



Millennium Challenge Account Philippines

Post-Compact Monitoring and Evaluation Plan

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List of Acronyms

Abbreviations	Long form
BIR	Bureau of Internal Revenue
DOF	Department of Finance
DPWH	Department of Public Works and Highways
DQR	Data Quality Review
DSWD	Department of Social Welfare and Development
ERR	Economic Rate of Return
HDM	Highway Design Model
IE	Impact Evaluation
IMF	International Monetary Fund
ITT	Indicator Tracking Table
MCC	Millennium Challenge Corporation
MCA-P	Millennium Challenge Account – Philippines
M&E	Monitoring and Evaluation
RARP	Revenue Administration Reform Project
RIPS	Revenue Integrity Protection Service
SNRDP	Secondary National Roads Development Project

1 Preamble

This Post-Compact Monitoring and Evaluation Plan (“**Post-Compact M&E Plan**” or “**Plan**”) was developed in accordance with the Millennium Challenge Corporation’s (“**MCC**”) Policy on Monitoring and Evaluation of Compacts and Threshold Programs (“**MCC M&E Policy**”). The relevant provision of the MCC M&E Policy states thus:

“In conjunction with the Program Closure Plan, MCC and MCA will develop a Post Compact monitoring and evaluation plan designed to observe the persistence of benefits created under the Compact. This plan should describe future monitoring and evaluation activities, identify the individuals and organizations that would undertake these activities, and provide a budget framework for future monitoring and evaluation which would draw upon both MCC and country resources.”

This Plan is intended to serve as a guide for monitoring the Post-Compact sustainability of Millennium Challenge Corporation’s (“**MCC**”) investment in the Philippines. The Plan also aims to help Millennium Challenge Account – Philippines (“**MCA-P**”), its Implementing Entities, Compact beneficiaries, and other stakeholders monitor and assess the progress being made towards the achievement of Compact objectives and results.

2 Compact and Objective Overview

The United States of America, acting through MCC, a corporation of the United States Government, and the Republic of the Philippines, acting through its government (the “**Government**”), signed a Compact for a **Four Hundred Thirty-Three Million Nine Hundred Ten Thousand Dollar (\$433,910,000.00)** grant to be implemented over five (5) years. The Compact was signed on 23 September 2010, entered into force on 25 May 2011, and will expire on 25 May 2016. Three projects are being funded by the Compact:

1. Kapit-bisig Laban sa Kahirapan – Comprehensive Integrated Delivery of Social Services (“**KALAHI-CIDSS**” or “**KC**”), a community-driven development project that targets communities with a poverty incidence equal to or greater than the national average;
2. Secondary National Roads Development Project (“**SNRDP**”), a 222 km. road project that passes through fifteen (15) municipalities in the island of Samar; and
3. Revenue Administration Reform Project (“**RARP**”), which aims to help the Bureau of Internal Revenue (“**BIR**”) increase the tax revenues over time and support the initiatives of the Revenue Integrity Protection Service (“**RIPS**”) of the Department of Finance (“**DOF**”) to detect and deter corruption.

In accordance with the Program Closure Plan, DOF shall serve as the main agency which will coordinate with MCC regarding Post-Compact M&E activities. Accordingly, the DOF has designated its International Finance Group (“**IFG**”) to conduct the M&E of Compact investments after Program Closure.

This Post-Compact M&E Plan provides the following details on the following M&E activities after the expiration of the Compact:

1. **Monitoring Component.** This includes monitoring a small subset of indicators and reporting these indicators to MCC on an annual basis. These indicators include:
 - a. sustainability of infrastructure projects in KALAHI-CIDSS and SNRDP;
 - b. progress of additional work agreed with the BIR to further enhance the capability of eTIS and the usage of CAATTS; and
 - c. resolution of cases filed by RIPS during the Compact.

