REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
**BUREAU OF INTERNAL REVENUE**
National Office
Quezon City

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November 16, 2021

**REVENUE MEMORANDUM ORDER NO. 5-2022**

SUBJECT : Establishment and Implementation of the Online Citizen/Client Satisfaction Survey (CCSS) for Other BIR Critical Services under the Online Survey Feedback System (Phase 2) Project

TO : All Revenue Officials, Employees and Others Concerned

## I. BACKGROUND

Memorandum Circular (MC) No. 2021-1 issued by the Inter-Agency Task Force on the Harmonization of National Government Performance Monitoring, Information and Reporting Systems (Administrative Order No. 25 s. 2011), prescribes the criteria and conditions for the grant of the Performance-Based Bonus (PBB) for FY 2021, which are categorized according to four (4) dimensions of accountability:

- Performance Results;
- Process Results;
- Financial Results; and
- Citizen/Client Satisfaction Results.

The Citizen/Client Satisfaction Results criterion refers to the achievements in satisfying the quality expectations of the transacting public.

Measuring and reporting the satisfaction level of citizens/clients served is vital to ensuring that service quality standards in delivering frontline services are attained. In this regard, the Citizen/Client Satisfaction Survey (CCSS) shall be conducted to generate verifiable data and tangible evidence to assist the Bureau of Internal Revenue (BIR) in determining the effectiveness of measures for ease of transactions and process improvements, using established service dimension measures.

Phase 1 of the Bureau's Online Survey Feedback System (OSFS) was conducted to evaluate taxpayer satisfaction for external services provided under the Client Support Service. Phase 2 of the OSFS will focus on gathering relevant information on other external services as provided under the 2021 Citizen's Charter of the BIR. Results from both Phases shall then be combined to produce the Consolidated CCSS report that shall be submitted to the AO25-IATF as part of the requirements for the grant of the PBB.

## II. OBJECTIVES

The implementation of the CCSS as a standard taxpayer feedback system will pursue the following objectives:

1. Determine the effectiveness of the Bureau's streamlining and process improvements;

2. Prescribe the use of the standard online Client/Customer Satisfaction Survey Form to measure the level of taxpayer satisfaction on the services rendered by the Bureau, as required under IATF MC No. 2021-1;

3. Provide the BIR's top management with information on the Bureau's performance in the delivery of external services listed in the Citizen's Charter, based on the eight (8) quality dimensions prescribed in Annex 4 of IATF MC No. 2021-1; and

4. Provide efficient and timely results to the Bureau's top management on the level of customer satisfaction, comments and suggestions of taxpayers, to develop relevant policy directions and appropriate action plans for the continuous improvement of BIR's services.

## III. POLICIES AND GUIDELINES

1. The Online Client/Customer Satisfaction Survey (CCSS) Form shall be the exclusive online instrument (survey questionnaire) used in conducting the CCSS in all concerned Bureau offices.

2. The online survey for Phase 2 of the OSFS shall cover all other external services as provided under the 2021 Citizen's Charter of the BIR.

3. All taxpayers/clients shall be advised of the requirement that the online survey must be accomplished before the release of the document/transaction that was required/requested.

4. An employee/Officer of the Day (OD) shall be designated to assist the taxpayer (if necessary) in accomplishing the Online Survey Questionnaire.

5. The releasing officer/employee shall be instructed to request taxpayer/clients of the requirement that the online survey be accomplished before the release of the document/transaction that was required/requested, and that they may access the link for the survey using the designated PC or scan the Quick Response (QR) code using their mobile phones.

6. All taxpayer responses archived in the MS Forms facility shall be accessible only by the authorized officers and staff of the Research and Statistics Division (RSD).

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## IV. PROCEDURES

**A. The Revenue District Offices (RDOs)/Selected Offices in the National Office/LT Divisions (LTD) of Cebu and Davao shall:**

1. Conduct the CCSS at their respective offices using the Online CCSS Form as the Online Survey Questionnaire;

2. Post flyers/announcements, using the format and text provided in Annex A, in the releasing area for electronic Certificate Authorizing Registration (eCAR)/ONETT Computation Sheet (OCS) in the RDOs and for requested documents in selected Offices in the National Office/LTD-Cebu and LTD-Davao, to inform taxpayers about the availability of the Online Survey Questionnaire;

3. Dedicate a Personal Computer (PC) for the online survey in each Revenue District Office/selected NO Division/LT Divisions of Cebu and Davao. The corresponding link for the Online Survey Questionnaire (CCSS Form) shall be made available in the said PC, and must be immediately visible to the taxpayer when accessing the online survey. A QR code shall also be provided and to be made available for easy reference by taxpayers.

4. Encourage taxpayers/clients to participate in the Bureau's online survey by accomplishing the Online Survey Forms at the end of each transaction. For external services with 100 or less transactions processed in a month, all taxpayers should be requested to participate in the survey. The target respondents should be 150 - 400 in a month for external services with more than 100 transactions;

5. Prepare and submit to the Planning and Management Service (PMS), a monthly **Summary Report on Total Number of Transactions Per Critical Service**, using the format provided in Annex B, on or before the 15th day of each month following the reference period, through the RSD's official online survey e-mail address:

   **onlinesurveyph2@bir.gov.ph**

6. Receive on a weekly basis, from the RSD, the raw data on the taxpayers' survey responses, that is, every 8th, 16th, 22nd of the current month and the 1st day of the following month;

7. Analyze and evaluate the taxpayers' responses with the concerned employees, to develop an appropriate action plan for the improvement of its services, and consequently, enhance the level of satisfaction of its taxpayers/clients;

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8. Submit to the PMS for consolidation, the **Matrix of Actions Taken** using the format provided in Annex C, on or before the 15th day of each month following the reference period through the RSD's official online survey e-mail address:

   onlinesurveyph2@bir.gov.ph; and

9. Maintain a record/file of the taxpayers' responses, which can be used as reference in the preparation of KPI accomplishments, and for validation purposes.

**B. The Taxpayers Service Programs and Monitoring Division (TSPMD), shall:**

1. Provide to the RSD, a soft copy of the online survey results for the OSFS Phase 1 for external services under the Client Support Service (CSS), on a weekly basis, that is, on the 8th, 16th, 22nd of the current month and the 1st day of the following month);

2. Submit to the RSD, through the CSS, the annual CCSS Report (Phase 1), together with the following documents/information:
   - Demographics on the survey results;
   - Report on the Results of Improvement Action Plan;
   - Report on the Continuous Improvement Action Plan; and,
   - Report on the Total Number of Transactions Processed,

   on or before 25 January 2022, as a requirement for the FY 2021 PBB, and on the prescribed deadlines for succeeding FY PBBs thereafter; and

3. Receive a copy of the Consolidated CCSS Report from the Planning and Management Service, through the RSD, for reference.

**C. The Research and Statistics Division (RSD) shall:**

1. Access and download from the MS Forms facility, the raw data on the survey responses of taxpayers, and provide soft copies of the information to the RDOs/Selected Offices in the National Office/LTD-Cebu and LTD-Davao, on a weekly basis, that is, every 8th, 16th, 22nd of the current month and the 1st day of the following month;

2. Process the survey responses of Online Survey (Phase 2), then prepare and submit monthly summary report(s) on the results to the Assistant Commissioner-PMS, and the concerned offices, on or before the 20th day after the end of the month (EOM);

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3. Receive from RDOs/Selected Offices in the National Office/LT Divisions (LTD) of Cebu and Davao the **Matrix of Actions Taken** for consolidation;

4. Receive issues/concerns raised by the concerned offices that requires policy direction or recommendation;

5. Receive from the TSPMD, the CCSS Report (Phase 1), together with the information and supporting documents specified in Item No. 2, Section IV-B, not later than 25 January 2022, as a requirement for the FY 2021 PBB; and on or before the prescribed deadline every year thereafter for succeeding FY PBBs;

6. Prepare the Consolidated CCSS Report (Phases 1 and 2), and forward the same to the Planning and Programming Division on or before 31 January 2022, as a requirement of the FY 2021 PBB, and on or before the prescribed deadline every year thereafter, for submission to AO 25 Secretariat/AITF; and

7. Furnish a copy of the Consolidated CCSS Report to the CSS, through the TSPMD, for reference.

## V. REPEALING CLAUSE

All revenue issuances or parts thereof inconsistent with the provisions of this Order are hereby repealed.

## VI. EFFECTIVITY

This Order shall take effect immediately.

**CAESAR R. DULAY**
Commissioner of Internal Revenue

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