REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

December 2, 2014

REVENUE MEMORANDUM ORDER NO. 9-2015

SUBJECT : **Guidelines and Procedures in the Processing and Issuance of Clearances in the National Office and Regional/District Offices**

TO : **All Internal Revenue Officials and Employees Concerned**

I. BACKGROUND

The regular movement of revenue officials and employees, whether by reason of promotion, reassignment, leave of absence, retirement, resignation, death or transfer/secondment to other government agencies/instrumentalities/office within BIR, and other modes of separation, affects the control and accountability of physical properties, official documents and financial assets of the Bureau.

In this regard, it is imperative that office clearances be issued to officials and employees for any form of personnel movement to ensure that the concerned Bureau offices are properly notified thereof. Through this, both the BIR Offices and the employees are afforded the opportunity to verify the individual's outstanding accountabilities and for the concerned employees to settle them.

II. OBJECTIVES

This Order is issued to:

1. Prescribe the policies, guidelines and procedures in the processing and issuance of clearances both in the National Office (NO) and the Regional Offices (RO).
2. Define the responsibilities of various Bureau offices involved in the discharge of the functions stated in Section II (1) of this Order.
3. Specify the requirements for the processing of clearances.
4. Address possible causes of delay in the issuance of clearances.
5. Ensure that all accountabilities are properly settled prior to an employee's separation/prolonged authorized absences from the revenue service.

III. COVERAGE

This Order shall apply to all employees of the Bureau who are required to secure clearance for various reasons as enumerated herein.

IV. POLICIES

1. All Bureau personnel are required to secure and submit clearances under the following circumstances using the herein prescribed forms:

INSTANCES WHEN CLEARANCE IS REQUIRED	BIR FORM TO BE ACCOMPLISHED	
	NO Employees	RO Employees
Compulsory/Optional/Disability Retirement	No. 0029, 0037	Nos. 0046, 0030, 0029, 0037
Resignation from the revenue service	No. 0029, 0037	Nos. 0046, 0030, 0029, 0037
Death	No. 0029, 0037	Nos. 0046, 0030, 0029, 0037
Transfer to Another Government Agency/ Instrumentality/Office within BIR	No. 0029, 0037	Nos. 0046, 0030, 0029, 0037
Separation from the service by virtue of an Administrative Decision/Resolution/Order	No. 0029, 0037	Nos. 0046, 0030, 0029, 0037
Dropped from the Rolls of the Bureau	No. 0029, 0037	Nos. 0046, 0030, 0029, 0037
Transfer pursuant to a duly signed Revenue Travel Assignment Order (RTAO) or Regional Revenue Travel Assignment Order (RRTAO) or any other official issuance transferring an employee to a new assignment	No. 0029, 0037	Nos. 0046, 0030, 0037
Maternity Leave	No. 0029, 0037	Nos. 0046, 0030, 0037
Vacation/Sick Leave: 30 days to less than one (1) year One (1) year or more	No. 0029, 0037	 Nos. 0049 Nos. 0049, 0029, 0037
Study Leave Grant authorized under Revenue Memorandum Order (RMO) No. 45-2000 dated September 18, 2000	No. 0029, 0037	Nos. 0046, 0030, 0037
Transfer of Excise Tax Area (EXTA) personnel from one Region to another Region	No. 0029, 0037	No. 0030, 0037
Special Leave pursuant to Magna Carta for Women and the provisions for Rehabilitation Leave (Civil Service Commission [CSC] and Department of Budget and Management [DBM] Joint Circular No. 01, s. 2006)	No. 0029,0037	Nos. 0046, 0030, 0037
Sabbatical Leave	No. 0029, 0037	Nos. 0046, 0030, 0037

2. The concerned Administrative and Human Resource Management Division (AHRMD) shall furnish the NO, Attention: The Chief, Personnel Division, a copy of the Regional Office Clearance

of officials/employees with issued RTAO in their jurisdiction, for monitoring purposes, within five (5) working days from receipt thereof.

