REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

November 5, 2007

REVENUE MEMORANDUM CIRCULAR NO. 84 - 2007

SUBJECT : CIRCULARIZING THE FULL TEXT OF CSC MEMORANDUM CIRCULAR NO. 13, SERIES 2007, AMENDING SECTION 63, RULE XVI OF THE OMNIBUS RULES ON LEAVE, CSC MEMORANDUM CIRCULAR NOS. 41 AND 14, SERIES OF 1998 AND 1999, RESPECTIVELY

TO : ALL REVENUE OFFICIALS, EMPLOYEES AND OTHERS CONCERNED

For the information and guidance of all concerned, circularized hereunder is the full text of "CSC Memorandum Circular No. 13, series of 2007, Amending Section 63, Rule XVI of the Omnibus Rules on Leave, CSC Memorandum Circular Nos. 41 and 14, Series of 1998 and 1999, Respectively", as follows:

"MC No. 13, s. 2007

MEMORANDUM CIRCULAR

TO : ALL HEADS OF CONSTITUTIONAL BODIES; DEPARTMENTS; BUREAUS AND AGENCIES OF THE NATIONAL GOVERNMENT; LOCAL GOVERNMENT UNITS; GOVERNMENT-OWNED AND CONTROLLED CORPORATIONS WITH ORIGINAL CHARTER; AND STATE UNIVERSITIES AND COLLEGES

SUBJECT: Amendment to Section 63, Rule XVI of the Omnibus Rules on Leave, CSC Memorandum Circular Nos. 41 and 14, series of 1998 and 1999, respectively

Section 63, Rule XVI of the Omnibus Rule on Leave (CSC MC Nos. 41 and 14, s. 1998 and 1999, respectively) provides that an official/employee can be dropped from the rolls "only" if he/she incurs 30 working days of continued absence without official leave. However, there are instances wherein officials/employees knowingly circumvent the rule by reporting back to work for brief periods after incurring prolonged unauthorized absences just to break the continuity of their non-attendance.

In order to curb such practice, to promote efficiency and effective personnel administration in government and to obviate any prejudice to the service, the Civil Service Commission, pursuant to CSC Resolution No. 07-0631 dated April 10, 2007 hereby amends the abovementioned rule to read as follows:

> *"Sec. 63. Effect of absences without approved leave. – An official or employee who is continuously absent without approved leave for at least thirty (30) working days shall be considered on absence without official leave (AWOL) and shall be separated from the service or dropped from the rolls without prior notice.* ***However, when it is clear under the obtaining circumstances that the official or employee concerned, has established a scheme to circumvent the rule by incurring substantial absences though less than thirty working (30) days 3x in a semester, such that a pattern is already apparent, dropping from the rolls without notice may likewise be justified.***
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> *If the number of unauthorized absences incurred is less than thirty (30) working days, a written Return-to-Work Order shall be served to him at his last known address on record. Failure on his part to report for work within the period stated in the Order shall be a valid ground to drop him from the rolls."*
>
> (Signed)
> **KARINA CONSTANTINO-DAVID**
> Chairman
>
> July 25, 2007"

All concerned are hereby enjoined to be guided accordingly and give this Circular a wide publicity as possible.

(Original Signed)
LILIAN B. HEFTI
Commissioner of Internal Revenue