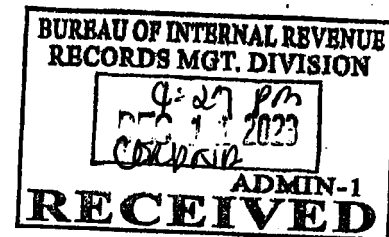




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



December 11, 2023

REVENUE MEMORANDUM ORDER NO. 37-2023

SUBJECT : Amending RMO No. 5-2023 on the Implementation of Revised Customer Satisfaction Survey for Frontline Services under Client Support Service

TO : All Concerned Internal Revenue Officials and Personnel

I. BACKGROUND

The Anti-Red Tape Authority (ARTA) issued on June 8, 2023 Memorandum Circular (MC) No. 2023-05 amending ARTA MC No. 2022-05 (Guidelines on the Implementation of the Harmonized Client Satisfaction Measurement [CSM]) to amend the guidelines on the revision of the CSM Survey Questions and Report Guidelines, including the interpretation of the rating that will be obtained by the agencies, and the localization of the survey questionnaire to be used. In view of the said amendment, a revised Working Paper will have to be prescribed for the processing of the results of Customer Satisfaction Survey (CSS) per Revenue District Office.

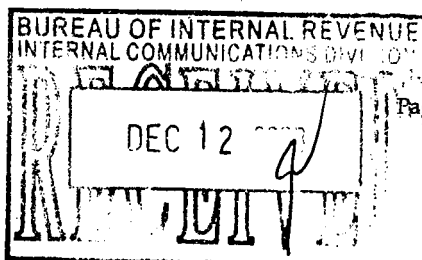
II. OBJECTIVES

This Order is being issued to:

1. Prescribe and ensure the use of the revised Customer Satisfaction Survey Form, specifically the inclusion of "Not Applicable" response across all eight (8) Service Quality Dimensions in the survey form in accordance with the guidelines set forth in ARTA MC No. 2023-5; and
2. Prescribe the use of the revised template for the working paper to align it with ARTA's requirements for the processing of the results of Customer Satisfaction Survey.

III. POLICIES AND GUIDELINES

1. To get feedback from taxpayers on the quality of service(s) rendered by the Revenue District Offices (RDOs), the revised Customer Satisfaction Survey Form (Annex A) shall be used, which is available both in manual and online (Microsoft Forms) versions.



2. BIR frontliners/officers shall encourage taxpayers to answer the online survey form either by directing them to use the eLounge or by asking them to scan the Quick Response (QR) Code found in the counter using their smart phones. Manual survey forms shall still be provided in the counter in cases where taxpayer opted to use such.
3. The following offices shall be responsible for the retrieval and processing of manual survey forms of the Client Support Section/Registration Section on or before the 5th day of the following month:

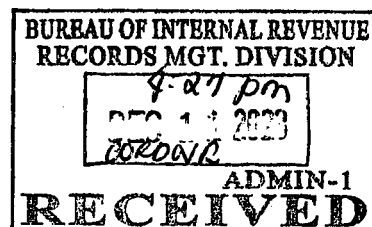
RDO/LT DIVISION	OFFICE TO RETRIEVE AND PROCESS THE SURVEY FORM
Client Support Section of the Revenue District Offices	Concerned Regional Office thru the Client Support Unit (CSU) Head
LT Division No. 123- Cebu City	RR No. 13- Cebu City thru the CSU Head
LT Division No. 127 – Davao City	RR No. 19 – Davao City thru the CSU Head
LT Assistance Division (LTAD) and Excise LT Regulatory Division (ELTRD)	LT Performance Monitoring and Programs Division (LTPMPD)

The results of the manual survey shall be processed and consolidated by the offices specified above while the results of the online survey shall be provided by the Taxpayer Service Programs and Monitoring Division (TSPMD).

4. The following reports shall be prepared by the offices specified below, for submission to TSPMD not later than the indicated deadline:

Report	Responsible Office	Deadline
Revised Matrix of Actions Taken/To Be Taken (Annex B)	RDOs/LT Divisions/LTAD/ELTRD)	On or before the 5th day following the month of retrieval
Revised Working Paper on the Results of the Customer Satisfaction Survey (Annex C)	Concerned Regional Office thru the CSU Head/LTPMPD	On or before the 10 th day of the following month
Revised Summary Report on the Results of Customer Satisfaction Survey (Annex D)		
Revised Summary of Feedback (Annex E)		

5. The Revenue District Offices shall keep the survey forms and the corresponding reports, for validation purposes.

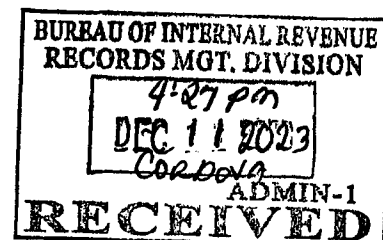


6. The Client Support Service (CSS), through the TSPMD, may conduct unannounced validation of survey results in the Regional/District Offices to ensure strict implementation of the provisions under this Order.
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IV. PROCEDURES

