REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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February 7, 2020

REVENUE MEMORANDUM ORDER NO. 19-2020

SUBJECT : Consolidated Policies and Procedures on Study Leave Amending Revenue Memorandum Order (RMO) Nos. 45-2000 dated September 18, 2000 and RMO No. 34-2013 dated August 23, 2013, as Amended by RMO No. 22-2017 dated July 25, 2017

TO : All Revenue Officials and Employees concerned

I. OBJECTIVES:

This Order is issued to:

1. Consolidate policies and procedures governing the grant of Study Leave for BIR Personnel pursuant to Civil Service Commission (CSC) Memorandum Circular (MC) No. 14, s. 1999 as amended by CSC MC No. 21, s. 2004;

2. Establish opportunities for employees who want to become licensed professionals by allowing them to prepare for the BAR/Board examinations; to complete thesis or a comprehensive examination relevant to the agency or the official duties and responsibilities of the concerned employee;

3. Implement the provisions on Study Leave Grant contained in the Collective Negotiation Agreement (CNA) agreed upon by and between the Bureau of Internal Revenue and the BIR Employees Union (BIREU) in December 2019; and

4. Implement and monitor the service obligations and responsibilities of the grantees of study leave.

II. POLICIES

1. The study leave should be in accordance with the provisions of CSC MC No. 14, s. 1999 as amended by CSC MC No. 21, s. 2004, and the usual accounting and auditing rules and regulations of the Commission on Audit.

2. The employee should have rendered at least two (2) years in service to avail of study leave.

3. The study leave is a time-off from work for qualified officials and employees to help them prepare for their bar or board examinations or complete their master's/doctorate degree.

4. The leave shall be covered by a contract between the agency head or authorized representative and the employee concerned. No extension shall be allowed when the official or the employee avails of the maximum period of leave allowed therein.

If more time is needed, they may file a leave of absence chargeable against their vacation leave credits.

5. All applications for study leave, together with all documentary requirements including the study leave contract, shall be submitted to the Training Management Division (TMD) at least fifteen (15) working days before the scheduled date of study leave.

6. The study leave can be availed of for a maximum period of six (6) months.

Purpose of Leave	Maximum Period of Study Leave
BAR / Board Examinations / Doctorate Degree with dissertation writing	6 months
Master's Degree with Comprehensive Examination and thesis writing	4 months
Master's Degree with thesis writing only	3 months
Master's Degree with Comprehensive Examination only	2 months

7. The service obligation to the BIR, pursuant to CSC MC No. 21, s. 2004, shall be as follows:

Period of Grant	Service Obligation
One (1) month	Six (6) months
Two (2) to Three (3) months	One (1) year
More than Three (3) months to Six (6) months	Two (2) years

8. Qualified BIR personnel may avail of the six-month study leave period on a staggered basis.

   8.1 Qualified BIR personnel may avail of the six-month study leave period on a staggered basis. The remaining period of study leave maybe allowed provided that the service obligation from the previous grant is already served;

   8.2 The study leave grant may be availed of every two (2) years after the employee has fulfilled the service obligation of any previous study leave grant, subject to Civil Service rules and regulations;

9. The leave shall be covered by a contract between the grantee and the Bureau of Internal Revenue represented by the Deputy Commissioner, Resource Management Group (DCIR, RMG) or the Assistant Commissioner, Human Resource Development Service (ACIR, HRDS).

10. A maximum of five percent (5%) of the total workforce of the service/region/district/ office per semester may be allowed to avail of the study leave.

11. Officials or employees who are on study leave shall be considered for promotion during the period of study leave pursuant to Rule II, Sec. 6 e, paragraph 2 of

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Omnibus Rules on Appointments and Other Human Resource Actions (ORA OHRA) and Item IV Policy No. 9 of RMO No. 14-2019, BIR Merit Promotion Plan (MPP).

12. Non-compliance with this RMO shall be sufficient ground for non–processing of the study leave application and disapproval of succeeding study leave grant.

III. PROCEDURES

1. The applicant shall submit the following **complete** documentary requirements to the Training Management Division (TMD) at least fifteen (15) working days before the start of scheduled date of study leave:

    a. Checklist of Documentary Requirements (Annex A);
    b. Letter request of applicant addressed to the immediate Office Head stating the purpose of the leave, for approval;
    c. Endorsement letter from the concerned Assistant Commissioner or Regional Director addressed to the Assistant Commissioner, HRDS;
    d. Photocopy of Transcript of Records, Diploma or Certificate of academic requirements completed duly signed by the proper school authority
    e. Signed Individual Performance Commitment Review (IPCR) for the last rating period with a rating of Very Satisfactory;
    f. Application for leave approved by the concerned ACIR or Regional Director;
    g. Notice of admission/examination permit/certificate:
        - *For BAR/Board exam applicant*, notice of admission, examination permit or any proof that the applicant is scheduled to take the exam. Those who shall enroll in review schools, attach a certified true copy of receipt issued by said review school. Those who prefer not to enroll in review schools, attach a letter stating such intention duly attested by the concerned ACIR or Regional Director;
        - *For master's/doctorate degree applicant*, certification from the College Dean that the applicant is scheduled to take comprehensive examination or to defend his/her thesis/dissertation, title of which should be stated;
    h. Service Record duly certified by the Personnel Division (PD) or Administrative and Human Resource Management Division (AHRMD);
    i. Certificate of No Pending Administrative and/or Criminal Case issued by the Internal Investigation Division or Regional Investigation Division;
    j. National Office Clearance for National Office applicants and Regional Office Clearance for Regional and District Offices applicants, or both, as warranted; and
    k. Signed Study Leave Contract for Regional and District Offices applicants (Annex B).

