REVENUE MEMORANDUM ORDER NO. 28-2010 issued on March 22, 2010 prescribes the guidelines for the conduct of the 2010 “Handang Maglingkod” Project (HMP), which involves the evaluation and selection of best BIR frontline offices rendering the most effective taxpayer service.

There shall be two (2) categories in the HMP competition, namely: the National Office category and the Revenue District Office (RDO) category. In the National Office category, the “Gawad HMP” awardee shall be selected among the following offices:

a. Large Taxpayers Service – Large Taxpayers District Offices, Large Taxpayers Collection Enforcement Division, Large Taxpayers Assistance Division (LTAD) I, LTAD II, Large Taxpayers Field Operations Division, Large Taxpayers Regular Audit Divisions 1-4 and LT Excise Audit Divisions 1-2;

b. Collection Service – Withholding Tax Division and Collection Enforcement Division;

c. Assessment Service – Audit Information and Tax Exemption and Incentives Division; and

d. Legal Service – Law Division, Appellate Division and International Tax Affairs Division.

In the RDO category, the “Gawad HMP” awardee shall be chosen from among the RDOs in each of the nineteen (19) Revenue Regions, for a total of nineteen (19) “Gawad HMP” RDO winners.

The Board of Judges for the HMP Competition shall be composed of the following:

a. For the National Office category – A BIR official designated by the Commissioner of Internal Revenue, as Chairperson, and the Presidents of Integrated Bar of the Philippines (IBP), Philippine Institute of Certified Public Accountants (PICPA) and Philippine Chamber of Commerce and Industry (PCCI) as members

b. For the RDO category – The Regional Director, as Chairperson, and the designated representatives, preferably the Presidents of the local IBP, PICPA and PCCI chapters, as members

The criteria for judging with the corresponding indicated weights shall be the following:

a. Performance of the Division/RDO in the implementation of its functions relative to taxpayers servicing

b. Documented commendations, news clippings, pictures and reports of activities, among others

c. Results of the evaluation/on-the-spot taxpayer service survey/random telephone inquiry conducted by the HMP Evaluation Teams visiting and evaluating the covered BIR offices

d. Results of the interview of the Head of the BIR office and other personnel thereof conducted by the HMP Evaluation Teams

e. Innovative taxpayer service related undertaking initiated by the Head of the BIR office

The launching of the HMP will be on March 18, 2010 and the awarding of winners shall be made during the BIR Anniversary Celebration sometime August 2010.

The results of the HMP shall form part of the Key Performance Indicators of the concerned BIR officials in the evaluation of their performance.