



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

January 26, 2023

**MARLENE A. LUCERO-CALUBAG**

Executive Director  
National Tax Research Center  
8th Floor, EDPC Building, BSP Complex,  
Roxas Blvd. Cor. P. Ocampo St., Manila

ATTENTION: Mr. Gian Carlo D. Rodriguez  
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 2021 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. 2021-1. The FY 2021 Final Eligibility Assessment is attached for your reference.

Since the agency was found non-compliant in three (3) of the Agency Accountabilities under Section 5.0, the unit/s most responsible (including its head) for the non-compliance with the Agency Accountabilities will be isolated from the grant of the FY 2021 PBB. Further, to be eligible for FY 2021 PBB, employees belonging to the First, Second, and Third Levels should receive a rating of at least "Very Satisfactory" based on the agency's Strategic Performance Management System approved by the Civil Service Commission, or the requirement prescribed by the Career Executive Service Board.

To complete the PBB process, may we remind your office to publish the **FY 2021 Agency Scorecard** on your website or official publication. The agency is given thirty (30) working days to submit **Annex 2 (Form 1.0: Report on Ranking of Offices/Delivery Units)** for the processing and release of your agency's FY 2021 PBB.

Again, we commend the NTRC management and staff, and we hope for your continued participation and support of the PBB implementation. Thank you very much.

Sincerely yours,

**ACHILLES GERARD C. BRAVO**  
Assistant Secretary, DBM and  
Chair, AO25 IATF TWG



**development academy  
of the philippines**  
Technical Secretariat and Resource Institution



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# FY 2021 PERFORMANCE-BASED BONUS FINAL ELIGIBILITY ASSESSMENT

## NATIONAL TAX RESEARCH CENTER



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**FY 2021 PERFORMANCE-BASED BONUS ELIGIBILITY CRITERIA AND CONDITIONS**  
per the AO 25 Memorandum Circular (MC) No. 2021-1 and 2021-2

To be eligible for the FY 2021 PBB, the agency must attain a total score of at least 70 points.

TABLE 1: FY 2021 PBB SCORING SYSTEM						
CRITERIA AND CONDITIONS	WEIGHT	PERFORMANCE RATING				
		1	2	3	4	5
Performance Results	5	5pts	10pts	15pts	20pts	25pts
Process Results	5	5pts	10pts	15pts	20pts	25pts
Financial Results	5	5pts	10pts	15pts	20pts	25pts
Citizen/Client Satisfaction Results	5	5pts	10pts	15pts	20 pts	25pts
<b>TOTAL SCORE</b>		<b>MAXIMUM = 100 POINTS</b>				

TABLE 2: RATING SCALE FOR PERFORMANCE RESULTS				
1	2	3	4	5
Met <b>less than 80%</b> of performance indicators of the Congress-approved performance targets for FY 2021; <b>deficiencies due to controllable factors</b>	Met <b>less than 80%</b> of performance indicators of the Congress-approved performance targets for FY 2021; <b>deficiencies due to uncontrollable factors</b>	Met <b>at least 80%</b> of performance indicators of the Congress-approved performance targets for FY 2021; <b>deficiencies due to controllable factors</b>	Met <b>at least 80%</b> of performance indicators of the Congress-approved performance targets for FY 2021; <b>deficiencies due to uncontrollable factors</b>	Met <b>each one</b> of the Congress-approved performance targets for FY 2021 (all performance indicators)

TABLE 3: RATING SCALE FOR PROCESS RESULTS				
1	2	3	4	5
<b>a. For departments/agencies and GOCCs covered by the DBM</b>				
No demonstrated ease of transaction	Achieved targets to ease transaction (streamlining, digitization, standardization) only for <b>non-frontline services</b>	Achieved targets to ease transaction (streamlining, digitization, standardization) in <b>less than 80% of frontline services</b>	Achieved targets to ease transaction (streamlining, digitization, standardization) in <b>at least 80% of frontline services</b>	Achieved targets to ease transaction (streamlining, digitization, standardization) in <b>all frontline services</b>
<b>b. For SUCs</b>				
No demonstrated standardization/ quality assurance	Achieved ISO-certification or its equivalent certification only for <b>non-frontline services</b>	Achieved ISO-certification or its equivalent certification for <b>less than 80% of frontline services</b>	Achieved ISO-certification or its equivalent certification for <b>at least 80% of frontline services</b>	Achieved ISO-certification or its equivalent certification for <b>all frontline services</b>

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

TABLE 5: RATING SCALE FOR CITIZEN/CLIENT SATISFACTION RESULTS				
1	2	3	4	5
<b>No submission/Did not conduct CCSS</b>	<b>Low satisfaction rate</b> with unresolved #8888/CCB complaints	<b>Average to high satisfaction rate</b> with unresolved #8888/CCB complaints	<b>Average satisfaction rate</b> with 100% #8888/CCB complaints resolved	<b>High satisfaction rate</b> with 100% #8888/CCB complaints resolved

**FINAL ELIGIBILITY ASSESSMENT FOR FY 2021 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 2021 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) of its Congress-approved performance targets for FY 2021.</p>	5	25	<p>Based on the Department of Budget and Management Budget and Management Bureau-A (DBM BMB-A) Agency Performance Review (APR) report dated April 7, 2022, the NTRC was able to accomplish all its physical targets for the period. Accordingly, the agency is advised to revisit physical targets for the past three (3) years to avoid overstatement or understatement. The same should also represent a balance between challenging the 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 ease of transaction for 100% (7 out of 7) of its services.</p>	5	25	<p>The NTRC reported digitization efforts in FY 2021 such as the Fiscal Incentives Registration and Monitoring System (FIRMS) in the evaluation of tax incentives applications. They also continued online access to the Lex Libris Taxation Database where digitized taxation resource materials are uploaded and easily available for the clients. In addition, the NTRC reported the use of online submission of requests and the conduct of online meetings via Zoom and Google Meet platforms. Further, the NTRC was able to attain ISO 9001:2015 Certification for its services.</p> <p>The NTRC reduced its turnaround time by four (4) days for the "Provision of Technical Assistance in the Determination of Rate of Fees" as well as "Provision of Services on Research and Information Dissemination".</p> <p>The NTRC is commended for its efforts and is encouraged to continually implement efforts to either streamline, digitize or standardize services</p>
<p><b>3. Financial Results</b></p> <p>Achieved 99.4% Disbursements BUR.</p>	5	25	<p>The actual accomplishment of the NTRC for Disbursement Budget Utilization Rates (BUR) was 99.4% based on the DBM BMB-A APR dated April 7, 2022.</p> <p>The NTRC's financial performance, while commendable, can still be improved with the tighter linkage between strategic and operational planning and budgeting to meet the agency's physical and financial targets for the period, as well as the promotion of better-designed, well-prepared, and "shovel-ready" programs and projects.</p>

<b>A. Physical Accomplishments</b>			
<b>Criteria</b>	<b>Score</b>	<b>Points</b>	<b>Remarks</b>
<b>4. Citizen/Client Satisfaction Results</b>  Achieved 4.80 satisfaction rate and 100% #8888/CCB complaints resolved.	5	25	The NTRC achieved 100% (1 out of 1) resolution rate of the complaints received through the #8888 platform for the period of January 1, 2021 to December 31, 2021, based on the Office of the President report dated December 21, 2022.  In addition, the agency did not receive any complaints through the Contact Center ng Bayan (CCB) platform for the period of January 1, 2021 to December 31, 2021, based on the Civil Service Commission report dated February 24, 2022.
<b>Total</b>	<b>20</b>	<b>100</b>	

<b>B. Agency Accountabilities</b>	<b>Compliance Status</b>
• Transparency Seal	Compliant
• Freedom of Information	Compliant
• Updating of Citizen's Charter	Compliant
• Compliance to Audit Findings	Compliant
• Posting of Agency Review and Compliance Procedure (ARCP) of SALN	Compliant
• PhilGEPS Posting	Compliant
• Submission of FY 2022 Annual Procurement Plan-Common Use Supplies and Equipment (APP-CSE)	Compliant
• Submission of FY 2021 Non-Common Use Supplies and Equipment (APP non-CSE)	Non-Compliant
• Posting of Indicative FY 2022 APP non-CSE	Compliant
• Submission of FY 2020 Agency Procurement Compliance and Performance Indicators (APCPI)	Non-Compliant
• Undertaking of Early Procurement Activities (EPA) covering FY 2022 Procurement Projects	Non-Compliant

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

To be eligible for the FY 2021 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 2021-1 with a performance rating of below 4 will be isolated from the grant of the FY 2021 PBB.

The unit/s most responsible (including its head) for the non-compliance with the Agency Accountabilities provided in Section 5.0 of MC 2021-1 will also be isolated from the grant of the FY 2021 PBB.

To be eligible for FY 2021 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 2021-01.