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

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July 08, 2020

REVENUE MEMORANDUM ORDER NO. 48-2020

TO : **All Revenue Officials Concerned**

SUBJECT : **Prescribing the Guidelines on the Reporting Compliance for the Grant of the FY 2020 Performance-Based Bonus per Administrative Order No. 25 Inter-Agency Task Force Memorandum Circular (IATF –MC) No. 2020-1 (published under Revenue Memorandum Circular No. 63-2020)**

I. OBJECTIVES

This Order is issued to:

1. Prescribe the guidelines, procedures and deadlines in the preparation and submission of Accomplishment Reports, and other documentary requirements, in compliance with the FY 2020 Performance-Based Bonus (PBB) requirements provided in Administrative Order (AO) No. 25 IATF MC No. 2020-1;
2. Ensure timely preparation and submission of the PBB requirements by the concerned Offices; and
3. Provide information on the Effects of Non-Compliance with the FY 2020 PBB requirements.

II. GUIDELINES AND PROCEDURES

1. The following matrices shall be prepared by the concerned offices, using the Forms prescribed in the AO 25 IATF MC No. 2020-1 dated June 2, 2020:

REPORT	RESPONSIBLE OFFICE
• Modified Form A – Department/Agency Performance Report **(Annex 3A)** • Modified Form A1 – Details of Bureau/Office Performance Report **(Annex 3B)**	Planning and Management Service (PMS), through the Planning and Programming Division (PPD)
• Form 1.0 - Report on Ranking of Offices/Delivery Units and the PBB Evaluation Matrix **(Annex 7)**	PPD, Personnel Division
• Citizen / Client Satisfaction Report-**(Annex 4)**	Client Support Service (CSS), through the Taxpayer Service Programs and Monitoring Division (TSPMD)

2. All four (4) Reports shall be submitted (two [2] hard copies and an e-copy) to the AO 25 Secretariat **on or before August 31, 2021**. The AO 25 Secretariat shall then endorse the submitted Forms to the oversight/validating agencies for review/evaluation.

3. The concerned responsible offices shall prepare and submit annual accomplishment report to PMS, through PPD ***on or before the prescribed deadlines***, relative to the following performance indicators:

Performance Indicators (PIs)	Deadline of Submission to PPD	Responsible Office(s)
Physical Targets (Operations)		
a) Streamlining and Process Improvement of Agency Services *(including Status Report on the Digitization, development of online systems and/or contactless transactions)*	August 31, 2021	• **Client Support Service (CSS) – Taxpayer Service Programs and Monitoring Division (TSPMD) -** for *Frontline Services* declared in the BIR's Citizen's/Service Charter • **PMS - Management Division -** for *Non-Frontline Services*
b) Citizen/Client Satisfaction Survey *(including Report on one (1) Agency Best Practice in service quality or productivity)*	August 31, 2021	**CSS-TSPMD**
Support to Operations (STO)		
Quality Management System (QMS) Certification		
a) Initial Certification/ Re-certification of the Agency's QMS in the Transparency Seal (TS) Page b) Submission of the certified true copy of QMS Certificate to GQMC through the DBM-SPIB c) Status of Standardized agency-wide processes for frontline services	December 31, 2020	**CSS-TSPMD**
General Administration and Support Services (GASS)		
a) Budget Utilization Rate (BUR) a.1. Obligation BUR a.2. Disbursements BUR	July 15, 2021	**Finance Service (FS) - Budget Division (BD) and Accounting Division (AD)**
b) Sustained Compliance with Audit Findings	December 31, 2020	• **FS - AD** • **Collection Service (CS) - Revenue Accounting Division (RAD)** *Support Office: Office of the Regional Director (ORD), Finance Division (FD)*

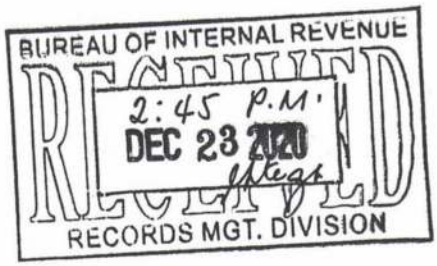
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4. For performance indicators under GASS and other cross-cutting requirements, the following reports are required to be submitted by the concerned responsible offices to the concerned Validating Agency within the prescribed deadlines:

Reports	Deadline of Submission	Responsible Office(s)	Validating Agency
Sustained Compliance with Audit Findings	On or before December 31, 2020	• **FS - AD** • **CS - RAD** *Support Office: ORD, FD, Concerned Offices with audit findings*	Commission On Audit (COA), copy furnished (cc): PPD
Procurement Documents			
FY 2020 Annual Procurement Plan (APP) – non-Common-Use Supplies and Equipment (Non CSE) **Agency Representatives should be able to receive an auto acknowledgement from the GPPB-TSO as proof of submission*	On or before March 31, 2020	**Head of Procuring Entity (HOPE), Bids and Awards Committee (BAC), BAC Secretariat** *Support Office:* • ***National Office*** *- RMG, Finance Service, Budget Division, Administrative (Admin.) Service and Procurement Division* • ***Regional Office*** *– Office of the Asst. Reg. Director (OARD), Finance Division, and Admin. and Human Resource Management Division (AHRMD*	Government Procurement Policy Board – Technical Support Office (GPPB-TSO), cc: PPD
Indicative FY 2021 APP-Non CSE	On or before September 30, 2020		
FY 2021 APP-CSE	On or before December 15, 2020	**National Office** HOPE, Admin. Service and Property Division **Regional Office** HOPE, OARD and AHRMD	DBM - Procurement Service (PS), cc: PPD
Undertaking of Early Procurement for at least fifty percent (50%) of the total value of eligible Procurement Projects a) Certification under Oath (Annex 10)	Within 30 days after the approval of the GAA	**National and Regional Office:** HOPE, BAC, TWG, BAC Secretariat and Project Proponents	GPPB - TSO, cc: PPD

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Reports	Deadline of Submission	Responsible Office(s)	Validating Agency
**Agency Representatives should be able to receive an auto acknowledgement from the GPPB-TSO as proof of submission*			
Results of FY 2019 Agency Procurement Compliance and Performance Indicators (APCPI) System **Agency Representatives should be able to receive an auto acknowledgement from the GPPB-TSO as proof of submission*	On or before June 30, 2020	**HOPE, BAC & BAC** Secretariat *Support Office:* • ***National Office –*** *Admin. Service, Procurement Division, Budget Division and Accounting Division* • ***Regional Office –*** *OARD, Finance Division and AHRMD*	GPPB - TSO, cc: PPD
Other Cross Cutting Requirements			
Submission of Statement of Assets, Liabilities and Net Worth (SALN) of employees	On or before October 1, 2020	**Human Resource Dev't. Service (HRDS)- Personnel Division (PD)** *Support Office: AHRMD*	Office of the President, Ombudsman, CSC
Agency Review and Compliance Procedure of SALN ** If the agency decides to retain the previously posted Guidelines, they should indicate in the website that **NO CHANGES** have been made from the previous year.*	On or before October 1, 2020	**HRDS –PD**	Civil Service Commission (CSC), cc: PPD
FOI Compliance			
People's FOI Manual	On or before January 29, 2021	• **Legal Service (LS)** • **Legal and Legislative Division (LLD)**	Presidential Communications Operations Office (PCOO)



Reports	Deadline of Submission	Responsible Office(s)	Validating Agency
• FOI Reports: a. Agency Information Inventory b. 2020 FOI Summary Report c. 2020 FOI Registry • Screenshot of agency's home page	On or before January 29, 2021	**PMS-PPD** *Support Office:* • ***National Office*** *– All concerned ACIRs and designated FROs* • ***Regional Office*** *– All Regional Office and all designated FOI Receiving Officers (FROs)*	
Modified One-Page FOI Manual	On or before January 29, 2021	• **Legal Service (LS)** • **Legal and Legislative Division (LLD)**	PCOO
Posting of Agency's System of Ranking Delivery Units	On or before October 1, 2020	**PMS - PPD**	Development Academy of the Phils (DAP)

5. To attain 100% compliance on Good Governance Conditions (GGCs) set by IATF under Section 4.0 of MC No. 2020-1, the following responsible Offices in the BIR shall prepare and post the following GGCs, for validation of the concerned Validating Agency:

Good Governance Condition	Posting Deadline	Responsible Office(s)	Report to be Posted at
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 ii. Annual Financial Reports iii. DBM-approved Budgets and Corresponding Targets for FY 2020	On or before October 1, 2020	• PMS - PPD • FS – AD • CS – RAD • FS - BD	**BIR Transparency Seal Page** - for validation by DBM-Office of the Chief Information Officer (OCIO)

• *The Internal Communications Division, 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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Good Governance Condition	Posting Deadline	Responsible Office(s)	Report to be Posted at
iv. Projects, Programs, and Activities, Beneficiaries and Status of Implementation for FY 2020	On or before October 1, 2020	PMS - PPD	**BIR Transparency Seal Page** - for validation by DBM-OCIO
v. FY 2020 Annual Procurement Plan • FY 2020 APP Non-CSE	On or before March 31, 2020	**National Office** • Admin. Service and Procure-ment Division **Regional Office** • OARD and AHRMD	**BIR Transparency Seal Page** - for validation by GPPB-TSO
• Indicative FY 2021 • APP Non-CSE	On or before Sept. 30, 2020		
• FY 2020 APP CSE	On or before Dec. 15, 2020	**National Office** • Admin. Service and Property Division **Regional Office** • OARD and AHRMD	**BIR Transparency Seal Page** - for validation by DBM-PS
vi. QMS Certification of at least one (1) core process by an International Certifying Body (ICB)	On or before Dec. 31, 2020	CSS – TSPMD	**BIR Transparency Seal Page** - for validation by GQMC
vii. System of Ranking of Delivery Units for FY 2020 PBB	On or before October 1, 2020	PMS - PPD	**BIR Transparency Seal Page** - for validation by DAP
viii. The Agency Review and Compliance Procedure of SALN	On or before October 1, 2020	HRDS -PD	**BIR Transparency Seal Page** - for validation by CSC
ix. The Final People's Freedom of Information Manual a) Updated FOI Manual b) FOI Reports: ➢ Agency Information Inventory ➢ 2020 FOI Registry ➢ 2020 FOI Summary c) Modified One-page Manual	On or before January 29, 2021	• Legal Service – (LLD) - For: ▪ Updated FOI Manual ▪ Modified One-page Manual • PMS-PPD – For FOI Reports	**BIR Transparency Seal Page** - for validation by Presidential Communications Operations Office (PCOO)
2. Update the PhilGEPS Posting of all Invitations to Bids and awarded contracts *(transactions above P1,000,000 and with Dec. 31, 2020 as cut-off, including the Early Procurement of FY 2021 Non-CSE items)*	On or before January 29, 2021	**National Office** • Admin. Service - Procurement Division **Regional Office** • OARD and AHRMD	**PhilGEPs**

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Good Governance Condition	Posting Deadline	Responsible Office(s)	Report to be Posted at
3. Maintain/ Update the Citizen's / Service Charter or its equivalent ➢ *Certificate of Compliance (CoC) pursuant to CSC MC No. 14, series of 2017*	On or before Dec. 4, 2020	CSS - PIED	**BIR Website** - for validation by Anti-Red Tape Authority

III. EFFECTS OF NON-COMPLIANCE

1. For FY 2020, agencies that are unable to comply with all the GGC shall be considered ineligible for the FY 2020 PBB.

2. Agencies that are unable to comply with a maximum of two (2) performance targets due to controllable factors as determined by the Validating Agencies shall be considered ineligible for the FY 2020 PBB.

3. In the event the AO25 IATF conducted a random check of submitted SALN of employees and found non-compliance with the guidelines prescribed by the CSC and the posted Review and Compliance Procedure of the concerned agency, such incident could be a cause to disqualify the Agency in the succeeding cycle of the PBB.

4. **Prohibited Acts:** An Agency, which, after due process by the Oversight Agency has been determined to have committed the following prohibited acts, shall be disqualified from the PBB in the succeeding year of its implementation. Moreover, the CSC or Ombudsman shall file the appropriate administrative case:
   a. 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. 2020-1; and,
   b. Evenly distributing PBB among employees in an agency, in violation of the policy of paying the PBB based on the ranking of delivery units.

IV. REPEALING CLAUSE

This Order supersedes Revenue Memorandum Order No. 49-2019, and all other issuances or portions thereof inconsistent herewith are hereby repealed, amended or modified accordingly.

V. EFFECTIVITY

This Order shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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