REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

July 04, 2022

REVENUE MEMORANDUM ORDER NO. 38-2022

TO : All Revenue Officials Concerned

SUBJECT : Prescribing the Criteria/Conditions and Guidelines on the Reporting Compliance for the Grant of the FY 2022 Performance-Based Bonus per Administrative Order No. 25 Inter-Agency Task Force Memorandum Circular (IATF–MC) No. 2022-1 (published under Revenue Memorandum Circular No. 54 – 2022)

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 2022 performance, as stated in the IATF Memorandum Circular (IATF-MC) No. 2022-1;

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 2022 PBB requirements provided in IATF-MC No. 2022-1; 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 2022 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.

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[1] Sections 3.0 (Eligibility Criteria) and 4.0 (FY 2022 PBB Targets, Assessment, and Scoring System), IATF MC No. 2022-1

1.1. **Performance Results** – the accomplishment of the Congress-approved performance targets under the Performance-Informed Budgeting (PIB) of the FY 2022 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 and standardization, i.e. through the ISO-certified QMS or its equivalent, digitization and related improvements in the delivery of services.

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 2022 GAA.

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

2. The FY 2022 PBB Targets for each of the Criteria are as follows:

Table 1: FY 2022 PBB TARGETS

CRITERIA AND CONDITIONS	Performance Targets
Performance Results	**Achieve each one of the Congress-approved performance targets under the PIB of the FY 2022 GAA** The agency performance in the achievement of targets shall be closely monitored through the use of the submitted Unified Reporting System (URS) – 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 3.15.2 of National Budget Circular No. 583, pursuant to Section 90, General Provisions of Republic Act No. 11518 (FY 2022 GAA). BFARs will be used to monitor and validate agency accomplishments. For deficiencies or non-attainment of FY 2022 targets, justifications must be submitted together with the prescribed BFAR forms to the Commission on Audit (COA), the DBM, and the Bureau of Treasury (BTr), as applicable through the DBM URS, thirty (30) days after the end of the 4th quarter of FY 2022.

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 streamlining especially of critical external and internal services; standardization of core processes including those implemented at the Regional, Satellite, and Extension Offices; digitization *e.g., by developing electronic or online paperless systems, new service delivery channels, contactless transactions; and systems and procedures reengineering for faster, easily accessible, seamless, and more efficient public service delivery.* For FY 2022, 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. 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

CRITERIA AND CONDITIONS	Performance Targets
	may refer to those that are aligned with the Bureau's mandate and 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 Major Final Outputs (MFOs)/Programs**; and f. A service **that involves inter-agency action** to complete the transaction. 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 prioritizing areas for improvement. The result of the implemented reengineering plan shall be reported through Modified Form A (Annex 2 of IATF MC No. 2022-1). Objectively verifiable evidence of achievements in ease of doing business/ease of transaction must be reported in **Annex 2**. The report should highlight the tangible improvements from the viewpoint of the transacting public/client in terms of access, turnaround time, transaction costs, documentary and other requirements. Proof or evidence may be any of the following: a. ISO- Quality Management System (QMS) certification or equivalent certification, which covers the selected critical external and internal services. The ISO-QMS certification or equivalent certification of critical external and internal services of the agency must be valid as of 31 December 2022. The certificate must indicate the scope of certification. It is reminded that agencies must pursue continued certification, i.e., ensure that there is no gap or minimal gap in terms of the expiration of its previous certification and the effectivity date of its existing certification, except with justifiable reasons, e.g., change of certification body which may cause a gap in the certification. For specific details on the validation of ISO QMS certification submitted as evidence or requirement, and the list of the acceptable ISO QMS and equivalent certifications,

CRITERIA AND CONDITIONS	Performance Targets
	please refer to **Annex 3 of IATF MC No. 2022-1 Guidelines on the validation of ISO - QMS Certification/Recertification.** b. Most current and updated Citizen's Charter, reflecting the agency's improved and streamlined/re-engineered system and procedure for all its government services to citizens, businesses, and government agencies as prescribed by ARTA. c. Report on the digitization initiatives or digital transformation of external and internal 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/client. d. 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.
Financial Results	**Attainment of the FY 2022 Disbursements 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 2022. Hence for FY 2022, agencies shall accomplish the Disbursements BUR. Disbursements BUR is measured by the ratio of total disbursements (cash and non-cash, excluding Personnel Services (PS) to the total obligations for Maintenance and Other Operating Expenses (MOOE) and Capital Outlay (CO) made in 2022, net of goods and services obligated by December 31, 2021, but paid only in 2022. The **total obligations for MOOE and CO** shall refer to those made from the current appropriations under the FY 2022

CRITERIA AND CONDITIONS	Performance Targets
	GAA and the continuing appropriations under FY 2021 GAA, respectively. The objective is to measure the disbursements for the obligations of MOOE and CO made in 2022 from all valid appropriations. Transfers to other agencies shall not be considered as disbursements until such time such transferred funds have been actually utilized for payment, inspection and acceptance of goods delivered and services rendered. Hence: $$\textbf{Disbursements BUR} = \frac{\text{Total Disbursements (cash and non-cash, excluding PS), net of payments made in 2022 for past years' obligations}}{\text{Total Obligations}}$$ Same as the Performance Results, the submission of the quarterly BFARs through the DBM-URS must be ensured in a timely manner within thirty (30) days after the end of each quarter. The submitted FY 2022 Financial Accountability Reports (FAR) No. 1 Statement of Appropriations, Allotments, Obligations, Disbursements, and Balances (SAAODB) shall be the basis in determining the FY 2022 BUR accomplishment.
Citizen/Client Satisfaction Results	**Accomplish and submit reports on the Citizen/Client Satisfaction Survey (CCSS), and resolve all reported complaints from Hotline #8888 and Contact Center ng Bayan (CCB)** For evidence on the citizen/client satisfaction results, the results of the CCSS shall be reported using **Annex 5 of IATF MC No. 2022-1**. Said report should follow the prescribed requirements and rating scale as stated in Annex 5. The report should include a description of the methods and rating scale used in determining the FY 2022 Overall Satisfaction Score for its services. The overall agency rating shall be reported in the service quality dimensions and overall agency citizen/client satisfaction score for the reported services. **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 of the agencies, acts of red tape,

CRITERIA AND CONDITIONS	Performance Targets
	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 2022 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 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. **For FY 2022, the Good Governance Conditions (GGCs) shall no longer be required in determining the overall PBB eligibility of the agency. Nonetheless, compliance with these conditions shall be used as the basis in determining the eligibility of responsible units and individuals**. 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 GGCs:
   - 3.1. Maintain/Update the Transparency seal
   - 3.2. Compliance to Audit Findings and Liquidation of Cash Advances
   - 3.3. Compliance with the Freedom of Information (FOI) Program
   - 3.4. Submission and Review 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. 2022-1**)
   - 3.6. FY 2022 Non-Common Use Supplies and Equipment (APP-non CSE)
   - 3.7. Posting of Indicative FY 2023 APP-non CSE
   - 3.8. FY 2023 Annual Procurement Plan–Common Use Supplies and Equipment (APP-CSE) (**Annex 8 of IATF MC No. 2022-1**)
   - 3.9. Results of FY 2021 Agency Procurement Compliance and Performance Indicators (APCPI) System
   - 3.10. Undertaking of Early Procurement Activities covering 2023 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 9** of MC No. 2022-1, the BIR is not included in the List of Agencies Covered by the Inclusion of the National Competition Policy as a Requirement for the Grant of the FY 2022 PBB, as identified by the Philippine Competition Commission*)

III. FY 2022 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 2022 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 2022 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 1.9 p.4** of the IATF MC No. 2022-1 which prescribed the "Master List of Departments, Agencies, and State Universities and Colleges":

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

4. The Delivery Units (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 2022 PBB.

6. The unit/s most responsible (including its head) for the non-compliance with the Agency Accountabilities provided in Section IV.2 and 3 of this RMO will also be isolated from the grant of the FY 2022 PBB.

