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

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July 13, 2020

REVENUE MEMORANDUM ORDER NO. 24-2020

SUBJECT: **Guidelines in the Reporting of Accomplishments and Evaluation of Performance of Revenue District Offices Relative to the Taxpayer Awareness Program**

TO: All Revenue District Officers, Regional Directors and Other Concerned Revenue Officials and Employees

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I. BACKGROUND

Revenue Memorandum Order (RMO) No. 5-2020 was issued on February 5, 2020 to prescribe the CY 2020 Operational Key Performance Indicators (KPIs) for the Revenue Regions (RRs), Revenue District Offices (RDOs) and Large Taxpayers Service (LTS).

In the said RMO, a new KPI (**Taxpayer Awareness Program** or **TAP**) was added to the RDOs. The TAP involves the conduct of information dissemination activities to promote and enhance taxpayers' awareness of the BIR's programs/projects as well as updates in the tax laws and regulations. This is part of the BIR's efforts to enhance voluntary compliance of taxpayers by keeping them informed all the time regarding updates in tax administration.

II. OBJECTIVE

This Order is being issued to prescribe the guidelines in the reporting of accomplishments and evaluation of performance of Revenue District Offices relative to their implementation of information dissemination activities under the Taxpayer Awareness Program (TAP).

III. GUIDELINES

1. Information dissemination activities shall be regularly conducted by the Revenue District Offices (RDOs) to promote and enhance their taxpayers' awareness and understanding of the BIR's tax compliance requirements as embodied in the tax laws and implementing revenue regulations/issuances being issued by the BIR. The **Target for the TAP KPI is at least 10**

Points per month. For purposes of measuring the accomplishments of the RDOs with respect to the TAP, the conduct of information dissemination activities shall be assigned corresponding Points, as follows, together with the required documentations per activity:

ACTIVITY	POINT	REQUIRED DOCUMENTATION*
Conduct of seminars/ briefings/dialogues/fora	5 Points (if more than 100 participants) 3 Points (if below 100 participants)	• Attendance Sheet • Pictures of event • Publication in BIR Weekender Briefs (optional)
Briefing for New Taxpayer Registrants	1 Point	• Attendance Sheet • Pictures of event • Publication in BIR Weekender Briefs (optional)
TV/radio guesting/interview	3 Points	• Pictures of event • Publication in BIR Weekender Briefs
Sending of speakers on BIR/tax-related matters to other government/private sector-initiated events	2 Points	• Pictures of event • Publication in BIR Weekender Briefs (optional)
Distribution of information materials	3 Points	• Report on Number of Information Materials Distributed *(use format in Annex A)* • Picture (or sample) of information material/s distributed • Pictures of event
Press Release	2 Points	• Copy of Press Release • Picture of news article clipping
Display of streamers on BIR/tax-related matters	2 Points	• Picture of streamer(s) on display

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ACTIVITY	POINT	REQUIRED DOCUMENTATION*
Motorcade/Recoreda	2 Points	• Picture of event • Publication in BIR Weekender Briefs (optional)
Conduct of Tax Quiz and other special events to promote tax awareness	7 Points	• Attendance Sheet • Pictures of event • Publication in BIR Weekender Briefs
Implementation of new/innovative idea on tax information dissemination/delivery of taxpayer service	10 Points	• Description of new/innovative idea on tax information dissemination/delivery of taxpayer service and report on when it was implemented and its impact (results) in the district operation • Pictures of event • Publication in BIR Weekender Briefs

**Copy of documentation of activities shall be compiled by the RDOs' Client Support Section (CSS) Chief and submitted to their respective Regional Director (thru the Client Support Unit [CSU] Head) on a quarterly basis, together with the RDO's Accomplishment Report.*

2. The conduct of information dissemination activities shall be reported by the RDOs to their respective Regional Director on a **quarterly basis** (every 10th day of the month following each quarter). The format in Annex B1 shall be used by the RDOs in the reporting of their accomplishments on the TAP.

3. The **Accomplishment Report** shall specify the Activities undertaken by the RDOs to disseminate information on tax/BIR updates, the date the activity was conducted and the means (documentations available) to verify the actual conduct of said activities. The Points for the activities undertaken shall be indicated in the submitted Accomplishment Report by the RDO using as basis the assignment of Points per activity specified in the above matrix.

4. The Points indicated in the submitted Accomplishment Report shall be verified/validated by the region's CSU Head based on the documentation of taxpayer awareness activities compiled and submitted to the respective Regional Office by the RDO's CSS Chief.

   The Total Points earned and the Average Points of the RDO for the particular Quarter (3 months) shall then be computed by the CSU Head and indicated in the RDO's

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Accomplishment Report, which have to be signed also by the CSU Head and the Regional Director. A copy of the validated/signed Accomplishment Report shall be furnished to the respective Revenue District Officer, for feedback purposes.

5. The CSU Head shall likewise prepare the quarterly **Consolidated Accomplishment Report** of the region on the TAP using the format in Annex B2. The said consolidated report shall reflect each RDO's Total Points and Average Points on the TAP for a particular quarter (as reflected in each RDO's quarterly Accomplishment Report on TAP – Annex B1). The region's Consolidated Accomplishment Report on the TAP (signed by the CSU Head and Regional Director), together with copy of the RDOs' quarterly Accomplishment Reports, shall be submitted to the ACIR, Client Support Service (thru the Internal Communications Division) every 15th day of the month following each quarter. A copy of the Regional Office's signed Consolidated Accomplishment Report on the TAP shall be furnished to the region's Revenue District Officers, for feedback purposes.