2. **Evaluation Component.** MCC will be commissioning an HDM4 evaluation of SNRDP after the expiration of the final Defects Notification Period (“**DNP**”) under said project. In addition, MCC will be publishing the results of its final evaluation of KALAHICIDSS. DOF will be responsible for funding and organizing the presentation of the KALAHICIDSS evaluation results to its stakeholders.
3. **Other Post-Compact Reporting Requirements and Obligations.** DOF will comply with other reasonable reporting requirements or documentations that may be requested by MCC from time to time. DOF will also assist in the conduct of other assessments, audits, reviews, or inspections funded by MCC in order to determine the sustainability and benefits of the projects funded by the Compact.

2.1 Program Logic

Decisions as to what projects to support were based on a rigorous analysis of the respective Economic Rate of Return (“**ERR**”) of the projects proposed by the Government, which were also contained in the Government’s medium-term development plan. Increased social sector spending, improvements of basic infrastructure, and improvements to governance were some of the priorities identified. These were validated by the consultative process at the national, regional, and local levels conducted from 2007 to 2009.

The Compact Program is expected to enable the Government to spur economic growth and reduce poverty by making high-priority expenditures, improving the targeting of government initiatives towards the poorest regions and municipalities of the country, and increasing government revenues for sustainability.

The diagram below illustrates the relationship of the Compact objectives and outcomes. It shows the chain of impact expected when project components are implemented as planned and how they are projected to contribute to achieving the long-term goal of reducing poverty through economic growth.

