

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

March 11, 2009

REVENUE MEMORANDUM ORDER NO. 6-2009

TO : **All Revenue Regional Directors and Others Concerned**

SUBJECT : **Institutionalization of Gender and Development in the National Office and Regional Offices of the Bureau of Internal Revenue and the BIR Christmas Outreach Program**

I. BACKGROUND:

In consonance with Republic Act No. 7192 “Women in Development and Nation Building” and Executive Order (EO) No. 273 (Approving and Adopting the Philippine Plan for Gender-Responsive Development (PPGD) 1995-2025), agencies are mandated to institutionalize Gender and Development (GAD) in government by incorporating the GAD concerns spelled out in the PPGD in their planning, programming and budgeting processes. EO No. 273 also mandates agencies to incorporate and reflect GAD concerns in their agency performance, commitment contracts, annual budget proposals and work and financial plans. Agencies are encouraged to promote gender-responsive governance, protect and fulfill women’s human rights and promote women’s economic empowerment.

In support of this program of government and in cooperation with the National Commission on the Role of Filipino Women (NCRFW) and Department of Finance-Gender and Development (DOF-GAD), the Bureau of Internal Revenue shall institutionalize GAD efforts to include both the National Office and all Regional offices.

II. OBJECTIVES:

This Order is issued to:

1. Institutionalize GAD efforts in the National Office and in the different Revenue Regional Offices by incorporating GAD concerns in their annual plans, programs and budget proposals and performance reports.
2. Provide the mechanics for the implementation of the GAD in the National Office and the Regional Offices based on the Joint Circular 2004-1 of the Department of Budget and Management (DBM), National Economic and Development Authority (NEDA) and NCRFW.

3. Institutionalize the annual BIR Christmas Outreach Program targeting the women sector which shall be part of every BIR-GAD Focal Point System program or activity.

III. POLICIES:

1. The GAD Focal Point is a group of people within the agency tasked to catalyze and facilitate the institutionalization of gender mainstreaming and women's empowerment within the agency. The GAD Focal Point advocates for, coordinates, guides and monitors the development and implementation of the agency's GAD plan and GAD – related programs, activities and projects.
2. The National Office GAD Focal Point System (NO-BIR-GAD) shall coordinate with the DOF-GAD and the NCRFW regarding the Bureau's GAD efforts. The NO-BIR-GAD plans, organizes and implements GAD programs and activities in the National Office.
3. All Regional Directors shall **create a GAD-Focal Point System** who shall plan, organize and implement GAD programs and activities in their respective revenue region and shall be called Revenue Region (RR) No. BIR-GAD Focal Point.
4. The BIR GAD FOCAL POINT shall prepare the Annual GAD Plan and Budget and Annual Accomplishment Reports in coordination with their respective Finance Officers.
5. The BIR Christmas Outreach Program targeting the women sector shall be part of the BIR GAD Accomplishment Report.

IV. GUIDELINES AND PROCEDURES:

1. The NO-BIR-GAD Focal Point shall be composed of:
 - I. Chair – The highest female official of the National Office who is at least, occupying a Division Chief level, except the Commissioner of Internal Revenue.
 - II. Members:
 - o One (1) female officer from the Human Resource Development Service
 - o One (1) female officer from the Financial Administrative Service, and
 - o The Section Chief and staff of the Welfare Section of the Medical, Dental & Welfare Division
2. The RR (No.) BIR GAD Focal Point shall be composed of:
 - I. Chair – The highest female official of the region who is at least, occupying a Division Chief level, except the Regional Director

II. Members:

- ❖ One (1) female officer from the Administrative Division
- ❖ One (1) female officer from the Human Resource Management Unit (HRMU)
- ❖ One (1) female representative from each Revenue District Office (RDO) who is at least occupying a section chief position.

3. The NO-BIR-GAD Focal Point shall:

- 1) Prepare the Annual GAD Plan and Budget of the National Office in coordination with the Financial and Administrative Service (FAS) following the format and procedures prescribed in Annex A (Joint Circular 2004-1).
- 2) The NO GAD Annual Plan and Budget shall be approved by the Deputy Commissioner, Resource Management Group (DCIR-RMG) for submission on or before the 15th day of March to the National Commission on the Role of Filipino Women (NCRFW) for their comments and endorsement.
- 3) Prepare the Annual GAD Accomplishment Report for the preceding year that contains actual accomplishments vis-à-vis targets as well as the actual budget utilized for the achievement of such to be signed by the DCIR-RMG and submitted to the NCRFW and DBM on or before the 15th day of May.

4. The RR GAD Focal Point shall:

- 1) Coordinate with the BIR-GAD Focal Point in the National Office regarding RR GAD efforts.
- 2) Prepare the Annual GAD Plan and Budget in coordination with the Regional Finance Officers following the format and procedures prescribed in Annex A (Joint Circular 2004-1).
- 3) The RR GAD Annual Plan and Budget shall be approved by the Regional Director for submission on or before the 15th day of March to the National Commission on the Role of Filipino Women (NCRFW) for their comments and endorsement.
- 4) Prepare the Annual GAD Accomplishment Report for the preceding year that contains actual accomplishments vis-à-vis targets as well as the actual budget utilized for the achievement of such to be signed by the Regional Director and submitted to the NCRFW and DBM on or before the 15th day of May.

5. The NCRFW-endorsed GAD Plan and Budget shall be submitted to DBM with the agency's consolidated annual Proposed Budget for the year.

6. The approved National Office and Regional GAD Plan and Budget shall be observed / realized and incorporated in all programming and budgeting exercises of the agency. The DCIR-RMG and Regional Directors, for the National Office and RR GAD respectively, shall be responsible for

ensuring that GAD activities are provided with the adequate resources. The General Appropriations Act provides that at least five percent (5%) of the total agency budget is utilized to support GAD efforts.

V. BIR CHRISTMAS OUTREACH PROGRAM:

1. The annual gift-giving activity of the Bureau held in December shall be part of every BIR-GAD Focal Point System program or activity.
2. The BIR Christmas Outreach Program shall be simultaneously held on the 2nd Friday of December in a pre-selected beneficiary institution (i.e. hospitals, Home for the Aged, Orphanage, and Shelters for women) in the Region targeting the women sector.
3. The gifts shall be in the form of “Noche-Buena” packages consisting of the usual food stuffs served during the festivity like spaghetti, fruit salad, fruits and nuts, cakes/cookies, chocolates, wine/fruit juices, etc.

VI. REPEALING CLAUSE:

All issuances or portions thereof not consistent with the provisions of this Order are hereby repealed or amended accordingly.

VII. EFFECTIVITY:

This Order shall take effect immediately.

(Original Signed)
SIXTO S. ESQUIVIAS IV
Commissioner of Internal Revenue

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