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

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October 25, 2021

REVENUE MEMORANDUM ORDER NO. 14-2022

TO : All Revenue Officials and Employees Concerned

SUBJECT : Amendment to Revenue Memorandum Order No. 40-2020 re: Revised Guidelines and Procedures in the Processing of Clearances in the National Office and Regional/District Offices

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I. BACKGROUND

Revenue Memorandum Order (RMO) No. 40-2020 was issued in order to fast track the issuance of clearances to employees who will retire/separate from the service or ordered transferred to another BIR office. However, upon consultation with various offices of the National Office, it was determined that there was a need to amend portions of Part IV and V of the said memorandum in order to provide a uniform letter format for requesting Certificate of Cleared Accountabilities (CCA) from concerned offices as well as provide additional policies, guidelines and procedures to resolve issues that affects the processing of clearance.

II. OBJECTIVES

This order aims to:

1. Amend Part IV and V of RMO No. 40-2020 which shall include additional policies, guidelines and procedures in the issuance of CCA to expedite the processing of National Office Clearances for purposes of separation/retirement or transfer to other BIR Offices.
2. Provide an updated checklist of requirements on clearance for purposes of retirement/separation/transfer to other government or transfer to other BIR offices and checklist of requirements for CCA issuance of various offices in the BIR-National Office (Annex J).
3. Provide a checklist for offices tasked to issue CCA for purposes of final/supplemental clearance (Annex K).

III. AMENDMENT

1. The following provisions of RMO No. 40-2020 is hereby amended to read as follows:

IV. POLICIES

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12. The following shall be the issuing offices of the CCAs which will serve as attachments to the Clearance:

National Office Clearance (Form 0029/0048/0047)	Regional Office Clearance (Form 0030/0049)	District Office Clearance Form (Form 0046)
Accountable Forms Division	Assessment Division	Administrative Section
General Services Division	Collection Division	Assessment Section
Property Division	Legal Division	Client Support Section

Revenue Accounting Division	Regional Investigation Division	Collection Section
Internal Investigation Division*	Regional Cooperative (if applicable)	Compliance Section
Personnel Adjudication Division*		
Data Warehousing and Systems Operations Division (DWSOD)**		
Network Management and Technical Support Division (NMTSD)**		
Records Management Division**		
Training Delivery Division**		
Training Management Division**		
BIR MPC**		
BIREA/BIRMAG**		
BIRSALA**		

*Except for BIR Form 0047 Final Clearance Form

**For BIR Form 0029 only

Note: Revenue Data Centers (RDC) will no longer issue CCA for Regional Office employees. All CCA signifying revocation for system access will be issued by the NMTSD and DWSOD of the National Office.

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19. *The Personnel Division (PD) shall provide service records and assignment history, if applicable, of retired/separated employees or those ordered to transfer to other BIR offices via Revenue Travel Assignment Order (RTAO) to the Revenue Accounting Division (RAD), for those with collection items, and Accountable Forms Division (AFD), for those in charge of Accountable Forms, for the purpose of verifying accountabilities.*

20. *The PD shall furnish the Network Management and Technical Support Division (NMTSD)/Data Warehousing and System Operations Division (DWSOD) with a monthly list of separated employees for revocation of system access.*

21. *Retired/separated employees and those transferred to another BIR office shall use the prescribed request letter for issuance of CCA (Annex L) and authorization letter (Annex M), if an authorized representative will claim the CCA.*

22. *Assistant Chiefs of the aforementioned issuing offices of CCA may affix their signature on the CCA of National/Regional/District Clearances in behalf of the Division Chief if the latter is not physically present in the Office.*

V. GUIDELINES AND PROCEDURES

A. TURNOVER OF PROPERTY/OFFICE RECORDS

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8. *Retirees shall ensure the proper turnover of all property and money accountabilities to their Chief of Office/Section Chief prior to the effective date of their retirement.*

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Likewise, employees transferring to another BIR office shall ensure proper turnover of their accountabilities before the date of their transfer.

9. *The head of office shall be responsible in monitoring the proper turnover of accountabilities of retiring/transferring employees under their jurisdiction.*

10. *It shall be the duty of the Administrative Officers (AO) of each office to submit the turnover of property and money accountabilities of retirees to the concerned National or Regional Office divisions for their information.*

11. *All concerned offices shall ensure that its records are updated upon receipt of the turnover of accountabilities to avoid delays in the issuance of CCA of retirees/transferring employees.*

B. PROCESSING OF CLEARANCE

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6. *The issuing offices of CCAs, to which the request was filed, shall inform the concerned official/employee thru a written communication of his/her remaining accountabilities thus the non-issuance of certification within 3 days from receipt of the request.*

7. *Retired or transferring employees from the National Office shall accomplish Form 0044 on the revocation of system access signed by his/her Head of Office and submit the same to the NMTSD/DWSOD for issuance of CCA*

8. *Retired or transferring employees from the Regional Office shall submit a duly accomplished Form 0044 signed by his/her Head of Office to the Revenue Data Centers (RDC) for validation and revocation of system access. After validation and revocation of the RDC, a copy of Form 0044 shall be submitted to the NMTSD and DWSOD for issuance of CCA.*

9. *The NMTSD/DWSOD shall ensure that system access of employees has been revoked before issuing CCA. Any issues regarding the revocation of access of Regional Office Employees shall be coordinated by the NMTSD/DWSOD to the concern RDC for resolution.*

10. *The Personnel Divisions/AHRMD shall maintain copies of the employee clearance for reference purposes.*

C. ROLES AND RESPONSIBILITIES

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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. Ensure and monitor the proper turnover of property and money accountabilities of retiring employees under his/her jurisdiction to their replacement officers.

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c. 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.

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

Upon receipt of the Request for Issuance of CCA and BIR Form 0044:

Revenue Data Centers (RDC)
a. Review the submitted approved Request for Access Revocation (BIR Form 0044)
b. Validation of Revocation of Access

Network Management and Technical Support Division (NMTSD)
a. Log/list down the name of the personnel being cleared
b. Issue Certificate of Cleared Accountability (CCA)
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 0044) to the clearance form
b. Issue Certificate of Cleared Accountability
c. Process the revocation of system access

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IV. EFFECTIVITY

This order shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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