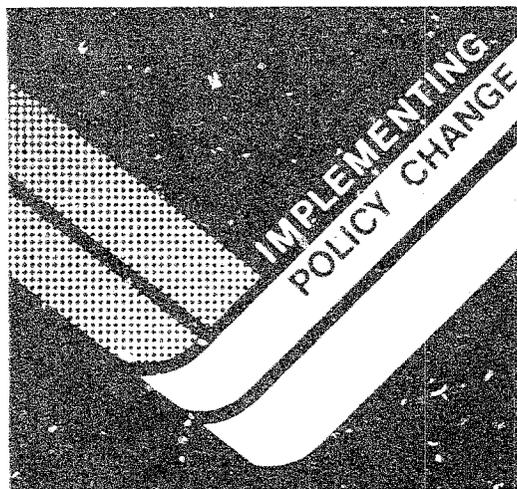

ONE STOP SHOP INTERAGENCY TAX CREDIT AND DUTY DRAWBACK CENTER: THE STRATEGIC MANAGEMENT PROCESS

May 1992

Presented to:
The Government of Phillipines
USAID/Philippines



Contractor Team:

Management Systems International
(lead contractor)

International Development Management Center
at University of Maryland

Abt Associates Inc.
Development Alternatives, Inc.

PHILIPPINES

**ONE STOP SHOP INTERAGENCY TAX
CREDIT AND DUTY DRAWBACK CENTER**

THE STRATEGIC MANAGEMENT PROCESS

A report on strategic management activities with the
Department of Finance's Duty Drawback Center,
April 1-9, 1992.

Manila, Republic of Philippines

Prepared by:

Benjamin L. Crosby

Washington, D.C.

April 17, 1992

FORWARD

This report forms part of the documentation for IPC's technical assistance to the Government of the Philippines for the implementation of the SDPII program financed by USAID/Manila.

This report documents the strategic management component interventions with the Duty Drawback Center. As a part of the larger project, this report is not meant as a stand-alone and it is recommended that the reader consult related documentation for the other activities being carried out.

The report contains a review of the strategic management process initiated with the Duty Drawback Center between April 1-9, 1992. After a brief statement of the purpose and objectives of the activities, there is a description of both the workshops held (April 3 and April 8), design considerations for the strategic management workshops, the process involved in each, and the outcomes. Following that is a set of recommendations for current needs and next steps for the Strategic Management Process.

The annexes of the report contain summaries of each of the workshops, agendas for each, and a list of the participants in the Center's Strategic Management Group. Also appended is a stakeholder analysis for the Center which was executed after the two workshops but has been submitted to the Strategic Management Group as a support document.

Purpose of the Trip:

The purpose of the trip was to initiate strategic management process with the Duty Drawback Center and to set up activities for continued environmental analysis (including stakeholder analysis and political mapping).

Objective:

The primary objective was to hold a strategic management workshop with top officials of the Center and with key officials from participant agencies (key stakeholders) which included Bureau of Customs, Bureau of Internal Revenue, the Board of Investments, and the Revenue Operations Group of the Department of Finance.

The specific objectives of the workshop were established through discussion with key officials of the Revenue Operations Group (of which the Center is a dependency) including Undersecretary Cecilia Soriano and Assistant Secretary Antonio Belicena and with the Center's two top (acting) operations executives Atty. Uldarico (Ike) Andutan and Raul (George) de Vera.

Design of the Workshop:

A series of meetings and interviews were held with both IPC team members and with key actors in and related to the creation and operation of the Center to both gain a better grasp of the environmental context of the Center's creation and implementation and for the development of the agenda for the Strategic Management Workshop. Such factors as the genesis of the idea of the Center, the reasons for the multiple delays in effecting its implementation, elements of procedural complexity in the current duty-drawback scheme, current timing for implementation, resources and resource availability (including both physical and financial), external support, potential impact of the current and near-future changes in political environment, and constituent interest and support were all examined to gain a better understanding of the breadth of issues involved in the implementation of the Center.