A. The Client Support Unit (CSU) Head/Large Taxpayer Performance Monitoring and Programs Division (LTPMPD) shall:

1. Ensure that the Revenue District Offices (RDOs)/Large Taxpayer (LT) Divisions are using the 2-page revised Customer Satisfaction Survey Form, which shall be printed back to back;
2. Retrieve the revised manual survey forms on or before the 5th day of the following month from the RDO/LT Divisions within its jurisdiction and receive the results of the online survey from the TSPMD every 8th, 16th, 23rd and the day after the end of each month;
3. Process the survey results in the following manner:
 - a. Use the Revised Working Paper on the Results of the Customer Satisfaction Survey (Annex C) in the processing of both manual and online survey forms per RDO;
 - b. Summarize the survey results using the following pro-forma reports, to wit:
 - b.1 Annex D - Revised Summary Report on the Results of Customer Satisfaction Survey (per RDO)
 - b.2 Annex E - Revised Summary of Feedback
4. Submit the applicable Revised Summary Reports (Annex D and E), in hard and soft copies, and the revised working papers (Annex C), in soft copy only, to the Client Support Service thru TSPMD on or before the 10th day of the following month;
5. Provide each RDO/LT Division/LTAD/ELTRD with their respective survey results (Annexes C, D and E), and furnish the Assistant Commissioner of Large Taxpayers Service with the survey results for LT Divisions/LTAD/ELTRD; and
6. Maintain a record/file of the survey results, for reference.

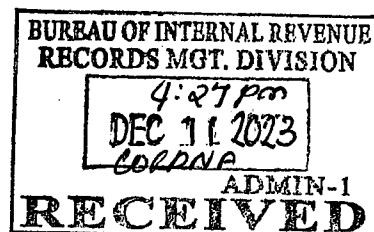


B. The Revenue District Offices (RDOs)/LT Divisions/LTAD/ELTRD shall:

1. Provide a dedicated Personal Computer (PC) in the eLounge containing the link to the Online Survey Form, and assign an employee at the eLounge to guide the taxpayers in accomplishing the Online Survey Form;
2. Provide a QR Code at each counter in the Taxpayer Service Area as additional option for taxpayers to access the Online Survey Form;
3. Ensure the availability of manual survey form in case the taxpayer opted to use such or if the Online Survey Form is unavailable;
4. Receive the Revised Summary Reports and Working Papers prepared by the CSU Head/LTPMPD;
5. Analyze and discuss the survey results with concerned employees to come up with preventive/corrective actions to address the issues/concerns; and
6. Submit the Revised Matrix of Actions Taken/To Be Taken (Annex B) to the Client Support Service, through TSPMD, every 5th day following the month of retrieval of the survey forms, if applicable.

C. The Taxpayer Service Programs and Monitoring Division (TSPMD) shall:

1. Provide the links and QR codes of the Online Survey Forms to the CSU Heads of each Revenue Region/LT Performance Monitoring and Programs Division (LTPMPD);
2. Send the results of the online survey through email to the CSU Head/LTPMPD on the 8th, 16th, 23rd and the day after the end of each month;
3. Receive the Revised Summary Reports and Working Papers (hard copy and soft copy) from the CSU Head/LTPMPD and the Matrix of Actions Taken/To Be Taken from the RDOs, for consolidation and analysis;
4. Receive the issues/concerns raised by the Regional/District Offices/Large Taxpayers Service (LTS) Offices that requires policy direction; and
5. Conduct an unannounced validation of survey results at the Regional/District Offices/LTS Offices to ensure full compliance with the provisions of this Order.

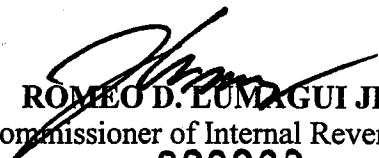


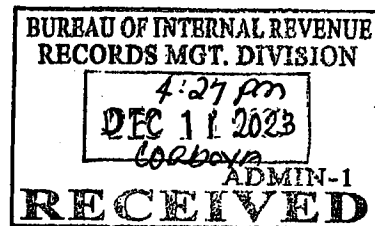
V. REPEALING CLAUSE

The provisions of RMO No. 44-2020, RMO No. 16-2021, RMO No. 5-2023 and all revenue issuances and/or portion/s thereof inconsistent herewith are hereby repealed, amended and/or modified accordingly.

VI. EFFECTIVITY

This Order takes effect beginning December 1, 2023.


ROMEO D. LUMAGUI JR.
Commissioner of Internal Revenue
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