7. Eligible DUs shall be granted FY 2022 PBB at uniform rates across the Agency, 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. 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 less than 80%** of performance indicators of the Congress-approved performance targets for FY 2022: **deficiencies due to controllable factors**	**Met less than 80%** of performance indicators of the Congress-approved performance targets for FY 2022: **deficiencies due to uncontrollable factors**	**Met at least 80%** of performance indicators of the Congress-approved performance targets for FY 2022: **deficiencies due to controllable factors**	**Met at least 80%** of performance indicators of the Congress-approved performance targets for FY 2022: **deficiencies due to uncontrollable factors**	Met **each one** of the Congress-approved performance targets for FY 2022 (all performance indicators)
Process Results	**No substantial improvement in** ease of	Achieved substantial improvements to ease	Achieved substantial improvements to ease	Achieved substantial improvements to ease	Achieved substantial improvements to ease

CRITERIA AND CONDITIONS	RATING				
	1	2	3	4	5
	transaction in both external core and internal services	transaction in **internal services**	transaction in **external services only**	transaction in **external but non-priority core service and internal service**	transaction in **priority core service (external) and internal service**
Financial Results	**1-19%** Disbursements BUR	**20-39%** Disbursements BUR	**40-59%** Disbursements BUR	**60-79%** Disbursements BUR	**80-100%** Disbursements BUR
Citizen / Client Satisfaction Survey (CCSS) Results	**No submission / Did not conduct CCSS**	**Average satisfaction rate with unresolved** complaints and **at least 30%** compliance rate to #8888 and CCB	**More than average rate with unresolved** complaints and **at least 50%** compliance rate to #8888 and CCB	**High satisfaction rate** with **100%** complaints resolved and **at least 80%** compliance rate to #8888 and CCB	**High satisfaction rate** with **100%** complaints resolved and compliance rate to #8888 and CCB

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. 2022-1 dated March 24, 2022 and circularized through RMC No. 54-2022:

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) Performance Results to achieve the Congress-approved performance targets under the PIB of the FY 2022 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	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	For FAR No. 5: Within 30 days after the end of each quarter Within 5 days after the end of each quarter
	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)	On or before: Q1 – Apr 15, 2022 Q2 – July 15, 2022 Q3 – Oct 15, 2022 Q4 – Jan 15, 2023

REPORT	RESPONSIBLE OFFICE	DEADLINE FOR SUBMISSION
• Filing of RATE cases = 36 cases per year • Audit Effort = 3% of total collection goal • Collection Performance = attained +/- 2% of the collection goal	• 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)	
B. Process Results		
Modified Form A – Department / Agency Performance Report **(Annex 2)** *with Verifiable evidence of Achievements* Proof of evidence may be any of the following: • ISO-QMS Certification • Updated Citizen's Charter • Report on Digitization Initiatives • Standard Operating Procedures	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 25, 2023
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
D. Citizen / Client Satisfaction Results		
Citizen / Client Satisfaction Report **(Annex 5)**	• **For RRs (for CSS):** CSS, through TSPMD • **For National Office/RRs (for OCS and eCAR):** PMS, through the Research and Statistics Division (RSD)	To TSPMD – January 20, 2023 To RSD – on or before January 25, 2023 On or before January 31, 2023

REPORT	RESPONSIBLE OFFICE	DEADLINE FOR SUBMISSION
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, 2023

2. The Good Governance Conditions (GGCs) shall no longer be included in the criteria to assess the overall 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 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, 2022	Designated Responsible Office (Content Owner/Owner of Content)	DBM - OCIO
2.2. Compliance to Audit Findings and Liquidation of Cash Advances	On or before Dec. 31, 2022	• 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, 2023	• Legal Service (LS) • Legal and Legislative Division (LLD)	Presidential Communications Operations Office (PCOO)
• *FOI Reports:* i. *Agency Information Inventory* ii. *2022 FOI Registry* iii. *2022 FOI Summary Report*	On or before Jan. 30, 2023	• **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	
• *Link to the agency's dashboard in the electronic FOI (eFOI) portal (www.foi.gov.ph)*	On or before Jan. 30, 2023	• CSS – PIED	
• *Updated AID-FOI Tool*	On or before Jan. 30, 2023	• CSS - PIED	PCOO
• *FOI Client/Customer Satisfaction Report*	On or before Jan. 30, 2023	• PMS - RSD	

2.4. Submission and Review of Statement of Assets, Liabilities and Net Worth (SALN)	On or before Oct. 1, 2022	• Human Resource Development Service (HRDS) – Personnel Division (PD) <u>Support Office</u>: *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)	On or before Jan. 30, 2023	**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 2022 Annual Procurement Plan (APP) – Non-Common-Use Supplies and Equipment (Non-CSE)	On or before March 31, 2022	• Head of Procuring Entity (HOPE) • Bids and Awards Committee (BAC) • BAC Secretariat <u>Support Offices</u>: • ***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. Indicative FY 2023 APP-Non CSE	On or before Sept. 30, 2022		DBM-OCIO
2.8. FY 2023 APP-CSE thru the PhilGEPS Virtual Store	On or before Sept. 30, 2022	**National Office:** • HOPE, AdS and Property Division **Regional Office:** HOPE, OARD and AHRMD	DBM - Procurement Service (PS)
2.9. Results of FY 2021 Agency Procurement Compliance and Performance Indicators (APCPI) System	On or before June 30, 2022	• HOPE • BAC • BAC Secretariat <u>Support Offices</u>: • ***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	before January 31st of the fiscal year	**National and Regional Offices:** • HOPE • BAC	GPPB – TSO

the total value of the FY 2022 Procurement Projects ***Note: Early Procurement Activities should be conducted in FY 2022***		• TWG, • BAC Secretariat • Project Proponents	
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, 2023	• CSS – PIED/ICD	Anti-Red Tape Authority (ARTA)
2.12. Other Required Reports:			
• *Form 1.0 – Report on Ranking of Offices/Delivery Units* ***(Annex 10)***	February 28, 2023	• HRDS, through 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, through PD	Department of Budget Management (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, 2022	• PMS – Management Division (MD)/ PPD • HRDS – PD	**BIR Transparency Seal Page –** for validation by DBM-Office of the Chief Information Officer (OCIO)
ii. Annual Financial Reports		• FS – AD • CS – RAD	
iii. DBM-approved Budgets and Corresponding Targets for FY 2022		• FS – BD	

iv. Projects, Programs, and Activities, Beneficiaries and Status of Implementation for FY 2022		• PMS – PPD	
v. FY 2022 Annual Procurement Plan			
• Results of APCPI System for FY 2022 Agency Procurement Transactions	On or before June 30, 2022	**National Office** • AdS and PrD **Regional Office** • OARD and AHRMD	**BIR Transparency Seal Page** – for validation by GPPB-TSO
• FY 2022 APP Non-CSE	On or before Sept. 30, 2022		**BIR Transparency Seal Page** – for validation by GPPB-TSO
• Indicative FY 2023 APP Non-CSE	On or before Sept. 30, 2022		**BIR Transparency Seal Page** – for validation by DBM-OCIO
• FY 2023 APP CSE thru the PhilGEPS Virtual Store	On or before Sept. 30, 2022	**National Office** • AdS and Property Division **Regional Office** • OARD and AHRMD	**BIR Transparency Seal Page** – for validation by DBM-PS
vi. The Agency Review and Compliance Procedure of SALN	On or before Oct. 1, 2022	• 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: • 2022 Agency Information Inventory • 2022 FOI Registry • 2022 FOI Summary	On or before Jan. 30, 2023	• LS /LLD – For Updated FOI Manual/One-Page Manual • PMS / PPD – For FOI Reports	**BIR Transparency Seal Page** – for validation by Presidential Communications Operations Office (PCOO)
4.2. PhilGEPS Posting of all Invitations to Bids and awarded contracts	On or before Jan. 30, 2023	**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).*

V. EFFECTS OF NON-COMPLIANCE

1. A Department / Agency / GOCC / LWD / LGU, 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. 2022-1.

VI. PERFORMANCE MANAGEMENT TEAM (PMT)

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 and Inspections 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.

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. 31-2021, and all other issuances or portions thereof inconsistent herewith are hereby repealed, amended or modified accordingly.

VIII. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
LILIA CATRIS GUILLERMO
Commissioner of Internal Revenue

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