2. For applications received through courier/mail, the TMD shall initially screen the correctness and completeness of the documentary requirements submitted by the applicant. If the applications and/or documentary requirements are

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incorrect/incomplete, the TMD shall return the documents together with the checklist of documentary requirements through General Services Division Mailing Section.

3. The TMD shall verify employee's existence in the study leave database - whether the employee has an existing service obligation.

4. The TMD shall receive the application if the employee has no existing service obligation.

5. The TMD/AHRMD shall prepare the Study Leave Contract. The contract shall be entered into by the grantee and the BIR represented by the DCIR, RMG or the ACIR, HRDS.

6. The grantee shall have the study leave contract notarized.

7. The AHRMD shall facilitate the signing of the study leave contract by Regional Office Officials while the TMD shall endorse the same to the concerned National Office Officials.

8. The grantee shall be relieved of the duties and responsibilities of his/her position while on study leave.

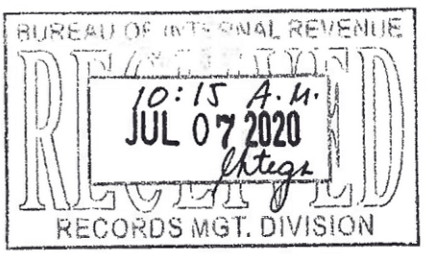
9. Upon termination of the study leave contract, the grantee shall report back to duty and a copy of the report for duty shall be submitted to his/her office, copy furnished the Chief, TMD.

10. For those who completed their Master's / Doctorate Degree, the grantee shall submit the approved thesis/dissertation within sixty (60) days to the office of the ACIR, HRDS, Attention: Chief, TMD. A copy of the thesis/dissertation shall be turned over to the BIR Library as part of its references/research guides.

11. The TMD/AHRMD shall monitor the grantee/s service obligation referred to in the study leave contract and submit a status report of the grantees' service obligation on or before the tenth day of the month after the end of each quarter.

12. The TMD/AHRMD shall provide the Accounting Division/Finance Division of the list of grantees who failed to comply with the terms and conditions of the study leave contract.

13. The Chief, Accounting Division/Finance Division shall require the grantee/s who failed to comply with the terms and conditions of the study leave contract to refund the salaries and other benefits received for the duration of the study leave based on the following formula:



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

Where
- R = Refund
- TCR = Total Compensation Received (gross salary, allowances and other benefits received while on study leave)
- SOS = Service Obligation Served
- SOR = Service Obligation Required

14. In compliance to the study leave contract, the Accounting Division, in coordination with the Personnel Division (Payroll Section), shall prepare the refund computation of the unserved service obligation requirement for National Office grantees using the formula shown above. However, the refund computation of the unserved service obligation requirement for Regional Office grantees shall be prepared by their respective Finance Divisions in coordination with the AHRMD.

15. The grantee who failed to comply with the terms and conditions of the study leave contract shall submit to the Chief, TMD a photocopy of the refund payment official receipt, duly certified by Chief, General Services Division or AHRMD.

16. The TMD shall update the study leave database based on the submitted status report.

IV. OBLIGATIONS OF THE GRANTEE

The grantee shall:

1. Comply with the terms and conditions of the approved/signed study leave contract.

2. Submit to the Chief, TMD thru ACIR, HRDS, upon completion of the grant or within sixty (60) days thereafter, the following documents:
   - 2.1 Any proof that the grantee took the BAR/Board examination;
   - 2.2 Copy of academic work/thesis/dissertation/transcript of record/certificate of completion/graduation/diploma for those who completed their master's/doctorate degree.

3. Submit to his/her office the report for duty, copy furnished Chief, TMD/AHRMD.

4. Submit to the Chief, TMD, a written explanation in case of failure to take the BAR/Board/Comprehensive examination and thesis defense as stated in the approved study leave contract. Disciplinary action shall be imposed if such written explanation is not found to be meritorious.

5. In case of default from service obligation thru voluntary resignation, optional retirement, separation from the service through his own fault, transfer to other office (private or government), or other causes within his control, the grantee shall refund the gross salary, allowances and other benefits received while on study leave.

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V. **REPEALING CLAUSE**

All issuance or portion thereof inconsistent with this Order are hereby repealed or amended accordingly.

VI. **EFFECTIVITY**

This Order shall take effect beginning January 1, 2020.

CAESAR R. DULAY
Commissioner of Internal Revenue

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