3. **Names of BIR Forms:**

BIR FORM NO.	DESCRIPTION
0029	National Office Clearance Form (Annex A)
0030	Regional Office Clearance Form (Annex B)
0037	Request for Revocation of Access Form (Annex C)
0046	District Office Clearance Form (Annex D)
0047	National Office Supplemental/Final Clearance Form (Annex G)
0048	National Office Leave of Absence Clearance Form (Annex E)
0049	Regional Office Leave of Absence Clearance Form (Annex F)
0050	Routing Slip for National Office Clearance (Annex H-1)
0050	Routing Slip for Regional Office Clearance (Annex H-2)
0050	Routing Slip for National Office Leave Clearance (Annex H-3)
0050	Routing Slip for Regional Office Leave Clearance (Annex H-4)

4. A Clearance shall not be signed by the concerned signatories unless all money and property accountabilities have been settled and all pending dockets/records/documents have been turned over.

   Any signatory who affixes his/her signature to the Clearance despite an employee's outstanding accountabilities and/or without prior turn-over of dockets and records shall be held administratively liable under the provisions of the Revised Code of Conduct of the Bureau.

5. All retirees may secure clearance of their money and property accountabilities six (6) months before their retirement date to give ample time for the preparation of their retirement documents. Accountable officers may be relieved from duties and responsibilities that involve money and property accountabilities six (6) months before their retirement date. In such cases, the Head of Office or Director concerned shall immediately designate a replacement to avoid disruption in the operations of the concerned Bureau office.

6. The processing of clearances of retirees shall be given priority by all concerned Bureau offices to avoid undue delays and ensure the immediate processing of retiree's claims for retirement benefits.

7. Officials/employees who are compulsorily retiring from the revenue service are required to submit a written expression of intent indicating the retirement date and the retirement package he/she intends to avail of at least one hundred twenty (120) days prior to his/her actual retirement date pursuant to CSC Memorandum Circular (MC) No. 07 s. 2013.

8. Officials/employees who are availing of optional/disability retirement, resigning from the revenue service, transferring to other government agency/instrumentality are required to apply for such separation by preparing a Letter/Notice/Application addressed to the Commissioner and submitting the same to the concerned Head of Office thirty (30) days prior to the date of effectivity of separation from the revenue service.

9. An official/employee who has been transferred to a new assignment, shall not be allowed to receive his or her salary unless he/she has secured the required clearances. For EXTA personnel who has been transferred from one RO to another RO the required clearance shall refer to the Regional Office Clearance only.

10. In the event of death of an official /employee, the Head of Office shall immediately inform the Personnel Division/AHRMD of such death.

11. Clearances for employees availing leave of absences shall be filed in accordance with the deadlines herein set forth corresponding to the type of leave:

LEAVE OF ABSENCE	DEADLINE OF SUBMISSION
Vacation leave of 30 working days or more	5 days before the effective date of leave
Study leave grant	30 working days before the effective date of leave
Sick/Rehabilitation leave of 30 working days or more	within 5 days after date of reporting
Maternity leave	within 5 days after date of reporting
Magna Carta for Women	within 5 days after date of reporting
Sabbatical Leave	30 working days before the effective date
Secondment	30 working days before the effective date

Sick/Rehabilitation Leave of thirty (30) working days or more /Maternity Leave/Magna Carta for women shall be supported by a medical certificate and a certificate to the effect that the employee is fit to work. These two (2) certificates must be validated by a government physician.

12. The Supplemental/Final Clearance (Annex G -BIR Form No. 0047) shall likewise be secured on the date of retirement notwithstanding the previous issuance of a National Office Clearance.

13. All Clearance Forms shall be accomplished in five (5) copies. Should any Office through which a Clearance Form shall be routed desire to have a file copy, the same may be photocopied. In no case shall any copy be detached by any Office through which the Clearance Form is routed in order to maintain the mandatory number of five (5) copies for a Clearance Form.

14. **SIGNATORIES**

a. The applicable Clearance Forms (Annexes "A" to "H") shall be signed in no particular order except in the case of the following signatories:

Initial signatory	Head of Office where the official/employee concerned is currently assigned
Third-to-the-last signatory	Chief, Accounting Division/Chief, Finance Division
Second-to-the-last signatory	Chief, Personnel Division/Chief, AHRMD
Final signatory	ACIR, HRDS/Regional Director/Revenue District Officer

b. In case of retiring/resigning/transferring Heads of Offices, the initial signatory shall be his/her Successor/Assistant Head of Office or in the absence thereof, his/her immediate supervisor.

