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BUREAU OF CUSTOMS
MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

CUSTOMS MEMORANDUM ORDER (CMO)

No. 04-2022

SUBJECT: TRAINING AND CONTINUING EDUCATION PROGRAM FOR BOC PERSONNEL UNDER THE CUSTOMS TRAINING INSTITUTE

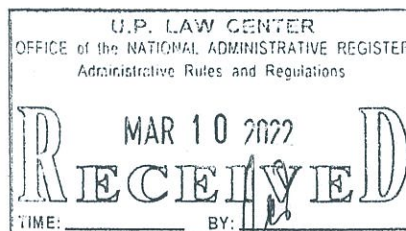
Introduction. The Philippine Tax Academy (Academy) under the Department of Finance was created pursuant to Republic Act (R.A.) No. 10143 otherwise known as the "Philippine Tax Academy Act". Section 8 of the same law requires the establishment, under the Academy, of separate learning institutes for the Bureau of Customs (Bureau), Bureau of Internal Revenue (BIR) and the Bureau of Local Government Finance (BLGF) to spearhead the continuing professional development of their respective personnel.

Section 1. Scope. This Order implementing the Philippine Tax Academy Act and its Implementing Rules and Regulations (IRR) applies to all Bureau personnel and selected applicants from the private sector who will undertake the training and education to be conducted either jointly or separately by the Academy and the Customs Training Institute (CTI).

Section 2. Objectives. Pursuant to Section 2 of the Act, the Academy and CTI shall, among others, train, mold, enhance and develop capabilities of tax collectors and administrators to help improve their tax collection efficiency and to become competent and effective public servant for the national interest. Accordingly, this Order aims to:

- 2.1. Establish interim guidelines for the implementation of the in-service and pre-service training and education to be conducted by the CTI.
- 2.2. Provide strategic direction for the organization and operation of the CTI.
- 2.3. Facilitate the professional development, thru a comprehensive training and education, of its officials, employees, applicants, and external stakeholders

Section 3. Definition of Terms. For purposes of this Order, the following terms are defined as follows:



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- 3.1. Act — shall refer to the Republic Act 10143, otherwise known as the "Philippine Tax Academy Act".
- 3.2. Academy — shall refer to the Philippine Tax Academy established under RA 10143.
- 3.3. Bureau of Customs – shall refer to the Bureau of Customs.
- 3.4. Board — shall refer to the Board of Trustees composed of representatives from the Department of Finance (DOF), Bureau of Customs, BIR, BLGF and the Academe.
- 3.5. IRR — shall refer to the Implementing Rules and Regulations of RA 10143.

Customs Training Institute (CTI) — shall refer to the learning institute established by the Bureau to implement the pertinent provisions of RA 10143.

Section 4. Customs Training Institute (CTI). In the interim and pending formal recognition by the Academy, the learning institute established pursuant to Section 8 of the Act and implemented under Section 13 of the IRR shall henceforth be referred to as the Customs Training Institute (CTI).

Section 5. Functions of the CTI. As a specialized learning institution for all customs officials and personnel, and selected applicants from the private sector, the CTI shall perform the following functions:

- 5.1. Conduct all trainings in accordance with the standards prescribed by the Academy.
- 5.2. Conduct all the trainings and continuing education programs designed to mold, develop and enhance the skill and knowledge, moral fitness, efficiency and capability of all the officials and personnel of the Bureau;
- 5.3. Facilitate the development and implementation of its programs of instructions, student regulation manual, administration of examinations, report on course readiness, and other reports and reference manual.
- 5.4. Participate in common programs, joint courses and cross-trainings developed or to be developed by the Academy.
- 5.5. Develop/determine, recommend, and implement upon approval of the Board, the curricula for the long and short-term courses, training programs and modules to be offered to particular target participants.

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Section 6. Development of CTI Curriculum. The courses, programs, and modules that may be recommended by CTI shall include, among others, the following:

6.1. Training programs for job confirmation, appointment, or promotion. This include induction and/or orientation and basic training for new recruits with the following overarching topics:

6.1.1. Fundamentals of the revenue generation function of the government;

6.1.2. Revenue and expenditure structure of the government;

6.1.3. Integrity education and anti-corruption; and

6.1.4. Principles of public financial management. Successful completion of this course will be one of the criteria for job confirmation/appointment/promotion.

6.2. Continuing education training programs for career advancement or specialized management programs to upgrade analytical skills in taxation, appraisal, accounting, risk assessment, internal control and audit for BOC employees.

6.3. Training programs relevant to the implementation of all tax and customs laws, tax reform laws and others which require specialized training such as forensic accounting and auditing, transfer pricing, tax incentives, among others.

6.4. International training programs on international taxation, e-commerce, fraud detection, tax treaties, and similar areas, in collaboration with local and international organizations;

6.5. Courses in other related fields such as law, accounting, public finance, management and economics;

6.6. Soft skills training, such as leadership and mentoring, effective communication, customer service skills training for public service training programs; and

6.7. Courses for trainers/instructors/professors or lecturers.

Section 7. Personnel Complement of the CTI.

