MEMORANDUM CIRCULAR
No. 07
Series of 2006

SUBJECT: Educational Program for DSWD Employees

I. RATIONALE

Human resource is one of the most important assets of every organization. Thus, an organization must provide opportunities for the growth and development of its employees, which are essential components to the attainment of organizational goals and objectives.

The educational program of the Department demonstrates its commitment to improve the competencies of its employees. Likewise, the pursuit of an academic/undergraduate/graduate/postgraduate degree and/or professional licensure is one significant manifestation of an employee's objective/goal for career growth, development and enhanced competence. This goal must be supported by the organization by providing concrete policies for employees' scholarship programs, education completion (study leave) and continuing education (eight hours off per week) privileges. Hence, this Educational Program for DSWD employees is hereby established.

II. LEGAL BASES

1. Rule VIII, Section 1 paragraph 2 (Career and Personnel Development) of Executive Order 292 Book V of the Civil Service Laws and Rules mandates, "Every department or agency shall therefore establish a continuing program for career and personnel development for all agency personnel at all levels, and shall create an environment or work climate conducive to the development of personnel skills, talents and values for better public service."

2. Department Memorandum Circular No. 23, series of 2003 entitled Adoption of the DSWD Organizational Competencies, which states that "DSWD recognizes that underpinning its ability to fulfill its vision, mission and strategic thrusts is the maintenance of a functional organizational structure and the nurturance of professional and support staff who are adequately prepared to take on the changing demands and challenges facing DSWD."
3. Department Order No. 42, series of 1996, which was adopted from Civil Service Commission's (CSC’s) Memorandum Circular No. 33 Series of 1999, mandates all Departments, Bureaus, Offices to continuously provide educational opportunities particularly in graduate studies to all qualified personnel belonging to the professional group for their professional and career advancement. On this, the Department is pursuing a Scholarship Program (Distance or In-Campus Learning) in coordination with colleges and universities offering post-graduate courses.

4. The policy on the availment of Study Leave for non-scholars is patterned after CSC Memorandum Circular No. 21 series of 2004 amending CSC Memorandum Circular No. 14, series of 1999, which states that employees may avail of Study Leave with Pay, not exceeding six months, as a time off from work for the purpose of preparing for their Bar or Board Examinations or complete their Masters Degree. For completion of their Masters Degree the Study Leave with Pay shall not exceed four (4) months.

5. Continuing education for non-scholars is patterned after Department Order No. 06, series of 1999, which allows eligible DSWD personnel to complete Baccalaureate, Diploma, Masters and Doctorate Degrees during office hours.

III. OBJECTIVES

A. General

This program provides educational opportunities for DSWD employees that aims to build and enhance their competencies to enable them to become effective contributors in the achievement of the Vision-Mission-Goals (VMG) of the Department. As a component of the Career Development Program of the DSWD, the program offers baccalaureate, diploma, graduate and post-graduate degrees leading towards further and/or complete professionalization of the Department’s human resource.

B. Specific

1. To develop a pool of career conscious and competent staff that will lead to the enhancement and sustenance of quality service in government.

2. To improve/increase career opportunities so that the Department will retain high quality staff; and,

3. To encourage deserving DSWD employees to pursue and earn baccalaureate, diploma, graduate and/or postgraduate degrees for their career and personal development.
IV. DEFINITION OF TERMS

a. Baccalaureate/Bachelor’s Degree Grant

- shall refer to educational opportunities to cover bachelor’s degrees in field or profession relevant to the pursuit of DSWD goals and objectives

b. Competency

- shall refer to knowledge, skills, abilities, attitude, and standards that should be possessed by staff necessary to succeed in a particular job

c. Continuing Education for Non-Scholars

- shall refer to a special grant that allows qualified staff to complete their Baccalaureate, Graduate and Post-graduate degree with schedule of classes or school-related activities during office hours, by providing them two-half days off or one whole day off per week.

d. Educational Completion for Non-Scholars

- shall refer to a special opportunity given to qualified personnel to avail a maximum of 6 months study leave with pay for purposes of preparing for their Bar/Board Examination or complete their undergraduate, graduate or post-graduate degrees such as thesis writing, practicum, field work or other requirements for the course

e. Full-time Scholar

- shall refer to the grantee that receives 100% educational assistance for the completion of his/her studies based on conditions set by the PDC while receiving full compensation and benefits.