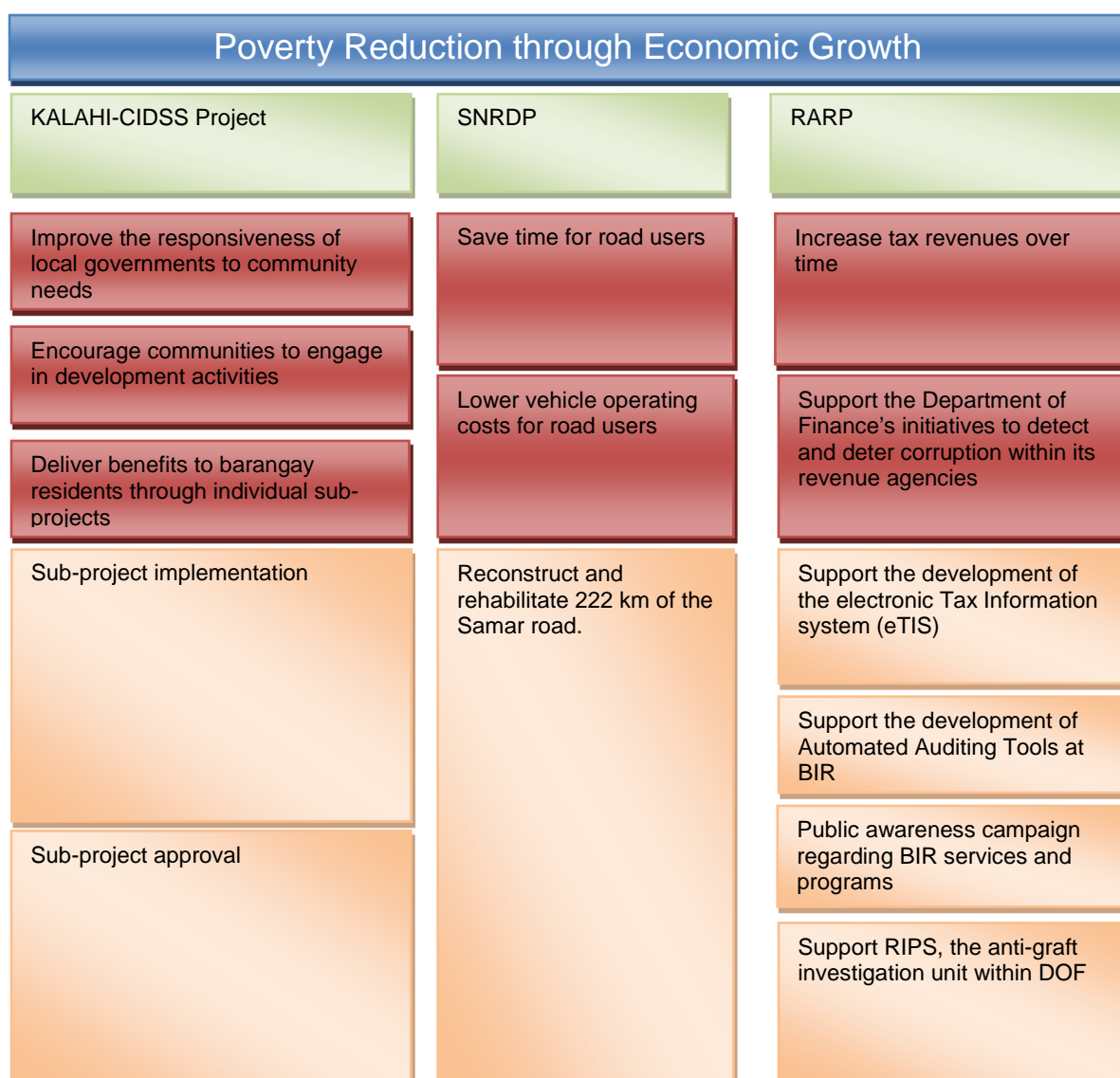


Figure 1: Program Logic

2.2 KALAHI-CIDSS Project

2.2.1 Overview

KALAHI-CIDSS is a community driven development project implemented by DSWD of the Philippines. Through KALAHI-CIDSS, communities (“barangays”) were trained to choose, design and implement sub-projects that addressed their most pressing needs. This was done through a three-year, three-cycle program, which includes “social preparation” training for communities, barangays, and municipalities, and sub-project implementation. The KALAHI-CIDSS project funded by MCC was an expansion of an initial KALAHI-CIDSS project (“KC1”) that was implemented between 2003 and 2010. KC1 was funded by a loan from the World Bank.

2.2.2 Objectives

The objectives of the KALAHI-CIDSS Project are:

- (i) improve the responsiveness of local government to community needs;
- (ii) encourage communities to engage in development activities; and
- (iii) deliver benefits to barangay residents through individual sub-projects.

2.2.3 Activities

The KALAHI-CIDSS Project covered municipalities that (i) have a poverty incidence higher than the national average; and (ii) are not in the Mindanao island group. The KALAHI-CIDSS Project consisted of the following Activities:

2.2.3.1 Capacity Building and Implementation Support Activities

MCA-P provided project management support to DSWD through salaries, logistical support, and training of frontline staff involved in the implementation of KALAHI-CIDSS at the municipal level.

2.2.3.2 Grants for Community Projects Activity

MCA-P provided grants to enable communities to fund community-identified sub-projects. These sub-projects could include construction/repair/rehabilitation of small-scale rural infrastructures or livelihood activities.

2.2.3.3 Project Management Activity

MCA-P provided project management support to DSWD through salaries, logistical support, and training of project management staff at the regional and national level.

2.3 Secondary National Roads Development Project

2.3.1 Overview

Road transportation is the dominant transport mode in the Philippines, accounting for 53 percent of freight ton-kilometers and 89 percent of passenger ton-kilometers. The Philippines has a total road network of about 200,000 km, including about 29,000 km of national roads. Approximately 79 percent of the national arterial roads are paved, and 48 percent of these require rehabilitation.

Inter- and intra-island transport systems have a crucial role in supporting the economic development of the widely dispersed regions of the Philippine archipelago. However, the present inadequate condition of infrastructure facilities and lack of reliable, safe, and efficient transport services significantly hamper the movement of passengers and cargo throughout the country, thus limiting direct internal and external trade links, tourism, as well as accessibility to

education and health facilities; thereby constituting a major constraint to increased regional economic growth.

2.3.2 Objectives

The objectives of SNRDP are:

- (i) to save time; and
- (ii) to lower vehicle operating costs.

2.3.3 Activities

MCA-P funded the construction and rehabilitation of a 222 km national road cutting across the provinces of Samar and Eastern Samar. The construction costs included pavement rehabilitation and strengthening, embankment construction, road safety improvements, replacement or upgrading of associated structures (such as bridges, drainage systems, and culverts), and any activity associated with the environmental management plan developed for SNRDP. Non-construction costs included studies, construction supervision, environmental and social mitigation (including resettlement), and other project management costs and technical assistance to be incurred in connection with SNRDP.

