



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA 1099

August 11, 2009

**CUSTOMS MEMORANDUM ORDER**

No. 35-2009

**TO :** All Bureau Officials and Employees

**SUBJECT :** Amendment to CMO No. 27-2002, Rules, Regulations and Procedures in the Reporting and Monitoring of Personnel Attendance and Applications for Leave of Absence

In the interest of the service, Section 3. Approving Authority of CMO No. 27-2002, dated June 3, 2002 is partly amended, as follows:

- b. Vacation Leave/Sick Leave for the purpose of Travel Abroad of employees with plantilla or designated positions with **SG-21 and below** shall be approved by the concerned Service Director/District Collector upon recommendation of the concerned Division/Office Chief and shall be endorsed 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. Vacation Leave/Sick Leave for the purpose of Travel Abroad of employees with plantilla or designated positions with **SG-22 and above** shall be approved and endorsed by the Commissioner of Customs to the Secretary, Department of Finance for approval upon recommendation by the Deputy Commissioner for Internal Administration Group.
- d. 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 in compliance with the above documentary requirements.
- e. All other application for leave of absence of employees of whatever nature and duration, except those mentioned in a, b, c and d above shall be approved by respective Service Director/District Collector upon recommendation of the concerned Division/Office Chief and in compliance with the above documentary requirements.

This Order shall take effect immediately and shall last until revoked and/or amended accordingly.

**NAPOLEON D. MORALES**  
Commissioner



Cc :

- Hon. Secretary Margarito B. Teves
- Hon. Undersecretary Crisanta S. Legaspi
- Hon. Undersecretary Estela Valdez - Sales  
Department of Finance