f. Graduate/Post-graduate Degree¹ Grant

- shall refer to a special benefit given to qualified personnel to obtain a graduate and post-graduate degree

g. Human Resource Development

- shall refer to organized learning experiences provided by the organization to its employees within a specified period of time to

¹ Graduate/Post-graduate Degree maybe use interchangeably with Masters/Doctorate Degree
bring about the possibility of performance improvement and personal growth

h. Non-scholar

- shall refer to recipient of Education Completion and Continuing Education Assistance Programs who claims only for official time or study leave

i. Scholar

- shall refer to recipient of an educational assistance program, and may be classified as a full-term or non-scholar

j. Service Obligation

- shall refer to performance of work commanded in lieu of the educational opportunities/benefits given by the Department;

- shall refer to the period of time that the grantee must serve upon availment and completion of the scholarship program

V. CATEGORIES OF EDUCATIONAL PROGRAM

A. SCHOLARSHIP

1. Baccalaureate/Bachelor’s Degree (In-campus / Off-campus)

The grant covers a maximum of two (2) years for a 4-year course and a maximum of three (3) years for a 5-year course to provide ample time for the beneficiary or scholar to complete a bachelor’s degree in any field or profession that may be deemed needed in the pursuit of DSWD goals and objectives. The grant includes tuition fee not exceeding P15,000.00 per semester per scholar, actual cost of books / instruction materials not exceeding P2,000 per semester, and miscellaneous fees (which includes laboratory fees and other incidental fees) not exceeding P7,500.00 per semester.

2. Graduate/Post-graduate Degree (In-campus/Off-campus)

This covers 3-year or six-semester full grants intended to provide ample time for the grantee/scholar to complete Masters/Doctorate degrees in any field or profession that may be deemed needed to accomplish and implement DSWD functions and programs. The grant includes tuition fee not exceeding P 15,000 per semester per scholar, the actual cost of books / instructional materials not exceeding P 2,000 per semester, miscellaneous fees not exceeding P7,500 per semester (which includes laboratory fees and other
incidental fees), and thesis allowance at P 4,000 per semester for a maximum of two (2) semesters only.

B. EDUCATIONAL COMPLETION FOR NON-SCHOLARS

This is an opportunity for qualified employees to avail of a maximum of 6 months Study Leave with pay for purposes of preparing for their Bar/Board Examination or complete their undergraduate, graduate or post-graduate degree such as but not limited to thesis writing, field practice or other requirements for the course. Field Practice should be undertaken primarily in DSWD’s centers and institutions. Under this category, only two (2) persons in an office shall be allowed at a time to ensure that service will not be paralyzed. (The office herein referred to shall refer to a Bureau/Service in the Central Office and to a Division/Center in a Regional Office).

C. CONTINUING EDUCATION FOR NON-SCHOLARS

This type of grant allows staff to complete their Baccalaureate, Graduate and Post-graduate Degree courses by providing the employee two-half days off or one-whole day off per week to attend classes or comply with the other requirements of the course within the “core time” as long as the 40-hour requirement of CSC per week is satisfied. Staff with approved grant for this purpose will be exempted from the prescribed core time of 7:00 am to 7:00 pm but not to exceed 9:00 pm for him/her to comply with required 40 working hours. Employees who have started their studies and have earned the highest number of units towards completion of the course shall be given the highest priority for entitlement of this grant.

VI. SLOTS ALLOCATION

1. There shall be a total of thirty-eight (38) full scholarship slots i.e. Twenty (20) for Masters/Doctorate Degree and eighteen (18) for Baccalaureate Degree, for the whole department per year, which could be enrolled in modular/distance mode of education or in campus/residential.

2. For purposes of distribution of educational opportunities, each region will have one (1) slot while Central Office will have four (4) slots for Masters/Doctorate Degree. For the Baccalaureate Degree each region will have one (1) slot and two (2) for Central Office. Provided however, any unutilized slots may be re-allocated to any region based on need subject to Personnel Development Committee (PDC) deliberation and recommendation.

\[\text{Rule VIII, Section 1 paragraph 2 of Executive Order 292 Book V of the Civil Service Laws and Rules}\]
VII. QUALIFICATION REQUIREMENTS

An employee who possesses the following qualifications shall be eligible to avail any of the three (3) categories of the educational program:

1. Must have been appointed to a permanent, casual, or co-terminus position for at least two (2) years at the time of application.