V. GUIDELINES AND PROCEDURES

A. TURNOVER OF PROPERTY/OFFICE RECORDS

1. Any official/employee who is being transferred to a new place of assignment, or who is separated from the revenue service, must turnover all accountable properties/office records including accountable forms in his/her possession to his/her Head of Office within ten (10) working days after the receipt of the Order transferring the employee or not later than the effectivity date of the official's/employee's separation from the revenue service;

2. In case of retiring/resigning/transferring/ Heads of Offices, he/she shall turnover all accountable properties (including accountable forms) /office records in his/her possession to his/her Successor/Assistant Head of Office or in the absence thereof, to his/her immediate supervisor. Such turnover shall be witnessed by the Chief, Property Division/AHRMD or his/her representative.

3. Transfer of property from one Accountable Officer to another within the same office shall be effected thru ARE. The duplicate copy of the ARE shall be submitted to the Chief, Property Division for those assigned at NO or the Chief, AHRMD for those assigned at the RO/RDO within five (5) working days after transfer of property.

4. Turnover of property shall be made thru a letter of turnover addressed to the Chief, Property Division at NO or the Chief, AHRMD for those assigned at the RO/RDO. A Receipt for Returned Items (RRI) shall be issued by Property Division/AHRMD to acknowledge actual receipt of the returned items.

5. The turnover of accountable forms by the outgoing accountable officer to his/her Successor/Assistant Head of Office or in the absence thereof, to his/her immediate supervisor shall be effected through the BIR Form No. 2625 – Turnover of Accountabilities Form (copy furnished Accountable Forms Division (AFD)/AHRMD/Finance Division (FD).

6. Official service vehicles and mobile phone units shall be turned over to the Chief, Property Division (for those assigned in the NO) /AHRMD (for those assigned in the RO/RDO) in accordance with existing revenue issuances;

7. The Head of Office shall ensure that the accountabilities of a deceased employee are properly turned over and accounted for.

B. PROCESSING OF CLEARANCE

1. All National/Regional Office Clearances, in case of retirement/death/resignation, shall be submitted to the Personnel Division/AHRMD after the signature of the Head of Office.

2. The Personnel Division/AHRMD shall be in charge of routing the clearances of separated personnel to all the offices concerned by assigning a specific personnel whose primary task is to route and follow-up the clearances.

3. The official/employee transferring to another government agency/office within BIR or with application for leave requiring clearance or his/her duly authorized representative shall route his/her own clearance.

4. A routing slip BIR Form No. 0050 (Annex H-1 to H-4) and BIR Form 0037 shall be attached to the clearance form to monitor the flow of the same. If despite the notice of accountabilities to the retiring/transferring/resigning employee, there still exist money and property accountabilities, it shall be noted in the routing slip and the clearance shall not be signed by the concerned office.

5. Regional Clearance shall be signed by respective RDC while National Office Clearance shall be signed by NMTSD and DWSOD

6. The clearance shall then be forwarded to the next office. The Offices thru which the clearance is routed shall act on the same within two (2) working days from receipt thereof.

7. The Personnel Division/AHRMD shall inform the concerned employee of his/her remaining accountabilities (Annex I).

8. After the clearance has been fully signed, the Personnel Division/AHRMD shall distribute the copies as specified in this RMO.

C. ROLES AND RESPONSIBILITIES:

1. Official/Employee required to secure clearance:

a. Settle all property, cash and other documentary accountabilities in accordance with existing issuances.

b. Turnover/transfer all papers/forms and property accountabilities covered by the inventory list and ARE to the Head of Office/ to his/her Successor or Assistant and comply with the following documentary requirements.

