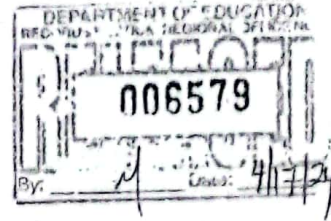




Republic of the Philippines
Department of Education
REGION V - BICOL



15 Apr 2024

REGIONAL MEMORANDUM
No. 00462 s. 2024

IMPLEMENTATION OF COA CIRCULAR NO. 2024-004(SUSPENSION OF THE APPLICATION OF COA CIRCULAR NO. 2023-004 DATED JUNE 14, 2023, PRESCRIBING THE UPDATED DOCUMENTARY REQUIREMENTS FOR COMMON GOVERNMENT TRANSACTIONS, AMENDING COA CIRCULAR NO. 2012-001 DATED JUNE 14, 2012) AND REINSTATEMENT OF COA CIRCULAR NO. 2012-001 (PRESCRIBING THE REVISED GUIDELINES AND DOCUMENTARY REQUIREMENTS FOR COMMON GOVERNMENT TRANSACTIONS) FOR PROCESSING AND PAYMENT OF TERMINAL LEAVE BENEFITS (TLB)

To : Assistant Regional Director
Schools Division Superintendents
Chief Administrative Officer of the Finance Division, this Office
Chief Administrative Officer of the Administrative Division, this Office
All Others Concerned

1. Please be informed that with the issuance of COA Circular No. 2024-004 dated March 14, 2024, titled "Suspension of the Application of COA Circular No. 2023-004 dated June 14, 2023, Prescribing the Updated Documentary Requirements for Common Government Transactions, amending COA Circular No. 2012-001 dated June 14, 2012", it has been directed that the application of COA Circular No. 2023-004, dated June 14, 2023, titled "Prescribing the Updated Documentary Requirements for Common Government Transactions, amending COA Circular No. 2012-001 dated June 14, 2012", is suspended, retroactively to its effectivity on July 1, 2023 pending the issuance of revised guidelines addressing various issues and concerns. Hence, COA Circular No. 2012-001 dated June 14, 2012, titled "Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions," is being reinstated.

2. Furthermore, as per the provisions of COA Circular No. 2012-001, Ombudsman clearance is not a requirement in the processing and payment of terminal leave benefits, however, there is a need to include in the checklist of requirements the fiscal's clearance or affidavit of an applicant stating that there is no pending criminal investigation or prosecution against him or her (RA 3019-Anti Graft and Corrupt Practices Act).

3. This office is also providing you with an updated checklist of requirements to support claims and expedite processing, ensuring the timely release of terminal leave benefits.



Regional Center Site, Rawis, Legazpi City 4500

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4. It is hereby emphasized that all requests must be submitted to the Administrative Division-Personnel Section of this office in triplicate copies, and all photocopied documents must be authenticated by an authorized official or employee.

5. The Division Human Resource Management Officers (HRMOs) must ensure the completeness, authenticity, accuracy, and consistency of the data in the documentary requirements. Only requests meeting all criteria should be forwarded and recommended by the Schools Division Superintendent to the Regional Office.

6. For your information, guidance, and strict compliance.



BEBIANO I. SENTILLAS
Director III
Officer-In-Charge
Office of the Regional Director

Encl.: As stated.

References: COA Circular No. 2024-004 dated March 14, 2024
COA Circular No. 2023-004 dated June 14, 2023
COA Circular No. 2012-001 dated June 14, 2012

To be indicated in the Perpetual Index
under the following subjects:

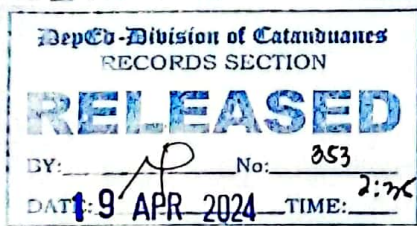
BENEFITS REQUIREMENTS TERMINAL LEAVE

AD-PS/matb
04/15/2024

**CHECKLIST OF REQUIREMENTS FOR PROCESSING AND PAYMENT
OF TERMINAL LEAVE BENEFITS**

NO.	DOCUMENTARY REQUIREMENTS	OFFICE/PERSON RESPONSIBLE
1	Endorsement of the Schools Division Superintendent	Schools Division Office (SDO)
2	Certification of the non-availability of savings/funds	Implementing Unit (IU)/SDO Budget Unit
3	Duly accomplished retirement application form	Retiree
4	Approved letter of intent to retire or, in the case of resignation, employee's letter of resignation duly accepted by the Head of the Agency	Retiree
5	Approved CS Form 6 (Application for Leave)	Implementing Unit (IU)/SDO Human Resource Management Office (HRMO)
6	Statement of Vacation and Sick Leave Credits/ Report of Computation certified by the Personnel Division/Unit/Office/ Admin/Human Resource Office/Unit (HRO/U)	Implementing Unit (IU) / SDO Human Resource Management Office (HRMO)
7	Certified photocopy of employee's leave record card	Implementing Unit (IU) / SDO Human Resource Management Office (HRMO)
8	Certificate of Last Day of Service	SDO Human Resource Management Office (HRMO)
9	School (if applicable) and Division Office clearances as to money, property, and work-related accountabilities	School and/or Schools Division Office (SDO)
10	Fiscal's Clearance/ Affidavit of an applicant stating that there is no pending criminal investigation or prosecution against him or her (RA 3019-Anti Graft and Corrupt Practices Act)	Retiree
11	Updated service record and certification inclusive of leave without pay (LWOP)	Implementing Unit (IU) / SDO Human Resource Management Office (HRMO)
12	Statement of Assets, Liabilities, and Net Worth (SALN)	Retiree/School/Schools Division Office (SDO)
13	Certificate of Last Salary Payment	Implementing Unit (IU)/Schools Division Office (SDO)/RO Administrative Division-payroll services (depending on the office preparing the payroll)
	<i>If there is an overpayment, the applicant's authorization (in affidavit form) to deduct all financial obligations with the employer or agency or official receipt of settlement for the overpayment</i>	Retiree

NO.	DOCUMENTARY REQUIREMENTS	OFFICE/PERSON RESPONSIBLE
14	GSIS Clearance	Retiree/Government Service Insurance System (GSIS)
15	Photocopy of appointment or NOSA/NOSI showing the highest salary received if the salary under the last appointment is not the highest	Retiree/SDO Human Resource Management Office (HRMO)
16	Marriage certificate duly authenticated by the Philippine Statistics Authority (PSA) - for change of name of a married woman (if employee name is different from those on record)	Retiree
17	List of Actual Retirees to be Paid (LARP) - for compulsory retirees	SDO/RO Accounting Section depending on the source of funds
18	Letter request for funding	IU/SDO Budget Unit
19	Computation of terminal leave benefits duly signed by the RO Chief Accountant	RO-Finance Division (Accounting Section)
20	Copy of the page of the plantilla where the unique item no. of the retiree is reflected.	Implementing Unit (IU) / SDO Human Resource Management Office (HRMO)
Additional Requirements:		
	For Teachers on detail in offices or assigned to perform non-teaching functions:	
1	Copy of Designation Order	Retiree/SDO Human Resource Management Office (HRMO)
	For Third-Level Officials:	
1	Regional and Central Office Clearances as to Money, Property, and Work-Related Accountabilities	Regional Office Central Office
	For deceased retirees:	
1	Death Certificate issued by PSA	Beneficiary(ies)/Heirs
2	Marriage certificate issued by PSA	Beneficiary(ies)/Heirs
3	Birth certificate of all surviving legal heirs issued by PSA	Beneficiary(ies)/Heirs
4	Proof of Surviving Legal Heirs (duly notarized)	Beneficiary(ies)/Heirs
5	Judicial or Extra Judicial Settlement of Estate (duly notarized)	Beneficiary(ies)/Heirs



April 19, 2024

TO: Assistant Schools Division Superintendent
Chief Education Supervisors
Education Program Supervisors
Public Schools District Supervisor
Section/Unit Heads
Elementary and Secondary School Heads
Teaching and Non-Teaching Personnel
All Others Concerned

For your information, guidance and compliance.


 SOCORRO V. DELA ROSA, CESO V
 Schools Division Superintendent