revenue Officials Concerned

SUBJECT : Guidelines in the accomplishment of the Performance Commitment and Review Form (CESPES Form No. 003)

I. BACKGROUND

The Guidelines on Enhanced Career Executive Service Performance Evaluation System (CESPES), were prescribed in Resolution No. 1136, which was approved by the Career Executive Service Board (CESB) on 10 February 2014. These Guidelines are intended to align the CESPES with the Strategic Performance Management System (SPMS) of the Civil Service Commission (CSC).

II. OBJECTIVES

This Circular is issued to:

1. Ensure uniformity in the statement of the following items in the Performance Commitment and Review Form (CESPES Form No. 003):
   - Organizational Strategic Objectives (Section A, Part I)
   - Office Performance Objectives (Section B, Part I)
   - Ratee's Performance Commitments (Section D, Part I)

2. Align the CESPES Office Performance Objectives with the BIR Operational Key Performance Indicators (KPIs) and the BIR Strategic Performance Management System (SPMS); and,

3. Enable the Superior-Rater to assess the Ratee's performance according to the agreed priorities and expectations for the achievement of the agency's goals through identified Performance Objectives.

III. POLICIES AND GUIDELINES

1. CESPES Form No. 003 shall be accomplished by all officials who are incumbents of third level positions (Presidential appointees / Director I and above), as well as by those designated to third level positions.

2. The Organization Strategic Objective[1] of the BIR is: "Attained Collection Target and Sustained Collection Growth", which is the primary goal of the agency.

3. The Ratee's Performance Commitment for the Office Performance Objectives of a particular year must correspond to the pertinent operational KPI targets prescribed in the appropriate revenue issuance promulgating such KPIs for that year.

   3.1. In the event that the aforesaid issuance on operational KPIs should be updated / revised / amended, the applicable Performance Commitment(s) shall be adjusted accordingly.

4. For uniformity and consistency, all concerned revenue officials who shall accomplish CESPES Form No. 003 shall make use of the sample CESPES Form No. 003 attached herewith as Annex "A" of this Order.

5. Other concerned officials as defined in Item No. 1 of this Section who have no applicable Office Performance Objectives, as provided in Item No. 3, may set their own Office Performance Objectives, *provided that these are aligned with the Organizational Strategic Objectives, and have been discussed with – and agreed upon by – their Superior Rater.*

IV. EFFECTIVITY

This Order shall take effect immediately.

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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[1] Section 4(a), Rule IV, Guidelines on the Enhanced CESPES

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