6. Based on the quarterly Consolidated Accomplishment Report on the TAP submitted by the Regional Offices, the Internal Communications Division (ICD) shall prepare the **Evaluation Report on the TAP** on a **semestral basis** and **annual basis** (in compliance with RMO No. 5-2020) using the format in Annex C1 and Annex C2, respectively. Copy of the said Evaluation Report shall be submitted to the ACIR, Planning and Management Service by the ACIR, Client Support Service on or before August 25 (for semestral)/February 25 (for annual, as specified in RMO No. 5-2020), copy furnished the Regional Directors.

   The semestral and annual Evaluation Reports shall indicate the Score and the Average Points of each RDO relative to the TAP for the 1st Semester and for the whole year, respectively. **The Ranking of the RDOs for the TAP shall be based on the Average Points** for the particular period and not on the Score inasmuch as the maximum assigned KPI Weight (or Score) for the TAP is only 1.00 (per Annex A of RMO No. 5-2020).

7. For purposes of determining the **Score** and **OPCR Rating** of each RDO for the TAP, the following matrix shall be used as guide:

Average Points* in TAP	**Score** (KPI Weight = 1.00)	**OPCR Rating**
13.00 & above	1.00	5
11.50 – 12.99	0.85	4
10.00 – 11.49	0.75	3
5.01 - 9.99	0.65	2
5.00 & below	0.50	1

** Per computation on a semestral basis and annual basis.*

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IV. ROLES AND RESPONSIBILITIES

A. Revenue District Officers

1. Regularly conduct information dissemination activities to promote and enhance taxpayers' awareness of the BIR's programs/projects as well as updates in the tax laws and regulations.

2. Document the conduct of said information dissemination activities and make compilation thereof.

3. Prepare and submit to the respective Regional Director (thru the CSU Head) the district office's Accomplishment Report on the Taxpayer Awareness Program (TAP), on a quarterly basis (every 10th day of the month following each quarter), using the format in Annex B1 of this Order, together with the compilation of documentation of information dissemination activities conducted for the quarter.

B. Client Support Unit (CSU) Head

1. Verify/validate the Points indicated in the Revenue District Offices' (RDOs) quarterly Accomplishment Report on the TAP (Annex B1) based on the documentations compiled/submitted by the district office's Client Support Section Chief in relation to the information dissemination activities they have conducted for the quarter.

2. Compute each RDO's Total Points and Average Points for the quarter after verification/validation of the documentations submitted and the Points indicated for each of the information dissemination activity conducted/reported by the RDO in its quarterly Accomplishment Report on the TAP (Annex B1).

3. Using the format in Annex B2, prepare the region's Consolidated Report on Operational Key Performance Indicator (KPI-Taxpayer Awareness Program) by indicating the Total Points and Average Points computed per RDO.

4. Sign the accomplished RDOs' quarterly Accomplishment Report and the region's Consolidated Report and submit the same to the respective Regional Director, for his/her signature.

C. Regional Directors

1. Review and sign the quarterly Accomplishment Report on the TAP submitted by the Revenue District Officers after checking the computation of the Total Points and Average Points made by the CSU Head, as indicated in the said report.

2. Review and sign the Consolidated Report on the TAP prepared by the region's CSU Head.

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3. Call the attention of Revenue District Officers with TAP Average Points below 10, and make necessary commendation for the region's TAP Topnotchers.

D. Chief, Internal Communications Division

1. Based on the quarterly Consolidated Accomplishment Report on the TAP submitted by the Regional Directors, prepare the Evaluation Report on the TAP on a semestral basis and annual basis using the format in Annex C1 and Annex C2 of this Order, respectively, and submit the same to the ACIR, Client Support Service on or before August 15 (for semestral)/February 15 (for annual).

2. Conduct validation of the Consolidated Accomplishment Report on the TAP submitted by the Regional Offices, if necessary, for purposes of giving commendation for the National TAP Topnotchers and issuance of call-up letters for the non-performers.

E. ACIR, Client Support Service

1. Review and sign the Evaluation Report on the TAP prepared by the Internal Communications Division on a semestral basis and annual basis, and submit the same to the ACIR, Planning and Management Service on or before August 25 (for semestral)/February 25 (for annual, as specified in RMO No. 5-2020), copy furnished the Regional Directors.

V. REPORTORIAL REQUIREMENTS

The **Summary of Reports** to be prepared for the TAP is specified below.

Report	Submitted By	Submitted To	Due Date
Report on Number of Information Materials Distributed, if applicable (Annex A)	Revenue District Officers	Regional Director	Every 10th day of the month following a quarter *(part of Accomplishment Report – Annex B1)*
Accomplishment Report on TAP (Annex B1), *including documentations*	Revenue District Officers	Regional Director	Every 10th day of the month following a quarter
Consolidated Accomplishment Report on TAP (Annex B2) - *Prepared by CSU Head*	Regional Director	ACIR, Client Support Service (thru Chief, Internal Communications Division)	Every 15th day of the month following a quarter

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Report	Submitted By	Submitted To	Due Date
Evaluation Report on TAP (Annex C1 and Annex C2) - *Prepared by Internal Communications Division*	ACIR, Client Support Service	ACIR, Planning & Management Service	Semestral Report: On or before August 25 Annual Report: On or before February 25 of the following year

The semestral and annual Accomplishment Reports/Consolidated Accomplishment Reports specified in RMO No. 5-2020 is no longer required to be prepared/submitted by the RDOs and Regional Directors insofar as the Taxpayer Awareness Program is concerned. The quarterly Accomplishment Reports/Consolidated Accomplishment Reports specified in Nos. 2, 3 and 5 of Section III of this Order are already sufficient for monitoring and evaluation purposes.

VI. REPEALING CLAUSE

This Order revises portions of other revenue issuances inconsistent herewith.

VII. EFFECTIVITY

This Order takes effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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