REVENUE MEMORANDUM CIRCULAR NO. 17-2005 issued on May 12, 2005 publishes the full text of Memorandum Circular No. 35 issued by the President of the Philippines entitled “Directing All Departments, Bureaus, Offices and Instrumentalities of the Government, Including Government-Owned and Controlled Corporations to Implement the Publication of Service Guides and the Posting of Workflow Charts and Providing Guidelines Therefor”.

The service guide shall be developed and published in accordance with the following guidelines:

a. The service guide, in the form of a brochure or handbook, shall state in simple, clear and unambiguous terms the following information:
   i. Brief information about the agency, its mandate and functions including all the services the agency provides to the public such as the conduct of inspections, registrations, etc., the issuance or grants of certificates, licenses, clearances, passports, permits, etc, the receipt of tax or duty payments and the like;
   ii. The procedure or sequence of steps to be followed;
   iii. The documents required relative to the service;
   iv. The amount of fees, if any, relative to the service and the legal bases thereof;
   v. The service standard for every particular service of the agency, e.g., processing and issuance of driver’s license is completed in one (1) hour, processing and release of business permit is completed in three (3) days;
   vi. The service pledge of the agency;
   vii. The rights and responsibilities of persons availing of the service;
   viii. The procedure for filing complaints and providing suggestions and feedback;
   ix. Other such information as the head of the agency may deem necessary to improve the delivery of services.

b. The service guide shall be updated on a regular basis.

c. The service guide shall be made available to the public through the various media, including, when feasible, posting on the internet.

The posting of workflow charts shall be in accordance with the following guidelines:

a. The workflow chart shall illustrate in a simple but complete manner the procedure or sequence of steps in order to avail of the services of the agency.

b. The workflow chart shall likewise state the following information:
   i. The documentary requirements relative to the service;
   ii. The amount of fees, if any, relative to the service and the legal bases thereof;
   iii. The name and/or designation of the officers/employees in charge of each step, except where confidentiality is required, in which case, the name and/or designation of the person(s) need not be posted;
   iv. The normal processing time required or allocated for each step as determined by the agency;
   v. The service standard or total amount of time for the processing/procedure until the point of delivery of the service; and
vi. Other such information as the head of the agency may deem necessary to improve the delivery of the service.

c. The workflow chart shall be in both English and Filipino: Provided, that in localities where a particular dialect is predominantly or widely used and understood, said workflow charts shall, in addition, be written in the said dialect.

d. The workflow chart shall be posted in conspicuous areas in the agency within the vicinity where the service is rendered or performed.

e. Deviations from the standards indicated in the workflow chart resulting in the delay in the delivery of service shall be grounds for a complaint.

All departments, bureaus, offices and instrumentalities of the government, including Government-Owned and Controlled Corporations shall, as necessary, adopt mechanisms to avoid long queues and to ensure that requests for a particular service are attended to in an orderly manner and with dispatch on a “first come, first served” basis.

Local Government Units are also encouraged to adopt the foregoing guidelines on the publication of service guides and the posting of workflow charts.

A compliance report on the publication of the service guide, the posting of workflow charts, and the adoption of queuing mechanism shall be submitted to the Office of the President within 60 days from the effectivity of the Circular.