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

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December 3, 2021

REVENUE MEMORANDUM ORDER NO. 86-2021

TO : **All Revenue Officials Concerned**

SUBJECT : **Prescribing the Supplemental Guidelines on the Grant of the FY 2021 Performance-Based Bonus (PBB) per Administrative Order No. 25 Inter-Agency Task Force Memorandum Circular (IATF-MC) No. 2021-2 and Amending certain portions in RMO No. 31-2021 re: Prescribing the Criteria/Conditions on the Reporting Compliance for the Grant of the FY 2021 PBB under E.O No. 80, s. 2012 and E.O. No. 201, s. 2016**

I. OBJECTIVE

This Order is issued:

1. To prescribe clarifications and additional information on the requirements in the FY 2021 PBB Targets and Agency Accountabilities as stated in Section 4.0 and 5.0, respectively, per Administrative Order No. 25 Inter-Agency Task Force (IATF) Memorandum Circular (MC) No. 2021-2; and

2. To amend certain portions in RMO No. 31-2021 dated August 30, 2021 relative to the Guidelines on the Reporting Compliance on the Grant of the FY 2021 Performance-Based Bonus (PBB) Requirements per AO25 IATF MC No. 2021-1.

II. SUPPLEMENTAL GUIDELINES AND CLARIFICATIONS

A. Four Dimensions of Accountability

The following are additional requirements which the Bureau must satisfy in compliance with the FY 2021 PBB criteria and conditions under the four dimensions of accountability:

1. **Performance Results**. The Bureau must ensure the uploading of the quarterly Budget and Financial Accountability Reports (BFARs) on the Department of Budget and Management-Unified Reporting System ((DBM-URS), in a timely manner within thirty (30) days after the end of each quarter. The quarterly BFARs shall be used in the assessment of the FY 2021 Performance Results accomplishments of the Bureau.

For deficiencies or non-attainment of FY 2021 targets, justifications must be submitted together with the 4th quarter Budget and Financial Accountability Report (BFAR) to the DBM thirty (30) days after the end of the 4th quarter of FY 2021.

2. **Process Results.** For the assessment of accomplishments under Process Results, the Bureau may submit to the A025 Secretariat evidence and/or documentation of ease of transaction through one or a combination of the following:

   2.1 Report objectively verifiable evidence of achievements in ease of doing business or ease of transaction for frontline services covering all government-to-citizens, government-to-business, and government-to-government transactions using Form A as provided in Annex 3 of IATF MC No. 2021-1 and circularized in RMC No. 85-2021. The report should highlight the tangible improvements from the viewpoint of the transacting public in terms of access, turnaround time, transaction costs, documentary and other requirements.

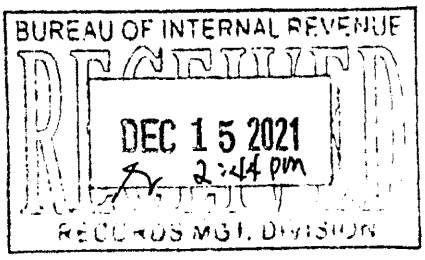
   2.2 Report on the digitization initiatives or digital transformation of frontline and non-frontline services through the development of electronic or online and/or paperless application systems, payment systems, new service delivery channels, contactless transactions, and other process improvements using 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.

   2.3 Standard operating procedures, manual or documentation of service delivery standards for frontline and non-frontline services of the agency, including those implemented at the Regional, Satellite, and Extension Offices. The report should highlight the tangible results of standardization of the frontline and non-frontline services in assuring ease of transaction and doing business with the agency.

   2.4 Valid ISO QMS certification or equivalent certification of frontline and non-frontline services of the agency, as of 31 December 2021. The certificate must indicate the scope of certification.

3. **Financial Results.** The Bureau must ensure the uploading of the quarterly BFARs on the DBM-URS, in a timely manner within thirty (30) days after the end of each quarter.

   The submitted FY 2021 Financial Accountability Reports (FAR) No.1 Statement of Appropriations, Allotments, Obligations, Disbursements, and Balances or SAAODB shall be the basis in determining the FY 2021 budget utilization rate (BUR) accomplishment of agencies. As mentioned in MC No. 2021-1, the requirement for the FY 2021 Financial Results is the total Disbursements BUR of agencies. The total Disbursements is net of transfers to the Procurement Service (PS), Philippine International Trading Corporation (PITC), and other implementing agencies which have not been delivered.



Further, reiteration on the other BUR requirements under Financial Results as prescribed in Section 4.3 of IATF MC No. 2021-1 and circularized in RMC No. 85-2021, pertaining to the BUR for GOCCs, agencies with fund transfers, and the BUR for SUCs including the Earmarked Income.

4. **Citizen/Client Satisfaction Results**. The Bureau shall submit to the A025 Secretariat the results of the FY 2021 Citizen/Client Satisfaction Survey (CCSS) and may provide evidence on the resolution of reported complaints from Hotline #8888 and Contact Center ng Bayan (CCB) received in FY 2021.

4.1 **FY 2021 CCSS:**

a. The Reports on the CCSS should follow the prescribed requirements and rating scale as stated in Annex 4 of IATF MC No. 2021-1 - "Guide in Conducting the CCSS" and as circularized in RMC No. 85-2021. The report should include a description of the methods and rating scale used in determining the FY 2021 Overall Satisfaction Score for its services.

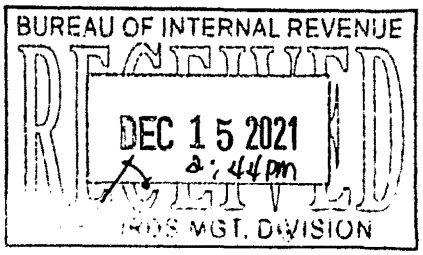
b. Report the overall agency rating in the service quality dimensions and overall agency citizen/client satisfaction score for the reported services.

4.2 **Resolution of Reported Complaints from Hotline #8888 and Contact Center ng Bayan (CCB):**

a. In consideration to its first year of implementation, the requirements under this target shall only cover the **resolution rate** of agencies to the complaints received from Hotline #8888 and CCB in FY 2021. Agencies may submit reports, evidence, and/or documentation summarizing the Hotline #8888 and CCB complaints received in FY 2021 and their status if resolved or pending, as complemented in the data gathered from Hotline #8888, CCB databases, and the monthly reports provided by the Office of the President and the Civil Service Commission to all agencies.

b. Reported complaints and grievances shall cover government service and procedures of the agencies, acts of red tape, corruption, and/or other interferences to public service delivery by any government agency, individuals, or instrumentalities.

c. To determine the resolution and compliance rates to Hotline #8888 and CCB complaints, agencies may refer to the following:



PORTALS	RESOLUTION RATE	COMPLIANCE RATE
Hotline #8888	The percentage of tickets acted upon or closed tickets by a government agency against the total number of endorsed tickets by the Hotline #8888 Citizen's Complaint Center (CCC) without consideration of the 72-hour period to take action as prescribed in Executive Order (EO) No. 6, s. 20161.	The percentage of tickets acted upon or closed tickets by a government agency within the 72-hour period to take action, as prescribed in EO No. 6, s. 2016.
Contact Center ng Bayan (CCB)	Negative feedback on government services, processes, and procedures lodged through the CCB are considered resolved after the agency has responded to the referral and provided detailed action taken to correct the reported dissatisfaction and prevent its reoccurrence. If the particular concern cannot be acted upon, the agency has to provide an explanation as to why it cannot be addressed. The negative feedback will be considered resolved upon receipt of the reply/explanation from the agency. If the complaint involves an administrative case, the CCB will still forward the negative feedback to the agency and will request an update on the status of the case. Upon receipt of the reply, the CCB will inform the customer of the feedback from the agency and will consider the ticket resolved.	Percentage of negative feedback resolved by the agency within the prescribed timeline of 72 hours over the total number of negative feedback received within a particular period.

For Hotline #8888, a concrete and specific action shall refer to the actual and factual action to the complaint. It must be within the mandate of the agency and a clear, specific, and relevant response to the concern of the caller. As much as the circumstances permit, the caller shall be given advice on the concrete and specific action taken or feedback on the status of the concern until its resolution, and the agency shall inform the #8888 CCC, through their respective #8888 Agency Portals, of the action taken on the complaint, concern, or request. The #8888 CCC requires proof of concrete and specific action taken and proof of communication to the caller.

B. Agency Accountabilities

Clarification on "Undertaking of Early Procurement Activities", to wit:

1. **Undertaking of Early Procurement Activities (EPA)**. As stated in Section 3.0 of the Guidelines in the Conduct of Early Procurement Activities as a Requirement for the Grant of the PBB, to be eligible for the PBB, the Procuring Entities that receive budgetary support from the

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National Government based on the National Expenditure Program are required to successfully undertake EPA for at least 50% of the value of its Eligible Procurement Projects (EPPs).

Procuring Entities shall submit an EPA Certification under Oath to the GPPB- TSO **on or before 31 January** of the fiscal year through email; **earlvprocurement@gppb.gov.ph**. *(See Supplemental Annexes A, A1, and A2)*

III. AMENDATORY PROVISIONS

The following items in RMO No. 31-2021 are hereby amended:

1. **Section III.7 Table 4: Rating Scale**

   The requirements under the Citizen/Client Satisfaction Results shall be scored following this **modified rating scale;**

TABLE 5: RATING SCALE FOR CITIZEN/CLIENT SATISFACTION RESULTS				
1	**2**	**3**	**4**	**5**
No submission/ Did not conduct CCSS	***Low satisfaction rate** with unresolved #8888/CCB complaints*	***Average to high satisfaction rate** with unresolved #8888/CCB complaints*	***Average satisfaction rate** with 100% #8888/CCB complaints resolved*	***High satisfaction rate** with 100% #8888/CCB complaints resolved*

2. **Section IV.1 (D)/Section D of Annex A (Dimension of Accountability)**

REPORT	RESPONSIBLE OFFICE	DEADLINE FOR SUBMISSION
D. Citizen/Client Satisfaction Result		
Citizen/Client Satisfaction Report (Annex 4)	• For RRs (for CSS): CSS through TSPMD	**To TSPMD – January 20, 2022 To RSD – on or before January 25, 2022**
	• For National Office/RRs (for OCS and eCAR): PMS through the Research and Statistics Division (RSD)	On or before January 31, 2022
Report on the resolution of all reported complaints received from Hotline No. 8888 and Contact Center ng Bayan	**All offices and RDOs concerned: CSS through Public Information and Education Division (PIED)**	**On or before February 15, 2022**

3. **Section IV.2 (2.6) and (2.7)**

REPORT	DEADLINE FOR SUBMISSION	RESPONSIBLE OFFICE (S)	VALIDATING AGENCY
2.6 Procurement Documents • Indicative FY 2022	On or before 30 September 2021	• HOPE • Bids and Awards	**DBM-OCIO**

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REPORT	DEADLINE FOR SUBMISSION	RESPONSIBLE OFFICE (s)	VALIDATING AGENCY
APP-Non CSE		Committee (BAC) • BAC Secretariat <u>Support Offices:</u> • National Office - Resource Management Group (RMG), FS, BD, AdS and PrD • Regional office - OARD, FD, and AHRMD	
2.7 Undertaking of Early Procurement Activities covering 2022 Procurement Projects	**On or before 31 January of the fiscal year**	National and Regional Offices: • HOPE • BAC • TWG • BAC Secretariat • Project Proponents:	GPPB-TSO

IV. REPEALING CLAUSE

The pertinent portions of RMO No. 31-2021, which are inconsistent herewith, are hereby repealed, amended or modified accordingly.

V. EFFECTIVITY

This Order takes effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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