



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



OCT 15 2025

REVENUE MEMORANDUM ORDER NO. 044-2025

**SUBJECT :** Guidelines and Procedures in Processing and Payment of Separation and Terminal Leave Benefits (TLB) Claims in the National and Regional Offices Amending Revenue Memorandum Order (RMO) No. 37-2016 and RMO No. 40-2020, as amended by RMO No. 14-2022

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

## I. BACKGROUND

The processing of separation and payment of Terminal Leave Benefits (TLB) of all revenue officials and employees has been centralized in the National Office (NO) particularly in the Personnel Division (PD) and Accounting Division (AD). Even with the creation of the Administrative and Human Resource Management Division (AHRMD) in the Revenue Region, this function is still performed by the PD and AD.

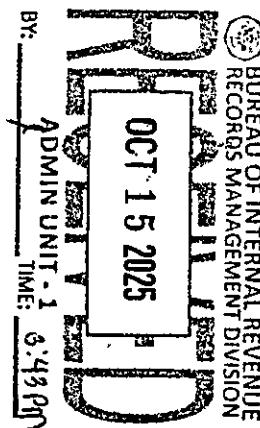
With the growing number of employees in the Bureau, it is imperative that the processing of separation and payment of TLB be streamlined to make it expeditious and responsive to the needs of the stakeholders, specifically the retirees.

In this regard, the processing and payment of separation and TLB claims of revenue officials and employees of the Regional/District Office will be decentralized to the Regional Offices (ROs) to ensure a more efficient and timely processing of retirement/separation benefits. This will also comply with Republic Act (RA) No. 11032 or the Ease of Doing Business and Efficient Government Service Delivery Act of 2018.

## II. OBJECTIVES

This Order is issued to:

1. Prescribe the policies and procedures relative to the prompt processing and payment of retirement/separation benefit/TLB claims including the decentralization of the process to the ROs;
2. Achieve uniformity in the documentary requirements as well as accuracy in computing TLB; and,
3. Define the roles and responsibilities of various offices involved in the processing of separation benefit claims.

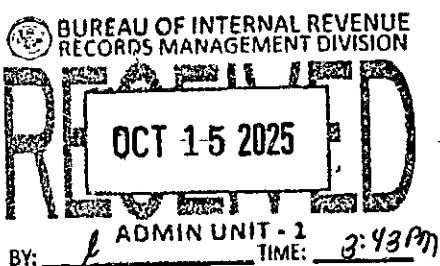


### **III. DEFINITION OF TERMS**

1. **Certificate of Cleared Accountabilities (CCA)** – A document signed by concerned National/Regional/District Offices clearing an employee of any money, property and other accountabilities (**Annex A**).
2. **Letter of Intent (LOI) to Retire/Separate** – A letter written by an official or employee who intends to file for retirement/separation from the BIR. The letter shall contain the following details (**Annex B**):
  - 2.1 Employee's Name;
  - 2.2 Date of Birth;
  - 2.3 Present Position;
  - 2.4 Present Place of Assignment;
  - 2.5 Mode of Retirement/Separation;
  - 2.6 Effectivity Date of Retirement/Separation;
  - 2.7 Current Mailing Address;
  - 2.8 Email Address; and
  - 2.9 Contact Number/s
3. **Notice of Salary Stoppage** – A document issued by the Chief, PD/AHRMD notifying the concerned Regional Director and Head of Office, copy furnished the employee, of the suspension of his/her salary due to retirement/separation (**Annex C**).
4. **Separation from Revenue Service** – refers to the termination from government service of the revenue official or employee either in the following manner:
  - 4.1 Compulsory age of retirement;
  - 4.2 Optional Retirement (64 years old and below);
  - 4.3 Disability Retirement (59 years old and below);
  - 4.4 Filing of Certificate of Candidacy (COC) in local or national elections;
  - 4.5 Transfer to other government agency/instrumentality;
  - 4.6 Resignation;
  - 4.7 Death;
  - 4.8 Termination from the service; or
  - 4.9 Other mode of separation
5. **Terminal Leave Benefits (TLB)** – The monetary value of earned leave credits of an employee during his/her length of service.

### **IV. COVERAGE**

This Order covers the processing of claims for benefits of employees separated from the revenue service on account of retirement, resignation, transfer to other government agencies, filing of certificates of candidacy, death and other modes of separation.

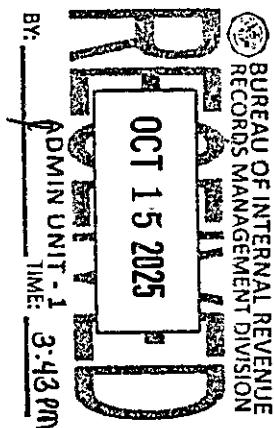


## V. GENERAL RULES

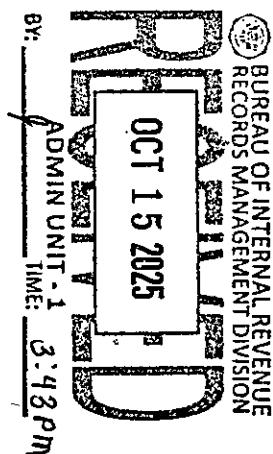
1. All applications for retirement/resignation/permit to transfer to other government agency, copy of death certificate, copy of the COC filed with the Commission on Election (COMELEC) shall be submitted personally or through mail or courier service to the PD for NO/ AHRMD for RO employees.
2. Officials and employees who are either compulsorily retiring, resigning, availing of optional/disability retirement, or applying for transfer to other government agencies/instrumentalities are required to submit a written expression of intent using the standard LOI format as prescribed in Annex B to PD for NO and to AHRMD for ROs.
  - 2.1 For **compulsory retirement**, LOI must be submitted at least one hundred twenty (120) calendar days prior to the actual retirement in accordance with the Civil Service Commission (CSC) Memorandum Circular (MC) No. 07, series of 2013
  - 2.2 For **resignation, optional/disability, or transfer to another agency**, the LOI must be submitted at least thirty (30) calendar days prior to the intended date of separation.
3. Employees who intend to apply for **Disability Retirement** must first seek pre-approval from GSIS before filing their application to the BIR.
4. **Letter/Notice of Death** supported by the **Death Certificate** of an official/employee shall be submitted, duly endorsed by the Regional Director (RD) thru AHRMD for RO/ by the Assistant Commissioner (ACIR) for NO, by the heirs or their authorized representative personally or through mail or courier service to the PD within thirty (30) days from the time of death.

The responsible official who fails to notify the PD within the period herein prescribed shall be administratively liable for neglect of duty pursuant to Revised Code of Conduct for Revenue Officials and Employees, Chapter II, Section 12.

5. Officials and employees who filed for Certificate of Candidacy (COC) shall be considered **resigned effective upon application of candidacy**. A copy of the COC filed with the COMELEC and Letter/Notice/Application shall be submitted personally or through mail or courier service by concerned official/employee duly endorsed by the RD to AHRMD for RO/ by the ACIR to PD for NO.
6. For AHRMD, upon receipt of the application for retirement/resignation/permit to transfer to other government agency, copy of the COC filed with COMELEC and Letter/Notice of Death, the concerned ROs shall forward the same to the Chief, PD, duly endorsed by their RD, within two (2) working days from receipt thereof.
8. Compulsory retirees shall secure Revenue District Office (RDO)/RO/NO Clearance within six (6) months prior to the date of their separation,



- however, a Final Clearance shall be secured on the date following the separation.
9. Retirees shall immediately submit the **correct and complete documents** (*Annex D*) required for the processing of their separation benefits (*Annex E*).
  10. The processing of clearances of retirees shall be given priority to ensure the immediate release of their retirement benefits claims. In case a retiree has no TL Benefits, ensure that the clearance is done before releasing the GSIS Application.
  11. AHRMD shall prepare the Approval/Acceptance of the Application for Retirement/Resignation/Permit to Transfer of RO applicants for Signature of the CIR using the standard format as prescribed in *Annex F* within five (5) days from receipt of the Application from the concerned official/employee with the following attachments:
    - 11.1 Regional Investigation Division (RID) Clearance (for RO employees);
    - 11.2 Internal Investigation Division (IID) and Personnel Adjudication Division (PAD) Clearance, if scanned, attach email thread;
    - 11.3 Individual Performance Commitment and Review Form (IPCR) (for resignation and transfer to other government office);
    - 11.4 Appointment (for transfer requests)
  12. PD shall prepare the Approval/Acceptance of the Application for Retirement/Resignation/Permit to Transfer for NO applicants for Signature of the CIR using the standard format as prescribed in *Annex F* within five (5) days from receipt of the Application from the concerned official/employee with the following attachments:
    - 12.1 Original Internal Investigation Division (IID) and Personnel Adjudication Division (PAD) Clearance;
    - 12.2 Individual Performance Commitment and Review Form (IPCR) (for resignation and transfer to other government office);
    - 12.3 Appointment (for transfer requests)
  13. There shall be no withdrawal of LOI to retire/separate once approved and signed by the CIR.
  14. Processing of separation benefit claims (*Annex E*) shall only commence upon receipt of complete and correct documentary requirements as specified in *Annex D* hereof within the period prescribed herein, exclusive of the period for securing the clearances from the Office of the Ombudsman (OMB), CSC and Office of the President (OP) for Presidential Appointees.



Benefit	No. of Days To Process
Terminal Leave Benefit (TLB) (retirement/resignation/permit to transfer to other government agency/death, filed)	Thirty (30) working days from the completion of the National Office Clearance (NOC) and receipt of <b>complete and correct</b> documentary

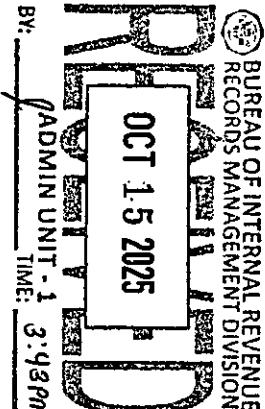
candidacy and other mode of separation)

requirements (Annex D), OMB, CSC and OP clearances.

\*In case of death, the processing will commence upon receipt of designation of legal heirs. Kindly refer to the ARTA of Legal Service/Legal Division.

15. The processing of Application for GSIS Retirement/ Cash Surrender Value/Separation Benefit shall commence upon receipt of NO, OMB, CSC and OP clearance as prescribed by Annex D.
16. The Chief, PD/AHRMD and the Chief, AD/Finance Division (FD) in the NO and RO shall ensure that the Certificate of Leave without Pay (LWOP) is reconciled with the leave cards, and the overpayment of salaries and other benefits due to LWOP must be settled.
17. The PD/AHRMD shall prepare the Obligation Request and Status (ORS) and Disbursement Voucher (DV) accompanied by the documentary requirements prescribed in Annex D heretofore called the Separation Docket. The Separation Docket shall consist of:
  - 17.1 One (1) folder (labeled as Terminal Leave Folder) containing the following documents:
    - 17.1.1 ORS and DV
    - 17.1.2 All documents prescribed in Annex D
  - 17.2 One (1) folder (labeled as DBM Folder) containing the documents required by Department of Budget and Management (DBM) to support requests for release of funds (DBM Circular No. 2013-1 dated April 12, 2013)
  - 17.3 List of Actual Retirees to be Paid (LARP)
18. The PD/AHRMD shall likewise prepare LARP for non-compulsory retirees.
19. The AD/FD shall check the completeness of the documentary requirements attached to the LARP as prescribed in Annex G, within five (5) working days upon receipt from PD/AHRMD.

Should the docket be returned by AD/FD for revisions or adjustments, PD/AHRMD shall act on the returned dockets within five (5) working days from receipt thereof.
20. The incumbent head of offices shall be responsible in clearing separated personnel who were previously assigned in that office. Separated personnel who were previously assigned in devolved/reclassified offices shall secure their clearance from the office which is currently performing the functions of their previous/devolved/reclassified office.
21. The issuing offices shall ensure that all accountabilities of officials/employees securing CCAs have been fully settled and accounted



for prior to issuance of the certification. In particular, issuing offices shall not provide the CCAs unless all money, property and all other accountabilities have been fully settled, all pending dockets/ records/ documents have been turned over.