An extensive meeting was held with the Under-Secretary to explain the IPC approach and the general concepts of Strategic Management as well as to execute the final design for the Workshop. The cooperation and enthusiasm of the Under-Secretary was notable from the outset, and she has taken on the strategic implementation of the Center as her personal mission.

Lengthy meetings were also held with the two operational heads of the Center, Ike and George in part to cull the main issues being faced from an operational point of view, assistance in designing the workshop, and to discuss the logistics for the workshop. Both demonstrated a notable degree of cooperation and enthusiasm.

Since only six to seven hours were available, it was agreed that the Workshop would not be able to cover all the salient parts of the strategic management process, but it was also agreed to take it as far as possible, regardless of the agenda schedule. It was also agreed that since the organization was only just being established, the step "agreement on the process" would be dealt

with over the course of the first activities and that the strategic management process would begin with "identification of purpose".

Implementation of the Workshop:

The workshop was held on Friday, April 3 from 1:00 pm until 7:30 pm at the Manila Pavilion. Thirteen individuals from the four represented agencies were invited and all attended (in this consultant's experience, perfect attendance is rare), a fact which seems to signal an auspicious beginning. (The agenda followed and a list of those attending is attached)

Two facilitators from the IPC team participated in the Workshop, Benjamin Crosby (lead) and Norman Bramble. Charles Krakoff and Gigi Lopez assisted with logistics and recording.

During the work groups, individuals were assigned to one of two groups which were organized to achieve some degree of balance both in terms of hierarchy and of agency. The same groups were maintained throughout the workshop.

During the three main sessions of the workshop, the process went smoothly -- the work groups were easily incorporated and began to work together rapidly and with remarkable efficiency. Despite the fact that four agencies were represented, most had at least some knowledge of, if not acquaintance with, the majority of the participants.

(Results of the group sessions and their findings are presented in the flip chart summaries, attached.)

Observations:

In this consultant's opinion, the first workshop went quickly, smoothly, and efficiently. Part of the reason for this can be attributed to the newness of the Center and to the fact that there was no time to get into discussion of some of the issues raised at the end of the workshop.

Session One: There was rather general agreement about the purpose of the center. This session was conducted in plenary to elicit opinion from the group regarding the Center's purpose. The differences in opinion expressed seem to be mostly at the margin or subsets of the main purpose (see summary of Purposes session). No comments or analysis was made of the participants interventions. It is also noteworthy that the participants also identified the relationship of the Center to the country's overall economic and export development goals.

Session Two: Session two was conducted in groups with findings presented by a rapporteur in a summary plenary session. The groups were given a series of questions to which they were to respond. (see flipchart summary attached)

Because of the lack of history of the Center, there are few that really have much to say about it -- most of the discussion regarding its strengths and weaknesses or its opportunities and threats (the topic of the second session) was precluded due to lack of experience and instead focussed on what the strengths ought to be and what weaknesses will probably be present.

The discussion of opportunities and threats asked the group to focus on two future events -- the elections and the preparation of the next budget. Again, the lack of knowledge regarding the Center produced speculative analysis but also limited the extensiveness of the discussions.

In both the case of weaknesses and threats, the groups were asked to suggest possible solutions or mechanisms to overcome or neutralize. One group did not have adequate time to examine solutions.

Session Three: Session three centered on a discussion of the Center's principal stakeholders and the participant's views regarding stakeholder interests, motivations, and importance. It was conducted with the same format as session two. Again, a series of questions were presented to each group to which they were to respond in order to structure the discussion. (see summaries)

In some respects, the discussion on stakeholders was somewhat richer than the preceding given that most of the stakeholders are relatively well known and have expressed opinions on or demonstrated positions regarding one stop shops or drawback policy on a number of occasions. Most of the opinion, of course, is based on previous experience with similar ideas or attempts to implement duty drawback.

It can be observed in the summaries that while there is some overlap of perceived stakeholders between the two groups, the reasons expressed are often rather different, which in part is likely the result of mixed motives for interest by some stakeholders. It can also be noted that there seems to be a great deal of overall support for the Center, since each group rated the vast majority of stakeholders as "positive interests or impact in the Center." A "force-field analysis" (attached) session with Undersecretary Soriano two days later revealed a less sanguine analysis of stakeholder support or impact. In that analysis, Soriano argued that many of those were more neutral than positive in their interests -- including several key stakeholders (BIR, BOC, Exporters, Business Organizations).

The groups did not rate the relative importance of the stakeholders in their individual sessions, but in the plenary these were rank ordered. (see summary of Stakeholders) Of interest here is that according to Undersecretary Soriano's interpretation, there are several key stakeholders which are essentially neutral on the Center including two (the BIR, BOC) vital to the effective operation of the Center. It should be pointed out that the Undersecretary's analysis was not shared with the rest of the participants, but it does point up the need to further examine the nature and extent of support for the center since it will be crucial over the coming months to establish the Center's credibility and viability.

The final session consisted of a review by the facilitators of the key issues that had emerged during the sessions. These were categorized by the facilitators into policy, outreach/public relations, budget/resources, operational, and personnel issues. (see summary) It then agreed that the group would meet on the following Wednesday for 2-3 hours to begin to address those issues.

The workshop closed on a very enthusiastic note and several participants stayed on discussing issues regarding the center and their own roles within or regarding the Center.

The Wednesday Session:

Design: The design and agenda for the Wednesday session was developed jointly by Undersecretary Soriano and the IPC team. A slightly fuller than likely feasible session was designed (see agenda, attached). The objective of the session was to continue the process initiated the preceding Friday.

In addition to the substantive content of the session, the group was also to establish an executive committee to see after the operation of the Strategic Management Group and working groups to take on the tasks of analysis of specific issue areas. Two major areas of work were assigned: legal issues and operational-technical issues. All participants from the preceding session attended the Wednesday session.

The Session: The first part of the session was given over to a review of the preceding session and establishment of agreement on the organization of the Strategic Management Group into an executive committee and working groups. The executive committee consists of the chief delegate of each respective agency represented in the Center and the Undersecretary of Finance who also acts as the Chair. The working groups were self-selected but were roughly even in number of members on each. Members of the executive committee also serve on one of the working groups.

The working groups were asked to decide what they felt to be the most important issues and then rank order those with respect to priority for solution for the effective operation of the Center. They were then asked to discuss why each is an issue, what is at stake, who is interested, why it interested that particular actor, what are their positions, which of these actors are the most important? Once these were determined, they were to suggest solutions and then design or indicate the key steps for a plan of action to manage the issue. This session was to take the group up to the "implementation" phase of the strategic management process.

As expected by the facilitator, the discussion of issues began to demonstrate the complexities of the issues involved in the implementation of the Center. Neither of the groups was able to get any further in their analysis than prioritizing the issues. Nevertheless, the discussion of each issue was rich and productive in terms of beginning to reveal differences in interpretation of importance of certain issues and in the nature of the issues at stake. During their report-outs, neither group prioritized the issues, but only indicated that each was equally important. The "technical-operational" working group did, however, designate three issues as "emergency" issues that would impede the opening of the center. (see summary of issues, to be attached)

Since the groups got no further than a designation of the most important issues and discussion of why these are important issues, the problem of design of action/responsibilities plan was not accomplished.

After the report-out of the groups, the question of next steps was addressed. It was decided that given the urgency, the "technical-operational" group would meet on the following Monday (it has been reported that they did meet) and that the legal group would meet the week following. The task of follow-on was assigned to Atty. Andutan to coordinate logistics.

Current Needs and Next Steps for the Strategic Management Process:

There are several things that need to be done to further and enhance the successful strategic management process now underway. What follows will be directed at the period between now and June 30th, when the current government is due to step down.

