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

September 27, 2012

REVENUE MEMORANDUM ORDER NO. 24-2012

TO : All Deputy Commissioners (DCIRs), Assistant Commissioners (ACIRs), Regional Directors, Revenue District Officers and Others Concerned

SUBJECT : Prescribes the CY 2012 Operational Key Performance Indicators, Accomplishment Reporting and Office Performance Evaluation

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I. BACKGROUND

The Agency Level Key Performance Indicators (KPIs) for CY 2011 – 2016 were prescribed per Revenue Memorandum Order No. 31-2011. These KPIs are a broad and comprehensive set of high-level measures that shall identify the level of performance of the Bureau based on the targets and assigned weights per KPI. On the other hand, the second-level KPIs, or the Operational KPIs, shall be aligned to the Agency-level KPIs in order to successfully attain the BIR Vision, Mission and Strategy Roadmap.

II. SCOPE/COVERAGE

This Order covers the 2012 Operational KPIs, Performance Monitoring and Performance Evaluation for the Revenue Regions (RRs), Revenue District Offices (RDOs), Large Taxpayers Service (LTS) and LT District Offices (LTDOs).

III. OBJECTIVES

This Order is issued to:

1. Prescribe, and provide details on, the BIR's CY 2012 Performance Measures for the RRs, LTS, RDOs and LTDOs; (Refer to Annex A)
2. Prescribe the policies and procedures for monitoring and evaluating the performance of RRs, LTS, RDOs and LTDOs vis-a-vis the Office Performance Measures; and
3. Align the Priority Programs/Activities/Projects of RRs, LTS, RDOs and LTDOs with the Agency Strategic Statements as provided in RMO No. 23-2011, RMO No. 30-2011, and the Agency-level KPIs for CY 2011-2016 under RMO No. 31-2011.

IV. POLICIES AND GUIDELINES

The following policies and guidelines shall be observed:

1. The Operational KPIs shall be used as the basis for the performance monitoring and evaluation of incumbent heads of RRs, LTS, RDOs and LTDOs for CY 2012.
2. The Assistant Commissioners (ACIRs) shall perform quarterly checking and systematic documentation on the progress of each KPI of their supervised Offices. The concerned ACIR has the option to discuss the issues/outstanding accomplishments reported on any KPI under its area of jurisdiction, with the Management Committee (MANCOM).
3. The ACIRs shall prepare the Annual Office Performance Evaluation of the RRs and RDOs for each of the KPI/s they are monitoring on the 22nd day of the month following the end of the year.
4. A straightforward method of computation shall be used in rating the performance of each office (**Actual Accomplishment x KPI Weight**). The Overall Rating of an office shall be the sum of points earned per KPI.
5. An interim performance rating maybe administered depending on the exigencies of service as determined by MANCOM.
6. The set of KPIs shall be revisited annually and updated, if needed.

V. PROCEDURES

Hereunder are the procedures in the preparation and submission of the accomplishment reports and office performance evaluation for CY 2012 KPIs:

A. <u>Accomplishment Report</u>

1. Prepare the **<u>Quarterly</u>** Accomplishment Report, according to the following schedule:

Report	Office/Person Responsible	Submitted To	Due Date
1.1 RDOs/LTDOs Accomplishment on KPIs (using the format in Annex B1)	Revenue District Officer LT District Officer	Respective Regional Director Assistant Commissioner, LTS	Not later than the 10th day of the month following the quarter
1.2 Revenue Region/LTS Accomplishment on KPIs (using the format in Annex B2)	Regional Director/ Assistant Commissioner, LTS	Assistant Commissioner monitoring the KPI	Not later than the 12th day of the month following the quarter

Report	Office/Person Responsible	Submitted To	Due Date
1.3 Consolidated Accomplishment of all RDOs/LTDOs (using the format in Annex B2)	Regional Director/ Assistant Commissioner, LTS	Assistant Commissioner monitoring the KPI	Not later than the 12th day of the month following the quarter

For the 2012 Operational Key Performance Indicators, the Revenue District Offices (RDOs)/Large Taxpayer District Offices (LTDOs) and Revenue Regions (RRs)/Large Taxpayers Service (LTS) shall prepare and submit an accomplishment report for the quarter using the prescribed formats for RDOs/LTDOs (Annex B1) and for RRs/LTS (Annex B2) not later than the 10th and 12th day of the month following the quarter, respectively.

2. Prepare the Consolidated **Semestral** Accomplishment/Status Report, as follows:

Report	Office/Person Responsible	Submitted To	Due Date
2.1 Consolidated Accomplishment of RRs, LTS, RDOs, and LTDOs (using the format in Annex C)	Assistant Commissioners	Deputy Commissioner cc: ACIR, Policy and Planning Service	Not later than the 18th day of the month following each semester
2.2 Status Assessment Report of RRs, LTS, RDOs and LTDOs (using the format in Annex D)	Deputy Commissioners	Commissioner	Not later than the 18th day of the month following each semester

B. Evaluation of Office Performance

3. Prepare the **Annual** Office Performance Evaluation (using the format in Annex E)

Report	Office/Person Responsible	Submitted To	Due Date
3.1 Annual Performance Evaluation of RRs, LTS, RDOs and LTDOs	Assistant Commissioners	Deputy Commissioners	Not later than the 22nd day of the month after the end of the year

The Assistant Commissioners shall submit the Annual Office Performance Evaluation Report to their respective Deputy Commissioners for approval. Said report shall then be submitted to the Office of the Commissioner, thru the Policy and Planning Service, not later than the 24th day of the month after the end of the year.

C. Documentation

The Office of the Commissioner, thru the Policy and Planning Service, shall be responsible for preparing the overall final ranking of the RRs, LTS, RDOs and LTDOs based on the approved Annual Performance Evaluation submitted by the Deputy Commissioners. Only the Annual Evaluation Reports approved and submitted by the Deputy Commissioners shall be considered as final.

The submitted accomplishment reports shall serve as a means of validation in the preparation of the Office Annual Performance Evaluation for the Revenue Regions and Revenue District Offices. Likewise, these will be used as basis/input for next year's office performance measures to be recommended to MANCOM.

D. Analysis of Revenue Regions, LTS, Revenue District Offices and LT District Offices KPIs

4. Prepare Final Report of the Office Performance Evaluation Report and the Analysis Report, as follows:

Activity	Office/Person Responsible	Submitted To	Due Date
4.1 Prepare the Final Report of the Office Performance Evaluation Report per KPI	ACIR, Policy and Planning Service	Commissioner	Not later than the 30th day of the month after the end of the year
4.2 Analysis Report on the result of accomplishment of KPIs	ACIR, Policy and Planning Service	Commissioner	Not later than the 30th day of the month after the end of the year

VI. REPEALING CLAUSE

This Order supersedes Revenue Memorandum Order Nos. 37-2010, 58-2010 and 61-2010 and all other issuances or portions thereof inconsistent herewith.

VII. EFFECTIVITY

This Order takes effect immediately.

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

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