2. Must have a Performance rating of at least Very Satisfactory for the last two (2) consecutive rating periods.

3. No age limit provided that compliance with the service contract is assured.

4. Good health as evidenced by a medical certificate from a government physician.

5. No service obligation (for local/foreign scholarships/trainings) being served during the period of scholarship prior to application.

6. No pending administrative/criminal charges.

7. No record of non-compliance to provisions of previous educational assistance program contract/s, except if such non-compliance/non-completion is for a valid reason as determined by the PDC.

8. No on-going financial obligation due to the non-completion of a course.

9. Must be duly endorsed by the Head of Office/Immediate Supervisor. Endorsement should state alternative courses of action or work arrangement so as not to hamper office operations or deliverables.

Additional Requirements

A. Education Completion for Non-Scholars

10. Must have completed all the academic requirements needed to finish the course in Baccalaureate, Masters, or Doctorate Degree.

B. Continuing Education for Non-Scholars

11. Enrolled or will enroll in a baccalaureate, diploma, masters, and doctorate degree courses with schedule of classes or school-related activities during office hours.
VIII. APPLICATION PROCEDURES

1. Central Office

1.1. All application letters and supporting documents for any of the grant of three (3) categories endorsed by the immediate supervisor/director shall be submitted to the Career Planning and Development Division (CPDD) for endorsement to Personnel Development Committee – Central Office (PDC-CO).

1.2. The PDC-CO shall screen the applicants, select and/or recommend to the Secretary or duly designated representative for approval.

1.3. The PDC-CO shall convene and deliberate the nominee/s from the field offices to determine which among the regions may need additional slots and avail of unutilized slots.

1.4. CPDD as PDC Secretariat, shall inform respective applicant/s from Central and/or Regional Offices of the approval/disapproval of the Secretary and implement the provisions based on guidelines. CPDD shall monitor the implementation of the guidelines and the provisions of the contract between the scholars and the Department.

2. Field Office

2.1. Application letter and complete supporting documents endorsed by immediate supervisor/head of the office shall be submitted to the Personnel Unit of the Field Office.

2.2. The Personnel Development Committee-Field Office (PDC-FO) shall be responsible for screening and selecting the most deserving and qualified staff to avail of the grant. Result of screening shall be submitted to the Regional Director for review and endorsement.

2.3. The Regional Director shall endorse to CPDD the results of the deliberation of the PDC-FO together with the necessary supporting documents of the employee.

IX. TERMS AND CONDITIONS

A. Scholarship

The scholar must:

1. Enroll for at least 9 units for Baccalaureate Degree and Masters Degree in order to receive the full grant, except when the scholar has a lesser number of units required to complete the course.
A scholar who does not carry the required minimum academic load during a semester shall receive reduced financial privileges and should accordingly report to work for that period as may be determined by the PDC.

The scholar shall only enroll in subjects specified in the approved program of study, otherwise, payment of such will be at his/her own expense.

2. At the end of every semester, the scholar should have no failing grade in any subject and should have a general weighted average of 2.0, or its equivalent, for Graduate or Post-graduate and 3.0, or its equivalent, for Baccalaureate to maintain the grant;

3. Submit an explanation for evaluation of PDC if an incomplete grade is earned and complete the requirement of the school/university within the succeeding semester;

4. Not prolong his/her residency in the course and/or drop subject except on the following grounds:

   4.1 If the subject was officially dissolved by the school
   4.2 If application for dropping the subject was approved by the Instructor/ Dean of the school and should take place within the period prescribed by the school registrar after enrollment.

5. Deferment

Seek approval from the Secretary through formal letter request with accompanying supporting documents to be submitted to the PDC for evaluation in case of deferment. Approved deferment of scholarship shall not be counted as part of the scholarship period. Deferment shall be considered for a maximum of two (2) semesters or one (1) academic year on the following grounds:

   5.1 In case of serious illness, death in the family or other unavoidable circumstances considered meritorious by the Secretary;

   5.2 Deferment shall be considered provided that the residency of the grantee in the university/school shall not be hampered and that the grantee has an approved study leave/ leave of absence from the university.

6. Cross-registration

Seek approval of the school registrar and concurrence of PDC for cross-registration.
7. Failure to Finish the Educational Program within the Prescribed Period

Scholars who are not able to finish their studies within the prescribed period will slide down to the non-scholar category (Continuing Education for Non-Scholars) and can request for time-off from work to attend to their studies for a maximum period of one year.

If they are still unable to finish the course within this 1-year period, they can request for an additional one year, without the monetary and time-off benefits, for approval of the Undersecretary for GASSG. Failure to complete the course after this period will mean that the employee will be subjected to the penalties stipulated in Part IX-A.8 of the guidelines.

8. Penalties for Failure to Complete Educational Program

a. Pay actual amount defrayed for the study grant.
b. Pay the salaries and all other allowances and benefits equivalent to the leave availed for study, thesis writing and/or taking comprehensive examination, while on scholarship if the scholar fails to complete the degree stipulated in the contract through the scholars’ own fault or willful neglect or loss of confidence, resignation or voluntary separation.

9. Penalties for Failure to Complete Service Obligation

a. If the scholar fails to complete the service obligation and has rendered less than fifty percent (50%) of service obligation required, the scholar shall pay the full refund of school fees as well as the total compensation received, to the DSWD;

b. If the scholar fails to complete the service obligation but has rendered at least fifty percent (50%) of such, the proportionate refund of the monetary value of the scholar’s service obligation to the agency shall be computed based on the following formula:

\[
R = \frac{(SOR - SOS)}{SOR} \times TCR
\]

WHERE:  
\[R\] = Refund  
\[TCR\] = Total Compensation Received  
\[SOR\] = Service Obligation Required  
\[SOS\] = Service Obligation Served  
\[\text{Rounded off to the nearest month}\]

*An agreement of the refund shall be made between the scholar and the DSWD. Payment on installment basis through salary deduction should not exceed three (3) years.
The refund of all expenses may be condoned in the following instances:

a. Abolition of the office;
b. Involuntary phase-out of the position being held by the grantee due to reorganization; and
c. Death or permanent disability

B. Education Completion for Non-scholars

Under this program, the employee (scholar) must:

1. Seek approval of his/her head/immediate supervisor.

2. Discuss work arrangement with his/her office so as not to hamper performance of office functions and responsibilities.

3. Sign contract stipulating the terms and conditions in availing of the study leave of a maximum of six (6) months for Bar/Board examination or completion of graduate/post-graduate degrees.

4. Inform the Department Secretary through the CPDD and PDC in writing, in case he/she failed to pursue his/her studies or failed to take bar/board examination.

C. Continuing Education for Non-Scholars

Under this program, the employee/scholar must:

1. Seek the approval of his/her head/immediate supervisor.

2. Report to his/her supervisor in writing the schedule of his/her classes or activities, once enrolled. Said certification should be duly authenticated by the Dean or School Registrar.

3. Arrange with the immediate supervisor, subject to the approval of the Secretary, if he/she choose to work on Saturdays/Sundays. Said arrangement shall not be considered as overtime.

4. Submit to the Personnel Division/Unit in the Central or Regional Office the duly approved schedule of working hours for issuance of Special Order.

5. Report to his/her immediate supervisor should there be an urgent need or the exigency of service.
X. OBLIGATION OF SCHOLARS/GRANTEES

A. Scholarship

The Scholar/Employee shall:

1. Submit a copy of his/her scholastic records/grades and status report every end of the semester to CPDD/Personnel Unit;

2. Submit official receipts including receipts of books purchased and other certifications/documents as required in this Memorandum Circular;

3. Accomplish a scholarship contract signed by the scholar, grantor, Bureau/Service/Regional Director and guarantor, and duly notarized. Notarization shall be for the account of the scholar;

4. Provide the DSWD library (Central and Field Office) a copy of the thesis as required by the educational program, which may be relevant to the Department or to his/her functions;

5. Turn over all books purchased to the DSWD library in the Central Office or Field Offices, whichever is applicable after the completion of his grant for ready reference of incoming scholars and/or for general use of staff; and

6. Submit completion report and a copy of diploma, thesis, transcript of record certified by school registrar to their office and CPDD after graduation or completion of the course.

B. Educational Completion for Non-Scholars

The Scholar/Employee shall:

1. Sign a contract signed by the grantor, Bureau/Service/Regional Director and guarantor and duly notarized stipulating the terms and conditions in availing of the study leave, once the application is approved. Notarization shall be for the account of the scholar/employee.

2. Inform the Department Secretary thru the CPDD and PDC in writing in case he/she failed to pursue his/her studies or to take the bar/board examination.
XI. OFFICIAL TIME AND STUDY LEAVE

A. Scholarship

1. All scholars not applying for study leave (those enrolled in thesis writing and those who will take comprehensive exams) shall be given two (2) half days off or one-whole day off on official time every week to attend to their studies/complete requirements of their course.

2. Scholars enrolled in Field Instruction/Practicum and placed in government or non-government organizations are entitled to two and a half (2 ½) days official time every week to practice and complete the required academic hours for practicum.

3. No scholar is allowed to avail simultaneously of privileges stated in (1) and (2).

4. Scholars shall be entitled to a maximum of 6 months study leave with pay to enable them to concentrate in the preparation of thesis, bar or board examination or other requirements of the course. For completion of their Master’s Degree, the study leave with pay shall not exceed 4 months.

5. Scholars who will take the Comprehensive Examination are given two (2) weeks study leave with pay, charged against their vacation leave, prior to the schedule of their examination for them to have time to review and prepare themselves.

6. Scholars under the baccalaureate degree category shall be allowed to attend (on official time) their classes as scheduled but the duration must not exceed eight (8) working hours a week. However, should the schedule of classes fall within the regular working hours, it must be negotiated with their supervisor so as not to hamper their official functions. Endorsement of the supervisor shall include schedule of classes and corresponding recommendations.

B. Education Completion for Non-Scholars

The Department shall grant a maximum of six (6) months study leave with pay to all qualified employees to enable them to prepare for their bar/board examination or complete their undergraduate/graduate/postgraduate degree, such as but not limited to thesis writing, field practice, etc.

C. Continuing Education for Non-Scholars

Employees admitted for this purpose shall be allowed to have two-half-days off or one whole day off a week to attend to their classes and other
requirements of their course such as research and field/site visitation subject to the office guidelines. However, they are required to meet the 40-hours per week required by the CSC.

XII. SERVICE OBLIGATION

After completion of the education program the employees concerned shall serve the agency under the compulsory service obligation prescribed as follows:

**A. Scholarship (Bachelor's / Masters / Doctorate Degree)**

<table>
<thead>
<tr>
<th>Period of Grant</th>
<th>Service Obligation</th>
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<tbody>
<tr>
<td>For every school year or a fraction thereof,</td>
<td>Two (2) years</td>
</tr>
<tr>
<td>exceeding six (6) months</td>
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<tr>
<td>A fraction of a school year not exceeding six (6) months</td>
<td>One (1) year</td>
</tr>
<tr>
<td>A fraction of a school year not exceeding three (3) months</td>
<td>Six (6) months</td>
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The service obligation shall start upon availment of the grant. For a three (3) year grant, the duration of scholarships availed is equivalent to the first three (3) years of service obligation while the remaining three (3) years of service obligation shall be fulfilled after the termination or completion of the grant.

**B. Educational Completion**

<table>
<thead>
<tr>
<th>Period of Grant</th>
<th>Service Obligation</th>
</tr>
</thead>
<tbody>
<tr>
<td>One (1) month</td>
<td>Six (6) months</td>
</tr>
<tr>
<td>Succeeding months (Two to Five months)</td>
<td>Additional four (4) months service obligation per month of leave availment</td>
</tr>
<tr>
<td>Six (6) months</td>
<td>Two (2) years</td>
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XIII. ACCOMMODATION

The DSWD shall allow a scholar whose residence is not within the city/province/municipality where the university/college is located to use CO/FOs dormitory facilities, subject to the terms and conditions on the use of these dormitories.

XIV. RENEWAL OF SCHOLARSHIP

Scholarship shall be renewed every semester based on compliance to the following:

1. Meeting the grade requirement of an average grade of 2.0 or its equivalent for graduate and post-graduate studies and 3.0 or its equivalent for baccalaureate;

2. Submission of grades to CPDD/Personnel Unit within two (2) weeks after the official closing of every semester;

3. Submission of matriculation receipts during the previous semester and receipts of books purchased;

4. Good employment status without derogatory, administrative or criminal charge against him/her;

5. Maintenance of Very Satisfactory (VS) performance rating for the semester;

6. Presentation to CPDD of a certification or any official document from the school that his/her thesis is still in progress;

XV. RE-APPLICATION FOR SCHOLARSHIP GRANT

1. Scholar under deferment shall request in writing for re-application of scholarship.

2. Scholar who discontinued his/her studies as approved by the Secretary shall re-apply for the scholarship grants.

3. Previous grantee whose scholarship was cancelled due to non-attainment of the required average grade, may re-apply for the same scholarship if he/she was able to maintain during the succeeding semester the required grades stipulated in this Memorandum Circular, subject to availability of slots.
4. Re-application together with all the required documents, shall be submitted to CPDD. Endorsements of his/her immediate supervisor and his/her head of office are required.

XVI. THESIS DEVELOPMENT

Scholar will have the option to choose the subject of his/her thesis taking into consideration the subject’s relevance to DSWD and/or his/her official functions.

XVII. CANCELLATION OF SCHOLARSHIP

Scholarship grant shall be terminated if the scholar:

1. Fails to submit grades and status report to CPDD within the required period.

2. Resigns or is dropped from the service.

3. Discontinue his/her studies without approval of the Secretary thru the PDC when scholar fails to renew after two (2) semester of deferment.

4. Fails to maintain the required grades as stipulated in this Memorandum Circular.

5. Convicted with final judgment on a criminal/administrative case.

6. Fails to liquidate fees and allowances provided during the semester within six (6) months after the semester.

7. Deliberately submitted fraudulent documents or supplied wrong information with the intention to deceive.

XVIII. SUSPENSION OF SCHOLARSHIP

Fees and allowances provided during the semester must be liquidated within two months after the semester. Otherwise, the scholarship will be suspended.

XIX. REFUND OF MONETARY BENEFITS

1. Refund of monetary benefits and payment for service obligation enjoyed by the scholar during the scholarship period shall be required
for those whose grant was terminated due to reasons cited in Scholarship Contract.

2. Refund of expenses incurred during scholarship period shall begin on the month following the termination.

3. Refund shall be on installment basis through salary deduction within three (3) years to be determined by the PDC.

4. In case the employee fails to render in full the service obligation referred to in the contract on account of voluntary resignation, optional retirement, separation from the service through the employee’s own fault, or other causes within his/her control, the employee shall refund the gross salary, allowance and other benefits received while on study leave based on the computation provided under Penalties for Completion of Service Obligation.

XX. PAYMENT OF FEES AND ALLOWANCES FOR FULL-TERM SCHOLARS

1. Payment for school fees shall be given based on an official assessment of fees issued by the college University/school where the scholar will enroll.

2. Payment for fees and allowances shall be given to full-term scholars prior to enrolment or subject to a reimbursement basis.

3. Book and thesis allowances shall be commutable.

XXI. MONITORING OF THE STATUS OF SCHOLARS’ PERFORMANCE

The CPDD shall be responsible for the overall monitoring of the status of the scholars’ performance in their studies with the assistance of Personnel Unit of Field Offices, and if applicable, the immediate Supervisor and Director of the Field Offices.

Mode of monitoring may include the following:

1. Accomplishment of questionnaire/monitoring form by the scholar with the assistance of Human Resource Management Officer of Field Office;

2. Regular interaction with scholar through meetings/consultation or other venues;

3. Field/School visits;
4. Interview with direct supervisors, co-workers and peers; and

5. Interview with adviser.

XXII. AVAILMENT OF THE LOCAL SCHOLARSHIP OPPORTUNITIES OTHER THAN THE THREE (3) CATEGORIES CITED IN THIS ORDER

An official and/or employee may avail of local scholarship program funded by other government and non-government agencies/institutions like the Local Scholarship Program (LSP) of the Civil Service Commission (CSC), subject to the endorsement of his/her immediate Head and PDC-CO/PDC-FO for approval of the Department Secretary, or her duly designated representative/s.

In addition, each bureau/service/office should submit a report on all scholarships that they have secured for their staff through other means to CPDD by the end of the semester.

XXIII. EFFECTIVITY CLAUSE.

This Circular shall take effect 15 days upon signing and supersede, amend or modify Administrative Order No. 185, series of 2002 and other pertinent provisions of Department orders, issuance and circulars inconsistent therewith.

Copies of this Circular shall be disseminated to all the bureaus, services and offices at the Central Office and Field Offices.

Issued in Quezon City, this ______ day of ______, 2006.

[Signature]

ESPERANZA I. CABRAL
Secretary