BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
**BUREAU OF INTERNAL REVENUE**
Quezon City

August 23, 2013

**REVENUE MEMORANDUM ORDER NO. 34-2013**

TO : All Revenue Officials and Employees Concerned

SUBJECT : Addendum to Revenue Memorandum Order (RMO) No. 45-2000 dated September 18, 2000 re: Guidelines 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.

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## I. OBJECTIVES

This order is issued to:

1. Prescribe the supplemental and/or amended policies, guidelines and procedures that govern the grant of study leave for BIR personnel pursuant to RMO No. 45-2000 based on CSC MC No. 14, s. 1999 as amended by CSC MC No. 21, s. 2004;
2. Effect an orderly processing and submission of application for study leave in the concerned Bureau offices;
3. Address the problems of increasing cases of delayed processing and signing of study leave contracts.

## II. AMENDATORY PROVISIONS

### A. Policies

In order to achieve the above objectives, the following new policies shall be observed:

1. The pertinent portion of CSC MC. No. 21, s. 2004 states:

   *"I. The study leave is a time-off from work not exceeding six (6) months with pay for qualified officials and employees to help them prepare for their bar or board examinations or complete their master's degree. For completion of master's degree, the study leave shall not exceed four (4) months.*

   *The leave shall be covered by a contract between the agency head or authorized representative and the employee concerned. No extension shall be allowed if the officials or employees avail of the maximum period of leave allowed therein. If they need more time to complete their studies, they may file a leave of absence chargeable against their vacation leave credits."*

2. All applications for study leave, together with all the documentation 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.

3. Non-compliance with this RMO shall be sufficient ground for non-processing of the study leave application.

4. All other provisions stated in RMO No. 45-2000 dated September 18, 2000 shall be maintained and observed.

**B. Guidelines**

Guidelines II No. 7 of CSC MC No. 21, s. 2004 provides:
*"II. The beneficiary of such leave shall be selected based on the following requirements:*

*Xxx*

*7. The employee must have a permanent appointment. However, as the purpose of granting a study leave is to develop a critical mass of competent and efficient employees which will redound to the improvement of the agency's delivery of public services, employees with coterminous appointment may be allowed to avail of the study leave provided that they:*

a. *Meet the requirements under items II.1 to II.6;*
b. *Would be able to fulfill the required service obligation; and*
c. *Are not related to the head of agency or to any member of a collegial body or board, in case of constitutional offices and similar agencies, within the 4th degree of affinity or consanguinity."*

Note: The abovementioned requirements under items II.1 to II.6 are available in RMO No. 45-2000 dated September 18, 2000 – III. Guidelines and Procedures – A. Criteria Nos. 2 to 7. For the applicant's requirements, the criteria stated in the said RMO shall be maintained.

**C. Procedures**

Related sections of C. Obligations of the Grantee – Part III. Guidelines and Procedures of RMO No. 45-2000 are hereby amended to read as follows:

*"III. GUIDELINES AND PROCEDURES*

*C.Obligations of the Grantee*

*Xxx*

5. *Render service obligation to the BIR pursuant to CSC MC No. 21, s. 2004, to wit:*

| *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* |

*Xxx*

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6. *The beneficiaries of the study leave shall inform the TMD in writing thru their respective heads of offices, of their failure to take the bar/board examination or to complete their master's degree for which they were granted the study leave. They shall also refund to the agency all the salaries and benefits received during the study leave. Further, for causes within their control, they shall be warned that a repeat of the same would bar them from future availment of the study leave and training/scholarship grant whether foreign or local.*

7. *Should the official or employee fail to render in full the service obligation referred to in the contract on account of voluntary resignation, optional retirement, **expiration of term of appointment for coterminous employees**, separation from the service through one's own fault, or other causes within one's control, the official or employee shall refund the gross amount of salary, allowances and other benefits received while on study leave proportionate to the balance of the service obligation required based on the following formula:*

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

*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"* |

8. In compliance to the study leave contract, the Accounting Division, in conjunction with the Personnel Division, shall prepare the refund computation of the unserved service obligation requirement for National Office grantees following the given formula in RMO No. 45-2000. 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 Human Resource Management Units (HRMUs).

9. The beneficiaries of the study leave, thru their respective heads of offices, shall inform the TMD of the positive results of the bar/board examination taken or completion of their master's degree for recognition and records purposes.

## III. REPEALING CLAUSE

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

## IV. EFFECTIVITY

This Order shall take effect immediately upon approval.

**KIM S. JACINTO-HENARES**
Commissioner of Internal Revenue

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