1. Close monitoring with the Strategic Management Group to assure that the process is and remains on track. This should be done through the Executive Committee or directly with Undersecretary Soriano or Acting Director Andutan of the Center (Gaby and Norm).
2. Attendance at meetings of both the Executive Committee of the SMG and with each of the working groups (currently a technical-operational group and a legal group). With each of the working groups, the following need to be addressed:
 - a. Continued analysis of issues outlined in the Wednesday session (see summaries, to be attached)
 - b. Development and selection of strategies to manage the issues analyzed. Development of action plans and responsibilities.
 - c. Communication of strategies to the Executive committee for review and assignment of responsibilities.
 - d. Meeting of Strategic Management Group (third meeting of plenary body) to determine implementation strategy.
 - e. Establishment of a process and timing for review of strategic management process - accomplishments and needs.
 - f. Suggest mechanisms for the integration of new SMG members with change in government (especially for the key positions including Chil, Tony, and perhaps the Deputy Commissioners of BIR and BOC.)

(it is estimated that 1) above will require 3-4 person days while 2) will require a total of 12-14 person days. This allows for accomplishment of the task and appropriate recording and reporting of the process)

3. Continuation of the Stakeholder analysis: The exercise on stakeholder identification points up the need to more fully develop the stakeholder exercise/analysis. The appropriate group to conduct the analysis, if not in the

plenary, would be the executive committee. An informal workshop should be held to analyze Malou Lopez stakeholder analysis. This could and should serve as input to the Executive Committee's own analysis. The analysis will be useful to:

- a. Compare the needs of stakeholders with the strategies being proposed.
- b. Suggest possible modifications of strategies based on results of stakeholder and preceding analysis.

(total level of effort for this is approximately 15-16 person days including review session with Executive committee.)

4. Initiation of a political mapping process. Given the likelihood of substantial change in political forces as a result of the election, it is imperative the key players in the center and who are staying on, have a grasp about how the political environment will impact on their interests. Emphasis should be placed on sector mapping to determine levels of and shifts in support for the Center.

(Cesar Virata should be brought into this task, but his information should be cross-checked against other analysts since political "information" appears highly skewed in the Philippines -- Gaby should have some ideas on this. At the same time, people such as Chil and Ike need to be brought in as well.)

5. Strategic Management Needs for VAT: There are a variety of issues regarding the placement of VAT tax credit in the Center that need to be resolved before an assessment of the needs can be fully addressed. It is suggested that the SMG hold a session specifically to deal with this issue. However, it does not seem feasible that this can be done before June at the earliest and may not be feasible until the changeover in government occurs. Since the next trip is to take place mid-late May, it is recommended that the feasibility of the SMG addressing the issue of VAT be assessed at that point. It is further suggested that several actors outside the DOF be consulted on the issue (particularly the BIR).

6. Strategic Management Approach for M&E: it is quite likely that the new government will take under immediate review its commitments with donors including the SDPII program and may well adopt other priorities or emphasis on certain parts of the program slightly at variance with the current government. Given that, it would be both appropriate and useful to suggest a strategic management process (concentrating on the analytic-substantive issues) for NEDA or the new economic cabinet to examine both the program and its (IPC) component parts -- and in particular, the role of NEDA in general and specifically with respect to the monitoring of the SDPII program.

FOUR BASIC ELEMENTS OF STRATEGIC MANAGEMENT PROCESS

- (1) Future Oriented
- (2) External Focus -- Outside Forces
- (3) Organizational/environment Fit
ie., How well does the organization fit in the environment?
- (4) An ongoing continuing process
eg., rule of thumb, usually done every six months

STRATEGIC MANAGEMENT PROCESS

- (1) Agreement on the process -- mechanism to bring people together and agree the process
- (2) Identification of purpose, objectives
 - What organization does? Why?
 - What are its needs?
 - Whose needs are we trying to satisfy?
- (3) Identification of strengths and weaknesses
- (4) Assessment opportunities/obstacles
- (5) Identification of key clients/stakeholders
- (6) Identification of key issues
- (7) Design/selection of alternatives
- (8) Implementation of the strategy
- (9) Monitor the strategy's performance

PURPOSE

What are the purposes of the Duty Drawback and the VAT Tax Credit Center?

Why establish the Center?

In order to....

So that....

What do we want to achieve in the Center?

PURPOSES

- To establish an expeditious efficient and uniform system or scheme for evaluating and issuing tax credit claims (TCC) for export To expedite processing of tax credit
- To help exporters to get their tax credit certificates as quickly as possible so that they can utilize the TCC to pay duties and taxes for importing raw materials which will again be manufactured and explored
- To pinpoint responsibility
- To avoid duplication in the issuance of TCC

- To expand Philippine exports in order to provide jobs-- in order to increase GNP-- in order to generate revenue-- in order to generate foreign exchange earnings-- in order to pay debt services and thus have less foreign borrowings
- To promote private sector support of government
- To show that for once the government can agree on one direction
- To have only one set of rules and regulations

SWOT ANALYSIS

STRENGTHS AND WEAKNESSES (INTERNAL)

What do you think will be the primary strengths of the Center?

What should they be?

What do you think will be the primary weaknesses of the Center?

What should they be?

Which strengths will be most important? Why?

What do you suggest to eliminate the weaknesses?

OPPORTUNITIES AND OBSTACLES (EXTERNAL/ENVIRONMENT)

What opportunities hold for the Center?

What sort of obstacles are there to the Center's development?

Benchmarks:

- (1) Politics -- after elections will have a new administration coming in
- (2) Budgetary Constraints -- new budget cycles

GROUP A

STRENGTHS

- (1) Technical competence and job experience
- (2) Sharing and interchange of skills and ideas of personnel from different participating agencies
- (3) Full support of top government officials
- (4) Commitment of support of donors in terms of computerization, technical training and other areas by the USAID, World Bank, PCCI, and Philippine Exporters
- (5) Availability of office space

WEAKNESSES

- (1) Time constraint to develop the process (eg., personnel training, initial adoption of the system, etc...)
- (2) Location/overcentralization of the Center at the DOF office

- (3) Budgetary constraint
- (4) Resistance of Personnel to accept assignment at the Center

OPPORTUNITIES

- (1) Goodwill and confidence of exporters/tax payers
- (2) Enhancement and encouragement of voluntary tax compliance.
- (3) Small Filipino entrepreneurs and other investors will be encouraged to go into exports
- (4) Increase in business and employment opportunities
- (5) Additional revenue for the government through the filing fee
- (6) Competitiveness of Philippine exports in the world market will be enhanced.

OBSTACLES

- (1) Uncertainty of policy continuity due to impending change in administration
- (2) Unsettled legal issues, eg., signatory on tax credit certificates (TCC), zero rated transactions, etc....

GROUP B

STRENGTHS	WEAKNESSES	SOLUTIONS
(1) Human Resources - varied experiences relative to issuance of TCC - fulfilling/challenging for youth (new blood)	(1) Human Resources - Varied teamship and divergent approaches	(1) - Team building seminar - Opportunity for more permanent and better employment in the Center
(2) Finances - recipient of voluntary assistance (foreign and local)	(2) Finances - insufficient funds for facilities - budgetary constraints	(2) - Fees to be collected - Budget assistance
(3) Available office space for the center	(3) "Weaning"/too much dependence on foreign technical assistance	(3) Many service backers
(4) Support of Top Management (DOF, BOI, BOC, & BIR)		
(5) Professional Approach in the operationalization of the Center		

