



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS,
MANILA

June 3, 2002

CUSTOMS MEMORANDUM ORDER
NO. 27-2002

TO: All Bureau Officials and Employees

SUBJECT: Rules, Regulations and Procedures in the Reporting and Monitoring of Personnel Attendance and Applications for Leave of Absence

I. Objectives:

1. To properly monitor attendance and approval of applications for leave of absence of personnel.
2. To strictly implement Civil Service rules and regulations on attendance and leave of absences.

II. Rules on Daily Attendance:

1. Observance of Regular Office Hours. - All officials and employees of the Bureau are required to observe regular office hours starting from 8 o'clock in the morning up to 5 o'clock in the afternoon on all regular working days.
2. Attendance during Flag Ceremonies. - All officials and employees are required to attend the Flag Raising Ceremony on Mondays and on all other occasions where their participation may be required.
3. Reporting System -
 - 3.1. All personnel are required to log their time of arrival and departure, thru the Finger Scan, Bundy Clock, Logbook or any other system available in the Port/Office. THE HEAD OF OFFICE/DIVISION CONCERNED (DEPUTY COMMISSIONER, SERVICE DIRECTOR, DISTRICT COLLECTOR, DEPUTY/COLLECTOR, PORT COLLECTOR, DIVISION CHIEF) SHALL BE HELD ACCOUNTABLE AND RESPONSIBLE IN SEEING TO IT THAT ALL THEIR STAFF STRICTLY COMPLY WITH THIS REQUIREMENT. Officials who are Presidential appointees need not punch/log in the Finger Scan/Bundy Clock/Record Book, but attendance and all absences of such officers must be recorded. (Sec. 3, Rule XVII, Omnibus Rules, CSC)

3.2. At the end of each month, the following reporting system must be observed:

3.2.1. Those using the Finger Scan at OCOM:

The Head of office/division concerned shall return the duly signed printed Finger Scan Daily Time Records of his/her staff to the Human Resources Management Division (HRMD) within the first 5 working days of the following month.

3.2.2. Those using Buddy Clock/Logbook:

The Head of office/division concerned shall submit the duly accomplished and signed Daily Time Records of his/her staff to HRMD (for OCOM); Administrative Division/Equivalent Unit (for Ports/Subports) within the first 5 working days of the following month.

4. Non-submission of Monthly DTR - AN EMPLOYEE'S DTR IS PROOF OF SERVICE RENDERED, WITHOUT WHICH AND THE CORRESPONDING APPROVED APPLICATION FOR LEAVE OF ABSENCE, SUCH EMPLOYEE IS NOT ENTITLED TO RECEIVE SALARIES. Hence, failure of the head of office/division to submit the Monthly DTR as required in II.3.2.1 and II.3.2.2 above, shall mean the withholding of salaries for the current month. The Chief, HRMD or Administrative Division/Unit, as the case may be, shall be held responsible for monitoring the submission or non-submission of such Report of Monthly DTR and informing the concerned Disbursing Officer/s.

II. Submission of Personnel Complement Report:

All Directors and District Collectors are required to submit a Quarterly Report of Personnel Complement of all divisions/offices under his/her jurisdiction to the Human Resources Management Division (HRMD), OCOM using the format, attached as Annex I. This report is due every January 15, April 15, July 15 and October 15.

III. Rules on Leave of Absence:

1. Types of Leave Privileges:

- a. Vacation Leave of Absence - This may be availed of by an employee for the purpose of taking a rest or respite from work for one full day or more. This is, however, contingent upon the needs of the service, hence, it should be filed at least five (5) days in advance of the effective date and its approval shall be at the discretion of the head of office/division.

All employees are entitled to 15 days vacation leave a year with full pay and if not availed within the year, the same shall be cumulative without limitation as to the number of days of vacation leave that an employee may accumulate.

Likewise, all employees with ten (10) days or more accumulated vacation leave credits shall be required to go on a vacation leave whether continuous or intermittent for a minimum of five (5) working days annually. If an employee did not avail of any vacation leave for the year, five (5) days shall be automatically deducted from his/her accumulated leave credits. However, in cases where the scheduled leave has been cancelled by the head of office/division in the exigency of the service, the scheduled leave not enjoyed shall no longer be deducted from the total accumulated leave.

- h. Sick Leave of Absence - This may be availed of by an employee on account of illness or disability on the part of the employee concerned or of any member of his/her immediate family. Approval of sick leave of absence is mandatory, provided proof of sickness or disability is attached to the application such as a medical certificate, if the leave is in excess of five (5) successive days. Unreasonable delay in its approval by the approving authority without justifiable reasons shall be a ground for disciplinary action.

Application for sick leave of absence for one full day or more shall be made immediately upon the employee's return from such leave. Notice of absence, however, should be sent to the head of office/division. Sick leave may also be filed in advance in cases where the employee will undergo medical examination or operation or advised to rest in view of ill health duly supported by a medical certificate.

All employees are entitled to 15 days sick leave a year with full pay and if not availed within the year shall be cumulative without limitation as to the number of days of sick leave that an employee may accumulate.

- c. Maternity Leave of Absence - This may be availed of by married women employees in every instance of pregnancy irrespective of frequency. Those who have rendered an aggregate of two (2) or more years of service shall be entitled to maternity leave of sixty (60) calendar days with full pay. Maternity leave of those who have rendered one year or more but less than two years of service shall be computed in proportion to their length of service, provided that those who have served less than one year shall be entitled to 60-day maternity leave with half pay. Maternity leave is in addition to vacation and sick leave of absence but is non-cumulative.

Maternity leave can not be deferred but should be availed either before or after actual date of delivery in a continuous and uninterrupted manner, not exceeding 60 calendar days.

- d. Paternity leave of Absence - This may be availed of by married male employee for the first four (4) deliveries of his legitimate spouse with whom he is cohabiting. This shall be for a period of seven (7) working days which can be enjoyed either in a continuous or in an intermittent manner on the days immediately before, during or after the childbirth or miscarriage of his legitimate spouse. Paternity leave is in addition to vacation and sick leave but is non-cumulative and is strictly non-convertible to cash.

- c. Special leave privileges - This may be availed of by an employee for various reasons, such as the following:
1. Personal milestones such as birthdays/wedding/wedding anniversary celebrations and other similar milestones, including death anniversaries;
 2. Parental obligations such as attendance in school programs, PTA meetings, graduations, first communion, medical needs, where a child of the employee is involved;
 3. Filial obligations to cover the employee's moral obligation towards his parents and siblings for their medical and social needs;
 4. Domestic emergencies such as sudden urgent repairs at home or sudden absence of a yaya or maid;
 5. Personal transactions to cover the entire range of transactions an employee does with the government and private offices such as paying taxes, court appearances, arranging housing loans, etc.;
 6. Calamity, accidental hospitalization leave pertain to force majeure events that affect the life, limb and property of the employee or his immediate family.

Special leave privilege is for a maximum period of three (3) days in a given year which an employee can avail for one special leave privilege or a combination of any of the leaves. Special leave privilege is in addition to vacation and sick leave but is likewise non-cumulative and strictly non-convertible to cash.

- f. Rehabilitation leave for job-related injuries - This may be availed of by an employee who incurred wounds or injuries in the actual performance of duty requiring hospitalization and long rest fully supported by evidence and medical certificates. Rehabilitation leave can not be deferred, hence, must be availed of immediately after the occurrence of the accident/injury. This is also in addition to vacation and sick leave privilege but for a maximum period of six (6) months only with full pay. However, this is non-cumulative and likewise strictly non-convertible to cash.
- g. Study Leave - This may be availed of by employees for the purpose of preparing for bar or board examinations or to complete masteral degree courses subject to certain conditions. For this reason, this privilege can be availed of only once by any one concerned employee. This Study leave shall be in addition to vacation and sick leave privilege for a maximum period of six (6) months with full pay. However, this is non-cumulative and likewise strictly non-convertible to cash.

2. Processing of Applications for Leave of Absence:

- a. All application for leave of absence shall be processed using the **COMPLETELY** accomplished Application for Leave Form, Annex 2. The certification of available leave credits shall be made by the respective Administrative Division Chiefs, for ports / or Chief, HRMD, for OCOM.

b. Additional documents required:

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b.1. Vacation Leave of more than 30 days

- Bureau Clearance, form in Annex 3

Vacation Leave for travel abroad

- Letter request to travel abroad in affidavit form specifying place, date, reason and sponsor, if any
- Certification of no pending case issued by the Legal Service
- Affidavit of support from sponsor, if applicable
- Latest Income Tax Return
- Latest Statement of Assets and Liabilities
- Statement of Traveling Expenses, form in Annex 4
- Certificate of Urgency of Travel, form in Annex 5
- Letter-Indorsement of the Director/District Collector

b.2. Sick Leave:

- Medical Certificate if in excess of 5 days
- Bureau clearance if in excess of 30 days

b.3. Maternity Leave:

- Marriage contract
- Medical Certificate issued by attending physician
- Bureau Clearance
- Indorsement of the Director/District Collector

b.4. Paternity Leave:

- Marriage contract
- Medical certificate issued by attending physician

b.5. Rehabilitation Leave:

- Report of accident/injury issued by investigating officer
- Medical Certificate issued by attending physician stating the need for long rest
- Bureau Clearance
- Indorsement of the Director/District Collector

b.6. Study Leave:

- Letter application to avail of this privilege in affidavit form stating: reason for the leave, coverage period, not a recipient of any current foreign or local scholarship grant and assurance to comply with the service obligation agreement/contract
- Bureau clearance
- Service Record issued by HRMD (must be permanent and has completed at least two years of service)
- Certificate of no pending case issued by the Legal Service
- Enrollment/Registration Certificate issued by the Board
- Duly signed Service Obligation Agreement/Contract, using the following formula as basis for the service obligation:
 - One month - 3 months = Two years of service
 - 3 months - 6 months = Three years of service
- Latest two (2) performance rating report (must be Very Satisfactory)
- Indorsement of the Director/District Collector

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3. Approving Authority:

- a. Rehabilitation Leave, Study Leave and Vacation/Sick Leave without pay shall be approved by the Deputy Commissioner for Internal Administration Group upon recommendation of the Service Director/District Collector concerned and compliance with the above documentary requirements.
- b. Vacation Leave for the purpose of Travel Abroad shall be approved by the concerned Service Director/District Collector upon recommendation of the concerned Division/Office Chief and compliance with the above documentary requirements. The same shall be indorsed to the Deputy Commissioner, Internal Administration Group who shall forward the same to the Secretary, Department of Finance for approval in compliance with the DOF Memorandum dated July 3, 2001.
- c. Application for leave of absence of the District Collectors, Service Directors and Deputy Commissioners of whatever nature and whatever duration shall be approved by the Commissioner of Customs upon recommendation of the Deputy Commissioner for Internal Administration Group and compliance with the above documentary requirements.
- d. All other application for leave of absence of employees of whatever nature and duration, **except those mentioned in a, b, and c above**, shall be approved by the respective Service Director/District Collector upon recommendation of the concerned Division/Office Chief and compliance with the above documentary requirements.

4. Other responsibilities:

- a. IT SHALL BE THE RESPONSIBILITY OF THE CONCERNED EMPLOYEE TO SEE TO IT THAT HIS/HER APPLICATION FOR LEAVE OF ABSENCE IS DULY ACTED UPON AND APPROVED BY THE PROPER AUTHORITY/IES. Otherwise, his/her absence shall be considered unauthorized with the following consequences:
 - non-entitlement to receive salary corresponding to the period of his unauthorized leave of absence
 - if such absence is continuous for at least thirty (30) days, he shall be considered AWOL and shall be separated from the service or dropped from the rolls without prior notice. Notice of his separation shall, however, be made to his last known address in his/her 201 file, not later than five (5) days from its effectivity
 - may be a ground for disciplinary action
- b. It shall be the responsibility of the recommending and approving authorities to ensure that the employees have enough leave credits to cover their corresponding application for leave of absence. Otherwise, payment of their salaries should be immediately withheld.
- c. It shall be the responsibility of the Chief of office/division to attach copies of duly processed and approved application for leave of absence to the monthly submission of DTR required in 11.3.2. above.

- d. It shall be the responsibility of HRMD (for COM) and Administrative Division/Equivalent Unit (for Ports and Airports) to record all absences of employees in the Employee Leave Card, to keep it updated, and to ensure its integrity. The original Employee Leave Card shall be officially indorsed from one Post Office to another in cases of reassignments and to HRMD in case of retirement/separation from the service. The receiving office shall not accept any Employee Leave Card not properly indorsed.

IV. Other Rules on Attendance and Leave of Absence:

1. Officers and employees who have incurred tardiness and undertime regardless of the number of minutes per day, ten (10) times a month for at least two (2) consecutive months during the year or for at least two (2) months in a semester shall be a ground for disciplinary action.
2. Officers and employees who have accumulated fifteen (15) days of vacation leave credits shall be allowed to monetize a minimum of ten (10) days to maximum of fifty percent (50%) of all accumulated leave credits for valid and justifiable reasons subject to the approval of the Commissioner of Customs and to the availability of funds.
3. Vacation and/or Sick Leave without pay shall be allowed only for a maximum period not exceeding one (1) year. Otherwise, the employee shall be advised to file for retirement/separation. Or if he fails to report after the expiration of one year nor fails to file for retirement/separation, the employee shall be considered automatically separated from the service.
4. In case an employee fails to render in full the service obligation referred to in the study leave grant on account of resignation, optional retirement, separation from the service through his/her own fault, or other causes within his/her control, he shall refund the gross salary, allowances and other benefits received while on study leave.

V. Penalty Provision

Any form of violation or non-compliance to the provision/s of this Order shall be a ground for disciplinary action for violation of reasonable office rules and regulations specifically pursuant to Chapter 7, Section 46.b.8 and 12 of Book V of Executive Order No. 292 and its implementing rules and regulations.

VI. Repealing and Effectivity Clause

This order is an amendment to CMO 11- 89 dated January 16, 1989 and supersedes all other memoranda and issuances which may be inconsistent with the provisions herewith. This shall take effect immediately and shall last until revoked and/or amended accordingly.



ANTONIO M. BERNARDO
Commissioner

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3. Approving Authority:

- a. Rehabilitation Leave, Study Leave and Vacation/Sick Leave without pay shall be approved by the Deputy Commissioner for Internal Administration Group upon recommendation of the Service Director/District Collector concerned and compliance with the above documentary requirements.
- b. Vacation Leave for the purpose of Travel Abroad shall be approved by the concerned Service Director/District Collector upon recommendation of the concerned Division/Office Chief and compliance with the above documentary requirements. The same shall be indorsed to the Deputy Commissioner, Internal Administration Group who shall forward the same to the Secretary, Department of Finance for approval in compliance with the DOF Memorandum dated July 3, 2001.
- c. Application for leave of absence of the District Collectors, Service Directors and Deputy Commissioners of whatever nature and whatever duration shall be approved by the Commissioner of Customs upon recommendation of the Deputy Commissioner for Internal Administration Group and compliance with the above documentary requirements.
- d. All other application for leave of absence of employees of whatever nature and duration, **except those mentioned in a, b, and c above**, shall be approved by the respective Service Director/District Collector upon recommendation of the concerned Division/Office Chief and compliance with the above documentary requirements.

4. Other responsibilities:

- a. **IT SHALL BE THE RESPONSIBILITY OF THE CONCERNED EMPLOYEE TO SEE TO IT THAT HIS/HER APPLICATION FOR LEAVE OF ABSENCE IS DULY ACTED UPON AND APPROVED BY THE PROPER AUTHORITY/IES. Otherwise, his/her absence shall be considered unauthorized with the following consequences:**
 - non-entitlement to receive salary corresponding to the period of his unauthorized leave of absence
 - if such absence is continuous for at least thirty (30) days, he shall be considered AWOL and shall be separated from the service or dropped from the rolls without prior notice. Notice of his separation shall, however, be made to his last known address in his/her 201 file, not later than five (5) days from its effectivity
 - may be a ground for disciplinary action
- b. It shall be the responsibility of the recommending and approving authorities to ensure that the employees have enough leave credits to cover their corresponding application for leave of absence, otherwise, payment of their salaries should be immediately withheld.



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ANNEX 1

REPORT ON PERSONNEL COMPLEMENT
As of March 31, 2002

SERVICE/DISTRICT _____
DIVISION/OFFICE _____

Name of Employee	Plantilla Position	Plantilla Division & Port/Service	Actual Designations (if by local CPO, attached copy)

Certified Correct:

Director/District Collector
Date _____

APPLICATION FOR LEAVE

2010-27-07

1. OFFICE/AGENCY _____ 2. NAME (Last) (First) (Middle Initial) _____

3. DATE OF FILING _____ 4. POSITION _____

DETAILS OF APPLICATION

6. (a) TYPE OF LEAVE

Vacation

To seek employment

Others (Specify) _____

Sick

Maternity

Others (Specify) _____

6. (b) WHERE LEAVE WILL BE SENT:

(1) IN CASE OF VACATION LEAVE

Within the Philippines

Abroad (Specify) _____

(2) IN CASE OF SICK LEAVE

In Hospital (Specify) _____

Out Patient (Specify) _____

6. (c) NUMBER OF WORKING DAYS APPLIED FOR COMPLETION

INCLUSIVE DATE: _____

Requested Not Requested

(Signature)

DETAILS OF ACTION ON APPLICATION

7. (a) CERTIFICATION OF LEAVE CREDITS

as of _____

Vacation	Sick	Total
Days	Days	Days

(Personnel Officer)

7. (b) RECOMMENDATION

Approval

Disapproval due to _____

(Authorized Official)

7. (c) APPROVED FOR:

_____ Days with pay

_____ Days without pay

_____ Others (specify) _____

7. (c) DISAPPROVED DUE TO:

(Signature)

(Authorized Official)

DATE: _____



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ANNEX 3

CERTIFICATION OF CLEARANCE

To Whom it may concern:

Pursuant to the provisions of Government Auditing Rules and Regulations, it is hereby certified that clearance as herein indicated has been granted to _____ for the purpose of _____ as of this date _____

As to work liability in the office of assignment:

As to money accountability:

District Collector/Director Concerned

Disbursing Officer concerned

As to other financial accountability:

Chief, Accounting Division

Chief, Revenue Accounting Division

As to unliquidated cash advance:

As to liability with HRMD:

Chief, Budget Division

Chief, Human Resources Mgt. Div.

As to property accountability:

Property Officer of the port

Chief, General Services Division

As to pending administrative/criminal case:

Director, Legal Service

Director, Customs Intelligence & Investigation Service

Director, Enforcement & Security Service

**Bureau Clearance granted as per above recommendations
For the Commissioner:**

Deputy Commissioner
Internal Administration Group



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ANNEX 4

STATEMENT OF TRAVELLING EXPENSES

NAME:

POSITION:

PLACE OF ASSIGNMENT:

DESTINATION:

DURATION:

PURPOSE:

EXPENSES TO BE PROVIDED BY:

APPROXIMATE TOTAL EXPENSES:

PREVIOUS FOREIGN TRAVELS (within the last 24 months)

Place	Duration	Personal or Official

Certified Correct:

Director/District Collector



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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
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ANNEX 5

CERTIFICATION OF URGENCY OF TRAVEL

TO WHOM IT MAY CONCERN:

This is to certify that (Full Name), (Position), (Port/Service), Bureau of Customs has made representations to travel to (Place of Destination) (with (purpose covered) to (purpose).

This certification is issued in support of the Request for Authority to Travel Abroad to be submitted to the Department of Finance.

Issued this ____ day of _____, 2002.

Director/District Collector