The road begins at the Buray junction in Wright, Samar (km 827+200) and traverses eastward (along primarily mountainous terrain) to Taft, Eastern Samar (km 890+000). From Taft, it continues southward along the eastern coastline of Samar Island, ending in the town of Guiuan, Eastern Samar (km 1047+300). The section of road from Wright to Taft is an important east-west corridor providing inter-provincial connection between Samar and Eastern Samar. The section of the road from Taft to Guiuan provides the only access to thirteen (13) coastal municipalities. Borongan City, the capital of Eastern Samar, is located at the center of this road.

2.4 Revenue Administration Reform Project

2.4.1 Overview

RARP addresses two problems: (i) the need to raise tax revenues; and (ii) the need to reduce tax evasion and revenue agent-related corruption. A key constraint to economic growth in the Philippines is the lack of fiscal space¹ for growth-enhancing investments in public goods such as infrastructure and social services (e.g., education and health). The project will increase the efficiency and sustainability of revenue collection through a redesign and computerization of business processes within BIR and, thereby, help to relieve some pressure on the Government's fiscal position.

In addition, there is a direct link between perceptions of inadequate control of corruption and the persistently low level of private investment in the Philippines. The current enabling environment makes it difficult to realize profits from investments of any size. As a result, poor people may choose to consume more than invest, and wealthy people may send their savings overseas where they can reliably receive higher returns. The Project will also support RIPS, the anti-graft unit within DOF.

2.4.2 Objectives

The objectives of RARP are:

- (i) to increase tax revenues over time; and
- (ii) to support the DOF's initiatives to detect and deter corruption within its revenue agencies.

2.4.3 Activities

¹ The severity of the constraint is underscored by levels of public sector infrastructure investment and government development expenditures (as a percentage of GDP) which are among the lowest in Southeast Asia.

The Project consists of two Activities:

- (i) Revenue Administration Reform Activity (“**RARA**”) – an Activity focused on BIR’s efforts to re-engineer its policies and practices and to implement eTIS;

- eTIS sub-Activity

MCA-P funding enabled the (a) further development of eTIS, a tax administration system that had already gone through two years of customization by BIR before the beginning of the Compact, (b) the procurement of licenses and equipment related to the implementation of eTIS, and (c) training of BIR staff on the use of the System. In addition, the funding enabled the engagement of an International Monetary Fund (“IMF”) resident advisor on tax administration.

- Automated Auditing Tools sub-Activity

MCA-P purchased software licenses for automated auditing tools and provided computers to run them. It also paid for a subscription to a data base service to provide BIR with transfer pricing information and provided training for the use of these tools.

- Public Awareness Campaign sub-Activity

MCA-P provided funding to implement a series of public awareness campaigns regarding BIR services and programs.

- (ii) Revenue Integrity Protection Service Activity (“**RIPS Activity**”) – an Activity focused on supporting RIPS, the anti-graft investigation unit within DOF. In this Activity, funding was provided for the acquisition and customization of case management software, a related data depository system, and training.

2.5 Program Beneficiaries

The investments made on the three Compact projects are expected to benefit approximately 126 million Filipinos by the end of the projects’ 20 year life span. The methodology used to estimate the number of beneficiaries was culled from the Retrospective Beneficiary Analysis conducted for the Compact. This is shown in Table 1 below.

Table 1: Methodology for Estimating Beneficiaries and Estimates of Beneficiary by Year 20

Project Activity	Estimation Methodology	Estimated Beneficiaries	
Kalahi-CIDSS Project	Members of the affected communities where the project will occur, estimated as the average number of beneficiaries for each type of sub-project, weighted by expected distribution of sub-projects, and multiplied by the total number of subprojects to be funded; Analysis of a prior phase of KC supported by the World Bank provided the data.	5,215,000	125,822,000
SNRDP	75% of population living within the municipalities that the road will pass through, as estimated from census data	282,000	
Revenue Administration Reform Project	People who make use of government public spending such as roads, education, health care, etc.; The assumption is 85% of the population throughout the 20 year lifespan because some Filipinos do not have access to certain basic services, and many of the wealthy choose to pay for private services.	125,000,000	

3 Monitoring Component

The Post-Compact M&E Plan identifies a small set of indicators that will be monitored systematically, the progress of which shall be reported regularly after the Closure Date. Annex A provides a list of these indicators and their descriptions which include:

- (i) name;
- (ii) definition;
- (iii) unit of measurement;
- (iv) data source;
- (v) method of collection;
- (vi) the frequency of collection; and
- (vii) party or parties responsible.

The rationale for Post-Compact monitoring are:

1. To report on sustainability of infrastructure projects funded in KALAH-CIDSS and SNRDP

KALAH-CIDSS – As part of the KC Process, a Sustainability Evaluation Tool (“**SET**”) is administered for completed sub-projects every six months. The first evaluation is conducted six months after sub-project completion. With a number of sub-projects for Cycle 3 finishing by the end of December 2015, and with the additional grant given to KALAH-CIDSS that allows recipient barangays to finish their sub-projects after Compact Closure, there will be SETs for certain sub-projects which will not be reported by the end of the Compact. Thus, this indicator will be carried over as a Post-Compact M&E indicator. There are also a couple of subprojects funded by the additional grant that will not be completed by Closure date. Thus, an indicator that will track their completion is also included.

SNRDP – Each of the completed SNRDP Contract Packages will have a one-year DNP. During the DNP, all defects observed on the road have to be corrected by the contractor concerned. The Government’s Department of Public Works and Highways (“**DPWH**”) will conduct inspections to assess road conditions during the DNP. The Community-Managed Road Maintenance Project (“**CMRMP**”), a pilot convergence project of DPWH, DSWD, and the Road Board, was also initiated by MCA-P to help with the maintenance of the road project. Indicators were developed to track activities during the DNP and to assess the sustainability of CMRMP. Lastly, to track the sustainability of the road, an indicator of road maintenance funding will be tracked for 5 years post compact.

2. To report on the progress of additional work agreed with the BIR to further enhance the capability of eTIS and the usage of Computer-Assisted Auditing Tools and Techniques (“**CAATTs**”)

BIR agreed to contract out the optimization for eTIS. After optimization, BIR will roll-out eTIS to the regions covered by the expanded roll-out plan. The regions covered in the initial roll-out plus the expanded roll-out contributes about 85% of the total tax revenues collected. In addition to the roll-out, BIR will also contract out the additional work to further enhance eTIS. Indicators were developed to report on the progress of these activities.

3. To report on the progress of the resolution of cases file by RIPS.

The length of time needed by concerned courts and government bodies to resolve cases filed by RIPS against erring BOC, BIR, and DOF officials varies. A couple of indicators were developed to track the resolution of cases filed by RIPS until before Compact End Date.

3.1 Data Quality Review

IFG shall be responsible for ensuring the quality of data reported against all the indicators included in this Plan. Data Quality Reviews ("**DQR**") will be conducted in accordance with the requirements of the MCC M&E Policy. The objective of DQRs is to assess the extent to which data meets the standards defined in the MCC M&E Policy with respect to validity, reliability, timeliness, precision and integrity. DQRs will be used to verify the consistency and quality of data over time and across all IEs and other reporting institutions.

3.2 Standard Reporting Requirements

IFG shall be responsible for submitting an Annual Summary Report on Compact Program activities ("**ASR**") to MCC. It is expected that Post-Compact Reporting will continue until March 2021. The reports shall be submitted to MCC via email to the Vice President of the Department of Compact Operations at VPOperations@mcc.gov, using the subject line "Philippines Post-Compact Reporting", with the covered date(s) of the report indicated therein.

The ASR should include information deemed valuable and useful by the MCC country team and the contents, therefore, may vary by country. The exact information to be included in the ASR include the following:

- A. A summary of any Post-Compact activities undertaken or continued by the Government that relate to the sustainability of Compact investments, including any issues with operations and maintenance of infrastructure, if applicable.
- B. A summary of progress on any complementary activities undertaken by the Philippines or other donors, if any. It could include presentation of evaluation results for KALAHI-CIDSS, RARP, and/or SNRDP.
- C. A Post-Compact Indicator Tracking Table (ITT) that includes all of the indicators included in Annex 1 of the Plan for the preceding calendar year. The-Post Compact ITT will have the same format as the Compact ITT, only with additional Compact years added to it.
- D. If applicable, status of outstanding issues for infrastructure components through the end of the relevant defects liability period.
- E. MCC may also include other reports in this section as deemed necessary by the MCC country team.

The ASR is due March 31st of each year beginning 2017.

4 Evaluation Component

KALAHI-CIDSS

The evaluation report for the third-round survey of KALAHI-CIDSS will be available by 2017.

SNRDP

The evaluation of the roads is expected to commence after the expiration of the final DNP in 2017. MCC will fund the conduct of the evaluation using HDM4. HDM-4 is a computer program that monetizes time savings and vehicle wear and tear based on road conditions. It calculates reduced vehicle operating costs, reduced travel time, and changes in road maintenance costs.

RARP

The evaluation report for RARP is expected to be completed during the Closure Period.

5 Implementation and Management of M&E

In accordance with the Program Closure Plan, DOF, through IFG, will be the designated agency that will continue the M&E of Compact investments after the Closure Period. IFG will engage the services of M&E Consultant(s) as the point-of-contact for this Plan. The M&E Consultant will be responsible for the implementation and management of this Plan.

The M&E Consultant shall be responsible for the following:

- i. Submitting to MCC the ASR on Post-Compact activities
- ii. Checking data quality of agreed to indicators and ensuring that reported indicators have proper documentation;
- iii. Reviewing and providing an official response to each evaluation;
- iv. Coordinating the review of evaluation reports by other government agencies, as deemed necessary;
- v. Disseminating M&E results, including organizing in-country presentations with stakeholders, and posting evaluation results on a government website;
- vi. Identifying opportunities to apply learnings from the evaluations to project design and implementation; and
- vii. Assisting in the conduct of other assessments, audits, review, or inspection funded by MCC to determine the sustainability and benefits of the projects funded by the Compact.

Project Management, Monitoring, and Evaluation System (PROMMES)

IFG will manage and maintain the PROMMES.

6 Post-Compact M&E Budget

DOF will pay for the services of the M&E Consultant(s) and all in-country expenses related to the performance of his or her duties. DOF will also fund any in-country dissemination activities of Compact results.

MCC will pay for evaluators and Post-Compact third-party data collection should there be need for the same. The IFG Representative may attend MCC College, at MCC's expense.

Annex 1: Indicator Definition and Tracking Tables

Indicator Name	Definition	Unit	Classification	Baseline	Targets					Source	Methodology of Data Collection	Timing/ Frequency of Data Collection	
					Year 1	Year 2	Year 3	Year 4	Year 5				
Number of communities and/or brgys with KC SPs that have sustainability evaluation rating of satisfactory or better	Number of communities and/or brgys with KC SPs that have sustainability evaluation rating of satisfactory or better	Number	Cumulative	943	3409 ²						DSWD	SP sustainability evaluation reports of municipalities (using KC SET)	Annual (Reported only until target is reached)
Number of Sub-Projects (SPs) with 100% physical accomplishment	Number of Sub-Projects (SPs) with 100% physical accomplishment	Number	Cumulative	4027	4031						DSWD	DSWD KC Tracking System	Annual (Reported only until target is reached)
Number of Defects Notification Period Inspection conducted	Number of times DPWH conducted an inspection of the road during the defects notification liability period	Number	Cumulative	0	4	4	4	4	4		DPWH	Administrative	Annual
Number of defects reported	Number of defects reported by DPWH Inspection team	Number	Cumulative	0							DPWH	Administrative	Annual
Number of defects corrected	Number of defects corrected by the Contractors	Number	Cumulative	0							DPWH	Administrative	Annual
Number of bridges rehabilitated	Number of bridges rehabilitated in section CP2	Number	Cumulative	0	2						DPWH	Administrative	Annual (Reported only until target is reached)
Kilometers of roads completed	The length of roads on which construction or rehabilitation is complete.	Number	Cumulative	175	222						DPWH	Administrative	Annual (Reported only until target is reached)
Amount of funding allocated for SNRDP Maintenance	Amount of funding given to community groups by the Road Board to maintain the project as part of the Community-Managed Road Maintenance Project (CMRMP)	Number	Level	9.91 M (2016)	18.28 M	20.11 M	22.12 M	24.33 M	26.77 M	Road Board	Administrative	Annual	
	Amount of funding allocated for SNRDP Maintenance	Number	Level	7.12 M ³ (2016)	66.26 M	68.25 M	70.30 M	72.41 M	74.58 M	DPWH	Administrative	Annual	

² Based on the target of 85% of the 4011 completed SP by Compact end date

³ Computed amount based on the total allocated budget for Repair/Maintenance of national roads under the jurisdiction of the Samar 2nd District office.

Indicator Name	Definition	Unit	Classification	Baseline	Targets					Source	Methodology of Data Collection	Timing/ Frequency of Data Collection
					Year 1	Year 2	Year 3	Year 4	Year 5			
Road Traffic Accidents	Number of fatal road traffic accidents per year on the improved Samar Road funded by MCC.	Number	Level	2						Hospital reports (ONEIS S)	Secondary data analysis	Annual
	Number of non-fatal road traffic accidents per year on the improved Samar Road funded by MCC.	Number	Level	53						Hospital reports (ONEIS S)	Secondary data analysis	Annual
Number of RDOs using Core Tax System modules (Taxpayer Registration System (TRS); Returns Filing and Payment (RFP); Collection and Remittance Reconciliation (CRR); Audit (AUD); Case Management System (CMS))	<p>The number of Revenue District Offices using the following modules:</p> <ul style="list-style-type: none"> • Taxpayer Registration System • Returns Filing and Payment • Collection and Remittance Reconciliation • Audit • Case Management System 	Number	Cumulative	13						BIR	Administrative	Annual
Percentage of Tax Revenue collected by RDOs using Core Tax System modules (Taxpayer Registration System (TRS); Returns Filing and Payment (RFP); Collection and Remittance Reconciliation (CRR); Audit (AUD); Case Management System (CMS))	<p>The percentage of tax revenue collected by Revenue District Offices using the following modules:</p> <ul style="list-style-type: none"> • Taxpayer Registration System • Returns Filing and Payment • Collection and Remittance Reconciliation • Audit • Case Management System 	Percentage	Level	73 ⁴					95%	BIR	Administrative	Annual

⁴ Only includes taxes from BIR Operations for 2015. Source is BIR Form 1209 reports received from the Revenue District Offices as of June 28, 2016. Prepared by the Research and Statistics Division.

Indicator Name	Definition	Unit	Classification	Baseline	Targets					Source	Methodology of Data Collection	Timing/Frequency of Data Collection
					Year 1	Year 2	Year 3	Year 4	Year 5			
Number of RDOs using Core Tax System modules (Taxpayer Accounts System(TAS); Taxpayer Compliance System(TCS); Accounts Receivable and Acquired Assets Management (ARM); Tax Credit and Refund (TCR))	<p>The number of Revenue District Offices using the following modules:</p> <ul style="list-style-type: none"> • Taxpayer Accounting System • Taxpayer Compliance System • Accounts Receivable and Acquired Assets Management • Tax Credit and Refund 	Number	Cumulative	0						BIR	Administrative	Annual
Percentage of Tax Revenue collected by RDOs using Core Tax System modules (Taxpayer Accounts System(TAS); Taxpayer Compliance System(TCS); Accounts Receivable and Acquired Assets Management (ARM); Tax Credit and Refund (TCR))	<p>The percentage of tax revenue collected by Revenue District Offices using the following modules:</p> <ul style="list-style-type: none"> • Taxpayer Accounting System • Taxpayer Compliance System • Accounts Receivable and Acquired Assets Management • Tax Credit and Refund 	Percentage	Level	0						BIR	Administrative	Annual
Number of successful case resolutions	Number of personnel suspended (preventive and as a penalty), dismissed from service or convicted	Number	Cumulative	100					140	DOF-RIPS	Administrative	Annual