STRENGTHS	WEAKNESSES	SOLUTIONS
<ul style="list-style-type: none"> - technical competence * interchange of Skills/Human Resources - full support of top officials - technical training - physical facilities - challenge - "new blood" - flow of financing - professional approach 	<ul style="list-style-type: none"> - shortness of time for integration of different criteria -- "varied experience" - development of procedures - overcentralization - budgetary constraints (cycle and cashflow) - resistance of personnel financially "insufficient" - no furnishings of office space - dependency on foreign technical assistance 	<ul style="list-style-type: none"> - team building program & permanent status - insertion budget cycles charging fees - donations for furnishings - if good track record there will be many supporters - technology transfer
OPPORTUNITIES	OBSTACLES	SOLUTIONS
<ul style="list-style-type: none"> - creation of goodwill - encourage small exporters - opening of business opportunities - generation of operating funds - increase competitiveness of Philippine Exports - creation of a MODEL Center - nerve center for information - expansion of tastes/ functions - catalysts for other reforms - possibilities for career enhancement 	<ul style="list-style-type: none"> - uncertainty of political environment - legal basis for certain "incentives" sabotage by private sector abuse - inaccessibility to information in non-participating agencies - lack of confidence by private sector 	<ul style="list-style-type: none"> - monitoring - institutionalization of the Center - involvement of agency
<ol style="list-style-type: none"> (1) The Center will be "MODEL" (2) "Nerve" Center for information (3) Expansion on coverage and instrument to getting more reforms for the development of export programs of the country (4) Take-off point for the Center's Personnel (Advancement) 	<ol style="list-style-type: none"> (1) Sabotage from pri-sectors who files spurious claims (2) uncertainty because of coming elections (3) Inaccessibility of vital non-participating agencies such as Central Bank NEDA (4) Lack of confidence from private/govt. sectors 	<ol style="list-style-type: none"> (1) Well built monitoring system and strict implementation of sanctions (2) Institutionalization of the Center and getting full support from the private sector (3) Involvement of non-participating agencies with the Center (4) Outstanding (unequaled) performance

STAKEHOLDERS

Who is interested in the Center?

(Who has a direct interest or will be affected by the Center?)

Why are they interested?

Which are the most important?