Documentary Requirements	Retiring/ Resigning /Transferring Employee	
	Head of Office	Other Officials/ Employees
Inventory List of all documents/ dockets/ accountable forms	Original - Successor or Assistant Duplicate - file copy	Original - Head of Office Duplicate - Concerned official/ employee Property Division
Transfer ARE for accountable properties	Original – Successor or Assistant Duplicate – Property Division (NO) or AHRMD (RO) Triplicate – Property Division (if retiree is from RO) Quadruplicate - file	Original – Successor or Assistant Duplicate – Property Division (NO) or AHRMD (RO) Triplicate – Property Division (if retiree is from RO) Quadruplicate – file

Turnover Receipt for Returned Items	Original – file Duplicate – Property Division (NO) AHRMD (RO) Triplicate – Property Division (if retiree is from RO)	Original – file Duplicate – Property Division (NO) AHRMD (RO) Triplicate – Property Division (if retiree is from RO)
Turnover of Accountable Forms (Form No. 2625)	Original – AFD (NO); or AHRMD (RO), copy furnished AFD Duplicate - file copy Triplicate - Successor or Assistant	Original – AFD (NO); or AHRMD (RO), copy furnished AFD Duplicate – Concerned official/ employee Triplicate - Successor or Assistant

c. Submit a written expression of intent to retire indicating the desired date of retirement and the retirement package he/she intends to avail at least one hundred twenty (120) days prior to his/her actual retirement date. (CSC MC No. 07, s. 2013).

d. Submit the documentary requirements listed under Annex I – Checklist of Documentary Requirements for Clearance Purposes of this RMO, to the Personnel Division/AHRMD.

e. Accomplish the Exit Survey Form and submit to Personnel Division /AHRMD.

2. Head of Office/Successor/Assistant Head of Office

a. Receive and verify all papers/forms and property accountabilities covered by the inventory list and ARE/RRI from the retiring/resigning/transferring employee.

b. Sign the clearance form after confirmation that the official/employee has no money and property accountabilities as well as pending papers/dockets with the government.

3. Personnel Division

a. Prepare a List of Mandatory Retirees (LMR) for the ensuing year covering all Bureau offices at the end of June of each year, and furnish the following offices with a copy thereof:

- General Services Division (GSD)
- Property Division
- Accounting Division (AD)
- Accountable Forms Division (AFD)
- Revenue Accounting Division (RAD)
- Records Management Division (RMD)
- Internal Investigation Division (IID)
- Personnel Adjudication Division (PAD)
- Training Delivery Division (TDD)
- Training Management Division (TMD)
- Data Warehousing & Systems Operations Division (DWSOD)

- Administrative & Human Resource Management Division (AHRMD), if employee is assigned at the Region
- Revenue Data Center (RDC) Head, if employee is assigned at the RDC.

b. Receive Letters/Notices of Optional/Disability Retirement or Resignation from the revenue service, Applications for Leave of Absences requiring clearance, Notices of Death, and Requests for Transfer to Other Government Agency/Instrumentality/Office within BIR.

c. Send the retiring employee a letter not later than one (1) year prior to the effectivity date of his/her retirement, requiring him/her to submit his/her expression of intent to retire and the necessary requirements at least one hundred (100) days prior to the effectivity date of his/her retirement (CSC MC No. 07, s. 2013).

d. Furnish the GSD, Property Division, AD, AFD, RAD, RMD, PAD, TDD, TMD, DWSOD, AHRMD, and RDC with Letter/Notice of Optional/Disability Retirement, Application for Leave requiring clearance, Notice of Death and Request for Transfer to Other Government Agency/Instrumentality/Office within BIR, within three (3) working days from receipt thereof.

e. Request clearance, on behalf of deceased/retiring/resigning/transferring to other government agency/instrumentality/office within BIR and deceased employees, from the Office of the Ombudsman (OMB), CSC and Office of the President (OP) for Presidential appointees within one (1) month after the official or employee has submitted his/her written expression of intent to retire/transfer or receipt of Notice of Death.

f. Prepare applicable National Office Clearance Form in five (5) copies and attach a Routing Slip Annex H-1 - BIR Form No. 0050 for proper monitoring and tracking purposes.

g. Assign a specific personnel who shall route and follow up clearances to all concerned Offices. However, to facilitate the processing of clearance, the official/employee transferring to another agency/office within BIR shall have the option to route his/her own clearance or designate authorize representative.

h. Sign Clearance Form.

i. Distribute duly accomplished Clearance Form signed by all signatories as follows:

Original copy	Personnel Division
Duplicate copy	Commission on Audit (COA) as attachment to claim for Terminal Leave Benefit
Triplicate copy	concerned official/employee
Quadruplicate copy	Accounting Division
Quintuplicate copy	Human Resource Development Service (HRDS)

4. **Administrative and Human Resource Management Division**

a. Receive a copy of the List of Mandatory Retirees from Personnel Division;

b. Receive Letters/Notices of Optional/Disability Retirement or Resignation from the revenue service, Applications for Leave of Absences requiring clearance, Notices of Death, and Requests for Transfer to Other Government Agency/Instrumentality/Office within BIR from employees of the Regional Offices;

c. Furnish a copy of the List of Mandatory Retirees, Letters/Notices of Optional/Disability Retirement or Resignation from the revenue service, Applications for Leave of Absences requiring clearance, Notices of Death, and Requests for Transfer to Other Government Agency/Instrumentality/Office within BIR from employees of the Regional Offices to the following Regional Offices:

- Finance Division (FinD)
- Collection Division (CollD)
- Assessment Division (AssD)
- Special Investigation Division (SID)

d. Prepare applicable Regional Office Clearance form in five (5) copies and attach a Routing Slip - BIR Form No. 0050 (Annex H-2) to the clearance form for proper monitoring and tracking purposes;

e. Assign a specific personnel who shall route and follow up clearances to all concerned Regional offices. However, to facilitate the processing of clearance, the official/employee may prefer to route his/her own clearance;

f. Forward to the Personnel Division all requests for NO Clearance, together with the duly signed and duly approved applicable clearances in the Regional and District Offices, and all other documentary requirements;

g. Sign the Clearance Form; and

h. Distribute the duly signed and approved copies of Regional Clearance as follows:

1. Original copy - mandatory attachment to the request for National Office Clearance
2. Duplicate copy - AHRMD
3. Triplicate copy - concerned official/employee

5. **GSD/Property Division/Accounting Division/Accountable Forms Division/Revenue Accounting Division/Records Management Division/Personnel Adjudication Division/ Training Delivery Division/Training Management Division-for the National Office/ Administrative & Human Resource Management Division/Finance Division/Special Investigation Division/Assessment Division/Collection Division/RDC-for the Regional/ District Offices, shall:**

   Upon receipt of the List of Retirees and Letters/Notices of Optional/Disability Retirement or Resignation from the revenue service; Applications for Leave of Absences requiring clearance; Notices of Death, and Requests for Transfer to Other Government Agency/Instrumentality/Office within the BIR:

   a. Verify the accountabilities of the concerned officials/employees (if any);

   b. Send letter to the concerned official/employee/legal heir not later than five (5) working days from receipt thereof, requiring him/her to settle his/her outstanding accountabilities, if any;

   c. Fill-up the Remarks Column of Routing Slip (Annex H-1) indicating the outstanding accountabilities, if any, of concerned official/employee; and

   d. Sign the Clearance Form.

6. **Revenue Data Center/Network Management and Technical Support Division/Data Warehousing and Systems Operations Division**

   Upon receipt of the clearance form with the required attachments:

   Revenue Data Centers (RDC):

   a. Detach the approved Request for Access Revocation (BIR Form 0037) to the clearance form
   b. Sign the clearance form
   c. Process the revocation of access

   Network Management and Technical Support Division (NMTSD)

   a. Log/list down the name of the personnel being cleared
   b. Sign the clearance form
   c. Process the revocation of email, internet and Active Directory

   Data Warehousing and Systems Operations Division (DWSOD)

   a. Detach the approved Request for Access Revocation (BIR Form 0037) to the clearance form
   b. Sign the clearance form
   c. Process the revocation of access.

8. **Human Resource Development Service**

   a. Receive the clearance form from the Personnel Division.

   b. Sign the clearance form.

   c. Return the same to the Personnel Division.

VI. REPEALING CLAUSE

All other revenue issuances and/or portion(s) thereof that are inconsistent herewith are hereby revoked and/or amended accordingly.

VII. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue