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Subject: **GUIDELINES FOR THE GRANTS-IN-AID FUNDS OF
DEPARTMENT OF SCIENCE AND TECHNOLOGY AND
ITS AGENCIES**

1. PURPOSE OF GRANT

The Department of Science and Technology's Grants-In-Aid (GIA) program aims to harness the country's scientific and technological capabilities to spur and attain a sustainable economic growth and development. Through the funding of relevant science and technology (S&T) undertakings, the GIA program is designed to contribute to productivity improvement and quality of life of Filipinos by generating and promoting appropriate technologies. It also aims to strengthen the participation of various S&T sectors particularly in research and development (R&D), promotion, technology transfer and utilization, human resources development, information dissemination, advocacy, and linkages.

The GIA program provides grants for the implementation of programs/projects identified in the current DOST priorities and thrusts and supports S&T activities classified in the General Appropriations Act (GAA).

2. DEFINITION OF TERMS

The terms herein used shall mean as follows:

- 2.1 Department of Science and Technology (DOST)--refers to DOST singly, or any or all its attached agencies.
- 2.2 Grants-In-Aid (GIA)--refers to funds allocated to programs/projects by the DOST and all its grant-giving units, including its Regional Offices and Sectoral Councils.
- 2.3 Science and Technology (S&T)--refers to scientific research and development, promotion and commercialization of technology, dissemination and application of scientific and technical knowledge in all fields of natural science and technology.
- 2.4 Program--refers to a group of interrelated or complementing S&T projects that require an interdisciplinary or multidisciplinary approach to meet established goal(s) within a specific time frame.

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- 2.5 Project--refers to the basic unit in the investigation of specific S&T problem/s with predetermined objective(s) to be accomplished within a specific time frame.
- 2.6 Project Proposal--refers to the plan and description of S&T project developed by a proponent in accordance with specific requirements or specifications set by DOST and/or its grant-giving unit, and submitted to the latter for financial and/or technical assistance.
- 2.7 Implementing Agency--refers to the primary agency involved in the execution of program/project. The Implementing Agency shall exert all necessary efforts to attain the objectives specified in the approved project proposal.
- 2.8 Funding/Source Agency--refers to DOST and all its grant-giving units where funds/grants come from.
- 2.9 Proponent--refers to person, private entity or agency that prepares and submits project proposals for DOST approval and assistance.
- 2.10 Program Leader--refers to the person who plans, organizes and supervises the overall activities of a program and is directly responsible for the implementation of at least one (1) of the projects under a program. He/she shall coordinate with the project leaders to ensure that the goals of the projects and program are attained. He/she shall also consolidate the projects' output, which shall be packaged as a program output.
- 2.11 Project Leader--refers to a project's principal researcher/implementer.
- 2.12 Coordinating/Monitoring Agency--refers to the agency that reviews the project proposal and provides technical assistance to the implementing agency. It shall evaluate the feasibility of the project/program and ensure that implementation follows the approved project proposal, line-item budget, and Memorandum of Agreements.
- 2.13 Cooperating Agency--refers to the agency that supports the project by participating in its implementation as collaborator, co-grantor, committed adopter of resulting technology, or potential investor in technology development.
- 2.14 Line-Item Budget (LIB)--refers to detailed breakdown of financial assistance requested and reflects counterpart of Implementing Agency and other agencies cooperating in the project.
- 2.15 Termination/Completion Date--refers to expiration date of a grant after which expenditures may not be charged against the grant, except to meet obligations to pay allowable project costs committed on or before the expiration date.

- 2.16 Project Duration--refers to the grant period or timeframe that covers the approved start and completion dates of the project.
- 2.17 Multi-Year Program/Project--refers to a program/project exceeding one (1) year project duration.
- 2.18 Continuing Project--refers to a project where funding agency agrees to provide support for an initial specified time with a statement of intent to provide support/budget for succeeding year, provided that funds are available and achieved results justify further support.
- 2.19 Income from GIA projects supported by DOST and all grant-giving units, may include but shall not be limited to:
- a) Sale of produce and other products, services, and publications developed from project activities;
 - b) Royalty payments and other intellectual property rights remuneration received from results/products, processes, and technology systems arising from a program/project;
 - c) Rental fees, management fees, and related types of remuneration received from the use of equipment/facilities funded by GIA Program; and
 - d) Training fees (net of expenses) collected from training packages developed from the program/project activities.
- 2.20 Interest--refers to interests of deposits of the grant in a bank account whether in a separate project account or in a general account. This shall be reported as earnings in the project's financial report.
- 2.21 Unexpended Balance or Savings--refers to the unobligated funds that remain or the amount left from the approved allotment for a year after expenditures were made within the same project year.
- 2.22 Direct Cost--refers to expenses incurred by the implementing agency in the execution of program/project considered indispensable to its operations.
- 2.23 Indirect Cost--refers to overhead expenses incurred by the implementing or monitoring agency in managing, evaluation, and monitoring of the program/project. The administrative and project management costs shall be under this classification.

3. CLASSIFICATION OF S&T PROGRAMS/PROJECTS FUNDED

3.1. RESEARCH AND DEVELOPMENT (R&D) AND RESEARCH CAPACITY BUILDING IN PRIORITY AREAS IDENTIFIED AS STRATEGIC TO NATIONAL DEVELOPMENT

- a. Research and Development--this category aims to stimulate and support technological innovations through relevant R&D activities which include the following:
 - a.1. Fundamental/Basic Research--refers to experimental or theoretical work undertaken primarily to acquire new knowledge on underlying phenomena and observable facts. This can either be (a) without immediate or specific application (fundamental research) or (b) geared to come up with basic information toward the solution of a specific problem that has not been solved before (oriented basic research). This category includes natural and social sciences among other areas.
 - a.2. Applied Research--refers to investigation undertaken in order to utilize data/information gathered from fundamental/basic researches or to acquire new knowledge directed primarily towards a specific practical aim or objective with direct benefit to society.
 - a.3. Experimental Development--refers to systematic work that draws from existing knowledge gained from research and/or practical experience that is directed to produce new materials, products and devices, install new processes, systems and services, and substantially improve those already produced or installed.
 - a.4. Pilot Testing--refers to innovative scaled-up (greater than laboratory or bench scale) activity aimed at gaining experience that may lead to further technical improvement of product or production process, and setting the parameters before the commercialization of the process/product and design of equipment.
- b. Building/Upgrading of S&T Infrastructure--this envisions to develop and upgrade national, regional, and local S&T capacities of institutions and centers of excellence by improving/upgrading the measurement and calibration methods of government laboratories, facilities/equipment, and information resources/databases.
- c. Human Resource Development--this aims to develop the capacity of S&T institutions by strengthening and training their human resources in competitive S&T fields.

c.1. S&T Training, Non-Degree Scholarships, and other Human Resource Development Programs/Projects

c.2. Scholarship for degree programs and thesis/dissertation grants

3.2. STRENGTHENING OF THE NATIONAL INNOVATION SYSTEM

This category covers technology development, demonstration, application, commercialization, and diffusion programs/projects, including the following:

- 3.2.1 Technology needs assessment and technology sourcing--assistance shall be provided to participating firms in the assessment of technology needs, mapping, and identification of appropriate technologies to identify business opportunities and requirements of investors, entrepreneurs, aspiring entrepreneurs, and industries in accelerating technology commercialization.
- 3.2.2 Enterprise Development--establishment of technology-based business through the provision of technology, equipment, and training.
- 3.2.3 Consultancy and Technical Advisory Services--activities that would ensure successful adoption of technologies through DOST's pool of experts drawn from its various agencies and members of the R&D network including academic institutions and private firms/industries.
- 3.2.4 Technology Acquisition--this aims to shorten or even bypass the R&D process by acquiring the latest innovations of "best mode" technologies relevant to the country's needs and resources.
- 3.2.5 Technology Matching Service--these are activities that will ensure promotion and utilization of technology through linkages between technology generators and technology adopters/users.
- 3.2.6 Preparation of technology commercialization plan, acquisition of equipment and provision of technology systems to encourage and enable the private sector to carry out technological innovation and related activities/services.
- 3.2.7 Other Special S&T Projects

3.3. S&T ADVOCACY, PROMOTION, INFORMATION DISSEMINATION, AND LINKAGES

Programs/projects under this category promote S&T advocacy and to influence and inform the public on the benefits of S&T in their daily life through the conduct of the following activities:

- 3.3.1. Initiatives aimed at enhancing the public's S&T awareness
- 3.3.2. International, national, and local S&T workshops/seminars/meetings/symposia/conferences
- 3.3.3. International, national, and local S&T competitions/quizzes/olympiads
- 3.3.4. Publications/bookwriting on S&T including subsidy/grant to science and technology journals
- 3.3.5. S&T policy development including secretariat services and management support to S&T programs and projects.
- 3.3.6. Other S&T linkages development/promotion activities (to include, among others, organization and strengthening of S&T networks, and bilateral agreements, S&T programs for women and tri-media)

4. SELECTION CRITERIA

4.1 Eligibility of Proponent

- 4.1.1 Any Filipino public or private entity with proven competence may apply for GIA support of DOST and its grant-giving units, provided that projects are based in the Philippines and for the benefit of Filipinos.
- 4.1.2 The eligibility of project proponents shall be determined by the DOST agency concerned based on his/her readiness in terms of technical, managerial, financial and marketing capabilities (if necessary). As such the proponent shall submit documents/proof of the following: credentials/proof of capability, track record, and endorsement of his/her institution. R&D program/project leader shall possess, at least, an MS degree in a relevant field.
- 4.1.3 Preference shall be given to DOST-accredited science foundations and members of the DOST network and its agencies
- 4.1.4 Proponents with no previous accountabilities with DOST.

4.2 Application Requirements

The proponents shall submit documents that are required by respective DOST funding/source agencies. These shall include, among others, the following:

- 4.2.1 Complete proposal following the DOST format (See Annex A for Forms- DOST Form No. 1-proposal for S&T Promotion and Linkages projects; Form Nos. 2A, 2B, 2B-1, and 2B-2, for a full-blown proposal for R&D projects; and Form No. 2C for technology transfer and related activities)
- 4.2.2 Detailed breakdown of the required fund assistance to indicate the counterpart of the proponent's institution and other fund sources (See Section 5- Line Item Budget Preparation) to be accompanied by a cash program indicating the cash requirements of the project on a monthly basis. All projects with private sector participation funded under GIA funds of DOST and its agencies must have counterpart contribution from the private sector.
- 4.2.3 SEC registration for partnerships, corporations, non-government organizations, documents of incorporation of the private sector proponent and other related legal documents
- 4.2.4 Curriculum Vitae of Project Leader and other co-researchers/implementers
- 4.2.5 Accomplishment reports and audited financial reports of previous DOST-GIA funded projects (if any)
- 4.2.6 Approval from the institution's ethics review board or from an institutional animal care and use committee (if applicable)
- 4.2.7 For proponents connected with private sector, Surety Bond Application Form, Co-signers Statement (if applicable) and a copy of Income Tax Return

4.3 General Criteria

The project proposals shall be evaluated through the DOST Funding Agency's existing project mechanism established mainly for the evaluation of proposals using their specific criteria or any or a combination of the following criteria:

- 4.3.1 Research and Development, and Research Capacity Building in Priority Areas Identified as Strategic to National Development

- 4.3.1.1 Capacity of the Proponent--competence of the proponent to undertake the project based on experience/training and track record.
- 4.3.1.2 Scientific Merit--commitment to generate new knowledge or to apply existing knowledge in an innovative manner.
- 4.3.1.3 Technical and Financial Feasibility--tenability of the undertaking both technically and financially.
- 4.3.1.4 Methodology/Strategies for Implementation--efficiency by which the design, methodology and strategies for implementing the project are able to gather valid data and ensure the attainment of project objectives.
- 4.3.1.5 Socio-Economic Impact--potential of the project to create/provide employment, increase income, generate foreign exchange savings (import substitution) and foreign exchange (exports) and address any current/pressing national problem, among others.
- 4.3.1.6 Environmental Impact--project should not have adverse effect on the environment and public health.
- 4.3.1.7 Cultural Sensitivity--adaptability of the project to Philippine culture and tradition.
- 4.3.1.8 Reasonable Timeframe--duration of the project and its activities should be within reasonable limits or consistent with the nature and complexity of the proposed activity.
- 4.3.1.9 Presence of Potential Techno-takers as Partners--whenever possible, identify the potential adopter/s of the technology to be developed and if they can be co-funders.
- 4.3.1.10 Plans for Research Utilization--proposal should include plans on how R&D results will get to end-user/s.
- 4.3.1.11 Institution Capacity--commitment to upgrade/modernize S&T facilities and database infrastructure.
- 4.3.2 Strengthening of the National Innovation System
 - 4.3.2.1 Technology Readiness for Commercialization--transferability of technology to be promoted to include equipment/engineering support, and process/system.

- 4.3.2.2 Technical Viability--workability of technology including complementary and auxiliary support systems.
- 4.3.2.3 Market Potential--level of existing demand and its potential to expand and explore new markets for the resulting product/process/service.
- 4.3.2.4 Financial Sustainability/Viability--program/project should become self-sustaining after a reasonable start-up period.
- 4.3.2.5 Socio-Economic Impact--potential of the project to create/provide employment, increase income, generate foreign exchange savings (import substitution) and foreign exchange (exports), and address any current/pressing national problem.
- 4.3.2.6 Environmental Impact--the project should not have adverse effect on the environment and health.
- 4.3.2.7 Conformity or Alignment to Priority Sectors--the project should conform or align with the identified priority sectors/areas of DOST.

4.3.3 S&T Advocacy, Promotion, Information Dissemination, and Linkages

- 4.3.3.1 Consistent with DOST Priorities--complies or is aligned with the priority areas identified in current DOST thrusts.
- 4.3.3.2 Relevance--meets the needs of industry, government, academe, and general public.
- 4.3.3.3 Youth Oriented--geared towards developing S&T consciousness and interest to be involved in S&T undertakings among the youth.
- 4.3.3.4 Development of Science Culture--commitment to nurture the public's interest in S&T.
- 4.3.3.5 Timeliness--addressing pressing issues of national, regional, and local S&T concerns.
- 4.3.3.6 Oriented Toward "Special" Groups (e.g. indigenous people, disadvantaged groups, etc.)--programs that create awareness and appreciation of S&T and the application of S&T in their daily lives.

Such evaluation (including comments, suggestions, recommendations) shall be used as bases by the Funding Agency for appropriate and final action on the proposal.

5. PROPOSAL PREPARATION, SUBMISSION, REVIEW, AND APPROVAL

5.1 Detailed Proposal and Work Plan

The proponent shall prepare a detailed proposal that sets the direction of the undertaking and presents among others the following: title of proposed program/project, information about the proponent, significance and objectives of the project, review of related literature, theoretical framework, methodology/strategies for implementation, expected output, target beneficiaries, personnel and financial requirement, duration. This shall be accompanied by a work plan or Gantt Chart which enumerates in chronological order the tasks to be undertaken.

5.2 Line-Item Budget (LIB) Preparation

The grant shall finance project expenditures itemized in an approved LIB following the DOST format (See Line-Item-Budget Format and Form No. 2B-2). The grant may cover partial or full cost of the project, both direct and indirect costs of personal services, maintenance and other operating expenses, and equipment outlay. Capital outlay-- buildings and other structures shall not be allowed under the GIA Program of DOST and its grant-giving units.

5.2.1 Direct Cost

The direct cost can be broken down according to specific accounts under PS, MOOE, and EO.

a. Personal Services

a.1 This account includes salaries and wages, honoraria, fees, and other compensation to consultants and specialists. These personnel undertake specific activities that require expertise or technical skill.

a.2. The rate of salaries and honoraria shall follow the DOST prescribed rates for contractual personnel. Payment of honoraria out of DOST-GIA funds shall be authorized provided it is reflected in the approved LIB.

a.3 Payment of honoraria to DOST Council Heads/Agency Heads shall be covered by a Special Order (SO) from the DOST

Secretary while payment of honoraria to the respective agency staff shall be covered by SO from the Agency Heads. The honoraria rates shall be based on prevailing DOST guidelines and approved rates. Likewise, giving of honoraria shall be based on specific milestones of the project.

b. Maintenance and Other Operating Expenses (MOOE)

MOOE shall be broken-down/itemized based on the New Government Accounting System (NGAS) by account titles such as the following:

- b.1 Traveling Expenses--this account includes expenses incurred in (1) movement of persons locally and abroad, such as transportation, travel insurance for researchers exposed to hazard/risks, subsistence, lodging and travel allowances, cost of guides or patrol; (2) transportation of personal baggage or household effects; (3) bus, railroad, airline, and ship fares, trips, transfers, etc. of persons while traveling; (4) charter of boats, launches, automobiles, etc. non-commutable transportation allowances, road tolls; and (5) parking fees and similar expenses.
- b.2 Communication Expenses--this account includes expenses for communication of messages such as telephone, telegraph, mobile/wireless and tolls, fax transmission, postage and delivery charges, data communication services, internet expenses, cable, satellite, radio and telegraph messenger services.
- b.3 Repairs and Maintenance of Facilities--this account includes cost of repairing and maintenance of facilities such as office equipment, furniture and fixtures, machinery and equipment, IT equipment and software, building, office and laboratory facilities, and other S&T structures.
- b.4 Repair and Maintenance of Vehicles--this account includes cost of repair and maintenance of vehicles. Not included are cost of spare parts, gasoline and oil that shall fall under Supplies and Materials.
- b.5 Transportation and Delivery Services--this account includes the cost of transportation of items such as commercial transportation of mail, hauling of equipment or materials, including portage, if any. Not included in

this account is the cost of transportation of equipment, supplies and materials purchased for operation that shall be considered part of the cost of the item.

- b.6 Supplies and Materials--this account includes the cost of all expendable commodities acquired or ordered for immediate use in connection with project implementation such as spare parts, gasoline, and oil. It also includes property to be used in specialized S&T work with a value set by existing government rules (e.g. office supplies, accountable forms, zoological supplies, food supplies, drugs and medicine, medical, dental and laboratory supplies, gasoline, oil and lubricants, agricultural supplies, text books and instructional materials, and other supplies).
- b.7 Utilities (i.e. Water, Illumination and Power Services)--this account includes the cost of water, electricity or gas for illumination and cooking gas expenses consumed by the implementing agency in connection with the project.
- b.8 Training and Scholarship Expenses--this account includes expenses incurred for participation/attendance of personnel in training and workshop such as training fees and other expenses, and scholarship expenses such as tuition fees, stipends, book allowance, and other benefits.
- b.9 Membership Dues and Contributions to Organizations--this account is used to record membership dues, contributions/or cost of approved participation in international/local, technical, and professional organizations.
- b.10 Advertising Expenses--this account is used to record the cost of authorized advertising and publication of notices in newspapers and magazines of general circulation, television, radio, and other forms of media.
- b.11 Printing and Binding Expenses--this account is used to record the cost of producing, printing, and binding materials such as books, reports, catalogues, documents, and other reading materials.
- b.12 Rent Expenses--this account is used to record rental fees for the use of facilities, equipment, and vehicles.
- b.13 Representation Expenses--this account is used to record authorized expenses (including meal/food expenses)

incurred for workshops/meetings, conferences, and other official entertainment in the government.

- b.14 Subscription Expenses--this account is used to record the costs of subscription to library materials, such as magazines, periodicals, and other reading materials.
- b.15 Survey Expenses--this account is used to record expenses incurred in the conduct of survey.
- b.16 Professional Services--these include costs of services such as legal, auditing, consultancy, environment/sanitary, general, janitorial, security, and other professional services.
- b.17 Taxes, Insurance Premiums and other Fees--these include taxes, duties and licenses, fidelity bond premiums, and insurance expenses of equipment.
- b.18 Other Maintenance and Operating Expenses--an itemized list of expenditures shall be provided by the Project Leader.

c. Equipment Outlay

This includes all equipment necessary for the implementation of the project, which shall be enumerated in the proposed LIB. Equipment procured through GIA funds are subject to the guidelines set under Section 8--Purchase, Ownership, and Accountability of Equipment and other Properties.

5.2.2 Indirect Cost

These are overhead expenses incurred by the Implementing Agency or Monitoring Agency in managing, evaluating, and monitoring the program/project. The administrative and project management costs shall fall under this classification. Similar to direct cost, the indirect cost can be broken down according to specific accounts under PS and MOOE.

- a. The indirect cost shall be included in any project budget except for projects on printing/documentation of proceedings and publication of books and other works, and conduct of conferences/seminars/workshop, and for projects that are purely equipment acquisition in nature. The total indirect cost of a program/project shall not exceed 15% of the total program/project

cost less equipment outlay. This may be provided on a yearly basis and shall form part of the program/project budget.

- b. The indirect cost of the project budget shall be shared by the Monitoring Agency and Implementing Agency. About 50% of 15% (7.5%) indirect cost may be retained by the Monitoring Agency. Management cost over P100,000.00 shall be justified by the Monitoring Agency.
- c. No funds coming from the granting/source agency shall be used to pay indirect costs incurred by the same agency. The concerned Council/Agency shall justify the project management cost considering the Monitoring and Evaluation (M&E) Plan which shall be the basis for determining how much shall be allocated to the Monitoring Agency.
- d. PS includes administration costs such as salaries/honoraria to personnel of the Implementing Agency which provides administrative and technical support to the program/project as approved by the appropriate agency official. It also includes project management costs such as the salaries/honoraria of individuals who provide support to the project in terms of overall management, coordination, evaluation and monitoring. These personnel are not necessarily involved in the day-to-day activities of the project.
- e. MOOE includes the administration cost incurred by the Implementing Agency for utilities/maintenance expenses, supplies and materials, and printing/publication. Likewise, it covers the project management cost or the expenses incurred by the Coordinating/Monitoring Agency in managing the program/project, which is limited to communication services, transportation and delivery services, traveling expenses, utilities, supplies and materials, and representation expenses.

5.3 Project Proposal Flow

- 5.3.1 The proponent shall submit his/her proposal duly endorsed by his/her Agency Head either to the Office of the Secretary (OSEC) or Office of the Undersecretary concerned (Undersecretary for R&D, S&T Services or Regional Operations) or the appropriate S&T Council/Agency or Regional Offices of DOST. The Funding Agency concerned shall acknowledge submission and update the proponent on funding status or any action taken on submitted proposal.
- 5.3.2 All S&T project proposals shall be coursed through/evaluated by the Funding Agency's respective project review mechanism.

- 5.3.3 Upon approval of the proposal, a Memorandum of Agreement or Instruction (MOA or MOI) for new projects or a conforme letter for continuing projects shall be prepared and processed by the Funding Agency concerned (See Annex B- MOAs/MOI/Conforme Letter Formats).

6 GRANT ADMINISTRATION

6.1 Roles of the Concerned Institutions/Offices

- 6.1.1 The Funding Agency shall oversee the implementation of all approved projects. It shall ensure that grant conditions and policies pertaining to GIA programs/projects are strictly followed during project implementation and after completion of the project. This also involves addressing day-to-day concerns and problems brought to the attention of DOST management in the course of the operation of these undertakings (e.g. requests for budget realignment and change in project duration).

The Funding Agency shall provide the Regional Office/s concerned with all the communications pertinent to the approved projects in their respective areas for documentation and coordination/monitoring purposes.

- 6.1.2 The Monitoring Agency concerned shall ensure the efficient, timely and smooth implementation of approved projects coursed through them and that set objectives and targets of projects are attained. In addition, it shall evaluate the activities conducted and review reports submitted; and conduct regular monitoring activities and periodic field evaluation of the project. The concerned Monitoring Agency shall provide the Funding Agency with Monitoring and Evaluation (M&E) Plan (with the conforme of the Project Leader) for every proposal it shall endorse for funding. This shall be submitted together with the project proposal and other documents for approval of the Funding Agency. Likewise, the Monitoring Agency shall examine the budget requirements of the projects especially those that require continued funding, and shall consolidate financial reports submitted by the Implementing Agency.

- 6.1.3 The Implementing Agency shall have primary responsibility for general supervision of all project activities and for notifying the Monitoring Agency of significant concerns/problems related to implementation of the project. The Agency Head shall ensure that Project Leader would settle/submit all the required reports/documents on time.

- 6.1.4 The Program/Project Leader, on the other hand, is expected to provide technical leadership and directly implement the project/s. In addition, he/she shall strictly follow the approved activities as reflected in the work plan, adhere to the goals/objectives of the project, deliver committed outputs, and submit required reports/documents on time.

6.2 Technical Monitoring

Periodic accomplishment reports of projects shall be submitted by the Program/Project Leader duly endorsed by his/her Agency Head to the Funding Agency through the Monitoring Agency concerned.

Submission of Technical Reports

- 6.2.1 A regular quarterly progress report on the activities shall be submitted in three (3) copies, at least one electronic copy, within a month after each quarter for projects with one (1) year or less duration while for multi-year projects, a semi-annual report one (1) month after every first-half shall be submitted instead of quarterly report (See DOST Form No. 3A).
- 6.2.2 Program/project with duration exceeding one (1) year shall submit in three (3) copies, at least one electronic copy, the annual technical report within a month after each year of implementation. This report shall be submitted together with the list of personnel involved and list of equipment purchased (See DOST Forms 3B, 5 and 6). In the case of a program, a consolidated annual program report shall also be submitted in addition to individual project reports.
- 6.2.3 For all programs/projects, the technical terminal report shall be submitted in five (5) copies, at least two (2) hard copies and three electronic copies, not later than sixty (60) days after their completion (See DOST Form No. 9A-1 for R&D Projects and Form No. 9A-1a for Non-R&D Projects). It shall consist of the publishable terminal report together with information on patentable invention, if applicable. (See DOST Form No. 9A-2). The Monitoring Agency concerned shall submit to the Funding Agency the appraisal report on the program/project within one (1) month of receipt of the terminal report. (See Form No. 3C-2).
- 6.2.4 Periodic field evaluation shall be conducted by the Funding/Monitoring Agency concerned to monitor progress of the project according to the approved/programmed activities and to resolve problems, if any, encountered in project implementation.

Programs/projects for Extension

- 6.2.5 Requests for program/project extension shall be submitted together with the latest financial report, proposed LIB and Gantt Chart of activities for the extension period, technical report and justification for extension.
- 6.2.6 Requests for extension with or without additional funding shall be evaluated and endorsed by the Monitoring Agency for approval of Funding Agency.
- 6.2.7 The program/project duration may only be extended for a maximum of two years beyond the project duration unless allowed by the Funding Agency (DOST-EXECOM in the case of DOST-Central Office GIA) upon endorsement of concerned Monitoring Agency under very meritorious circumstances.
- 6.2.8 Extension shall not be allowed to a continuing project unless it is on its terminal/last year of implementation. The request shall be made within three (3) months before the expected date of completion.

Continuing Assistance and Additional Funding for Programs/Projects

- 6.2.9 Annual request for additional funding of ongoing projects or continued funding of multi-year program/project shall be endorsed/submitted to the Funding/Monitoring Agency within three (3) months before the end of each implementation year.
- 6.2.10 Request for continued funding shall be accompanied by a technical report that covers at least the first three (3) quarters of the period covered, annual financial report, plan of work, proposed LIB (including cash program) for the succeeding year, and endorsement by the Monitoring Agency with an appraisal report (See DOST Form 3C-1).

Deferment/Suspension/Change in Implementation Date

- 6.2.11 Request for deferment/change in implementation date of a new program/project shall be acted upon by the Undersecretary concerned (for projects implemented by DOST-Central Office or DOST-CO-directed projects) or the Monitoring Agency with appropriate advice to DOST. The revised project duration shall have the same period (in terms of number of months/years) as the originally approved duration.
- 6.2.12 For deferred project due to delay in the release of fund, the project shall resume within one month after the release of the fund.

6.2.13 Request for suspension of the implementation of an ongoing project may be allowed by the concerned Undersecretary/Monitoring Agency subject to submission of valid justification(s) with conditions of resumption within three (3) months. Beyond three (3) months, the request for suspension may be allowed by the Funding Agency under very meritorious circumstances.

Modification in Project Objectives/Activities

6.2.14 Request for modification in project objectives, activities/work plan/Gantt chart shall be accompanied with valid justification(s) and endorsement from Monitoring Agency for approval of the Funding Agency.

6.3 Financial Monitoring

Subject to government accounting and auditing rules and regulations and DOST approval, all DOST-GIA funds released to implementing agencies shall be available for use within the approved project duration including approved extension. GIA funds shall not be used for money market placement, time deposit and other forms of investment not related to the project. Project funds shall be deposited in authorized government depository bank.

6.3.1 Fund Releases

- a. Subject to government policies and regulations, and availability of funds, Funding Agency shall release the funds to the project, partially or fully, after the signing of MOA/MOI or conforme letter (for subsequent grant/s to the same project) subject to availability of funds, accounting and auditing regulations, and bond requirements (if necessary).
- b. Project implementation shall commence within three (3) months after the fund's release. Otherwise, the fund and interest/earnings shall be reverted to the Funding/Source Agency.
- c. Subsequent releases of funds for continuing projects shall be subject to the submission of necessary financial reports, endorsement and other necessary requirements as indicated in Section 6.2.10.

6.3.2 Budget Reprogramming or Realignment/Creation of Expense Items

Disbursement of grants shall be in accordance with approved LIB and subject to existing government accounting and auditing rules and procedures. If budget reprogramming is required, a request shall be made at least one (1) month before the end of the project's current year and shall not be done more than three (3) times in each implementation year except for meritorious cases approved by the Funding/Source Agency. A revised LIB shall be approved to cover any of the following: budget realignment/transfer of funds, and creation of expense item/s.

Any realignment or transfer of funds from one expense item to another shall be based on the Funding Agency-approved LIB. The Funding/Monitoring Agency must be informed of the budget realignment, otherwise, this shall not be reflected in the official project documentation and such approval shall be deemed null and void. The approving authorities of budget realignment shall be as follows:

Implementing Agency

- a. Realignment/transfer of funds within 33% of existing expense item budget to be augmented under PS, MOOE, and Equipment Outlay shall be approved by the Implementing Agency with notice to the Monitoring and Funding Agencies within the project duration.

Monitoring Agency (The Undersecretary concerned in the case of DOST-CO-directed projects)

- b. Realignment of more than 33% up to 100% of existing expense item budget to be augmented shall require an approval from the Monitoring Agency, and
- c. Any realignment within the indirect cost beyond the implementing agency's approving authority.

Funding Agency (With endorsement from Monitoring Agency)

- d. The Funding Agency shall approve budget realignments exceeding 100% of the existing expense item/s. For DOST-CO GIA, the Undersecretary concerned shall approve the realignments of grants within his approving authority, (e.g., grants amounting to less than P1,000,000.00), beyond this DOST-EXECOM shall approve the budget realignments, and

- e. Creation of additional expense item/s under the direct cost with or without additional funding (For DOST-CO GIA, the DOST-EXECOM shall approve the request/s).

6.3.3 Submission of Financial Reports

6.3.3.1 For monitoring purposes, financial reports certified correct by the agency accountant shall be submitted a month after each quarter depending on the nature of the project. If applicable, a Report on Income/Interest Generated/Earned, and Schedule of Accounts Payable (See DOST Forms No. 4, 7 and 8) shall be submitted. Financial Reports shall be itemized in accordance with the approved LIB.

6.3.3.1 For liquidation purposes, the Project Leader shall submit an Audited Financial Report (AFR) on grants received. For grants that cover one (1) year or more, annual AFR shall be submitted within one month after the end of every year certified by an accountant and verified by state auditor in case of government agency or certified by a licensed independent accountant in case of NGOs or privately owned institutions. An Audit Certificate/Report from a licensed independent accountant shall also be submitted. A Terminal AFR shall be submitted within three (3) months after the completion of the project (See DOST Form No. 9B).

6.3.3.2 As basis for granting subsequent funds to a multi-year project, an unaudited financial report or Statement of Disbursement and Outstanding Obligations (SDOO) may be submitted in case AFR is not yet available.

6.3.4 Unexpended Balance and Savings/Interest/Income

- a. All of the project's unexpended balance/savings/income and interest, if any, shall be reported and included in the annual financial reports submitted to the Funding/Monitoring Agency.
- b. For continuing projects, the unexpended balance of the previous year shall be deducted from its total approved budget for the following year. Pending approval/release of succeeding year's budget of multi-year projects, the Funding Agency may approve request for the use of unexpended balance of projects for payment of salaries of existing project staff and other critical project activities. In no case shall it be used to purchase equipment.

- c. Requests for the use of unexpended balance/savings/income shall be subject to approval of the Funding/Source Agency upon recommendation of the Monitoring Agency.

Use of income may be approved for (a) continuing operation of the project, (b) acquisition of R&D equipment, and publications deemed critical to the attainment of program's/project's objectives and (c) other related activities as may be authorized by DOST and its grant-giving units.

- d. Request for the use of unexpended balance/savings/income to continue the operation of project, at least one (1) month before the expected date of completion, financial report and valid justification shall be submitted as basis for preparing a new LIB or in revising the LIB of the project.

However, the unexpended balance/income of a completed project is not in itself sufficient justification for an extension of project duration.

- e. All balances/savings/income/interests thereof, after project completion/termination shall be reported and reverted to Funding/Source Agency within three (3) months after completion.
- f. In no case shall the unexpended balance/savings, interests and income be used to fund a new project not related to the original intent of the fund.

6.3.5 Refund Mechanism

In case of assistance provided to small enterprises to help purchase materials and equipment needed to upgrade/improve operation, the following conditions shall be followed:

- a. The DOST and the Monitoring Agency shall ensure that funds are used to purchase materials/equipment (or fabricate them) as indicated in the LIB. Otherwise, the whole amount provided for the purchase/fabrication of equipment/materials is refundable and shall be reverted to the Funding Agency with twelve percent (12%) penalty charge per annum especially if project was prematurely terminated and if funds were not used according to approved purpose(s).

DOST shall pull-out the equipment procured out of the project funds and/or collect other forms of payment substitution in case of inability of the beneficiary to refund the whole amount to

DOST/Funding Agency. In the event that equipment pull-out is not possible, project shall be covered by a surety bond so that legal process may be instituted by DOST in coordination with the insurance company concerned in such a case. The surety bond payment shall be the counterpart of the beneficiary.

- b. Refund of the cost of materials/equipment must be stipulated in the MOA and shall be made within three (3) to four (4) years or earlier depending on the expected ROI of the project. The refund shall start not later than twelve (12) months after the release of the fund. Should refund be made after the agreed grace period but not later than eighteen (18) months after the release of fund, a six percent (6%) penalty charge per annum shall be collected. Inability to start refund after eighteen (18) months, authorizes the DOST/Funding Agency to demand full refund of the financial assistance including interests and charges. A default charge of two percent (2%) per month shall be due on installment amount/s in arrears.
- c. Ownership of equipment shall remain with the Funding Agency until such time that funds provided are fully refunded and ownership transferred to the beneficiary.
- d. The beneficiary and the Monitoring Agency shall keep and maintain financial records for the funds in accordance with generally accepted accounting principles. This shall be subject to the visitorial audit and examination of the Funding Agency and Commission on Audit (COA).
- e. In case of failure or termination of projects due to force majeure, the beneficiary with endorsement from the Monitoring and Funding Agency shall provide COA a written request for condonation or conversion into a grant which shall be subject to Section 26 of P.D. 1445.
- f. Refund arrangements and other pertinent conditions shall be mutually agreed upon among the beneficiary, concerned Monitoring Agency and Funding Agency and shall be stipulated in the MOA.

6.3.6 Standard Procedure for Non-Submission of Requirements

In case of failure to submit to the Funding Agency the required Terminal AFR, technical reports and other requirements on the set time, the following standard procedure shall be observed:

- a. First demand letter will be sent to the Project Leader after three (3) months of project completion;
- b. Second demand letter will be sent to the Project Leader after four (4) months of project completion without compliance;
- c. Legal process may be instituted by the Funding Agency against Project Leader for failure to submit requirements after 5 months of project completion. The Project Leader can be included in the blacklist that will be made available to all funding agencies in the System until cleared from all obligations pertinent to the GIA grant. The blacklisted proponent cannot avail of any support from the DOST System and his/her proposals will not be endorsed by DOST to any local or international funding institution.

6.3.7 Audit and Inspection

- a. For projects being conducted by government agencies, the required audit shall be done by COA resident auditor or an authorized representative, while projects undertaken by non-government agencies, shall be prepared and submitted by an independent Certified Public Accountant.
- b. The activities, operation, books of accounts and records of the project shall be subject to inspection by the authorized representative of the Funding/Source Agency and its auditor, whenever necessary.

7. HIRING OF PROJECT PERSONNEL/NATURE OF APPOINTMENT

- 7.1. In accordance with the existing hiring policies of the Implementing Agency, personnel shall be hired by the Program/Project Leader on contract basis to work full-time for the program/project and shall not be allowed to engage in activities other than those of the program/project during regular working hours. Contractual personnel shall be subject to conflict of interest rules.
- 7.2. The contracts/services of program/project personnel shall be co-terminus with the duration of program/projects or of the specific work for which he/she was hired.
- 7.3. Grant/project personnel whose appointment is co-terminus with program/project duration shall not be permitted to accept any local or foreign fellowship or training grant or leave his station for abroad during

his/her employment in the project unless there is written approval from the Implementing Agency.

- 7.4. The project proponent will provide the Funding Agency with a list of all personnel engaged in the project, including their responsibilities, qualifications, and other relevant information following the DOST format (Form No. 5).
- 7.5. Granting of honoraria to Program/Project Leaders/Coordinators and other personnel is subject to the provisions of existing DOST implementing guidelines on the grant of honoraria. (See Annex C). List of project personnel receiving honoraria shall be submitted to the Funding/Monitoring Agency. No honorarium can be given to program/project leaders/staff during project extension period.
- 7.6. If the Program/Project Leader transfers to another agency, the project shall remain with the Implementing Agency.
- 7.7. The agency head or an authorized representative, upon the recommendation of the Program/Project Leader, shall approve a substitute for the outgoing Program/Project Leader and inform the Monitoring/Funding Agency of any changes. Proper turn-over of the project including its assets and accountabilities shall be made.

The outgoing Program/Project leader shall be relieved of his/her obligation to the program/project after a clearance from the Head of the Implementing Agency of all money, records and property responsibilities and accountabilities (e.g. submission of financial and technical reports) in connection with the management of the project.

- 7.8. The Funding Agency is not obliged to provide additional compensation, benefits, pension or gratuity to grant personnel who retired or were laid off during or after completion/termination of the program/project.

8. PURCHASE, OWNERSHIP, AND ACCOUNTABILITY OF PROJECT EQUIPMENT AND OTHER PROPERTIES

Supplies, materials and other properties authorized to be purchased with GIA funds shall be used exclusively for the program/project. Equipment designed and fabricated using MOOE funds of the project shall be reported as equipment. Equipment procured for GIA-assisted projects are subject to the following guidelines:

- 8.1. Purchase of Supplies, Equipment and other Properties--procurement of goods from GIA funds shall be subject to the usual public bidding procedure consistent with the existing government accounting and auditing laws, rules, and regulations. Subject to the prior approval of the head of the

procuring entity or his duly authorized representative and under certain condition, alternative methods of procurement may be adopted in the purchase of goods for amounts not exceeding P250,000.00 which may be subject to canvass (IRR-A 9184, Sections 48.2 and 52). In the case of equipment with counterpart funding from private entity, methods of procurement of goods/equipment exceeding P250,000.00 shall be subject to the agreement between the DOST and the counterpart funding agency which shall be covered by the MOA. Only equipment included and identified in the approved line-item budget shall be allowed to be purchased using grant funds.

Items purchased under equipment outlay as indicated in the approved LIB shall be classified as fixed assets and shall be covered by Acknowledgement Receipt for Equipment (ARE) (See Form- ARE).

- 8.2. Accountability for Equipment--the Program/Project Leader shall be primarily responsible for all properties related to the project until the same are transferred/loaned upon project termination and a clearance has been issued to him/her and the institution concerned by the Funding/Source Agency. The recipient/end-user to whom the properties are issued shall be responsible directly to Program/Project Leader. The Program/Project Leader shall sign the corresponding ARE attested by the Property Officer of his/her institution and transmit this, together with copies of purchase documents to Funding/Source Agency within fifteen (15) days from the date of delivery of equipment. The latter, in turn, shall provide the Property Officer of Funding/Source Agency with a list of project equipment together with copies of ARE.

Before the Program/Project Leader transfers to another government office, or retires, resigns, is dismissed or separated from the service, he/she shall be required to secure clearance from the Property and Supply Section of his/her institution and inform the Funding/Source Agency. Clearance shall not be issued unless all properties related to the project are fully accounted for.

- 8.3. Ownership of Equipment--equipment purchased through grant funds shall be owned by the Funding/Source Agency until transferred to other projects or implementing institution upon request and with approval from Funding/Source Agency. The Funding/Source Agency reserves the right to transfer ownership of such government equipment through Invoice Receipt/s for Property (IRPs) or execution of Deed/s of Donation subject to existing government accounting and auditing laws, rules and regulations. (See Form- IRP) (Refer to section 8.13 regarding request for transfer of equipment after project completion).

- 8.4. Record Keeping--the Property Officer of Funding/Source Agency shall in collaboration with the technical, accounting and budget divisions, auditing

office, and project leaders, establish a complete and centralized file of records of all equipment of DOST-assisted programs/projects.

For projects under DOST-Central Office GIA, equipment purchased shall be immediately recorded in the books of accounts of DOST-Central Office. In the case of projects granted to DOST agency/regional office/other government agency/LGUs as implementer, equipment purchased shall be recorded in their books of accounts upon issuance of IRP or execution of Deed of Donation. However, if recipient agency is an NGO, book recording shall be made in DOST-Central Office or the Monitoring Agency/DOST regional office nearest to implementer upon transfer of equipment ownership and the agreement among parties concerned.

8.5. Directory of Equipment—the Property Officer of the Funding/Source Agency shall also, based on such records, prepare a directory or master list of all equipment indicating among other data he/she may deem essential and relevant:

- a) Agency Name
- b) Location of Equipment
- c) Project Title
- d) Current custodian or end-user accountable for the equipment
- e) Programmed Equipment
- f) Equipment purchased with individual description/specification
- g) Date of Acquisition
- h) Property Number
- i) Amount per LIB
- j) ARE serial no.
- k) Acquisition/actual cost
- l) Current physical condition whether usable, defective or beyond economic repair and disposition made pursuant to existing government rules and regulations

8.6. Physical inventory of equipment—an actual inventory of equipment purchased under GIA shall be conducted (see Inventory Report Format and DOST Form 4b- Field Evaluation Report) and all equipment shall be labeled with the standard DOST sticker during the conduct of physical inventory of equipment.

8.7. Updating of equipment records--the Property Officer of the Funding/Source Agency shall update equipment records and directory every year and check them against the results of physical inventory. He/she shall also furnish copies of updated directory to the project leaders, technical, and financial divisions/units concerned.

- 8.8. Care and location of equipment--the program/project leader shall house the project equipment in a suitable location and exercise safe use and maintenance procedures.
- 8.9. Sharing in the use of equipment--GIA-assisted projects shall complement and assist each other by sharing major or special pieces of scientific equipment or apparatus, and in the scientific, laboratory and technical personnel required to operate such equipment under a mutually acceptable and convenient arrangement. However, no equipment shall be physically transferred without the written consent or approval of the program/project leader and without informing the Funding/Source Agency.
- 8.10. Repair or replacement of defective equipment--the Program/Project Leader shall be responsible for immediate repair of defective equipment using available funds under the approved LJB for the purpose or if such funds are not sufficient or available, the project's savings upon authority of the Funding/Source Agency.
- 8.11. Plans for the use of equipment--the Funding/Source Agency shall review the list of unused equipment in the custody of other agencies as an input to the evaluation, planning, and programming of new projects that require equipment.
- 8.12. Preservation of unused equipment--subject to provisions 8.13 to 8.15, the Funding/Source Agency shall make arrangements with the agency concerned for the proper custody of unused equipment until these are transferred or re-assigned to another project.
- 8.13. Transfer of ownership of equipment without cost--the ownership of equipment under a completed/terminated project of DOST and its Agencies may be transferred without cost in favor of other government agency implementing the project or any government institution (LGUs included) that have expressed interest to acquire and assume responsibility over the maintenance of such equipment, upon written request and approval of DOST and/or its grant-giving unit subject to the following:
- a. The equipment shall be used in research and development projects, extension and education purposes or activities of transferee or of the Funding Agency that are now or may hereafter be undertaken by the transferee;
 - b. The transfer of ownership of equipment shall be made upon issuance of IRP or execution of Deeds of Donation after submission of an inventory of equipment purchased and AREs. Three (3) original copies of IRPs shall be signed first by Agency Head of the transferee before the DOST Secretary/Head of the Funding Agency approves donation/transfer of equipment and signs the IRPs. The Property Office of the

Funding/Source Agency and the transferees will be provided with copies of IRPs;

- c. All charges and expenses that may be incurred by the transferee for repair, maintenance and/or improvement of the equipment upon effectivity of the transfer shall be solely for the account of transferee;
- d. The transferee shall enter in its books of accounts the itemized total book value of the equipment transferred in accordance with NGAS;
- e. The transferee shall, at its expense, comply with the Property Insurance Law requiring all government entities to insure their properties with the Property Insurance Fund; and
- f. The Funding/Source Agency may borrow from transferee the transferred equipment, without charge, for reloan to any of its on-going assisted projects subject to concurrence of the Project Leader/Head of transferee-institution.

For NGOs or private sector, procured equipment shall remain as property of the Funding Agency unless covered by section 6.3.5 of these Guidelines.

- 8.14. Loan of equipment of completed/terminated project to project proponent--equipment of completed/terminated DOST-assisted project may be loaned free of charge to project proponent, upon written request and subject to the following conditions:

- a. The equipment shall be used by the proponent as an end-user for the purposes of (a) carrying out its program of research, a copy of which shall accompany the request, by itself or in collaboration with other institution(s), scientific organization(s) or industry; (b) instruction in science and technology; (c) and/or dissemination of knowledge in science and technology; provided, that in no case shall any fee be charged for such use nor shall the equipment be sub-leased without prior written approval of the Funding/Source Agency;
- b. The loan of the equipment shall be on an "as is, where is" basis, and that all charges and expenses for the repair, maintenance and/or improvement of the equipment shall be solely for the account of the end-user;
- c. The proponent or end-user shall be responsible or liable for any damages or loss by causes other than those arising through normal wear and tear or force majeure; and

- d. The loan shall be for a definite period subject to renewal at the option of the Funding/Source Agency; the equipment shall be returned to the Funding/Source Agency upon expiration thereof in good condition as at the time of loan.

8.15 Unserviceable equipment – Subject to Sections 8.13 to 8.14 above, the Implementing Agency shall request Funding/Source Agency to authorize them to condemn the unserviceable equipment if freight cost of transferring it to Funding Agency is uneconomical. This shall be subject to inventory visit of Funding Agency prior to approval of the request (See Form-Inventory and Inspection Report of Unserviceable Property).

9. OWNERSHIP AND UTILIZATION OF PROGRAMS/PROJECTS RESULTS/INTELLECTUAL PROPERTY RIGHTS PROTECTION

- 9.1. All intellectual properties resulting from all projects partially or fully financed by DOST and/or its grant-giving units shall be jointly owned by the participating agencies. Program/project results including publication shall be governed by DOST Memorandum Circular No. 001, Series of 2002 "Providing for a Mechanism to Operationalize Intellectual Property and Technology Management in the Department of Science and Technology and the National Research and Development System" (See Annex D) and consistent with R.A. 8293 or the Intellectual Property Code of the Philippines.
- 9.2. Any new or innovative product, process and equipment that is produced by the project fully or partially financed by DOST and/or its grant-giving units shall be reported immediately to DOST/Funding Agency and applied for a patent. In any application of said innovation, the name of DOST/Funding Agency shall be indicated as the assignee of the patent.
- 9.3. In case the project produces a book or any type of publication, five (5) copies shall be submitted immediately at the end of the program/project, acknowledging the assistance of Funding Agency in outside and inside covers of the book. Likewise, any publication to be released with a copyright, shall be done under the terms of DOST/Funding Agency.
- 9.4. Patents, copyrights, trade secrets, trade marks and information releases or publications resulting from any GIA assisted programs/projects shall require prior consultation with the Funding/Source Agency and shall acknowledge the assistance of DOST/Funding Agency. They shall specify that they are an agency of DOST or DOST-supported project. The DOST may publish, disseminate or promote application of project results. Confidentiality of results should be observed by the proponent but all results should be made available to DOST and any or all of its agencies.

10. DISCONTINUANCE OF GIA ASSISTANCE

The Funding/Source Agency reserves the right to discontinue any program/project or its assistance at anytime for violation of Grant Agreement or when it is determined that the results that are obtained or are reasonably expected to be obtained do not justify further activity. Likewise, DOST has the authority to terminate any project when funds are not available from the national government. Discontinuance shall be done by the Funding Agency with prior consultation with the Monitoring and Implementing Agencies. Project Leader shall be notified at least forty-five (45) days before the date of termination so that he/she could accordingly notify the project staff at least a month before the date of project termination.

11. OTHER PROVISIONS

These guidelines may be supplemented with specific provisions of the Funding Agency concerned, if necessary, provided said provisions are consistent with these guidelines (See attached DOST-CO Specific Provisions).

12. EFFECTIVITY

This order takes effect immediately and supersedes DOST Administrative Order No. 013, s. 1998, and all issuances inconsistent herewith.


ESTRELLA F. ALABASTRO
Secretary