REVENUE MEMORANDUM ORDER NO. 12-2010 issued on February 2, 2010 prescribes the policies and guidelines relative to the Assistant Chiefs’ Challenge System (ACCS).

The ACCS is an optional undertaking for Assistant Regional Directors (ARDs) and the Assistant Revenue District Officers (ARDOs) and technical assistants who were previously holding positions of Regional Directors, Revenue District Officers, ARDs and ARDOs, and holding items of Chief Revenue Officer III and higher.

Under the ACCS, the said officials have the option to conceptualize and manage a special project that will improve tax collection and administration. The special projects that can be considered are, among others, the following:

a. Audit of industry or sector that is prevalent in the area of jurisdiction  
b. Update of zonal valuation  
c. Project R.I.P.  
d. Clean up of delinquent accounts  
e. Clean up and expansion of taxpayer registration database  
f. Public awareness and assistance campaign activities  
g. Financial Accounting vs Tax Accounting treatment review  
h. Linkages with institutions  
i. Garnishment and foreclosure of assets  
j. Apprehension of taxpayers on non-issuance of official receipts

For the first phase of this undertaking, the Assistant Chief (AC) who shall opt to participate shall submit a Project Proposal Form (concurred by the Head of Office) to the Commissioner of Internal Revenue (CIR) not later than February 5, 2010. Thereafter, the CIR shall confirm the acceptance of the project proposal and notify the concerned AC not later than one week from the date of receipt of the form.

The AC is encouraged to submit regular progress reports to the CIR and the Head of Office on the results of implementation of the project. The final report on the results of the project shall be submitted to the CIR (copy furnished the head of Office) not later than May 30, 2010. The results of the ACCS project shall be considered in the evaluation of performance of the AC.