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

September 6, 2016

REVENUE MEMORANDUM ORDER NO. 60-2016

TO : **All Revenue Officials Concerned**

SUBJECT : **Prescribing the Guidelines on the Compliance on the Grant of the FY 2016 Performance-Based Bonus Requirements per Administrative Order No. 25 Inter-Agency Task Force Memorandum Circular No. 2016-01**

I. BACKGROUND

Since the implementation of the Performance-Based Bonus in 2012, the Administrative Order (AO) 25 Inter-Agency Task Force (IATF) through Memorandum Circulars (MC), requires the Department/Agency to complete and submit the required forms and reports in order to facilitate the review and evaluation of the Agency's eligibility in the grant of PBB. For CY 2016, AO 25 IATF MC No. 2016-01 dated May 12, 2016 was issued prescribing the Guidelines on the Grant of the Performance-Based Bonus for Fiscal Year 2016 under Executive Order (EO) No. 80 and EO No. 201. In the said Circular, required forms and reports were identified which the Bureau must comply within the prescribed deadlines.

II. OBJECTIVES

This Order is issued to:

1. Prescribe the guidelines and procedures in the preparation and submission of Accomplishment Report in compliance with the FY 2016 Performance-Based Bonus requirements per AO 25 IATF MC No. 2016-01.
2. Ensure timely preparation and submission of the PBB requirements by the concerned Offices.

III. GUIDELINES AND PROCEDURES

1. The Planning and Management Service (PMS), through Planning and Programming Division (PPD), shall prepare the following matrices using the Forms prescribed in the AO 25 IATF MC No. 2016-1 dated May 12, 2016:

    1.1 Form A – Department/Agency Performance Accomplishment
    1.2 Form A1 – Details of Bureau/Office Performance Indicators and Accomplishments

2. The PPD and Personnel Division shall prepare Form 1.0 - Report on Ranking of Offices/Delivery Units.

3. Forms A, A1, and 1.0 shall be submitted to the AO 25 Secretariat. The AO 25 Secretariat shall then endorse the submitted Forms to the oversight/validating agencies for review/evaluation on or before January 15, 2017.

4. The Offices responsible shall prepare and submit annual accomplishment report to PMS, through PPD ***on or before January 9, 2017***, relative to the following performance indicators:

Performance Indicators (PIs)	Responsible Office(s)
Major Final Output (MFO)	
a.) Collection Performance *(Actual Collection over Assigned Goal)*	Collection Service (CS) – Revenue Accounting Division (RAD)
b.) Collection Growth *(Collection this Year less Collection last Year over Collection last Year)*	
Support to Operations (STO)	
a.) QMS Certification (for at least one core process certified by any international certifying body approved by the IATF) or ISO-aligned documentation of its QMS for one core process	Client Support Service (CSS)
General Administration and Support Services (GASS)	
a.) Budget Utilization Rate (BUR) *a.1 Obligation BUR* *a.2 Disbursements BUR*	Finance Service (FS) - Budget Division (BD) and Accounting Division
b.) Submission of Public Financial Management (PFM) Reporting Requirements to COA and DBM	
b.1 Status of submission of Budget and Financial Accountability Reports (BFARs)	FS - Budget Division
b.2 Status of submission of the Cash Advance Liquidation Ageing Report	FS- Accounting Division (AD)
b.3 Status of COA Financial Reports as required by Section 41 of PD 1445	CS – RAD FS – AD
c.) Status of compliance with Agency Procurement Compliance and Performance Indicators System (APCPI) per GPPB Resolution No. 10-2012	Administrative Service (AS) - Procurement Division

Performance Indicators (PIs)	Responsible Office(s)
d.) Status of Submission of Annual Procurement Plan (APP) consistent with the 2016 GAA to the GPPB pursuant to AO No. 46 (S.2015)	AS - Procurement Division

5. For performance indicators under GASS, the following reports are required to be submitted by the Offices responsible to the Validating Agency within the prescribed deadlines:

Reports	Responsible Office(s)	Submitted to Validating Agency	Submission Deadline
Report on Ageing of Cash Advance Liquidation (with November 15, 2016 as cut-off)	FS - Accounting Division	Directly to the respective Commission on Audit (COA) Resident Auditors, copy furnish PPD	On or before December 1, 2016
Budget and Financial Accountability Reports (BFARs)	FS - Budget Division	Directly to COA and Department of Budget and Management (DBM), copy furnish PPD	30 days or one month after the end of each quarter
2015 Agency Procurement Compliance and Performance Indicators System (APCPI) Self-Assessment	AS - Procurement Division	Directly to Government Procurement Policy Board (GPPB)-Technical Support Office (TSO), copy furnish PPD	On or before December 1, 2016

6. To attain 100% compliance on Good Governance Conditions (GGCs) set by IATF under Section 6.0 of MC No. 2016-01, the following responsible Offices shall prepare and post the following GGCs for validation of the Validating Agency.

Good Governance Conditions (GGCs)	Responsible Office(s)	Posting of Report	Posting Deadline
Posting of Agency Transparency Seal			
• Agency's Mandate, Vision, Mission and List of Officials	PMS thru Internal Communications Division (ICD)	BIR Website to be validated by DBM-Office of the Chief Information Officer (OCIO)	On or before October 1, 2016
• Annual Financial Reports	FS-Accounting Division		
• DBM Approved Budget and Targets	FS-Budget Division		

Good Governance Conditions (GGCs)	Responsible Office(s)	Posting of Report	Posting Deadline
• Projects, Programs and Activities, Beneficiaries, and Status of Implementation	PMS-PPD	BIR Website to be validated by DBM-OCIO	On or before October 1, 2016
• Annual Procurement Plan 2016	AS-Procurement Division		
• QMS ISO Certification for at least one core process by any international certifying body approved by the IATF or ISO-aligned QMS documents	CSS thru ICD		
• Agency System of Ranking Delivery Units	PMS thru ICD	BIR Website to be validated by DBM-Organization, Position, Classification and Compensation Bureau	On or before October 30, 2016
Posting in the PhilGEPS	AS – Procurement Division Concerned Regional Office	PhilGEPS, to be validated by PhilGEPS	On or before October 1, 2016
Posting of Citizen's or Service Charter or its equivalent	CSS thru ICD	BIR Website to be validated by Civil Service Commission	On or before October 1, 2016

IV. REPEALING CLAUSE

All revenue issuances and/or portions thereof that are inconsistent herewith are hereby repealed, revoked, amended or modified accordingly.

V. EFFECTIVITY

This Order shall take effect immediately.

(ORIGINAL SIGNED)
CAESAR R. DULAY
Commissioner of Internal Revenue

B-1