



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

September 10, 2020

REVENUE MEMORANDUM ORDER NO. 40-2020

SUBJECT : Revised 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

Under Republic Act No. 11032 (RA No. 11032) or the Ease of Doing Business and Efficient Government Service Delivery Act of 2018, the need to streamline current systems and procedures in government service is hereby required. Following this, a review of various HR processes had been conducted, and the need to fast track the issuance of clearance had been identified.

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. Furthermore, to conform with the directive of RA No. 11032, the revised procedures in the processing and issuance of the National/Regional/District Office clearances are hereby prescribed.

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. Streamline the current process in relation to the requirements of RA 11032.
3. Define the responsibilities of various Bureau offices involved in the discharge of the functions stated in Section V (C) of this Order.
4. Specify the requirements and amended forms for the processing of clearances.
5. Address possible causes of delay in the issuance of clearances.
6. Ensure that all accountabilities are properly settled prior to an employee's movement/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 Employee | RO Employee |
| Compulsory/Optional/Disability Retirement | Nos. 0029, 0044, 0047 | Nos. 0046, 0030, 0029, 0044, 0047 |
| Resignation from the revenue service | Nos. 0029, 0044, 0047 | Nos. 0046, 0030, 0029, 0044, 0047 |
| Death | Nos. 0029, 0044 | Nos. 0046, 0030, 0029, 0044 |
| Transfer to Another Government Agency/ Instrumentality/Office within BIR | Nos. 0029, 0044, 0047 | Nos. 0046, 0030, 0029, 0044, 0047 |
| Separation from the service by virtue of an Administrative Decision/Resolution/Order | Nos. 0029, 0044 | Nos. 0046, 0030, 0029, 0044 |
| Dropped from the Rolls of the Bureau | Nos. 0029, 0044 | Nos. 0046, 0030, 0029, 0044 |
| 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 | Nos. 0029, 0044 | Nos. 0046, 0030, 0044 |
| Maternity Leave | Nos. 0048, 0044 | Nos. 0046, 0049, 0044 |
| Vacation/Sick Leave: 30 days to less than one (1) year One (1) year or more | Nos. 0048, 0044 | Nos. 0049, 0048, 0044 |
| Study Leave Grant authorized under Revenue Memorandum Order (RMO) No. 45-2000 dated September 18, 2000 | Nos. 0048, 0044 | Nos. 0046, 0049, 0044 |
| Transfer of Excise Tax Area (EXTA) personnel from one Region to another Region | Nos. 0029, 0044 | No. 0030, 0044 |
| 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) | Nos. 0048, 0044 | Nos. 0046, 0049, 0044 |
| Sabbatical Leave | Nos. 0048, 0044 | Nos. 0046, 0049, 0044 |

Note: BIR Form 0047 shall be secured if the National Office Clearance were routed before the date of separation

2. The following shall be the prescribed BIR Forms:

| BIR FORM NO. | DESCRIPTION |
|--------------|---|
| 0029 | National Office Clearance Form (Annex A) |
| 0030 | Regional Office Clearance Form (Annex B) |
| 0046 | District Office Clearance Form (Annex C) |
| 0048 | National Office Leave of Absence Clearance Form (Annex D) |
| 0049 | Regional Office Leave of Absence Clearance Form (Annex E) |
| 0047 | National Office Supplemental/Final Clearance Form (Annex F) |
| 0050 | Checklist of CCAs for National Office Clearance (Annex G-1) |
| 0050 | Checklist of CCAs for Regional Office Clearance (Annex G-2) |
| 0050 | Checklist of CCAs for District Office Clearance (Annex G-3) |
| 0050 | Checklist of CCAs for National Office Leave Clearance (Annex G-4) |
| 0050 | Checklist of CCAs for Regional Office Leave Clearance (Annex G-5) |
| 0044 | Request for System Access/ Access Revocation (Annex H) |

3. 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.
4. Accountable/revenue officers who have reached the mandatory retirement age, thus will compulsorily retire, shall be assigned tasks which will entail no property and form accountabilities, such as Documentary Stamps, Strip Stamps. Letters of Authority (LAs), Tax Verification Notices (TVNs), Dockets. Mission Orders, among others, six (6) months before the date of their separation from the service.
5. 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.
6. 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.
7. 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.
8. An official/employee who has been transferred to a new assignment through the issuance of a Revenue Travel Assignment Order (RTAO) shall not be allowed to receive his/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.

If the transfer, through issued RTAO, is within the same office (same division or district office), and no cash accountability, property accountability or dockets, or in custody of forms with monetary value are involved, there is no need to secure clearance.

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

10. 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 calendar 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 calendar 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 the attending physician (government or private doctor).

11. The official/employee requiring the clearance shall be responsible to request simultaneously, either personally or through authorized representative, to the offices concerned the Certification of Cleared Accountability (CCA) using the prescribed format (Annex I). The CCAs shall be forwarded by the issuing offices to the employee or his/her authorized representatives for consolidation.

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* | Revenue Data Center | Compliance Section |
| Personnel Adjudication Division* | Regional Cooperative (if applicable) | |
| 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

13. The prescribed Checklist form (Annex G1-G5) shall be attached by the employee to his/her Clearance form to serve as checklist for submitted CCAs. The Clearance shall be forwarded by the official/employee, together with the consolidated CCAs to the Personnel Division/ AHRMD for routing. Only after all the required CCAs have been submitted to the Personnel Division/ AHRMD, together with the Clearance form, shall the latter be routed to the Accounting Division/ Finance Division, together with the following documents:

| | |
|-------------------------------|--|
| For Accounting Division | (a) Service Record; (b) Certificate of Leave Without Pay (for NO personnel); (c) Certificate of Leave Without Pay, Computation and Settlement (for Regional Office personnel); and (d) Certificate of Last Salary Received. |
| For Regional Finance Division | (a) Certificate of Leave Without Pay |

14. The following officials shall affix their signatures in the Clearance:

| Signatory | NOC | ROC | DOC |
|------------------------------|--|--|--------------------------------|
| Initial Signatory | Head of Office where the official/ employee concerned is currently assigned* | Head of Office where the official/ employee concerned is currently assigned* | Immediate Supervisor |
| Third to the last signatory | Chief, Accounting Division | Chief, Finance Division | |
| Second to the last signatory | Chief, Personnel Division | Chief, AHRMD | Asst. Revenue District Officer |
| Final signatory | Assistant Commissioner, HRDS | Asst. Regional Director Regional Director | Revenue District Officer |

* 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.

15. Incumbent head of offices shall be responsible in clearing separated personnel who were previously assigned in their office. Furthermore, separated personnel who were previously assigned in devolved/reclassified offices shall secure their clearance from the office who are currently performing the function of the office where they were previously assigned.
16. Issuing offices shall make sure that all accountabilities of the officials/ employees securing CCAs have been fully settled prior to issuance of the certification. Issuing offices shall not provide the CCAs unless all money and property accountabilities have been settled, all pending dockets/ records/ documents have been turned over and has no pending administrative case/charge.

17. 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.
18. The Supplemental/Final Clearance (Annex F -BIR Form No. 0047) shall likewise be secured on the date of retirement notwithstanding the previous issuance of a National Office Clearance.

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. It shall be the responsibility of the official/employee who requires the clearance to ensure that he/she files the necessary request for CCAs to the issuing offices.
2. The official/employee requiring the clearance shall request simultaneously, either personally or through authorized representative, to the offices concerned the CCAs. Once

signed by the issuing office, the CCAs shall be forwarded by the said office to the employee or his/her authorized representatives for consolidation.

3. For the authorized representative, he/she should provide to the PD/AHRMD the following:
 - a. Photocopy of the employee's BIR identification card;
 - b. Authorization signed by the employee;
 - c. Photocopy of his/her government issued identification card.
4. The Personnel Division/AHRMD, after receiving all the required CCAs, shall be in charge of routing the clearances of separated personnel to the offices appearing in the NOC/ROC form.

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.

5. The issuing offices shall act on the request for CCAs within three (3) working days from receipt thereof.
6. The issuing offices, to which the request for CCA was filed, shall inform the concerned official/employee of his/her remaining accountabilities, thus the non-issuance of certification.
7. The CCAs shall be issued by the respective RDCs while for the National Office, it shall be issued by NMTSD and DWSOD.
8. After the clearance has been fully signed, the Personnel Division/AHRMD shall maintain copies of the employee clearance for reference purposes.

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 | Original – Successor or Assistant |
| | Duplicate – Property Division (NO) or AHRMD (RO) | Duplicate – Property Division (NO) or AHRMD (RO) |
| | Triplicate – Property Division (if retiree is from RO) | Triplicate – Property Division (if retiree is from RO) |
| | Quadruplicate - file | Quadruplicate – file |
| Turnover Receipt for Returned Items | Original – file | Original – file |
| | Duplicate – Property Division (NO) AHRMD (RO) | Duplicate – Property Division (NO) AHRMD (RO) |
| | Triplicate – Property Division (if retiree is from 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 | Original – AFD (NO); or AHRMD (RO), copy furnished AFD |
| | Duplicate - file copy | Duplicate – Concerned official/ employee |
| | Triplicate - Successor or Assistant | Triplicate - Successor or Assistant |

- c. Submit a written expression of intent to retire to the Personnel Division/AHRMD 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. Request offices identified as Issuing Offices for Certification of Cleared Accountability (CCA).
- e. Submit the documentary requirements listed under Annex J – Checklist of Documentary Requirements for Clearance Purposes of this RMO, to the Personnel Division/AHRMD.
- f. Consolidate the required CCAs and forward his/her Clearance form to the Personnel Division/AHRMD.
- g. 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
 - NMTSD if the employee is assigned at the National Office/ Revenue Data Center (RDC) if the employee is assigned at the Revenue Regions, District Offices and Large Taxpayers Service.
- 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 effectiveness 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 effectiveness date of his/her retirement (CSC MC No. 07, s. 2013).
- d. Furnish the GSD, Property Division, AD, AFD, RAD, RMD, IID, PAD, TDD, TMD, DWSOD, AHRMD, and NMTSD/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 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. Assess the completeness of the submitted documents vis-à-vis the checklist of requirements.

- g. Inform the employee or authorized representative of any deficiency in the accompanying requirement.
- h. Prepare applicable National Office Clearance Form in five (5) copies together with the Checklist of CCAs - BIR Form No. 0050 (Annex G-1) for proper monitoring and tracking purposes.
 - i. Facilitate the processing of clearance, once submitted with complete attachments.
 - j. Sign Clearance Form.
- k. 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
 - Collection Division
 - Assessment Division
 - Regional Investigation Division (RID)
- d. Assess the completeness of the submitted documents vis-à-vis the checklist of requirements;
- e. Inform the employee or authorized representative of any deficiency in the accompanying requirement;
- f. Prepare applicable Regional Office Clearance form in five (5) copies, together with the Checklist of CCAs - BIR Form No. 0050 (Annex G-2) for proper monitoring and tracking purposes;
- g. Facilitate the processing of clearance, once submitted with complete attachments;

- h. Sign the Clearance Form;
- i. Distribute the duly signed and approved copies of Regional Clearance as follows:

| | |
|-----------------|---|
| Original copy | Mandatory attachment to the request for National Office Clearance |
| Duplicate copy | AHRMD |
| Triplicate copy | Concerned official/employee |

- j. 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, including certified true copies of leave cards;

**5. Accountable Forms Division/ General Services Division/ Property Division/ Revenue Accounting Division/ Internal Investigation Division/ Personnel Adjudication Division/ Records Management Division/ Training Delivery Division/ Training Management Division - for the National Office
Administrative & Human Resource Management Division/ Assessment Division/ Collection Division/ Legal Division/ Regional Investigation Division/ RDC - for the Regional/ District Offices:**

Upon receipt of the List of Retirees and Letters/Notices of Optional/Disability Retirement or Resignation from the revenue service, or Request for Issuance of Certificate of Cleared Accountability (CCA):

- 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. Provide the Certificate of Cleared Accountability (CCA).

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. Issue Certificate of Cleared Accountability (CCA)
- 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. 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 (CCA)
- c. Process the revocation of access.

7. Accounting Division/ Finance Division:

Upon receipt of the clearance form and documents enumerated in Section IV. 13 from the Personnel Division/ AHRMD:

- a. Verify the accountabilities of the concerned officials/employees (if any).
- b. Inform concerned official/employee of his/her authorized representative to settle his/her outstanding accountabilities, if any.
- c. Sign the clearance form.
- d. Return the same to the Personnel Division/AHRMD.

8. Human Resource Development Service/ Office of the Regional Director:

- a. Receive the clearance form from the Personnel Division/ AHRMD.
- b. Sign the clearance form.
- c. Return the same to the Personnel Division/ AHRMD.

VI. SANCTIONS

Non-compliance with the prescribed timeline on issuing CCAs and processing of clearance will be considered as violation of office rules and regulations with penalty as defined in the Revised Code of Conduct as implemented by RMO No. 53-2010.

VII. REPEALING CLAUSE

All other revenue issuances and/or portion(s) thereof that are inconsistent herewith are hereby revoked and/or amended accordingly. All personnel who were separated prior to this issuance but are only processing their clearance now shall follow what is prescribed in this policy.

VIII. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
CAESAR R. DULAY
Commissioner of Internal Revenue