22. The Supplemental/Final Clearance (*BIR Form No. 0047 / BIR Form No. 0029*) shall likewise be secured on the date of retirement notwithstanding the previous issuance of a National Office Clearance (NOC).

## VI. PROCEDURES

1. APPLICANT shall:

- 1.1 Submit Annex B – Letter of Intent (LOI) to Retire/Separate/Transfer to another Government Agency, with the following attached documents:

1.1.1 For National Office Officials and Employees

- Original IID and PAD Clearance (can be requested via QR Code)

1.1.2 For Regional Office Officials and Employees

- Original RID
- Scanned IID and PAD Clearance with attached email threads to PD (can be requested via QR Code)

1.1.3 For Deceased

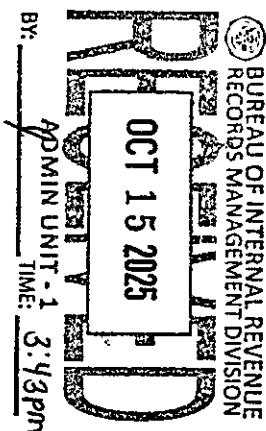
- Submit Death Certificate

1.1.4 Timeline of submission shall be:

- At least one hundred twenty (120) calendar days prior to the effectiveness date of compulsory retirement.
- At least thirty (30) calendar days prior to the effectiveness for those availing other modes of separation.

1.1.5 The format and routing of the LOI shall vary depending on the applicant's position as follows:

Applicant's Position	Addressed To	Recommending Approval
Commissioner of Internal Revenue	Office of the President	Not Applicable
Deputy Commissioner	Commissioner of Internal Revenue (CIR)	CIR
COS	CIR	Concerned Deputy Commissioner (DCIR)
Assistant Commissioner	CIR	Concerned Deputy Commissioner (DCIR)
Head Revenue Executive Assistant (HREA)	CIR	Concerned Assistant Commissioner duly indorsed by Deputy Commissioner
Excise Tax Area (EXTA) Official/Employee	CIR	Immediate supervisor (e.g., Division Chief, RDO), duly endorsed by the RD



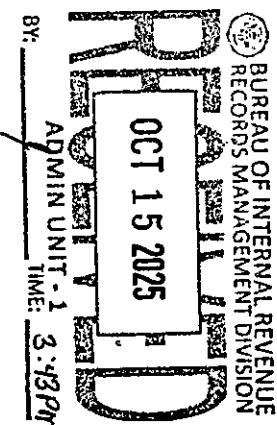
RO Officials (Revenue District Officer; Assistant Revenue District Officer, Division Chiefs and Assistant Division Chiefs)	CIR	Concerned Regional Director (RD)
NO Officials (Division Chiefs and Assistant Chiefs)	CIR	HREA duly endorsed by the concerned Assistant Commissioner (ACIR)
NO Employee	CIR	Division Chief duly endorsed by the concerned Assistant Commissioner (ACIR)
RO Employee	CIR	Immediate supervisor (e.g., Division Chief, Revenue District Officer), duly endorsed by the Regional Director (RD)

- 1.2 Receive the Notice of Salary Stoppage (**Annex C**) and call-up letter containing the list of requirements for separation from PD for NO and AHRMD for RO.
- 1.3 Secure required documents **as listed in Annex D** pursuant to RMO No. 14-2022 and submit to PD for NO and AHRMD for RO.
- 1.4 Secure or authorize representative to process CCA/Clearances Form from **Annex A** and route the same to concerned offices (RDO, RO & NO).
- 1.5 Receive signed Approval/Acceptance from PD for NO and AHRMD for RO.
- 1.6 Receive copies of signed GSIS Form, NOC and other pertinent documents for submission/filing to GSIS from PD for NO and AHRMD for RO.
- Secure GSIS Clearance and submit the same to PD for NO and AHRMD for RO for TLB Claim.
- 1.7 Receive/Claim cheque from the General Services Division (GSD) for National Office or from General Services Section (GSS) of AHRMD for RO once the cheque is signed and available for release. If the payment is through Advice to Debit Account (ADA), then by direct crediting to applicant's Land Bank of the Philippines (LBP) savings account.

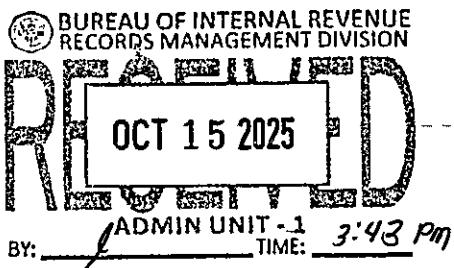
## 2. Regional Office

### 2.1 ADMINISTRATIVE AND HUMAN RESOURCE MANAGEMENT DIVISION (AHRMD) shall:

- 2.1.1 Identify all compulsory retirees for the succeeding year on or before 10<sup>th</sup> of January of the current year and submit to PD for inclusion to BP 205.
- 2.1.2 Receive and check information required in the LOI with RID, IID and PAD Clearance of the Retiree. Retain original IID and PAD clearance on file to meet audit standards.
- 2.1.3 Prepare the following:



- 2.1.3.1 Call-up letter/checklist of documentary requirements and notify compulsory retirees six (6) months before the effective date of the retirement;
- 2.1.3.2 Request letter of Salary Stoppage addressed to PD on or before 10<sup>th</sup> of the month. Duly signed by Chief, AHRMD for cancellation to GOP, copy furnished the FD.
- 2.1.3.3 Request for Office of the President (OP) clearance for presidential appointees.
- 2.1.4 Prepare and endorse the Acceptance/Approval and forward to PD for routing and recording to separated database within two (2) working days from receipt of LOI.
- 2.1.5 Release Service Record to applicant for clearance purposes.
- 2.1.6 Receive the signed clearance/CCA (*Annex A*) forms per RMO Nos. 40-2020 and 14-2022.
- 2.1.7 Receive notice of Salary Stoppage.
- 2.1.8 Receive the signed Acceptance/Approval of Separation from NO.
- 2.1.9 Forward signed Acceptance/Approval of Separation and Notice of Salary Stoppage to applicant.
- 2.1.10 Received complete and correct documentary requirements as prescribed by Annex D.  
  
In case of death, request for determination of legal heirs from the Legal Division (LD) and prepare a memorandum to the Finance Division (FD) on who should rightfully claim the benefits of the deceased.
- 2.1.11 After evaluation, if the documents are complete, prepare an endorsement of the GSIS Application for separation to be signed by the Regional Director. Otherwise, inform the applicant of the lacking documents.
- 2.1.12 Reconcile the posting of RLC. Ensure that the Certificate of LWOP is reconciled with the leave cards, and the overpayment of salaries and benefits due to LWOP must be settled.
- 2.1.13 Compute terminal leave benefit.
- 2.1.14 Prepare and sign the ORS/DV (*Annex H*) for payment of TLB Claims, forward to FD together with complete and correct documentary requirements for processing.



2.1.15 Compile all availments of optional retirement and other modes of separation, prepare a LARP (*Annex G*) and forward to FD including vouchers for validation and signature.

2.1.16 Receive signed LARP from RD and forward to BD.

2.2 **LEGAL DIVISION** shall:

2.2.1 Receive from AHRMD the request for determination of legal heirs together with supporting documents, if any, in case of separation from Revenue Service through death of the revenue official/employee.

2.2.2 Review and evaluate the documents and draft recommendation.

2.2.3 Prepare and sign Affirmation and Designation of Legal Heirs and transmit the same to AHRMD.

2.3 **FINANCE DIVISION** shall:

2.3.1 Receive LARP (*Annex G*) for validation and route for signature of RD.

2.3.2 Receive the ORS/DV together with the complete supporting documents from AHRMD.

2.3.3 Evaluate the DV as to:

2.3.3.1 Completeness and correctness of the supporting documents based on the checklist of documentary requirements (*ANNEX D*) and the accuracy of the amount being claimed based on the attached Records of Leave Credits (RLC), certification of LWOP, service record and reconcile with the computation prepared by the AHRMD.

2.3.3.2 **IF INCOMPLETE AND/OR INCORRECT:**

Return ORS, DV and supporting documents to AHRMD for the compliance of the observations/noted deficiencies.

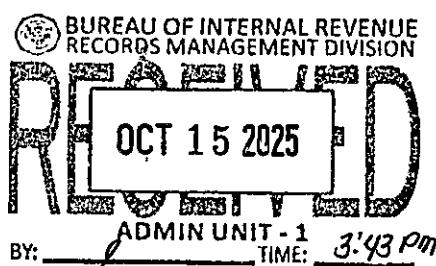
2.3.3.3 **IF COMPLETE AND CORRECT:**

Request for funding (Allotment and Cash Allocation) from NO.

2.3.4 Receive ORS, DV and supporting documents with compliance on observation and proceed to evaluate as in item VI.2.3.3.1.

2.3.5 Receive the Sub-Allotment Advice (SAA) and Notice of Fund Transfer (NFT) from NO.

2.3.6 Certify the availability of allotment (Box B of ORS).



- 2.3.7 Post in the index card the TLB claims to avoid double payment.
- 2.3.8 Certify as to cash availability, completeness of supporting documents and propriety of the amount claimed (Box C of DV).
- 2.3.9 Forward ORS, DV (*Annex H*) and supporting documents to Assistant Regional Director for approval (Box D of DV).
- 2.3.10 Receive the paid DVs and supporting documents for recording in the book of accounts and forward to COA for post audit.

**2.4 ASSISTANT REGIONAL DIRECTOR shall:**

- 2.4.1 Receive the ORS, DV and supporting documents for review and approval.
- 2.4.2 Sign Box D of DV and forward the same to GSS for payment processing.

**2.5 GENERAL SERVICES SECTION of AHRMD shall:**

- 2.5.1 Prepare cheque/ADA to be signed by authorized signatory. For payments through cheque, once the cheque has been signed, it shall be released by the GSS to the applicant. For payments thru ADA, GSS shall forward the same to LBP for direct crediting of payment to the applicant's account.
- 2.5.2 GSS shall prepare and submit a quarterly report of TLB claims received to HRDS and Finance Service (FS) for recording and monitoring.

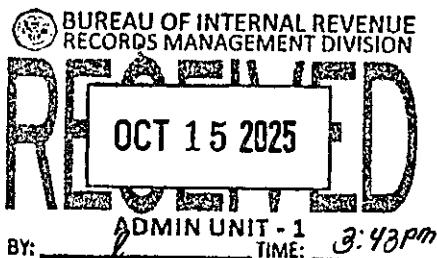
**2.6 REGIONAL DIRECTOR shall:**

- 2.6.1 Receive the LOI signed by the Head of Office forwarded by the AHRMD.
- 2.6.2 Endorse the LOI to PD for processing of approval/acceptance.
- 2.6.3 Receive LARP from FD and sign request. Endorse LARP to BD for budget request.

**3 National Office**

**3.1 PERSONNEL DIVISION (Processor) shall:**

- 3.1.1 For NO, identify all compulsory retirees of the succeeding year. Consolidate the list including the submitted list by AHRMD in the BP 205. Submit to BD on or before 20<sup>th</sup> of January of the current year for budget purposes.



**3.1.2 For NO Official/Employee:**

3.1.2.1 Received LOI with attached copies of IID and PAD clearance or Notice of Death duly endorsed by concerned ACIR (national office retirees) for preparation and routing of approval/acceptance of separation by the CIR.

3.1.2.2 Prepare the following:

3.1.2.2.1 Call-up letter/checklist of documentary requirements for compulsory retirees six (6) months before the effective date of the retirement; and/or

3.1.2.2.2 Notice of Salary Stoppage and Call-Up letter/checklist of documentary requirements for other modes of separation duly signed by Chief, PD and submit to Payroll Section for cancellation to GOP.

3.1.2.2.3 Request OP Clearance for presidential appointees.

3.1.2.3 Forward Call-up Letter to the concerned office where the applicant was assigned.

3.1.2.4 Receive the clearance/CCA (Annex A) forms per RMO Nos. 40-2020 and 14-2022, Notice of Salary Stoppage and Service Record.

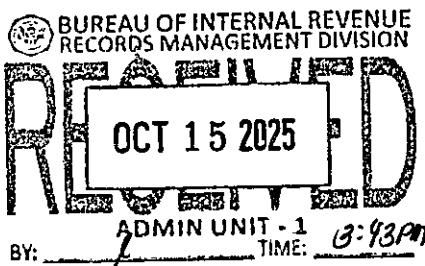
3.1.2.5 Upon receipt of the signed Acceptance/Approval of Separation from the CIR, update the database of separated employees and CSC report on separation.

3.1.2.6 Accept only application/claims for TLB supported by complete documents. In the event that incomplete documents had inadvertently been received by PD, a written notification shall be sent to the concerned employee of the deficient documents within two (2) days from the receipt thereof. Reckoning period for the processing of the separation benefits shall commence upon receipt of the lacking document/s.

3.1.2.7 Reconcile the posting of RLC. Ensure that the Certificate of LWOP is reconciled with the leave cards, and the overpayment of salaries and benefits due to LWOP must be settled.

3.1.2.8 Compute the terminal leave benefit.

3.1.2.9 Prepare and sign the ORS/DV for payment of TLB Claims, forward to BD together with complete and correct documentary requirements for processing.



3.1.2.10 Compile all availments of optional retirement and other modes of separation, prepare a LARP (*Annex G*).

3.1.3 For RO Officials/Employees:

3.1.3.1 Receive Approval/Acceptance from AHRMD for routing with complete and correct attachments.

3.1.3.2 Route Approval/Acceptance of Separation for signature of CIR.

3.1.3.3 Receive signed Approval/Acceptance and forward the same to AHRMD.

3.1.3.4 Receive NOC with complete attachments from AD and sign PD portion.

3.1.3.5 Forward NOC to HRDS for signature.

3.1.3.6 Receive signed NOC and release to separated employee/authorized representative or AHRMD, whichever is available, as attachment to GSIS Application to be signed by RD.

3.1.4 For Deceased:

3.1.4.1 Prepare request for determination of legal heirs together with supporting documents.

3.1.4.2 Receive the approved and signed Memorandum.

3.1.4.3 Prepare Memorandum for signature of Assistant Commissioner of Human Resource Development Service.

3.1.4.4 Receive signed Memorandum and attach to TL voucher.

3.2 LEGAL SERVICE shall:

3.2.1 Receive from PD the request for determination of legal heirs together with supporting documents, if any, in case of separation from Revenue Service through death of the revenue official/employee.

3.2.2 Review and evaluate the documents and draft recommendation.

3.2.3 Prepare the Memorandum for the affirmation and designation of legal heirs for the approval and signature of the Deputy Commissioner of Legal Group.

3.2.4 Once approved and signed, return the Memorandum to the Legal Service and transmit the same to the PD.

3.3 BUDGET DIVISION shall:

3.3.1 Receive the consolidated BP 205 and submit to Department of Budget and Management for budget proposal.

3.3.2 If funds are available:

3.3.2.1 for RO Official/Employee – BD shall prepare SAA upon receipt of request from ROs

3.3.2.2 for NO Official/Employee – BD shall certify the availability of allotment (Box B of ORS) and forward the ORS, DV and supporting documents to the Accounting Division.

3.3.3 If funds are not available:

3.3.3.1 Prepare request based on the approved LARP for release of funds and forward the letter request to DBM

3.3.3.2 Receive the Special Allotment Release Order (SARO) thru DBM's Action Document Release System (ADRS) and:

3.3.4 For RO Official/Employee – prepare SAA upon receipt of request from ROs and forward the certified true copy to AD for the preparation of Notice of Transfer of Cash Allocation (NTCA) and Notice of Fund Transfer (NFT).

3.3.5 For NO Official/Employee - certify the availability of allotment (Box B of ORS) and forward the ORS, DV and supporting documents to the Accounting Division (AD)

3.4 ACCOUNTING DIVISION shall:

3.4.1 Check the completeness of the documentary requirements attached to the LARP within five (5) working days upon receipt, then sign and return to PD.

3.4.2 For RO Official/Employee:

3.4.2.1 Receive the certified true copy of the SAA from BD.

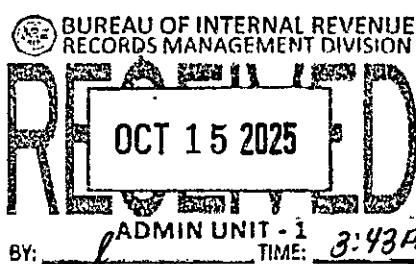
3.4.2.2 Prepare NTCA and NFT and forward to Finance Service for approval.

3.4.2.3 Forward originally signed copy of NFT to concerned ROs.

3.4.3 For NO Official/Employee:

3.4.3.1 Receive ORS, DV and supporting documents from BD.

3.4.3.2 Pre-audit/process the DV as to completeness and correctness of supporting documents based on the checklist of documentary requirements (Annex D) and propriety of the amount being claimed based on the attached RLC, certification of LWOP, service record and reconcile with the computation prepared by the PD.



- 3.4.3.3 If incomplete and/or incorrect documents: Return ORS, DV and supporting documents to PD for compliance with the observations/noted discrepancies.
- 3.4.3.4 If amount claimed improper: Prepare Notice of Obligation Request and Status Adjustment (NORSA) and forward to BD together with the ORS, DV and supporting documents.
- 3.4.3.5 If complete and correct documents and amount claimed proper: Post in the index card the TLB claims to avoid double payment.
- 3.4.3.6 Receive ORS, DV and supporting documents with compliance on observations/discrepancies and proceed to process as in item VI.3.4.3.2.
- 3.4.3.7 Certify as to cash availability, completeness of supporting documents and propriety of the amount claimed (Box C of DV).
- 3.4.3.8 Forward ORS, DV and supporting documents to Finance Service for approval (Box D of DV).
- 3.4.3.9 Receive the paid DVs and supporting documents for recording in the book of accounts and forward to COA for post audit.

### 3.5 FINANCE SERVICE shall:

#### 3.5.1 For RO Official/Employee:

- 3.5.1.1 Sign the letter request for release of funds and forward to DBM

- 3.5.1.2 Approve the SAA

- 3.5.1.3 Approve the NTCA in the electronic Modified Disbursement System (eMDS) facility of the LandBank of the Philippines

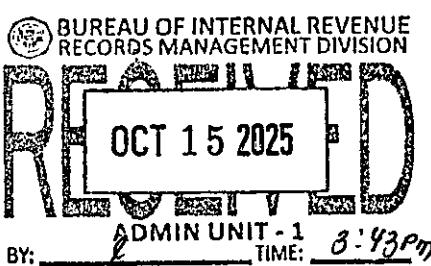
- 3.5.1.4 Sign the NTCA and NFT

#### 3.5.2 For NO Official/Employee:

- 3.5.2.1 Receive ORS, DV and supporting documents from AD.

- 3.5.2.2 Review the completeness and correctness of supporting documents and the propriety of amount being claimed

- 3.5.2.3 Approve the DV (Box D of DV)



- 3.5.2.4 Forward the approved DV together with the ORS and supporting documents to the General Services Division (GSD) for cheque or ADA preparation.

3.6 GENERAL SERVICES DIVISION shall:

3.6.1 Receive the approved ORS and DV with supporting documents from FS.

3.6.2 Prepare cheque or ADA for payment of terminal leave claims and forward to Admin Service for signature.

3.6.3 Receive signed cheque or ADA and release to retiree.

3.7 ADMINISTRATIVE SERVICE shall:

3.7.1 Receive prepared cheque or ADA.

3.7.2 Sign the cheque or ADA for payment of terminal leave claims.

3.7.3 Return the signed cheque or ADA for release.

## VII. REPEALING CLAUSE

All issuances inconsistent herewith are hereby repealed or modified accordingly.

## VIII. EFFECTIVITY

This Order shall take effect immediately.



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