



INTER-AGENCY TASK FORCE ON THE HARMONIZATION OF  
NATIONAL GOVERNMENT PERFORMANCE MONITORING, INFORMATION AND REPORTING SYSTEMS  
(Administrative Order No. 25 S. 2011)

31 January 2024

**MARLENE A. LUCERO-CALUBAG**

Executive Director

National Tax Research Center

3/F Palacio del Gobernador Condominium, Gen. Luna Street

Corner A. Soriano Avenue, Intramuros, Manila

**Attention: Gian Carlo D. Rodriguez**  
Deputy Executive Director  
PBB Focal Person

Dear **Executive Director Lucero-Calubag**:

We are pleased to inform you that the **National Tax Research Center (NTRC)** is **eligible** for the grant of the FY 2022 Performance-Based Bonus (PBB), as the agency obtained **100 points** for the PBB Criteria and Conditions as provided in Section 4.0 of the AO25 Inter-Agency Task Force Memorandum Circular No. 2022-1. The FY 2022 Final Eligibility Assessment is attached for your reference.

To qualify for the FY 2022 PBB, first, second, and third level employees are required to attain a performance rating of at least "Very Satisfactory" based on the agency's Strategic Performance Management System duly approved by the Civil Service Commission; and the Career Executive Service Performance Evaluation System prescribed by the Career Executive Service Board.

In order to finalize the PBB process, we kindly request your office to publish the **FY 2022 Agency Scorecard** in your official website or publication. The agency is given thirty (30) working days upon receipt of this letter to submit **Annex 10 (Form 1.0: Report on Ranking of Offices/Delivery Units)** for the processing and subsequent release of your agency's FY 2022 PBB.

We thank the NTRC management and staff for its continued participation and support to the PBB implementation.

Very truly yours,

**ACHILLES GERARD C. BRAVO**

Assistant Secretary, DBM and  
Chair, AO25 IATF TWG



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of the philippines**

Technical Secretariat and Resource Institution



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# FY 2022 PERFORMANCE-BASED BONUS FINAL ELIGIBILITY ASSESSMENT

## NATIONAL TAX RESEARCH CENTER



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**FY 2022 PERFORMANCE-BASED BONUS ELIGIBILITY CRITERIA AND CONDITIONS**  
per the AO25 Memorandum Circular (MC) No. 2022-1

To be eligible for the FY 2022 PBB, the agency must attain a total score of at least 70 points

<b>TABLE 1: FY 2022 PBB SCORING SYSTEM</b>						
<b>CRITERIA AND CONDITIONS</b>	<b>WEIGHT</b>	<b>PERFORMANCE RATING</b>				
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Performance Results	5	5 points	10 points	15 points	20 points	25 points
Process Results	5	5 points	10 points	15 points	20 points	25 points
Financial Results	5	5 points	10 points	15 points	20 points	25 points
Citizen/Client Satisfaction Results	5	5 points	10 points	15 points	20 points	25 points

<b>TABLE 2: RATING SCALE FOR PERFORMANCE RESULTS</b>				
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Met less than 80% of performance indicators of the Congress-approved performance targets for FY 2022; deficiencies due to controllable factors	Met less than 80% of performance indicators of the Congress-approved performance targets for FY 2022; deficiencies due to uncontrollable factors	Met at least 80% of performance indicators of the Congress-approved performance targets for FY 2022; deficiencies due to controllable factors	Met at least 80% of performance indicators of the Congress-approved performance targets for FY 2022; deficiencies due to uncontrollable factors	Met each one of the Congress-approved performance targets for FY 2022 (all performance indicators)

<b>TABLE 3: RATING SCALE FOR PROCESS RESULTS</b>				
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
No substantial improvement in ease of transaction in both external core and internal services	Achieved substantial improvement in ease transaction in <b>internal service</b>	Achieved substantial improvement to ease transaction in <b>external service</b>	Achieved substantial improvements to ease transaction in <b>external but non priority core service and internal service</b>	Achieved substantial improvements to ease transaction in <b>priority core service (external) and internal service</b>

<b>TABLE 4: RATING SCALE FOR FINANCIAL RESULTS</b>				
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
1-19% Disbursement BUR	20-39% Disbursement BUR	40-59% Disbursement BUR	60-79% Disbursement BUR	80-100% Disbursement BUR

<b>TABLE 5: RATING SCALE FOR CITIZEN/CLIENT SATISFACTION RESULTS</b>				
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
No submission/Did not conduct CCSS	Average satisfaction rate with unresolved complaints and at least 30% compliance rate to #8888 and CCB	More than average rate with unresolved complaints and at least 50% compliance rate to #8888 and CCB	High satisfaction rate with 100% complaints resolved and at least 80% compliance rate to #8888 and CCB	High satisfaction rate with 100% complaints resolved and compliance rate to #8888 and CCB



**FINAL ELIGIBILITY ASSESSMENT FOR FY 2022 PERFORMANCE-BASED BONUS**  
**NATIONAL TAX RESEARCH CENTER**

**Overall Assessment:** The National Tax Research Center (NTRC) achieved **100 points** and is **eligible** for the grant of FY 2022 PBB.

<b>A. Physical Accomplishments</b>			
<b>Criteria</b>	<b>Score</b>	<b>Points</b>	<b>Remarks</b>
<p><b>1. Performance Results</b></p> <p>Achieved 100% (5 out of 5) Congress-approved performance targets for FY 2022.</p>	5	25	<p>The National Tax Research Center (NTRC) met all five (5) of its Congress-approved performance targets for FY 2022 based on the Department of Budget and Management-Budget and Management Bureau (DBM-BMB)-A Agency Performance Review (APR) report dated August 8, 2023.</p> <p>The agency is advised to revisit its physical targets for the past three (3) years to avoid understatement of physical targets. The same should also represent a balance between challenging and current levels of the NTRC's performance given the budgetary support provided by the national government, particularly on its major programs.</p>
<p><b>2. Process Results</b></p> <p>Achieved substantial improvements to ease transaction in priority core service (external) and internal service.</p>	5	25	<p>In its Modified Form A, the NTRC reported the ease of transaction in its external service "Provision of Services on Technical Assistance in the Assessment of Tax Bills and/or Tax Proposals."</p> <p>Additionally, The NTRC reported the standardization of its processes, as delineated in the operations manual and validated during the ISO surveillance audit. The NTRC achieved ISO 9001:2015 certification for the scope "Provision of services on research, technical assistance, and information dissemination on taxation and other fiscal matters," which is valid from May 12, 2021 until May 11, 2024.</p> <p>Based on the Anti-Red Tape Authority (ARTA) validation report dated December 7, 2023, the NTRC presented standardization initiatives as evidenced by its submitted Means of Verification, specifically its ISO 9001:2015 certification, the NTRC was able to present standardization initiatives that demonstrated improvements in processing time and number of steps.</p> <p>As to its internal service, the NTRC reported improvements for the ease of transaction through streamlining of the processing time and digitization of the inventory system for its "Procurement of Supplies, Materials, and Equipment."</p> <p>Based on the ARTA validation report, there is a 16% reduction in processing time of the nominated internal service of the NTRC, which is reflected in its FY 2022 Citizen's Charter, vis-a-vis its FY 2020/FY 2021 Citizen's Charter as baseline.</p>

A. Physical Accomplishments			
Criteria	Score	Points	Remarks
			Hence, the NTRC achieved <b>substantial improvements to ease transaction in both external and internal services.</b>
<b>3. Financial Results</b>  Achieved 99% Disbursement BUR.	5	25	The actual accomplishment of the NTRC for Disbursement Budget Utilization Rate (BUR) was 99% based on the DBM BMB-A APR report dated August 8, 2023.  The NTRC is advised to revisit its physical targets for the past three (3) years to avoid understatement. The same should also represent a balance between challenging and current levels of the NTRC's performance given the budgetary support provided by the national government, particularly on its major programs.
<b>4. Citizen/Client Satisfaction Results</b>  Achieved 4.87 satisfaction rate; 100% resolution and compliance rate for #8888 complaints; and no CCB complaints received.	5	25	The NTRC reported an overall client satisfaction rating of 4.87 and observed the procedures for reporting the Citizen/Client Satisfaction Survey (CCSS) pursuant to Annex 5 of the AO 25 MC 2022-1.  The NTRC achieved 100% resolution (3 out of 3) and compliance rate of the complaints received through the #8888 platform for the period of January 1, 2022 to December 31, 2022, based on the OP report dated May 3, 2023.  In addition, the agency did not receive any complaints through the Contact Center ng Bayan (CCB) platform for the period of January 1, 2022 to December 31, 2022, based on the Civil Service Commission (CSC) report dated June 15, 2023.
<b>Total</b>	<b>20</b>	<b>100</b>	

B. Agency Accountabilities	Compliance Status
• Transparency Seal	Compliant
• Freedom of Information	Compliant
• Compliance to Audit Findings	Compliant
• Posting of Agency Review and Compliance Procedure (ARCP) of SALN	Compliant
• PhilGEPS Posting	Compliant
• Submission of FY 2023 Annual Procurement Plan-Common Use Supplies and Equipment (APP-CSE)	Compliant
• Submission of FY 2022 APP Non-Common Use Supplies and Equipment (APP non-CSE)	Compliant
• Posting of Indicative FY 2023 APP non-CSE	Compliant
• Submission of FY 2021 Agency Procurement Compliance and Performance Indicators (APCPI)	Compliant
• Undertaking of Early Procurement Activities (EPA) covering FY 2023 Procurement Projects	Compliant
• Designation of the Agency's Committee on Anti-Red Tape (CART)	Compliant
• Compliance with the National Competition Policy (NCP)	Not Applicable



**C. Eligibility of Delivery Units and Individuals/Rates**

To be eligible for the FY 2022 PBB, the agency must attain a total score of at least 70 points. To be able to attain at least 70 points, the agency should achieve a performance rating of 4 in at least three (3) criteria. In such a case, while the agency will be eligible, the unit/s most responsible (including its head) for the criteria stated in Section 3.0 of MC 2022-1, with a performance rating of below 4, will be isolated from the grant of the FY 2022 PBB.

The unit/s most responsible (including its head) for the non-compliance with the Agency Accountabilities provided in Section 5.0 of MC 2022-1 will also be isolated from the grant of the FY 2022 PBB.

To be eligible for FY 2022 PBB, employees belonging to the First, Second, and Third Levels should receive a rating of at least "Very Satisfactory" based on the agency's CSC-approved Strategic Performance Management System (SPMS) or the requirement prescribed by the CESB.

For additional information, please refer to Section 6.0 (Eligibility of Delivery Units and Individuals) and Section 7.0 (Rates of the PBB) of MC 2022-01.