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

11 November 2014

REVENUE MEMORANDUM ORDER NO. 3-2015

TO : Assistant Commissioner, Head Revenue Executive Assistants (HREAs), LT National Office Division Chiefs, LT Division Chiefs – Makati & Cebu and Others Concerned

SUBJECT : Prescribes the CY 2014 Operational Key Performance Indicators and Accomplishment Reporting for the Large Taxpayers Service (LTS)

I. OBJECTIVES

This Order is issued to:

1. Update and rationalize the BIR's CY 2014 Operational KPIs for the Large Taxpayers Service (LTS), LT National Office Divisions (LTNODs) and LT Divisions (LTDs) - Makati & Cebu;

2. Align the Operational KPIs with the Bureau's 2014-2016 Agency Level Key Performance Indicators provided under Revenue Memorandum Circular No. 41-2014; and

3. Prescribe the policies and procedures in the preparation and submission of Accomplishment Reports and in monitoring the performance of the LTS, LTNODs and LTDs – Makati & Cebu.

II. GENERAL POLICIES

The following policies and guidelines shall be observed:

1. The CY 2014 Operational KPIs, and the corresponding details such as weights, formulas, definition of measures, targets, and Assistant Commissioners (ACIRs) / Measure Owners, are prescribed in Annex A of this Order.

2. These Operational KPIs shall be adopted as the standard measures of the said Bureau units in their Office Performance Commitment and Review (OPCR) Form, as well as in the Office Index of Success Indicators of the LTS, LTNODs and LTDs – Makati & Cebu for the Strategic Performance Management System (SPMS).

3. The Score for each KPI shall be computed as follows:

$$\textbf{Score} = \frac{\text{Applicable Formula (See Annex A)}}{\text{Applicable KPI Target}} \times \text{KPI Weight}$$

4. In the event that the actual accomplishment exceeds the KPI target, the score to be given shall be the maximum assigned KPI weight.

5. The Overall Rating of an Office shall be computed as follows:

$$\textbf{Overall Rating} = \frac{\text{Total score earned for all KPIs}}{\text{Highest possible total score}} \times 100\%$$

6. Figures to be used in all computations required in this Order shall be rounded off to the nearest 2 decimal places.

7. Any issues relative to the KPIs, including, among others, the implementation, monitoring, evaluation and reporting of accomplishments, shall be the responsibility of the concerned Measure Owners.

III. GUIDELINES AND PROCEDURES

1. The LTNODs/LTDs – Makati and Cebu shall prepare and submit report on the accomplishment on performance measures/KPIs prescribed in this Order.

2. The concerned Head Revenue Executive Assistant (HREA) shall monitor compliance of respective Offices and the Chief, LT Performance Monitoring and Programs Division (LTPMPD) shall prepare a Consolidated Accomplishment Report for submission to the Assistant Commissioner – Large Taxpayers Service (ACIR-LTS).

3. The ACIR-LTS thru the HREA, Programs and Compliance shall monitor the submission, validate and evaluate the Accomplishment Reports of the Large Taxpayers Service, and compute the corresponding KPI scores.

4. The Accomplishment Reports shall be prepared and submitted in accordance with the following schedules:

REPORT	OFFICE/PERSON RESPONSIBLE	SUBMITTED TO	DUE DATE
A. Semestral/Annual KPI Accomplishment Report			
A.1 LTS KPI Accomplishment Report (using the format in Annex B1)	LT NO Division Chief/ LTD Chief – Makati & Cebu	ACIR LTS Thru: Concerned HREA (LTPMPD – consolidation)	**Semestral :** On or before the 8th working day of the following semester **Annual:** On or before the 10th working day after the end of the year
A.2 Consolidated LTS KPI Accomplishment Report of all LT NODs/ LTDs – Makati & Cebu (using the format in Annex B2)	HREA – LT Programs & Compliance, (LTPMPD-consolidation)	Assistant Commissioner – LTS cc: Planning and Programming Division (PPD)	**Semestral :** On or before the 12th working day of the following semester **Annual:** On or before the 14th working day after the end of the year

B. Large Taxpayers Service KPI Performance Evaluation Report			
Large Taxpayers Service KPI Evaluation Report (using the format in Annex C) **NOTE:** If a specific KPI is not applicable to a particular office, the Measure Owner shall indicate such in the LTS KPI Performance Evaluation report	ACIR – LTS Thru: HREA, Programs & Compliance (LTPMPD – consolidation)	Commissioner cc: Planning and Programming Division (PPD)	**Semestral:** On or before the 28th working day of the following semester **Annual:** On or before the 30th working day after the end of the year

IV. REPEALING CLAUSE

This Order supersedes Revenue Memorandum Order Nos. 15-2013, 30-2013 and all other issuances or portions thereof inconsistent herewith.

V. EFFECTIVITY

The Operational Key Performance Indicators (KPIs) and Accomplishment Reporting prescribed in this Order shall be effective beginning the second semester of 2014.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue