



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
1099 Manila

CUSTOMS MEMORANDUM ORDER

NO. 22-2017

**SUBJECT : INSTITUTIONALIZATION OF COMPLETED STAFF WORK
(CSW) IN THE BUREAU OF CUSTOMS**

INTRODUCTION

Pursuant to the Bureau of Customs vision for a "*modernized and efficient customs administration that every Filipino can trust and be proud of*", there is an immediate need to improve its work processes and adapt a system that facilitates decision-making.

Under the present system, the Bureau's decision-making process relies heavily on the guidance of the Commissioner who also attends to various organizational and other concerns which already occupies his time and attention thus, he is too preoccupied to still be concerned with data gathering that he can utilize for an informed and evidence-based decision. This situation also limits the roles of the other Deputy Commissioners, Service Directors and other unit heads in assessing situations/tasks and in recommending evidence-based solutions or applicable sources of action.

In order to ensure that Deputy Commissioners are empowered and to enhance the staff work process in the Bureau, the Completed Staff Work (CSW) Doctrine must be institutionalized. CSW is a management system for timely, informed and evidence-based decision-making and aid in good governance and management. In this system, staff members or officers work out the details of a task/activity and not bother the decision-maker with having to sift through the documents and details (De Jesus and Espiritu, 2006). Subordinates are responsible for submitting written recommendations to superiors in such a manner that the superior need do nothing in the process than review the submitted document and indicate approval or disapproval thus, saving the executive's time by giving the legwork to the staff.

SECTION 1. OBJECTIVE

This CMO shall institutionalize the Completed Staff Work (CSW) Doctrine in the Bureau of Customs for enhanced decision-making and work processes to improve the Bureau's efficiency, timeliness and effectiveness in the performance of its task for better delivery of service to its stakeholders, specifically to:

- a. Promote lateral and horizontal coordination and consultation among the Deputy Commissioners, Service Directors, Unit Heads, Division and section Chiefs and stakeholders
- b. Encourage bottom-up approach in management by entrusting the staff with the responsibilities of problem identification, data analysis, and enhance their ability to develop/propose appropriate responses and/or suitable course of action.
- c. Standardize the format of memoranda and infuse the CSW Doctrine process in documents that are for the acquiescence of the Commissioner, or the Deputy Commissioners, or the District Collectors depending on the levels of approval.
- d. Guarantee timeliness of tasks and activities, and avoid wastage of resources.

SECTION 2. PROCESSES:

The CSW process includes the following steps (as shown in the attached **Annex A**):

A. Referral of Task

The process commences with the endorsement of a task (i.e. letter, memo and verbal instructions) and receipt by the Office of Primary Responsibility

B. Problem/Issue of Action-Needed Identification

The OPR will assess the task to identify the problem/issue that needs to be resolved, or the required action to be taken. This process is critical in CSW as ensuing actions, i.e. data collection, analysis and development of recommendations. It is the main concern that must be identified and not simply the problem situation or the effects of the actual problem since improper problem/action-needed diagnosis will mislead the decision-maker in his/her course of action and result in wastage of resources.

C. Data Collection

This stage involves the conduct of thorough research, coordination/consultation among offices/services and/or collection of inputs from concerned offices/services via issuance of memorandum. If needed, meetings shall be conducted with concerned offices/services to give stakeholders an opportunity to contribute their inputs/comments. Early involvement of all concerned offices is crucial in problem identification, analysis and development of recommendations.

D. Data Analysis

Analysis of collated data involves evaluation and processing of gathered data/information for its completeness, logic, significance and reliability. It is not a mere rehash of contents of documents.

E. Develop Recommendations/ Alternative

The OPR develops possible solutions, courses of action and/or options/alternatives that have the capability to address the problem, action-needed or achieve the desired result. These recommendations are legally acceptable, feasible and implementable. At least two recommendations shall be conceptualized, which will be analysed and compared to identify the Best Recommendation.

F. Determine the Best Recommendation/Alternative

The best recommended course of action, option and/or solution should be exhaustive that it considered all possible scenarios, alternatives, and repercussions. It should include detailed steps for implementation, including contingencies for foreseeable problems. It must be explicitly stated.

G. Obtain decision of the Decision-maker

The OPR (originating service/office) must convey its written recommendation/report clearly, adequately and accurately. Further, the document submitted must be packaged completely with cover memorandum, transactional paper/letter/memoranda/report, and all the necessary/indicated attachments.

H. Implement the Decision

It is the OPR's responsibility to ensure that the decision of the decision-maker is implemented and properly disseminated. Cascading its provisions may be done through issuance of memorandum, dissemination of announcements/posters, conducts of meetings and the like.

SECTION 3. DOCUMENT CLASSIFICATION

The typical documents prepared by the Groups/offices are:

- A. Letters – these papers are addressed to officials and personnel outside the Executive Department (e.g. Supreme Court, Congress, etc) and private entities (e.g. Mr. Juan dela Cruz, ABC Corporation, etc) [Presidential Development and Strategic Planning Office, 2013]

The Commissioner, or his/her designated official, shall sign all letters coming from the national office. District Collectors, or his/her designated officials, shall sign all letters coming from their area of responsibility. All letters shall be prepared in **modified full block form** (See **Annex B** for sample)

- B. Transactional/Action Papers – these documents contain the Bureau's operations. It may include Customs Memorandum Orders, Alert Orders, Travel Authority, Internal Office Orders (i.e. Customs Personnel Orders), Resolutions and the like. These papers have its own formats and may not follow the CSW format.
- C. Reports – these papers convey information that is usually longer and more comprehensive than a letter, such as Year-End Report, Monthly Accomplishment Reports, Financial Reports and the like. These papers have its own formats and may not follow the CSW format
- D. Memoranda – are written correspondence within the Bureau and among government offices in the Executive Branch [Presidential Communications Development and Strategic Planning Office, 2013]. Brevity is the keynote in the preparation of memoranda.

It consists of six parts: Heading Segment, Background Segment, Discussion Segment, Recommendation Segment, Decision Matrix and Attachments (See **Annex C** for sample)

1. Heading Segment – composed of the name and/or designation of the memorandum's recipient; signature of the line of command, concerned groups, the originating office/OPR, date and subject;
2. Background Segment – consists of sub-segments: Reference and Background. The Reference part is the rationale of the document and cites the relevant references/documents used in evaluation of the problem/issue or action needed such as directives, memorandum, regulation, law, letter and the like. The Background part contains a

brief description of antecedent factors relevant to the issue or chronological narration of events, which leads to present situation and/or identification of the problem;

3. Discussion Segment – this is the main and largest part of the document and also called Body of the memorandum consisting of sub-segments: Comments (identification of concerned services/offices or other entities and discussion of their positions, inputs), Assessment (processing of inputs and identification of best-Recommendation) and Action Taken (it may be the preparation of resolution, project proposal, letters, for the signature of the Commissioner). If warranted, all sub-segments are present in the discussion segment
4. Recommendation Segment –this is the summary of the suggested course(s) of action.
5. Decision Matrix - presents the decision of the approving authority. A line separates the decision matrix from the recommendation segment.
6. Attachments – pertinent documents mentioned in the reference segment and in the body of the memorandum that are integral in the evaluation of the problem/issue, action needed and recommendation. Several attachments are tabbed as “Annexes”.

These are three types of Memoranda:

1. Internal Memoranda – these documents are sent to staff within the same office (i.e. Deputy Commissioners to the Service Directors to the Division Chiefs and/or vice versa). It may or may not follow the CSW process depending on the purpose of the memo, as appropriate Routing Slips may be utilized instead. The Commissioner need not be furnished with copies of the same.
2. Inter-office Memoranda – these documents are sent by a head of office to another head of office (Commissioner to Deputy Commissioners, Commissioner to Secretary of Finance, Deputy Commissioners to Deputy Commissioners, Deputy Commissioners to Collection Districts, Deputy Commissioners to Directors and vice versa). The head of office concerned shall be furnished with copies of this communication.
3. Inter-Agency Memoranda – these documents are sent by the head of agency to other head of agency (Commissioner of BoC to Commissioner of BIR)

Further, memoranda may be classified as to its purpose:

1. Information Memoranda – these papers are used to convey/disseminate information, action take or directives, materials, and relay an answer/comment to an inquiry that does not require a reply. (See **Annex D**)
2. Decision Memoranda – these papers are used to present offices' recommendations for decision and/or formal approval/disapproval of the Commissioner, or his/her designated official and shall integrate the Completed Staff Work process in the prescribed format. These papers are also used as cover memorandum requesting approval/action (usually the signature of the Commissioner or his authorized official) to transactional documents, memoranda, letters and reports (See **AnnexE**).

SECTION 4. GUIDELINES IN THE PREPARATION OF MEMORANDA AND FORMAT STANDARDIZATION

All Heads of Office must ensure completeness of their staff work and timeliness of actions on all communications. They shall be held responsible in establishing measures to take keep, prevent delays and ageing of documents in their possession.

All documents must be consistent and uniform in all Bureau of Customs offices nationwide, as follows:

- A. Heads of Offices, or his/her designated officer must ensure Completed Staff Work in their respective offices' work processes, especially on document preparation. Documents must be well-written and consistent as to form, spelling, grammar, punctuation, hyphenation, typeface (bold, italic, underlined, etc.) and abbreviation. Further, the content should be direct to the point and concise but comprehensive enough to cover pertinent information. Ideally, it must be constrained to one to three pages of paper only.
- B. Pursuant to Joint Memorandum Circular No. 1, series of 1986, with subject "Implementation of the Metric of A4 Size of Writing Paper, long and short sized writing papers (8" x 13" and 8" x 10 1/2" respectively) shall no longer be used. Instead, writing paper in metric of A4 size (210mm x 297 mm) shall be used for all written communications.
- C. Documents submitted for the perusal of the Commissioner must be completely packaged with cover memorandum, appropriate document security sheet (as needed), attached documents such as letter,

memorandum, report and/or transactional documents (i.e. reference materials, resolutions, proposed policy and the like) with labelled tabbing (if there are more than one attachment) either in roman numerals or alphabets for easy referencing).

- D. Transactional documents, such as Customs Memorandum Orders, Alert Orders, Travel Authority, Internal Office Orders (Customs Personnel Orders, etc), Resolutions, Orders and the like, need not follow the Complete Staff Work document format as these documents follow their own format. However, offices may use/follow the CSW process in the preparation of reports to ensure its completeness and timeliness in its submission to the recipient.
- E. Guidelines and rules set forth in Document Security on Classification and Handling of documents shall apply to complement the preparation and packaging of documents, as applicable.
- F. Heads of Offices, or his/her designated officer, must sign all outgoing communication from his/her respective offices. The name and signature of the head of office where the document originated shall be placed in the heading segment of the memorandum
- G. The Bureau's letterhead is printed at the topmost of the page. It shall consist of the official logo, text lines as follows: 1st line – REPUBLIC OF THE PHILIPPINES, 2nd line – DEPARTMENT OF FINANCE, 3rd line – BUREAU OF CUSTOMS, 4th line – MANILA 1099. As footer, data on the contact details of the office should be shown (address, email, website and others). This format shall be used for all communication bearing the name and signature of the Commissioner.
- H. For inter-office memoranda, the letterhead shall indicate after the 3rd line, the name of the originating office and their logo (at the right side), if applicable.
- I. The use of "FOR" and "TO" to address the recipient in the heading segment in the memoranda follows the rules on ranking of officials. For uniformity, inter-agency, inter-office and internal (from staff to Deputy Commissioners) shall use "FOR". Internal memoranda from Deputy Commissioners to subordinates/staff members in their respective offices shall use "TO".
- J. The date and time formats shall follow the following format – month/day, year (e.g. January 1, 2017) and 12-hour format
- K. Texts in all memoranda and letter segments shall be printed in 12-point Arial, single-spaced and justified alignment, with paper margins of one inch for all sides and indicating the number of pages at the bottomcenter (footer) of the document.

SECTION 5. ROUTE OF COMMUNICATION

Memoranda from Districts shall be coursed through the concerned Deputy Commissioners, which shall process the same in completed staff work prior to submission to the Commissioner. Lateral/horizontal coordination among offices is highly encouraged to ensure effectiveness, efficiency and comprehensiveness of work process. The offices concerned shall be furnished with copies of inter-office memoranda.

Concerned heads of offices may write remarks on the concurring line or may attach a memorandum stating their comments but must ensure that the document is routed to the concerned Deputy Commissioners for the decision of the Commissioner. Flow of communication is as shown in **Annexes F and G**.

SECTION 6. COMPLETED STAFF WORK CHAMPION

To ensure the full implementation and sustainability of Completed Staff Work Doctrine in the Bureau, the Commissioner shall be the CSW Champion, with the Deputy Commissioners as his co-champions. All heads of office shall be the implementers of the CSW doctrine in their respective offices.

SECTION 7. SEPARABILITY CLAUSE


If any section of this CMO is amended or repealed by ensuing issuances, other provisions not affected thereby shall remain in force and effect.

SECTION 8. REPEALING CLAUSE

Any issuance that is inconsistent with the provisions of this CMO is hereby repealed, amended or modified accordingly.

SECTION 9. EFFECTIVITY

This CMO shall take effect upon signing.


ISIDRO S. LAPENA, PhD, CSEE
Commissioner

Commissioner

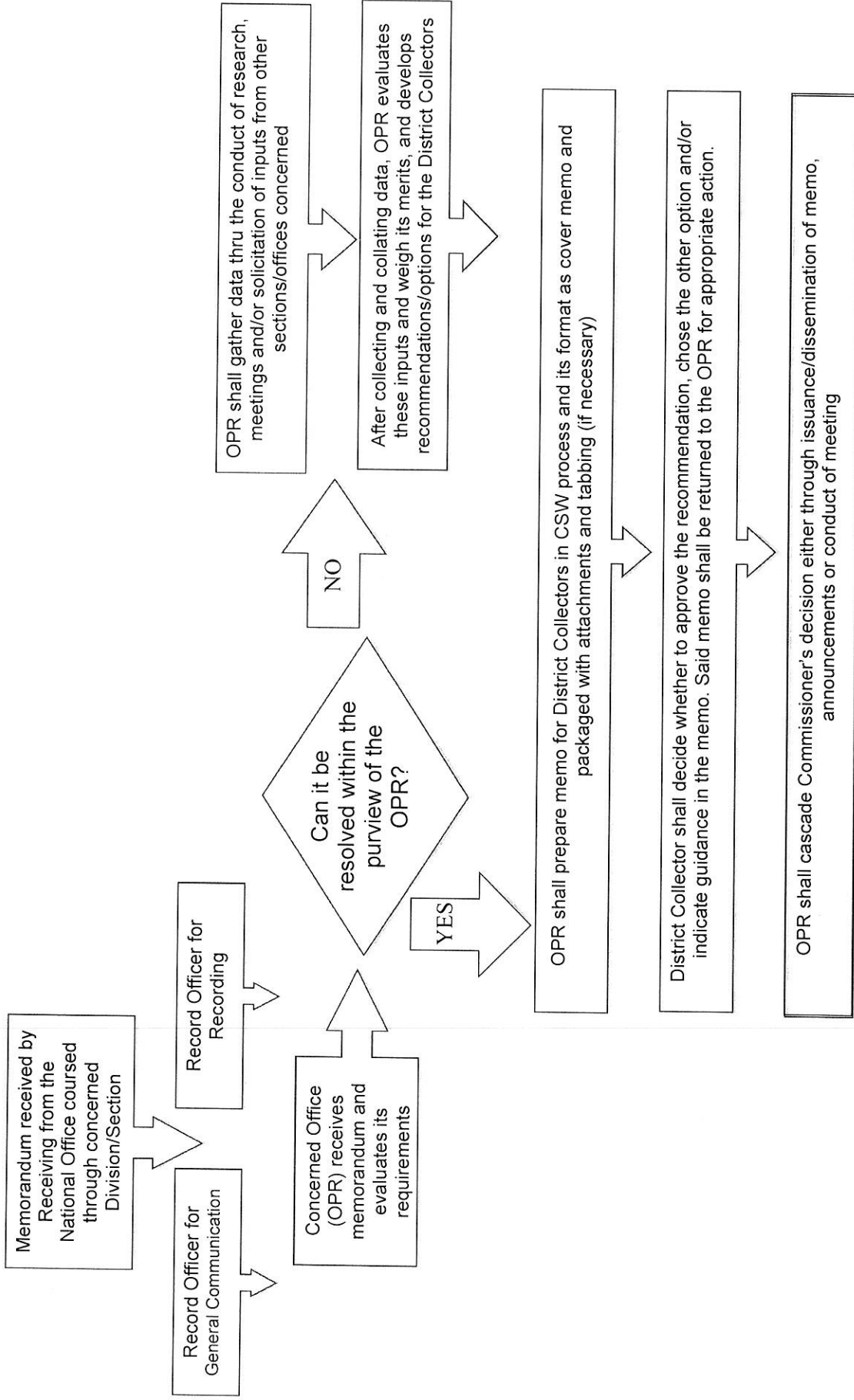


Date Signed: _____

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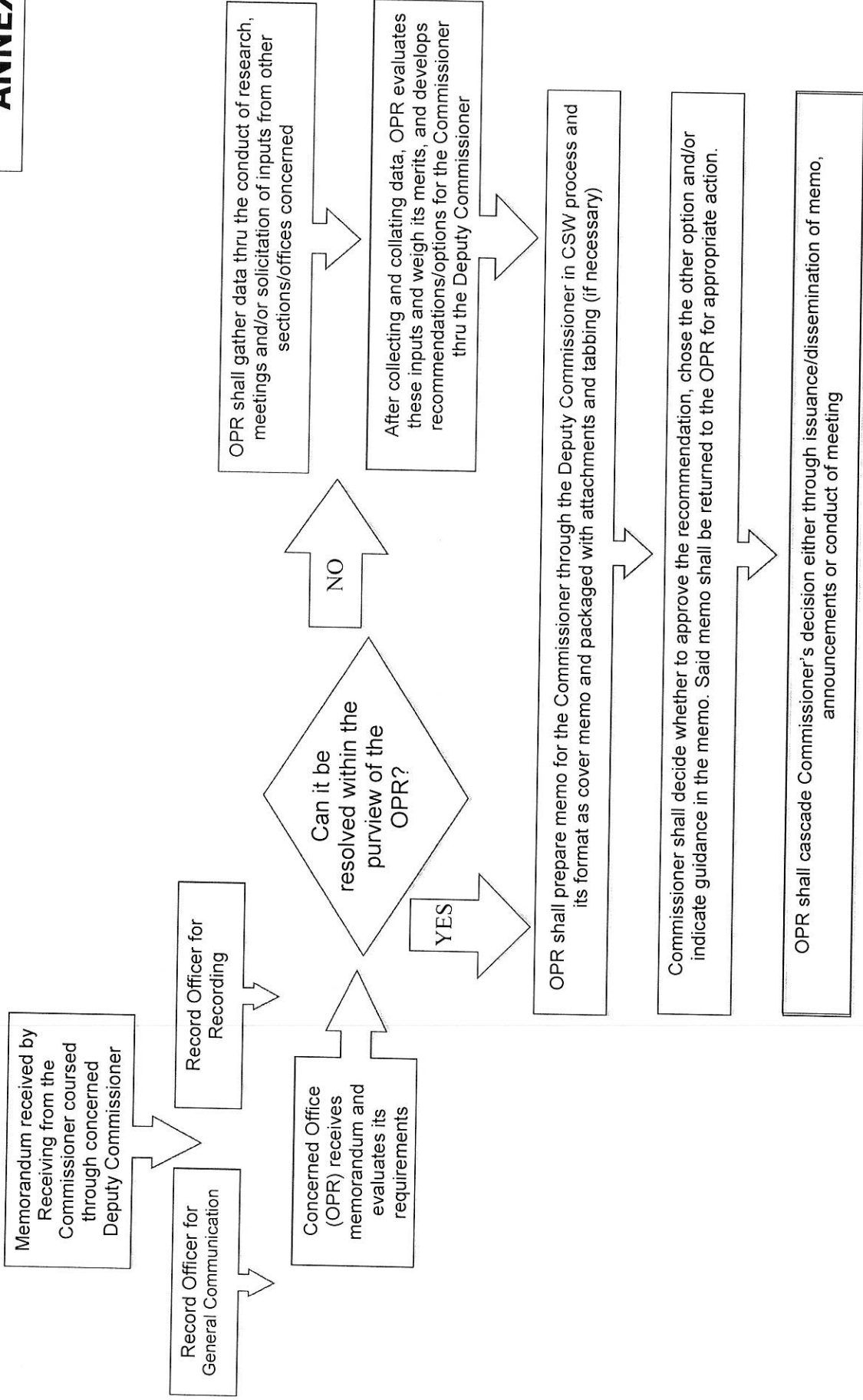
ANNEX G

ROUTE OF COMMUNICATION FROM NATIONAL OFFICE TO DISTRICT COLLECTORS



ROUTE OF COMMUNICATION FROM COMMISSIONER TO GROUPS

ANNEX F





Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
1099 Manila

MEMORANDUM

FOR : **ISIDRO S. LAPENA, PhD, CSEE**
Commissioner

THRU : Deputy Commissioner, RCMG _____
Deputy Commissioner, IAG _____

FROM : _____
(Signature)
(Name)
(Designation Collection District)

SUBJECT : **Proposed Memorandum of Agreement with _____**
for Allocation of Parcel of Land as Sub-port Location

DATE : September 26, 2017

BACKGROUND

1. References:
 - a. Verbal Instruction of the Commissioner
 - b. Attached Draft Memorandum of Agreement with _____
 - c. Section ____ of the Customs Modernization and Tariff Act (CMTA)
 - d. Attached Records

2. In connection with our mandate under CMTA and the verbal instruction of the Commissioner, attached is the draft Memorandum of Agreement with _____ for allocation of a parcel of land as sub-port location.

DISCUSSION

3. Said MOA shall allow us to use under Usufruct Agreement, for 50 years renewable, the parcel of land located at _____ as Sub-port location

4. The terms and conditions of the said MOA has been reviewed by the Law Division of this Office and has been routed to the RCMG (Attention: Legal Service) for their comments, which have already been included in the final draft, as attached.

5. Further, we have coordinated with the Second Party and they agreed to schedule the MOA signing on _____ at _____. The attached Plan of Action and program of activities as well as proposed budget and other logistical requirements has already been reviewed by Financial Management Office under IAG.

RECOMMENDATION

- 6. Request approval/signature of
 - a. the attached draft MOA (Annex A) and
 - b. the schedule of the MOA signing with specified activities as stated in the plan of action (Annex B).

DECISION MATRIX

APPROVED

DISAPPROVED

ISIDRO S LAPEÑA, PhD, CSEE

REMARKS:



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
1099 Manila

MEMORANDUM

FOR : **ISIDRO S. LAPENA, PhD, CSEE**
Commissioner

THRU : **GLADYS F ROSALES, CESE**
Deputy Commissioner, IAG

FROM : (Signature)
(Name)
(Designation and Office)

SUBJECT : **After Training Report**
(Training Workshop on _____)

DATE : September 26, 2017

BACKGROUND

1. References:
 - a. Customs Personnel Order No. _____
 - b. Attached Records

2. In compliance with CPO No. _____, the above-signed attended the Training Workshop on _____ at _____.

DISCUSSION

3. Among the attendees to the said Training Workshop are representatives from the following offices:

- a. Department of Finance, Philippines
- b. World Customs Organization
- c. Japan Customs

4. Among the topics discussed are the following:

- a. Day 1 – *(Topic and short description thereof)*
- b. Day 2 - *(Topic and short description thereof)*

5. Further, above-signed presented a report on _____ based on our experience

RECOMMENDATION

6. The above-signed will re-echo the learnings from the said Training Workshop during formal and informal meetings.

7. Respectfully submitted for information of the Commissioner.



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
1099 Manila

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MEMORANDUM

**FOR : ISIDRO S. LAPENA, PhD, CSEE
Commissioner**

**THRU : Deputy Commissioner, RCMG _____
Deputy Commissioner, IAG _____**

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**FROM : (Signature)
(Name)
(Designation Collection District)**

**SUBJECT : Proposed Memorandum of Agreement with _____
for Allocation of Parcel of Land as Sub-port Location**

DATE : September 26, 2017

BACKGROUND

1. References:
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 - b. Attached Draft Memorandum of Agreement with _____
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 - d. Attached Records

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RECOMMENDATION

- 6. Request approval/signature of
 - a. the attached draft MOA (Annex A) and
 - b. the schedule of the MOA signing with specified activities as stated in the plan of action (Annex B).

DECISION MATRIX

APPROVED

DISAPPROVED

REMARKS:



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
1099 Manila

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September 26, 2017

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HON. LOREN B. LEGARDA
Senator
Chairperson, Committee on Finance
Senate of the Philippines, GSIS Bldg.,
Financial Center, Roxas Blvd., Pasay City

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THRU: **(name)**
Chief of Staff

} Center

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Dear Senator Legarda:

The Bureau of Customs respectfully submits its accomplishment report for FY 2017, in consonance to its revenue collection mandate under the Customs Modernization and Tariff Act (CMTA).

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Tahoma,
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modified
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justified

Respectfully submitted for the Honorable Senator's information and appreciation.

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Very truly yours,

3 spaces

(signature)
ISIDRO S LAPENA, PhD, CSEE
Commissioner

Inclusions: As stated in attached Annex List

COMPLETE STAFF WORK PROCESS