REVENUE MEMORANDUM ORDER NO. 81-2010 issued on November 5, 2010 prescribes the guidelines on the preparation and submission of documents and reports required by the Department of Budget and Management (DBM).

The Finance Division in the Regional Offices shall prepare the Regional Quarterly Physical Report of Operation for submission to the following Offices, copy furnished the Chief, Budget Division, every 5\textsuperscript{th} day of the month following the quarter:

a. Collection Service for performance measures under Major Final Output (MFO) 1 – Collection
b. Assessment Service for performance measures under MFO 1 – Assessment
c. Legal Service for performance measures under MFO 2 – Legal and Tax Policy Advice Service
d. Taxpayers Assistance Service for performance measures under MFO 3 - Taxpayer Compliance

In the National Office, all Revenue Services under Operations Group, together with the Legal Service, shall submit the required data for the Annual Physical Plan and for the Quarterly Physical Report of Operation to their respective Deputy Commissioner, for validation.

The Large Taxpayers (LT) Programs Division shall submit the following information/data for the Annual Physical Plan and for the Quarterly Physical Report of Operation to the Assistant Commissioners for LT-Regular and LT-Excise, for validation:

a. Collection Performance
b. Collection Growth
c. Collection from Accounts Receivable (AR)
d. Audit Effort Ratio

The Annual Physical Plan and the Quarterly Physical Report of Operation shall be submitted on or before the 31\textsuperscript{st} day of January after the end of the previous year and every 7\textsuperscript{th} day of the month following the quarter, respectively.

The validated Annual Physical Plan and Quarterly Report of Operation by concerned Deputy Commissioners and Assistant Commissioners for Large Taxpayers Service shall be submitted, for consolidation, to the Assistant Commissioner, Policy and Planning Service, Attention: Chief, Planning Division, every 5\textsuperscript{th} day of February after the end of the previous year and 10\textsuperscript{th} day of the month following the quarter, respectively.

The Planning Division shall submit the consolidated plan/report to the Assistant Commissioner, Financial Service, Attention: Chief, Budget Division, on or before 15\textsuperscript{th} day of February of the following year and every 15\textsuperscript{th} day of the month following the quarter, respectively.

The Budget Division shall prepare and submit to the Deputy Commissioner, Resource Management Group the consolidated Annual Physical and Financial Plan on or before the 18\textsuperscript{th} day of February of the following year and the Quarterly Financial Report of Operation, together with the Quarterly Physical Report of Operation, every 18\textsuperscript{th} day of the month following the quarter.