Positive Impact

Negative Impact

GROUP A

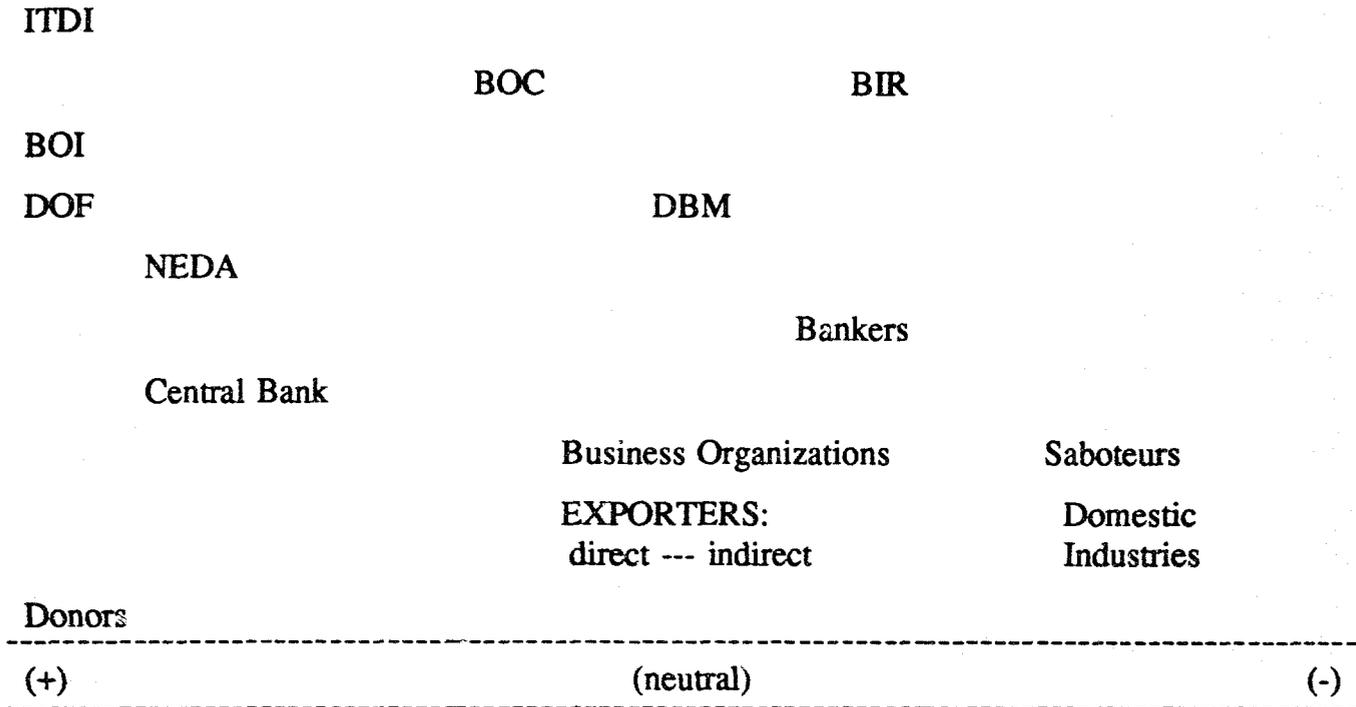
STAKEHOLDER	WHY?	IMPACT
I. Exporters A. Direct Exporters B. Indirect Exporters	(1) Quick return/refund of taxes, duties paid (2) To be more competitive in the export market (3) To improve the financial capability of the company to enhance expansion for new exports (1) Quick return/refund of taxes, duties paid (2) To be more competitive in the export market (3) To improve the financial capability of the company to enhance expansion for new exports	+ +
II. Participating Agencies (BIR, BOC, BOI, DOF)	A. Enhance delivery of service B. For recognition -- promote goodwill of taxpayers who will be serviced by the Center	+
III. Government of the Philippines (GOP)	A. increase exports B. Generate employment, foreign exchange receipts C. Increase GNP	+
IV. World Bank IMF/ International Creditors	Enhance paying capability of debtor country	+
V. Business Groups -- PCCI, Philippine Export, etc...	Service to members	+
VI. USAID/ Consultants	To see if their recommendations are working for the economy	+
VII. Domestic Industries	Adverse effect on domestic supply of goods	-
VIII. Rival economies	Compete with our exports	-

GROUP B

I. Government a. Incorporators b. Inter-agencies c. One stop centers d. Others	I. Government - macroeffect on economy a. Self-sufficient b. Module/short-long range effect on revenues c. Model d. Information revenues	+ + + + +
II. Exporters	II. Tax Credits/Competitiveness of products	+
III. Business Organizations	III. Business interests and government assessment and accreditation	+
IV. Bankers	IV. Information/business opportunities	+

STAKEHOLDER	WHY?	IMPACT
V. Donors/ Consultants	V. Return on investment, monitoring on compliance with requirements	+ (-)
VI. SABOTEURS	VI. See loopholes	(-)
VII. Other countries	Vii. Model for other Countries to adopt	+

Force-Field Analysis:
Duty Drawback Center Stakeholders



POLICY ISSUES

- Dependence on foreign technical assistance
- Political uncertainty
- Centralization vs. need to preserve clients outside Metro Manila
- Legal questions: zero-rated transaction, who signs TCCs
- Standard rates (BOI vs. ITDI)
- Reasonable expectation of performance within 60 days opening
- Pending claims -- who processes them
- Streamlining of requirements -- what is meant by this? What is meant by simplification?
- Transferability of tax credits and usability
- Signatory of certificates
- Ceiling of drawback credits per month to be issued

OUTREACH/PR ISSUES

- Lack of confidence/commitment from government and private sector
- Role of the private sector -- information dissemination

BUDGET/PR ISSUES

- Budget/financial constraints
- Budget

- construction
- refurbishment
- equipment
- supplies
- telephone lines

OPERATIONAL ISSUES

- Time constraints
- Need to ensure cooperation among agencies (those within the Center and those outside)
- Inaccessibility of vital information
- Need to integrate people from different agencies, with divergent backgrounds and goals
- Centralization vs. need to serve clients outside Metro Manila Possibility of sabotage/fraud by private sector; need to develop effective monitoring
- Cooperation with agencies, especially with Customs regarding verification
- Existing procedures with modification or new procedures Performance indicators -- what should be reasonable expected for "operating" effectively?
- Schedule -- action plan for opening
- Organizational structure

PERSONNEL ISSUES

- Need to ensure cooperation among agencies (those within the Center and those outside)
- Resistance of personnel to accept assignment to Center
- Training
- Detail of employees from other agencies

DEPARTMENT OF FINANCE
ONE STOP SHOP INTER-AGENCY TAX CREDIT
AND DUTY DRAWBACK CENTER
STRATEGIC PLANNING COLLOQUIUM

AGENDA

TIME	ACTIVITY
1:00	Introduction (Undersecretary C.G. Soriano, Department of Finance)
1:15	Update presentation on activities of One Stop Center (Atty. U.P. Andutan, Jr., Project Coordinator, Department of Finance)
1:30	The Strategic Management Process (B. Crosby, IPC/MSI)
2:00	Session One -- Purpose of the Center (N. Bramble, IPC/Coverdale)
3:00 - 4:00	Session Two -- The Center and its Environment (B. Crosby) Group Sessions.
4:00	Group presentations of findings and summary
4:30	Merienda
5:00 - 5:45	Session Three -- The Center and its Stakeholders (B. Crosby) Group Sessions
5:45	Group presentations of findings and summary.
6:15	Strategic Issues and Next Steps (B. Crosby)
6:45	Closing Remarks (Undersecretary C.M. Soriano)

**ONE STOP SHOP TAX CREDIT AND DUTY DRAWBACK
STRATEGIC MANAGEMENT GROUP**

April 8, 1992

TIME	ACTIVITY
3:00 - 6:00 p.m.	
3:00	INTRODUCTION
3:15	Design of the continuing structure of the strategic management group and its role. Organize Working Groups for: <ul style="list-style-type: none">- Legal Issues;- Technical Issues;- Administrative Issues.
3:30	Group Discussion of Issues; <ul style="list-style-type: none">- Prioritization- Analysis of Issues- Strategic Design/Selection of Alternatives to Cope/Deal with Issues- Design of Action/Responsibilities plan
5:00	Presentation and discussion of alternatives/plans in plenary.
5:45	Next steps. Agreement on date for next meeting and tentative agenda.

LIST OF PARTICIPANTS IN THE STRATEGIC PLANNING SEMINAR

VENUE: Coral Terrace Room, 3rd Floor
 Manila Pavilion Hotel
 U.N. Ave. Manila

DATE: April 03, 1992

TIME: 1:00 to 7:00 P.M.

AGENCY	NAMES	DESIGNATION
DOF	1. Undersecretary C.G. Soriano 2. Asst. Secretary A.P. Belicena 3. Atty. U.P. Andutan, Jr. 4. Mr. Raul C. De Vera	Undersecretary Asst. Secretary OIC-Asst. Chief Internal Revenue Division Tax Specialist II
BOI	1. Ms. Escolastica Segovia 2. Mr. Carl Matriano 3. Mr. Mike Palma	Executive Director OIC-Electronics & Telecom. Dept. Div. Chief-Toys Division
BIR	1. Atty. Bernardo A. Frianeza 2. Mr. Ricardo Santos 3. Ms. Letty Batausa	Head Rev. Executive Director Revenue Officer Revenue Officer
BOC	1. Atty. Teodora Cinco 2. Mr. Bienvenido Valdivia	OIC-Chief Duty Drawback (DDU) Unit OIC-Asst. Chief DDU