



Bringing In Revenues
for Nation-Building

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



April 24, 2026

REVENUE MEMORANDUM ORDER NO. **016-2026**

SUBJECT : SUPPLEMENTAL GUIDELINES AND PROCEDURES IN THE IMPLEMENTATION OF REVENUE MEMORANDUM ORDER (RMO) 044-2025, WITH RESPECT TO THE PROCESING AND PAYMENT OF SEPARATION AND TERMINAL LEAVE BENEFITS CLAIMS OF OFFICIALS HOLDING THE POSITIONS OF REGIONAL DIRECTOR (RD)/OIC-REGIONAL DIRECTOR (OIC-RD) AND ASSISTANT REGIONAL DIRECTOR (ARD)/OIC-ASSISTANT REGIONAL DIRECTOR (OIC-ARD).

TO : ALL REVENUE OFFICIALS, EMPLOYEES AND OTHERS CONCERNED

I. BACKGROUND

Following the issuance of RMO No. 044-2025, certain concerns have been identified with respect to its application on separating RD/OIC-RD and ARD/OIC-ARD.

Accordingly, this RMO is hereby issued to prescribe procedures for the processing of separation and Terminal Leave Benefits (TLB) claims of separating RD/OIC-RD and ARD/OIC-ARD.

II. OBJECTIVES

This Order is hereby issued to:

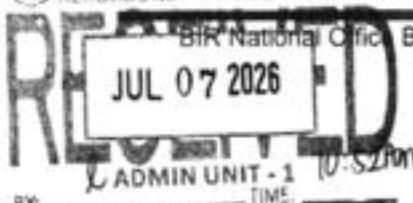
1. Prescribe policies and procedures for the prompt processing and payment of retirement/separation benefits/TLB claims of RDs/OIC-RDs and ARDs/OIC-ARDs;
2. Ensure uniformity in the documentary requirements as well as accuracy in the computation of TLB; and
3. Define the roles and responsibilities of the offices involved in the processing of separation benefit claims.

III. COVERAGE

This Order shall cover the processing of claims for benefits of officials holding the positions of RD/OIC-RD and ARD/OIC-ARD who are separated from the revenue service due to retirement.

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BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION



BIR National Office Bldg., Senator Miriam Defensor-Santiago Avenue, Diliman, Quezon City

Website: www.bir.gov.ph

Trunkline: 8981-7000 ; 8929-7676

BY:

TIME:

resignation, transfer to other government agencies, filing of a certificate of candidacy, death and other modes of separation.

IV. GENERAL RULES

1. The General Rule provided under RMO No. 044-2025 shall govern.
2. The processing of separation and TLB claims of officials holding the positions of RD/OIC-RD and ARD/OIC-ARD shall remain centralized and be processed at the National Office (NO).

V. PROCEDURES

A. APPLICANTS (separated official/legal heir/s of the deceased official or authorized representative) shall:

1. Submit Letter of Intent (LOI) to Retire/Resign/Transfer to another government agency to the Administrative and Human Resource Management Division (AHRMD) with the following attachments:
 - a. Regional Investigation Division (RID) Clearance (original);
 - b. Internal Investigation Division (IID) Clearance (original or scanned copy with attached email confirmation)
 - c. Personnel Adjudication Division (PAD) Clearance (original or scanned copy with attached email confirmation)

In case of death, the heir must submit a copy of the Death Certificate to the AHRMD.

2. Receive the Notice of Salary Stoppage and Call-Up Letter containing the list of documentary requirements from the Personnel Division (PD) through the AHRMD.
3. Secure and submit the required documents listed in Annex D of RMO No. 044-2025 to AHRMD for endorsement to PD.
4. Secure, or authorize a representative to process the necessary Certificate of Cleared Accountability (CCA)/Clearances Form from the concerned offices pursuant to RMO 40-2020.
5. Receive signed Approval of Retirement/Acceptance of Resignation from PD.
6. Receive copies of the signed Government Service Insurance System (GSIS) Application Form, National Office Clearance (NOC) (BIR Form 0029) and other pertinent documents for filing with any GSIS Office/Branch.
7. Secure GSIS Clearance and submit the same to PD for processing of TLB claims.
8. Receive or claim cheque representing TLB from the General Services Division (GSD). For payments through Advice to Debit Account (ADA), TLB shall be credited directly to applicant's Land Bank of the Philippines (LBP) savings account.

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B. AHRMD of the concerned Regional Office shall:

1. Identify compulsory retirees (RDs and ARDs) for the succeeding year on or before the 10th of January of the current year and submit the list to PD for inclusion to Budget Proposal (BP) Form 205.
2. Receive from the applicant and evaluate the information in the submitted LOI and its attachments, for endorsement to PD.

Receive Death Certificates in cases of deceased applicant for endorsement to PD.

3. Serve to the applicant or to their representative the Notice of Salary Stoppage and Call-Up Letter provided by PD.

Evaluate the completeness and correctness of documents submitted by the applicant pursuant to RMO No. 044-2025 and endorse complete submission to PD or advise the applicant of the deficiencies, as necessary.

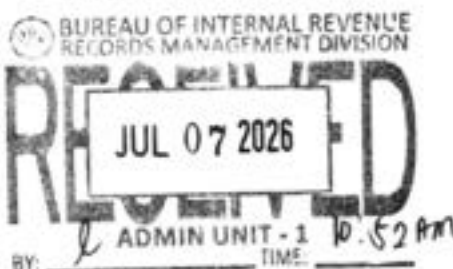
C. Finance Division (FD) of the Regional Office shall:

1. Prepare and submit the Certificate of Last Salary Received to PD.
2. Received the Certificate of Leave Without Pay (LWOP) from PD, if applicable
3. Prepare the Certificate of Money Value of LWOP, with supporting documents i.e. official receipt if paid via cash or certify the information regarding salary deduction and submit the same to PD.

D. PD - NO shall:

1. Receive and evaluate the duly endorsed LOIs and attachments for the preparation and routing of approval/acceptance of separation by the Commissioner of Internal Revenue (CIR).
2. Prepare Salary Stoppage signed by the Chief/Asst. Chief, PD and submit to Payroll Section, PD for cancellation of the applicant's name in the General Office Payroll (GOP) copy furnished the AHRMD of the concerned region.
3. Prepare Call-Up letter/Checklist of Documentary Requirements duly signed by the Chief/Asst. Chief, PD and transmit to the concerned region, attention, the Chief, AHRMD.
4. Request Office of the President (OP) Clearance for presidential appointees.
5. Validate documentary requirements submitted by the AHRMD under Annex D of RMO No. 044-2025 and advise the AHRMD of deficiencies, as necessary.

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6. In cases of death, prepare a request addressed to the Legal Service (LS), for issuance of a memorandum for the determination of legal heir/s. Upon receipt of the memorandum from LS, prepare corresponding memorandum of legal heir/s for Accounting Division (AD) as required in the pre-processing of TLB claims.
7. Reconcile leave records in the Records of Leave Credit (RLC) and prepare Certificate of LWOP signed by the Chief/Asst. Chief, PD.

For applicants who have incurred leave without pay, PD shall forward the Certificate of LWOP to FD of the concerned region and request for Certificate of Money Value of LWOP together with the proof of settlement of overpayment.

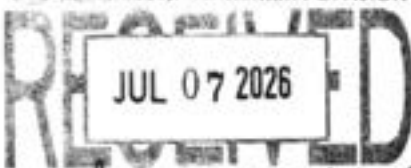
8. Compute for the TLB.
9. Facilitate the signing of the NO Clearance (CSC Form 0029) and GSIS Application Forms to the Assistant Commissioner (ACIR)/Head Revenue Executive Assistant (HREA) of Human Resource Development Service (HRDS).
10. Receive from the HRDS the duly signed NO Clearance and GSIS Application Form/s and release to the applicant the following documents necessary for filing with any GSIS Office/Branch:
 - a. GSIS Application Form/s (original)
 - b. Service Record (original)
 - c. Certificate of LWOP (original)
 - d. Ombudsman Clearance (certified true copy)
11. Prepare and sign the Obligation Request and Status (ORS) and Disbursement Voucher (DV) for payment of TLB claims, and forward to Budget Division together with the documentary requirements stated under RMO 44-2025.
12. Consolidate all availments of optional retirement and other modes of separation and prepare the List of Actual Retirees to be Paid (LARP) to be signed by the Deputy Commissioner (DCIR) – Resource Management Group (RMG) for submission of Budget Division (BD) for request for funding to the Department of Budget and Management (DBM).

E. LS of NO shall:

1. Receive from PD the request for determination of legal heir/s together with supporting documents, in case the separation from Revenue Service is through death of the revenue official.
2. Evaluate the request of PD and prepare the corresponding memorandum for approval and signature of the Deputy Commissioner for Legal Group.
3. Transmit the approved and signed Memorandum to PD.

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BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION



BY: ADMIN UNIT - 1 TIME: 10:52AM

F. BD of NO shall:

1. Receive the consolidated BP 205 and submit to DBM for budget proposal.
2. If funds are available, certify the availability of allotment (Box B of ORS) and forward the ORS, DV and supporting documents to the AD
3. If funds are not available, prepare request based on the approved LARP for release of funds and forward the letter request to DBM, when necessary

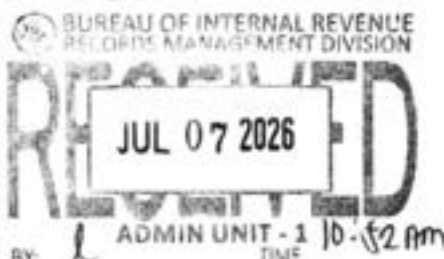
Receive the Special Allotment Release Order (SARO) thru DBM's Action Document Release System.

G. AD of NO shall:

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.
2. Receive the ORS, DV and supporting documents from BD.
3. Pre-audit/process the DV as to completeness and correctness of supporting documents based on the checklist of documentary requirement (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.
4. If incomplete and/or incorrect documents, return ORS, DV and supporting documents to PD for compliance with the observations/noted discrepancies.
5. 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.
6. If complete and correct documents and amount claimed proper, post in the index card the TLB claims to avoid double payment.
7. Receive ORS, DV and supporting documents with compliance on observation/discrepancies and proceed to process as in item V.G.3.
8. Certify as to cash availability, completeness of supporting documents and propriety of the amount claimed (Box C of DV).
9. Forward ORS, DV and supporting documents to FS for approval (Box D of DV)
10. Receive the paid DVs and supporting documents for recording in the book of accounts and forward to Commission on Audit (COA) for post audit.

H. FS of NO shall:

00 000 3821. Receive the ORS, DV and supporting documents from AD.



2. Review the completeness and correctness of supporting documents and the propriety of amount being claimed.
3. Approve the DV (Box D of DV)
4. Forward the approved DV together with the ORS and supporting documents to the General Services Division (GSD) for cheque or ADA preparation.

I. GSD of NO shall:

1. Receive the approved ORS and DV with supporting documentation from the FS.
2. Prepare cheque or ADA for payment of terminal leave claims and forward to Admin Service for signature.
3. Receive signed cheque or ADA and release to retiree.

J. ADMINISTRATIVE SERVICE of NO shall:

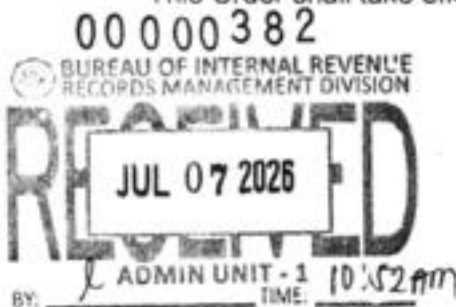
1. Receive prepared cheque or ADA.
2. Sign the cheque or ADA for payment of terminal leave claims.
3. Return the signed cheque or ADA for release.

VI. REPEALING CLAUSE

All orders, memoranda, and issuances inconsistent with the provisions of this Order are hereby repealed or modified accordingly.

VII. EFFECTIVITY

This Order shall take effect immediately upon issuance.



CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue