REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

September 07, 2023

REVENUE MEMORANDUM ORDER NO. 32-2023

TO : All Revenue Officials Concerned

SUBJECT : Prescribing the Criteria/Conditions and Guidelines on the Reporting Compliance for the Grant of the FY 2023 Performance-Based Bonus (PBB) per Administrative Order No. 25 Inter-Agency Task Force Memorandum Circular (IATF–MC) No. 2023-1 (published under Revenue Memorandum Circular No. 90-2023)

I. OBJECTIVES

This Order is issued to:

1. Provide information on the criteria and conditions for the grant of the Performance-Based Bonus (PBB) for the Bureau of Internal Revenue's FY 2023 performance, as stated in the Inter-Agency Task Force Memorandum Circular (IATF-MC) No. 2023-1;

2. Prescribe the guidelines, procedures and deadlines for the preparation and submission of Accomplishment Reports and other documentary requirements and continue to observe the simplified PBB scheme, in compliance with the FY 2023 PBB-requirements provided in IATF-MC No. 2023-1; and

3. Ensure the timely preparation and submission of all PBB requirements by concerned Offices.

II. ELIGIBILITY CRITERIA[1]

1. To be eligible for the grant of the FY 2023 PBB, the Bureau must satisfy the criteria and conditions under the four dimensions of accountability: Performance Results, Process Results, Financial Results, and Citizen / Client Satisfaction Results.

[1] Sections 3.0 (Eligibility Criteria) and 4.0 (FY 2023 PBB Targets, Assessment, and Scoring System), IATF MC No. 2023-1

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1.1. **Performance Results** – the accomplishment of the Congress-approved performance targets under the Performance-Informed Budgeting (PIB) of the FY 2023 General Appropriations Act (GAA).

1.2. **Process Results** – the achievements in ease of doing business/ease of transaction with the agency, as a result of streamlining, digitization, standardization, systems and procedures reengineering, and other related improvements.

1.3. **Financial Results** – the actual spending of the agency's budget allotment vis-à-vis the realization of its committed programs and projects based on the FY 2023 GAA.

1.4. **Citizen/Client Satisfaction Results** – the achievements in satisfying the quality expectations of the transacting public/client.

2. The FY 2023 PBB Targets for each of the Criteria are as follows:

Table 1: FY 2023 PBB TARGETS

CRITERIA AND CONDITIONS	Performance Targets
Performance Results	**Achieve each one of the Congress-approved performance targets under the PIB of the FY 2023 GAA** The agency performance in the achievement of targets shall be closely monitored through the use of the submitted Unified Reporting System (URS) and/or Integrated Public Financial Management System (IFMIS) – generated Budget and Financial Accountability Reports (BFARs), to indicate the progress towards the accomplishment of broader sectoral and societal outcomes targeted by the agency for improving the lives of Filipinos. The quarterly BFARs of the agencies, as uploaded in the DBM URS, shall be submitted in a timely manner, i.e., within thirty (30) days after the end of each quarter, as provided under Item 3.19.2 of National Budget Circular No. 587, pursuant to Section 99, General Provisions of Republic Act No. 11936 (FY 2023 GAA). BFARs will be used to monitor and validate agency accomplishments. For deficiencies or non-attainment of FY 2023 targets, justifications must be submitted together with the prescribed BFAR forms to the Commission on Audit (COA), the Department of Budget and Management (DBM), and the Bureau of Treasury (BTr), as applicable through the DBM URS and/or IFMIS, thirty (30) days after the end of the 4th quarter of FY 2023.

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CRITERIA AND CONDITIONS	Performance Targets
Process Results	**Greater ease of transaction of core services based on mandated functions (external) covering government-to-citizens (G2C), government-to-businesses (G2B), and government-to-government (G2G) transactions, and the administrative and supporting services (internal) within the agency** This may be achieved through reengineering, streamlining, digitalization and other technological applications and other types of process innovations of critical external and internal services implemented at the Regional, Satellite, and Extension Offices. For FY 2023, the target will be substantive improvements in ease of doing business/ease of transaction with respect to **two (2) critical services consisting of one (1) core service (external) based on the bureau's mandated function** and **one (1) support/administrative service (internal)** as declared in the Citizen's Charter and in line with Anti-Red Tape Authority's (ARTA) Whole-of-Government (WOG) Reengineering Manual. Agencies may declare the critical services previously reported in FY 2022 Process Results Report, **provided that there are new improvements introduced with verifiable results** (number of percentage of reduction in total processing time, steps, requirements, costs, etc.) As defined in ARTA MC 2019-002-A, the services may be categorized based on the following: a. **External Services** – refer to government services applied for or requested by external citizens or clients or those who do not form part or belong to the government agency or office. b. **Internal Services** – refer to government services applied for or requested by internal clients or individuals who are within the respective government agency or office, such as, but not limited to, its personnel or employees, whether regular or contractual. Internal services include services to regulatory functions related to permitting, licensing, and issuance of a privilege, right, reward, clearance, authorizing, or concession. In selecting the **critical services** to be prioritized by the agency, the following factors shall be considered: a. A **core service** which is a process needed to achieve the overall mission and objectives of the Bureau. The service/s

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CRITERIA AND CONDITIONS	Performance Targets
	may refer to those that are aligned with the Bureau's mandate and main functions; b. The **most complained** service with the greatest number of complaints received; c. The **service/s with the greatest number of pending transactions or backlogs** that went beyond its prescribed processing time as declared in the Citizen's Charter; d. A **service that generated income/revenue** for the government; e. A **service attributable to the PREXC/Programs**; and f. A **service that involves inter-agency action** to complete the transaction. The substantial improvements or reduction of the selected services may focus on the following areas of the selected services: a. **Actual documentary requirements** for a transaction for instance duplicative/unnecessary/non-value-adding documents and various prerequisites to be obtained from other government offices; b. **Total processing time** to include queueing to start a transaction, waiting time to complete a transaction, and backroom processing; in other words, the total turnaround time, not just the estimated time reflected in the agency's Citizen's Charter; c. **Overall transaction cost** to obtain the service (while the official fees cannot be reduced unless authorized), the other transaction costs on the part of the transacting public (both visible and not visible) could be reduced. Agencies could find out what these costs are if they get feedback and listen to the transacting public; d. **Multiple hand-offs** where the transacting public needs to go to several offices and/or windows in order to complete a transaction; and elimination of multiple reviews and approvals to complete a transaction; e. **Administrative burden** associated with the transaction i.e., the complexity and amount of effort that the agency need to expend in order to process the transaction; and f. **Access to the service** that makes the transaction very easy, convenient, without or only with very minimal cost, reliable and predictable. The concepts and tools indicated in the WOG Reengineering Manual may be used in reengineering efforts and may refer to the submitted Initial Reengineering Plan to ARTA as the basis in

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CRITERIA AND CONDITIONS	Performance Targets
	prioritizing areas for improvement. The BIR's substantial improvement results shall be reported through Modified Form A (***Annex 2 of IATF MC No. 2023-1***). Objectively verifiable evidence of achievements in ease of doing business/ease of transaction must be reported in **Modified Form A.** A report on the digitalization initiatives or digital transformation of external and internal services are required to be submitted through the following: a. development of electronic or online and/or paperless application systems, payment systems, new service delivery channels, contactless transactions; b. utilization of disruptive and emerging technologies in system development and integration (e.g. blockchain, application programming interface, robotic process automation, cloud services, etc.); c. enabling data linkages and interoperability capacities among information systems; d. creating capacities for data management and analytics; e. modernization of existing systems and application; and f. other process improvements using information technology. The report should highlight the tangible results of digitization in terms of ease of doing business or ease of transaction from the point of view of the transacting public client. The complete report on digitization is also considered as an Agency Accountability as stated in **Section 5.0 of IATF MC No. 2023-1.**
Financial Results	**Attainment of the FY 2023 Disbursement Budget Utilization Rate (BURs)** Targets under Financial Results reflect final payments made from the agency's annual budget allotment to realize their committed programs and projects based on the valid appropriations for FY 2023. Hence for FY 2023, agencies shall accomplish the Disbursement BUR. Disbursement BUR is measured by the ratio of total disbursement (excluding Personnel Services (PS)) to the total obligations for Maintenance and Other Operating Expenses (MOOE) and Capital Outlays (CO) made in FY 2023, net of goods and services obligated

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CRITERIA AND CONDITIONS	Performance Targets
	by December 31, 2022, but paid only in FY 2023. The **total obligations for MOOE and CO** shall refer to those made from the current appropriations under the FY 2023 GAA and the continuing appropriations under FY 2022 GAA. Transfers to other agencies shall not be considered as disbursements until such time such transferred funds have been utilized for payment of accepted goods delivered and services rendered. Hence: $\text{Disbursement BUR} = \frac{\text{Total Disbursements (excluding PS), net of payments made in 2023 for past years' obligations}}{\text{Total Obligations}}$ Same as the Performance Results, the submission of the quarterly BFARs through the DBM-URS and/or IFMIS must be ensured in a timely manner within thirty (30) days after the end of each quarter. The submitted FY 2023 Financial Accountability Reports (FAR) No. 1 Statement of Appropriations, Allotments, Obligations, Disbursements, and Balances (SAAODB) shall be the basis in determining the FY 2023 BUR accomplishment.
Citizen/Client Satisfaction Results	**Resolve all reported complaints from Hotline #8888 and Contact Center ng Bayan (CCB)** **Resolution and compliance to reported complaints from Hotline #8888 and Contact Center ng Bayan (CCB).** The resolution of all complaints and grievances shall be reported to Hotline #8888 and CCB, and their compliance to the 72-hour prescribed period to take actions on complaints as provided in EO No. 6, s. 2016. Reported complaints and grievances shall cover government service and procedures, acts of red tape, corruption, and/or other interferences to public service delivery by any government agency, individuals, or instrumentalities. To provide evidence on this, a report may be submitted summarizing the Hotline #8888 and CCB complaints received in FY 2023 and their status if resolved or pending. The validation shall be complemented with reports and collected data on feedback and complaints from citizens/clients gathered by the Office of the President, Presidential Management Staff, Civil

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CRITERIA AND CONDITIONS	Performance Targets
	Service Commission, and Presidential Communications Operations Office from Hotline #8888 and CCB databases, as well as the Freedom of Information (FOI) portals. To determine the resolution and compliance rates to Hotline #8888 and CCB complaints, agencies may refer to item IV of Annex 5 or with the definitions provided in Section 2.4.2c of MC No. 2021-2.

3. To sustain the institutionalization of compliance to existing government-mandated laws and standards, the Bureau and BIR Performance Management Team (PMT) shall continue to implement, monitor, and enforce compliance with the following Agency Accountabilities (***Annex 6 of IATF MC No. 2023-1)***:
   - 3.1. Updating the Transparency seal;
   - 3.2. Compliance with Audit Findings and Liquidation of Cash Advances;
   - 3.3. Compliance with the FOI Program;
   - 3.4. Establishment and Conduct of the Agency Review and Compliance of Statement of Assets, Liabilities, and Net Worth (SALN);
   - 3.5. PhilGEPS posting of all invitations to bids and awarded contracts (***Annex 7 of IATF MC No. 2023-1***);
   - 3.6. FY 2023 Non-Common Use Supplies and Equipment (APP-non CSE);
   - 3.7. Posting of Indicative FY 2024 APP-non CSE;
   - 3.8. FY 2024 Annual Procurement Plan–Common Use Supplies and Equipment (APP-CSE) (***Annex 8 of IATF MC No. 2023-1***);
   - 3.9. Results of FY 2022 Agency Procurement Compliance and Performance Indicators (APCPI) System;
   - 3.10. Undertaking of Early Procurement Activities covering FY 2024 Procurement Projects;
   - 3.11. Designation of the Agency's Committee on Anti-Red Tape (CART);
   - 3.12. Compliance with the National Competition Policy (NCP);
     (*Per* ***Annex 5, Section 1.1 of IATF MC No. 2023-1****, only attached agencies of Departments specifically identified in Annex 5.1 shall be subjected to NCP-related accountabilities*);
   - 3.13. Continuing ISO-QMS certification or equivalent certification of at least one (1) critical frontline service or core process (***Annex 3 of IATF MC No. 2023-1***);
   - 3.14. Administered Client Satisfaction Measurement (CSM); and
   - 3.15. Report on the digitalization initiatives or digital transformation of external and internal services.

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III. FY 2023 PBB ASSESSMENT AND SCORING SYSTEM

1. The Bureau's accomplishments for each of the Criteria shall be rated using a scale of one (1) to five (5), where 5 is the highest. Each criterion shall have an assigned weight, as shown in Table 2 below:

Table 2: FY 2023 PBB SCORING SYSTEM

CRITERIA AND CONDITIONS	Weight	Performance Rating				
		1	2	3	4	5
Performance Results	5	5 pts.	10 pts	15 pts	20 pts	25 pts
Process Results	5	5 pts.	10 pts	15 pts	20 pts	25 pts
Financial Results	5	5 pts.	10 pts	15 pts	20 pts	25 pts
Citizen / Client Satisfaction Results	5	5 pts.	10 pts	15 pts	20 pts	25 pts
TOTAL SCORE		**Maximum = 100 points**				

2. The maximum score that may be obtained by the Bureau is one hundred (100) points. To be eligible for the FY 2023 PBB, the Bureau must attain a ***total score of at least seventy (70) points***.

3. The following BIR Offices are identified as Delivery Units (DUs), in accordance with the provision in ***Annex 1 p.4 of the IATF MC No. 2023-1*** which prescribed the "Master List of Departments, Agencies, and State Universities and Colleges":

   - Office of the Commissioner (including the Office of the Deputy Commissioners and immediate support staff and Performance Evaluation Division)
   - Revenue Services
   - Revenue Data Centers
   - Revenue Regional Offices (Revenue Regions)

4. The DUs of eligible agencies shall no longer be ranked. However, the unit(s) most responsible for deficiencies shall be isolated. ***(refer to Annex A for the Accountability of Delivery Units)***

5. In case the Bureau fails to meet a rating of 4 in at least three (3) criteria, the delivery unit/s most responsible (including its head) for the criteria with a performance rating of below 4 shall be isolated from the grant of the FY 2023 PBB.

6. The unit/s most responsible (including its head) for the non-compliance with the Agency Accountabilities provided in Section IV.2 of this RMO will also be isolated from the grant of the FY 2023 PBB.

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7. Eligible DUs shall be granted the FY 2023 PBB at uniform rates across the Bureau, including its officials and employees. The corresponding rates of the PBB shall be based on the Bureau's achieved total score as shown in the table below:

Table 3: RATES OF THE PBB

TOTAL SCORE	PBB RATES
100 Points	65% (100% of the 65% monthly basic salary)
95 Points	61.75% (95% of the 65% monthly basic salary)
90 Points	58.5% (90% of the 65% monthly basic salary)
85 Points	55.25% (85% of the 65% monthly basic salary)
80 Points	52% (80% of the 65% monthly basic salary)
75 Points	48.75% (75% of the 65% monthly basic salary)
70 Points	45.5% (70% of the 65% monthly basic salary)

8. Should the Bureau be assessed eligible to the grant of the PBB, the rates of incentives will be reduced by 5% if it failed to submit the complete PBB requirements on time.

9. The four (4) dimensions of Accountability shall be assessed and scored as follows, as shown in Table 4 below:

Table 4: RATING SCALE

CRITERIA AND CONDITIONS	RATING				
	1	2	3	4	5
Performance Results	**Met below 50%** of performance indicators of the Congress-approved performance targets for FY 2023	**Met 50% to less than 70%** of performance indicators of the Congress-approved performance targets for FY 2023.	**Met 70% to less than 80%** of performance indicators of the Congress-approved performance targets for FY 2023.	**Met 80% to less than 100%** of performance indicators of the Congress-approved performance targets for FY 2023.	**Met each one or 100 %** of the Congress-approved performance targets for FY 2023 (all performance indicators)

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CRITERIA AND CONDITIONS	RATING				
	1	2	3	4	5
Process Results	**No substantial improvement** in ease of transaction in both external core and internal services	Achieved substantial improvements to ease transaction in **internal services**	Achieved substantial improvements to ease transaction in **external services only**	Achieved substantial improvements to ease transaction in **external but non-priority core service and internal service**	Achieved substantial improvements to ease transaction in **priority core service (external) and internal service**
Financial Results	**Below 40%** Disbursements BUR	**40-55%** Disbursements BUR	**55-70%** Disbursements BUR	**70-85%** Disbursements BUR	**85-100%** Disbursements BUR
Citizen / Client Satisfaction Survey (CCSS) Results	**0%** resolution and compliance rate to #8888/CCB complaints	**At least 1%** resolution and compliance rate to #8888/CCB complaints	**At least 50%** resolution and compliance rate to #8888/CCB complaints	**At least 75%** resolution and compliance rate if there are **more than 250 tickets** to #8888/CCB complaints **At least 80%** resolution and compliance rate for **250 or less tickets** to #8888/CCB complaints	**100% resolution and compliance** to #8888/CCB complaints

IV. GUIDELINES AND PROCEDURES

1. The following reports shall be prepared by the concerned offices, using the Forms prescribed in the AO 25 IATF MC No. 2023-1 dated August 22, 2023 and circularized through RMC No. 90-2023:

REPORT	RESPONSIBLE OFFICE	DEADLINE FOR SUBMISSION
A. Performance Results		
Submission of Budget and Financial Accountability Reports (BFARs) online through the Unified Reporting System (URS) • 1st Quarter (Q1) • 2nd Quarter (Q2) • 3rd Quarter (Q3) • 4th Quarter (Q4)	For FAR No. 5 (Quarterly Report of Revenue and Other Receipts): • Collection Service (CS) – Revenue Accounting Division (RAD) • All Revenue Regions through: >Finance Division (FD) and >Collection Division (CD)	For FAR No. 5: Within 30 days after the end of each quarter Within 5 days after the end of each quarter

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REPORT	RESPONSIBLE OFFICE	DEADLINE FOR SUBMISSION
Performance Results to achieve the Congress-approved performance targets under the PIB of the FY 2023 GAA which are as follows, the report contained in the BAR: • Percentage increase in the number of registered business taxpayers = 3% increase in the number of registered business taxpayers from the previous year • Filing of RATE cases = 36 cases per year • Audit Effort = 3% of total collection goal • Collection Performance = attained +/- 2% of the collection goal	For BAR No.1 (Quarterly Physical Report of Operations): • CS – RAD • Client Support Service (CSS) – Taxpayer Service Programs and Monitoring Division (TSPMD) • Assessment Service (AS) – Assessment Performance Monitoring Division (APMD) • Large Taxpayers Service (LTS) – LT Programs and Monitoring Division (LTPMD) • Enforcement and Advocacy Service (EAS) • Planning and Management Service (PMS) – Planning and Programming Division (PPD) *Note: PPD to encode submitted reports in the DBM URS*	On or before: Q1 – Apr 16, 2023 Q2 – July 17, 2023 Q3 – Oct 16, 2023 Q4 – Jan 15, 2024
B. Process Results		
Modified Form A – Department / Agency Performance Report **(Annex 2)** *with Verifiable evidence of Achievements*	All concerned Offices with External and Internal Services declared in the BIR Citizen's Charter: For External Service: • To be determined by the Performance Management Team For Internal Service: • To be determined by the Performance Management Team *Support Office:* *To be consolidated by PMS, through the PPD*	On or before January 15, 2024
C. Financial Results		
Disbursement BUR	• All BIR Offices (NO and ROs) *Support Office:* Finance Service (FS) – Accounting Division (AD) All RRs – FD	DVs submitted to AD/FD within the following month after the goods are received, inspected and accepted/ services rendered ▪ Quarterly –within 30 days after the end of each quarter ▪ Monthly – every 10th day of the following month ▪ Quarterly –within 5 days after the end of each quarter ▪ Monthly – every 5th day of the following month

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REPORT	RESPONSIBLE OFFICE	DEADLINE FOR SUBMISSION
D. Citizen / Client Satisfaction Results		
Report on the Resolution of all reported complaints received from Hotline #8888 and Contact Center ng Bayan (CCB)	• **All Offices and RDOs concerned:** CSS thru Public Information Education Division (PIED)	On or before February 15, 2024

2. **The Good Governance Conditions (GGCs) are no longer required in determining the overall PBB eligibility of the agency. However, compliance with the following conditions (Agency Accountabilities) shall be used as basis in determining the eligibility of responsible units and individuals.** The responsible offices/units shall submit these legal requirements directly to the oversight/validating agencies.

REPORTS	DEADLINE OF SUBMISSION	RESPONSIBLE OFFICE(S)	VALIDATING AGENCY
2.1. Updating of Transparency Seal	On or before October 1, 2023	Designated Responsible Office (Content Owner/Owner of Content)	DBM - Office of the Chief Information Officer (OCIO)
2.2. Compliance with Audit Findings and Liquidation of Cash Advances	On or before Dec. 31, 2023	• FS – AD • CS – RAD • Regional Office – FD Concerned Offices with audit findings (NO and RRs)	Commission On Audit (COA)
2.3. Compliance with the Freedom of Information (FOI) Program			
• *Updated People's FOI Manual* • *Updated One-Page FOI Manual*	On or before Jan. 30, 2024	• Legal Service (LS) • Legal and Legislative Division (LLD)	Presidential Communications Office (PCO)
• *FOI Reports:* *i. Agency Information Inventory* *ii. 2023 FOI Registry* *iii. 2023 FOI Summary Report*	On or before Jan. 30, 2024	• **Nat'l. Office** – All concerned ACIRs and designated FOI Receiving Officers (FROs) • **Reg'l. Office** – All Reg'l. Offices and all designated FROs *Support Office:* *To be consolidated by PMS – PPD*	

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REPORTS	DEADLINE OF SUBMISSION	RESPONSIBLE OFFICE(S)	VALIDATING AGENCY
• *Link to the agency's dashboard in the electronic FOI (eFOI) portal (www.foi.gov.ph)*	On or before Jan. 30, 2024	CSS – PIED	PCO
• *Updated AID-FOI Tool*	On or before Jan. 30, 2024	CSS - PIED	
• *FOI Feedback Report*	On or before Jan. 30, 2024	PMS - PPD	
2.4. Establishment and Conduct of the Agency Review and Compliance of Statement of Assets, Liabilities and Net Worth (SALN)	On or before Oct. 1, 2023	• Human Resource Development Service (HRDS) – Personnel Division (PD) *Support Office: Admin. and Human Resource Management Division (AHRMD)*	Civil Service Commission (CSC)
2.5. PhilGEPS Posting of all Invitations to Bids and awarded contracts (Annex 7 *of IATF MC No. 2023-1*)	On or before Jan. 30, 2024	**National Office:** • Administrative Service (AdS) – Procurement Division (PrD) **Regional Office:** • Office of the Asst. Reg'l. Director (OARD) and AHRMD	Procurement Service (PS) - PhilGEPs
2.6. FY 2023 Annual Procurement Plan (APP) – Non-Common-Use Supplies and Equipment (Non-CSE)	On or before March 31, 2023	• Head of Procuring Entity (HOPE) • Bids and Awards Committee (BAC) • BAC Secretariat *Support Offices:* • ***National Office –*** *Resource Management Group (RMG), FS, Budget Division (BD), AdS and PrD* • ***Regional Office*** *– OARD, FD, and AHRMD*	Government Procurement Policy Board – Technical Support Office (GPPB-TSO)
2.7. Posting of Indicative FY 2024 APP-Non CSE	On or before Sept. 30, 2023		DBM-OCIO

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REPORTS	DEADLINE OF SUBMISSION	RESPONSIBLE OFFICE(S)	VALIDATING AGENCY
2.8. FY 2024 APP-CSE thru the PhilGEPS Virtual Store	On or before August 31, 2023	**National Office:** • .HOPE, AdS and Property Division **Regional Office:** HOPE, OARD and AHRMD	DBM - PS
2.9. Results of FY 2022 Agency Procurement Compliance and Performance Indicators (APCPI) System	On or before June 30, 2023	• HOPE • BAC • BAC Secretariat *Support Offices:* • ***National Office*** *– AdS, PrD, BD and AD* • ***Regional Office*** *– OARD, FD and AHRMD*	GPPB - TSO
2.10. Certificate of Compliance of Early Procurement Activities for at least 50% of the total value of the FY 2024 Procurement Projects ***Note: Early Procurement Activities should be conducted in FY 2023***	before January 31st of the fiscal year	**National and Regional Offices:** • HOPE • BAC • TWG, • BAC Secretariat Project Proponents	GPPB – TSO
2.11. Designation of the Agency's Committee on Anti-Red Tape (CART) *Compliance and submission of requirements to ARTA pertaining to the agency's CART as stated in ARTA MC No. 2020-007*	On or before Feb. 28, 2024	CSS – PIED/ICD	Anti-Red Tape Authority (ARTA)
2.12. Posting on the TS webpage the copy/ies of ISO-QMS Certification/Recertification or equivalent certification	On or before Feb. 28, 2024	• CSS/TSPMD • CS • AS	AO25 Secretariat
2.13. Client Satisfaction Measurement (CSM)	On or before April 30, 2024	• CSS/TSPMD • PMS/RSD	ARTA
2.14. Report on the Digitalization Initiatives or Digital Transformation of External and Internal Services	On or before Feb. 28, 2024	PMIS/PDMD	AO 25 Secretariat through PPD

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REPORTS	DEADLINE OF SUBMISSION	RESPONSIBLE OFFICE(S)	VALIDATING AGENCY
2.15. Other Required Report			
• *Form 1.0 – Report on Ranking of Offices/Delivery Units (Annex 3 of IATF MC No. 2023-1)*	20 Working days after receipt of Congratulatory Letter from AO25	HRDS/PD	AO 25 Secretariat through PPD
• *Review and Update of Personnel Services Itemization and Plantilla of Personnel (PSIPOP) under the DBM's Government Manpower Information System (GMIS)*	Every last week of the month	HRDS/PD	DBM
• *Status Report on Compliance with the Agency Accountabilities*	As required	All concerned offices	AO25 Secretariat

3. The Bureau shall ensure that all explanations and justifications for deficiencies are already attached in their submission.

4. The responsible offices shall prepare and post in the BIR Transparency Seal the following conditions, for validation of the concerned oversight agencies:

GOOD GOVERNANCE CONDITION	POSTING DEADLINE	RESPONSIBLE OFFICE(S)	REPORT TO BE POSTED AT
4.1. Maintain / Update the Agency Transparency Seal*			
i. Agency's mandate and functions, names of the officials with their position and designation and contact information	On or before Oct. 1, 2023	• PMS – Management Division (MD) • HRDS – PD	**BIR Transparency Seal Page** – for validation by DBM-OCIO
ii. Annual Financial Reports		• FS – AD • CS – RAD	
iii. DBM-approved Budgets and Corresponding Targets for FY 2023		FS – BD	
iv. Projects, Programs, and Activities, Beneficiaries and Status of Implementation for FY 2023		PMS – PPD	

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GOOD GOVERNANCE CONDITION	POSTING DEADLINE	RESPONSIBLE OFFICE(S)	REPORT TO BE POSTED AT
v. FY 2023 Annual Procurement Plan			
• Results of APCPI System for FY 2022 Agency Procurement Transactions	On or before June 30, 2023	**National Office** • AdS and PrD **Regional Office** OARD and AHRMD	**BIR Transparency Seal Page** – for validation by GPPB-TSO
• FY 2023 APP Non-CSE	On or before Mar. 31, 2023		**BIR Transparency Seal Page** – for validation by GPPB-TSO
• Indicative FY 2024 APP Non-CSE	On or before Sept. 30, 2023		**BIR Transparency Seal Page** – for validation by DBM-OCIO
• FY 2024 APP CSE thru the PhilGEPS Virtual Store under the Modernized PhilGEPS (MPhilGEPS) System	On or before Aug. 31, 2023	**National Office** • AdS and Property Division **Regional Office** • OARD and AHRMD	**PS-DBM Virtual Store under the MPhilGEPS** **BIR Transparency Seal Page** – for validation by DBM-PS
vi. Establishment and Conduct of the Agency Review and Compliance Procedure of SALN	On or before Oct. 1, 2023	• HRDS -PD	**BIR Transparency Seal Page** – for validation by CSC
vii. Freedom of Information (FOI) Program Requirements a. Updated FOI Manual b. Updated One-Page FOI Manual c. FOI Reports: • 2023 Agency Information Inventory • 2023 FOI Registry • 2023 FOI Summary	On or before Jan. 30, 2024	• LS /LLD – For Updated FOI Manual/One-Page Manual • PMS / PPD – For FOI Reports	**BIR Transparency Seal Page** – for validation by Presidential Communications Office (PCO)
4.2. PhilGEPS Posting of all Invitations to Bids and awarded contracts	On or before Jan. 30, 2024	**National Office** • AdS and PrD **Regional Office** • OARD and AHRMD	PhilGEPs

**The Internal Communications Division (ICD), under the supervision of Client Support Service, shall coordinate with the Systems Development Division any required revision in the content under the BIR Transparency Seal based on the specifications / request to be given by the designated Responsible Office (Content Manager / Owner of Content).*

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V. EFFECTS OF NON-COMPLIANCE

1. If the Bureau, which, after due process by the Oversight Agency, has been determined to have committed a prohibited act shall be disqualified from the PBB in the succeeding year of its implementation; and,

2. The Civil Service Commission or Office of the Ombudsman shall file the appropriate administrative case for misrepresentation in the submitted/ posted reports and requirements for the PBB, a commission of fraud in the payment of PBB and violation of the provisions of the IATF MC No. 2023-1.

VI. PERFORMANCE MANAGEMENT TEAM (PMT)

shall be composed of the following (aligned with the BIR-Strategic Performance Management System (SPMS) PMT per RMO No. 26 – 2013):

National Office

Chairperson:	DCIR, Resource Management Group
Co-Chairperson:	DCIR, Information Systems Group
	DCIR, Legal Group
	DCIR, Operations Group
Member:	ACIR, Planning & Management Service (PMS)
	ACIR, Human Resource Development Service (HRDS)
	ACIR, Finance Service
	Rank and File Representatives
Secretariat:	Planning and Programming Division (PPD) – Office Level
	Personnel Division (PD) – Individual Level

Regional Office

Chairperson:	Regional Director
Members:	Assistant Regional Director
	Chief, Finance Division
	Head, AHRMD
	Rank and File Representatives
Secretariat:	Planning Officer (ORD) – Office Level
	HR Officer under the AHRMD – Individual Level

The PMT shall have the following functions and responsibilities:

a. Engage their respective employees in understanding the PBB, the performance targets of their respective agencies, as well as the services and outputs that they will need to deliver to meet these targets.

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b. Disseminate the performance targets and accomplishments of their agencies to their employees through the intranet and other means, as well as publish these on their respective websites for the public's information.

c. Set up a Help Desk to respond to queries and comments on the targets and accomplishments of their agencies. The Help Desk may be a facility that is embedded in the respective websites of agencies.

d. Set up a Complaints Mechanism to respond to the PBB-related issues and concerns raised by officials and employees of their respective agencies. Such may be incorporated in the functions of their Grievance Committee.

VII. REPEALING CLAUSE

This Order supersedes Revenue Memorandum Order No. 38-2022, and all other issuances or portions thereof inconsistent herewith are hereby repealed, amended or modified accordingly.

VIII. EFFECTIVITY

This Order shall take effect immediately.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue
014870

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