7.1. The administration of the CTI is vested in the Chancellor and assisted by a Vice-Chancellor.

7.2. The Chancellor shall head and preside over the Corps of Professional Instructors/Professors of the CTI.

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7.3. Officers, employees and personnel of the Bureau may apply for assignments/secondment to the Academy/Institute to serve as support personnel. Their applications shall be submitted for approval, upon written recommendation by the Bureau, and shall be entitled to the salaries and benefits in accordance with the Civil Service law, rules and regulations.

7.4. Officers, employees and personnel of the Bureau may also apply for assignment/secondment to the Academy/Institute as professors or instructors on a full-time or part-time basis or to serve as guest lecturers., subject to approval of the Board.

7.5. The institute's lecturers shall primarily be comprised of the existing BOC's Pool of Trainers but former BOC officials and experts in other field/s from the private or other government agencies may also be included/tapped by the Institute as professors or lecturers.

Section 8. Commencement of Re-tooling of Officials and Personnel of the Bureau. To facilitate the continuing professional development of customs officials and employees, as well as accomplish the other tasks of the Institute, the following are hereby directed:

8.1. All existing officials and personnel of the Bureau shall be required to undergo the re-tooling and enhancement seminars and training programs to be conducted by the Academy/Institute.

8.2. All District Collectors, whether new/incoming or already performing as such in view of a permanent plantilla position, a valid designation, or in an OIC/temporary assignment, shall undergo a specialized re-tooling program on an annual basis.

8.3. District Collectors who have been removed, but subsequently re-assigned in another port/district shall take a refresher prior to assuming/reporting to the new assignment. For items 6.2 and 6.3, a Certification that the official has completed the re-tooling or refresher shall be submitted and attached to his assumption papers.

8.4. Advanced education on topics both customs and non-customs-related may be offered to internal and external stakeholders.

8.5. Trainings on integrity enhancement shall be mandatory for all employees. Compliance on the annual Integrity training shall be included as part of the yearly performance report/IPCR of the employee concerned and such will be considered in the implementation of the Program on Rewards and Incentives for Service Excellence (PRAISE).

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8.6 Any employee participating in international meetings, trainings, workshops, conventions and the like, whether or not sponsored by BOC, shall be required to cascade their experience and learnings in the same, as part of CTI's program and before members of the concerned BOC office implementing the program, activities or topics taken up at the said international meetings, etc. The cascading shall form part of the mandatory after-report of the participant, to be conducted within two (2) weeks upon his/her return to work.

8.7. Any employee who has completed a government-sponsored or government-funded course abroad shall be mandatorily assigned at the CTI upon his/her return to conduct lectures or write curricula, programs, regulations, or research studies, subject to the following conditions: (A) If the course/program abroad is less than three (3) months, he/she shall not be required to render service at the CTI except to re-echo important aspects of the course. (B) If the course or program abroad is at least three (3) months but less than six (6) months, the employee shall render full-time service at the CTI for a period of three (3) months. (C) Finally, that if the course or program abroad is six months or more, the employee shall render full-time service at the CTI for a period of six months, before assignment or reassignment to his/her old/new post.

8.8. To aid in the development of a competency-based curriculum and training program, a learning needs analysis (LNA) will be conducted for all positions/offices of the bureau to determine individual and organizational needs and ascertain the gap between the performance required and the current performance.

8.9. The result of the LNA shall be used by CTI in the development of its programs and curriculums and serve as its guide in ensuring the continuous professional development of employees. Such LNA shall be repeated as may be necessary.

Section 9. Coordination with Interim Training and Development Division (ITDD). All trainings already developed/programmed by the ITDD shall continue. However, to avoid duplication of functions, the said office shall be integrated to the CTI to perform expanded or additional tasks, as may be provided under Sections 5 and 6 hereof and in accordance with the designed organizational structure of the Institute.

Section 10. Transitory Provision. Pending operational guidelines to be issued by the Academy which exercises direct control and supervision of the CTI, the CTI shall prepare the mechanism of the following upon full operation of the Academy:

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- 10.1. Implementation of the requirement to undergo and pass the basic or advance courses administered by the Academy/Institute, depending on their salary grades or levels as a pre-requisite in the promotion of officials and personnel to the respective Bureaus; and
- 10.2. Implementation of the requirement to undergo and pass the pre-service training administered by the Academy/Institute for all applicants of the Bureau before they can be hired whether on contractual or permanent status.

Section 11. Separability Clause. If any part of this Order is declared unconstitutional or contrary to existing laws, the other parts not so declared shall remain in full force and effect.

Section 12. Repealing Clause. CMO No. 1-2007 and other customs issuances or parts thereof which are inconsistent with this Order are hereby superseded and/or modified accordingly.

Section 13. Effectivity. This Order shall take effect immediately.



REY LEONARDO B. GUERRERO

17 Commissioner



BOC-02-09361

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