



## MEMORANDUM ORDER NO. 2023-03

### ORGANIZATIONAL STRUCTURE AND STAFFING PATTERN (OSSP) OF THE PHILIPPINE TAX ACADEMY (PTA)

**WHEREAS**, Republic Act (R.A.) No. 10143 created a corporate body to be known as the "Philippine Tax Academy" (PTA) to serve as the learning institution for training tax collectors and administrators of the government and selected applicants from the private sector;

**WHEREAS**, the Governance Commission approved the creation of PTA's Executive Office with fourteen (14) plantilla positions through Memorandum Order No. 2017-09 dated 21 December 2017 and the creation of additional six (6) plantilla positions through Memorandum Order No. 2019-12 dated 23 July 2019;

**WHEREAS**, the PTA requested additional plantilla positions necessary for the full implementation of the training and continuing education programs for all officials and employees of the Bureau of Internal Revenue (BIR), Bureau of Customs (BOC), and Bureau of Local Government Finance (BLGF) including local treasurers;

**WHEREAS**, there is a need to effect an Organizational Structure and Staffing Pattern (OSSP) to comply with existing laws, rules and regulations;

**WHEREAS**, Republic Act No. 10149 mandates the Governance Commission for GOCCs (GCG) to "evaluate the performance and determine the relevance of the GOCC, to ascertain whether such GOCC should be reorganized, merged, streamlined, abolished or privatized, in consultation with the department of agency to which a GOCC is attached";

**WHEREAS**, the Governance Commission has determined that it is in the best interest of the State and the public to create additional positions, as well as approve an Organizational Structure and Staffing Pattern (OSSP), for PTA as specified hereunder;

#### **NOW, BE IT –**

**RESOLVED**, that the organizational structure and staffing pattern (OSSP) of PTA is hereby APPROVED with a total of **forty-five (45)** plantilla positions, as reflected in the documents below which form part of this Memorandum Order, to wit:

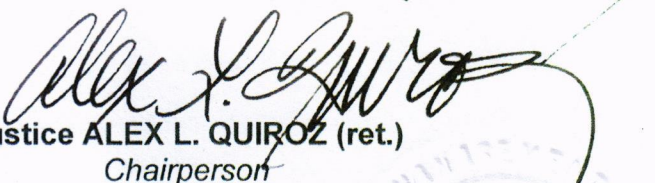
1. Annex A – Overview;
2. Annex B – Organizational Structure;
3. Annex C – Staffing Pattern; and
4. Annex D – Functional Statements


**RESOLVED FURTHER**, that the implementation of this Order shall comply with the following conditions and guidelines:




1. Filling up of vacant positions shall be programmed to ensure overall financial viability of agency operations, actual revenue collection, and operating requirements;
2. Funding requirements for regular positions shall be included in the Corporate Operating Budget of PTA;
3. A quarterly progress report shall thereafter be submitted to the GCG, and a tentative meeting may be set by the Governance Commission on this regard; and
4. The pertinent budgetary, accounting, auditing civil service and other applicable laws, rules and regulations shall be complied with.

**DONE**, in the City of Makati, this 20<sup>th</sup> day of March 2023.

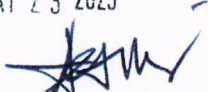
  
**Justice ALEX L. QUIROZ (ret.)**  
Chairperson

  
**BENJAMIN E. DIOKNO**  
DOF Secretary and Ex-Officio Member



  
Digitally signed by  
Pangandaman  
Amenah Flaminiano  
**AMENAH F. PANGANDAMAN**  
DBM Secretary and Ex-Officio Member



MAY 23 2023  
  
**Atty. GIDEON D.V. MORTEL, D.O.L.**  
Commissioner

  
**Atty. GERALDINE MARIE B. BERBERABE-MARTINEZ**  
Commissioner