

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

January 14, 2003

REVENUE MEMORANDUM ORDER NO. 14-2003

SUBJECT : Prescribing Policies and Procedures in the Implementation of
Taxpayer Account Management Program for
Non-Computerized Revenue Districts Offices (TAMP-NC)

TO : All Regional Directors, Revenue District Officers of
Non-Computerized Sites, RDC Heads and Others Concerned

I. OBJECTIVES

This Order is issued to:

- A. Institutionalize the Taxpayer Account Management Program for Non-Computerized Revenue District Offices.
- B. Identify actual problems and address issues relative to the clean-up of the Registration Database for non-computerized Revenue District Offices (RDOs).
- C. Establish Key Performance Indicators (KPIs) relative to the registration activities of non-computerized RDOs and ensure their effective monitoring.
- D. Identify non-computerized RDOs for Integrated Tax System rollout.

II. POLICIES

- A. The Taxpayer Account Management Program for Non-Computerized RDOs (TAMP-NC) is similar to the TAMP for computerized RDOs as provided in RMO 4-2002, and shall be part of performance measurement of the individual Revenue Officers (RO) in all non-computerized RDOs.
- B. TAMP-NC shall be implemented in two (2) phases to cover the following RDOs:
 - Phase I - RDOs with E-mail facilities
 - Phase II - RDOs without E-mail facilities but with telephone/s and fax facilities

- C. TAMP-NC shall focus on the top business taxpayers, whether individuals or non-individuals that account for at least 80% of district collections.
- D. A program shall be developed to identify stopfilers for non-computerized districts. Non-computerized districts shall be assigned the top taxpayers that account for at least 80% of the district's collections but not less than 10 taxpayers.
- E. A total Registration Clean-up shall be performed on all non-computerized RDOs.
- F. The Task Force which was created for this purpose pursuant to Revenue Special Order (RSO) No. 644-2002 dated September 2, 2002 shall monitor performance of non-computerized RDOs until such time that the Internal Audit Division (IAD) has developed the skills and staffing of the Division to sustain these audit/monitoring.
- G. KPIs for the TAMP-NC shall be as follows:

	KPI	<u>Measurement</u>
1.	Total Registrants (Registration Data Sent to ISOS for Upload vs TAS Report 007)	$\leq 1\%$
2.	Registration Uploading Suspense	$\leq 10\%$
3.	Resolution of Multiple and Identical TINs pursuant to RMO No. 11-2000 3.1 Individual Taxpayers 3.2 Non-Individual Taxpayers	80% 100%
4.	Resolution of Stop Filer Cases	80%

For the KPI on Total Registrants, straight ranking shall be adopted, i.e., the higher the discrepancy, the lower the rank of the RDO.

- H. The TAMP-NC Task Force shall identify the first twelve (12) Large non-computerized RDO which shall be the pilot RDOs in the monitoring of stop filers. Medium and small RDOs shall be selected after the successful implementation of the first twelve RDOs.
- I. Procedures and monitoring of TAMP-NC on Stop Filers shall be contained in an Operations Memorandum to be issued for the purpose.

III. PROCEDURES

A. TAMP-NC Task Force:

1. Identify the RDOs belonging to Phase I and Phase II of TAMP-NC implementation.
2. Approve the list of top taxpayers that account for the 80% of the district's collection as submitted by the RDOs.
3. Prepare an Operations Memorandum establishing procedures on management and monitoring of stop filers for non-computerized RDOs.
4. Turnover to concerned office the accomplishment and other data gathered upon completion of project.

B. Non - Computerized Revenue District Offices:

1. Submit to TAMP-NC Task Force the list of top taxpayers that account for the 80% of the district's collection.
2. Continue complying with the reportorial requirements set forth under the following Revenue Memorandum Orders (RMOs):
 - a. RMO 79-99 Relative to TRU Phase I
 - b. RMO 40-2000 Relative to TRU Phase II
 - c. RMO 11-2000 Relative to Multiple/Identical TINs occurrences.
3. Resolve at least 80% of Multiple/Identical TIN (Individual) and 100% of Multiple/Identical TIN (Non-Individual) contained in the list provided and evaluated by SOD-ISOS.

C. Systems Maintenance and Support Division (SMSD), ISDS:

1. Develop a program to identify Stop Filers for non-computerized RDOs.
2. Enhance the existing Limited Bank Data Entry System (LBDES) to assist in the document processing in non-computerized districts.

D. Systems Operations Division (SOD), ISOS:

1. Submit to Taxpayer Service Programs and Monitoring Division (TSPMD) the following:
 - a) TRU Phase I Monthly Summary Report on the number of Taxpayer Records Sent to ISOS and Volume of Suspended Records not later than the 25th day of the month (Annex "A").

- b) Monthly Status Report on Multiple/Identical TINs for Individual not later than the 5th of the following month (Annex “B”).
- c) Monthly Status Report on Multiple/Identical TINs for Non-Individual not later than the 5th of the following month (Annex “B1”)

E. Taxpayer Service Program and Monitoring Division (TSPMD), TAS:

1. Prepare ranking for non-computerized RDOs on a monthly basis, based on RDOs compliance in the clean up of the Registration Database in accordance with the established KPIs and other relevant criteria.
2. Prepare KPIs/Rank of non-computerized RDOs on Multiple/Identical TINs (Annex “C”).
3. Submit to Taxpayer Assistance Service (TAS) and the Office of DCIR-Operations Group every end of the month the following:
 - a) KPIs/Ranking for TRU Phase I on Total Registrants (Annex “D”)
 - b) KPIs/Ranking for TRU Phase I – Registration Uploading Suspense (Annex “E”)
 - c) KPI/Ranking on Multiple/Identical TINs Resolution (Annex “C”)

IV. REPEALING CLAUSE

All revenue issuances or portion/s thereof, inconsistent herewith are hereby revoked and/or amended accordingly.

V. EFFECTIVITY

This Order takes effect immediately.

(Original Signed)
GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue

KEY PERFORMANCE INDICATORS (KPIs) COMPUTATION

A. Total Registrants

a) Total Registrants based on TAS Report #007 (<i>provided by TSPMD per submitted report of RDO</i>)	'xxx
b) <i>Less: No. of TP Records Sent to ISOS by the RDOs (provided by SOD)</i>	(xxx)
c) Difference	'xxx
KPI = c/b (<i>should be $\leq 1\%$</i>)	

B. Suspended Registration upon Upload to ITS

a) No. of TP Records Sent to ISOS by the RDOs (<i>provided by SOD</i>)	'xxx
b) No. of Registrants Suspended (<i>provided by SOD</i>)	xxx
KPI = b/a (<i>should be 10% or less</i>)	

C. Resolution of Multiple/Identical TINs

INDIVIDUAL – 80%

a) Total Identified Multiple TINs (Individual)	'xxx
b) Total Multiple TINs Resolved by RDOs	'xxx
KPI = b/a (<i>should be 80% or more</i>)	'xxx

NON-INDIVIDUAL – 100%

a) Total Identified Multiple TINs (Non-Individual)	'xxx
b) Total Multiple TINs Resolved by RDOs	'xxx
KPI = b/a (<i>should be 100%) no discrepancy</i>)	'xxx

D. Resolution of Stop Filers

a) Total number of Stop Filers identified for non-comp RDOs	'xxx
b) Total number of Stop Filers Closed/Resolved	'xxx
KPI = b/a (<i>should be 80% or more</i>)	'xxx