



DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
KAGAWARAN NG KAPALIGIRAN AT LIKAS YAMAN



FEB 20 2024

MEMORANDUM CIRCULAR
No. 2024 - 01

SUBJECT : GUIDELINES ON THE TURN-OVER OF WORK ACCOUNTABILITIES

Pursuant to Republic Act (RA) No. 6713¹, Civil Service Commission (CSC) Memorandum Circular (MC) No. 24², s. 2017 dated August 24, 2017 and to promote accountability, transparency and safeguarding of government assets and resources, this Guidelines on the Turn-Over of Work Accountabilities is hereby adopted.

SECTION 1. Basic Policy. It is the policy of the State to promote a high standard of ethics in public service. Public officials and employees shall at all times be accountable to the people and shall discharge their duties with utmost responsibility, integrity, competence, and loyalty, act with patriotism and justice, lead modest lives, and uphold public interest over personal interest.³

SECTION 2. Objectives

- 2.1 To institutionalize the mandatory turnover of records/reports/documents relevant to the performance of work assignments;
- 2.2 To establish internal control in order to eliminate the risk of non-turnover of records/reports/documents pertaining to the work assignments; and
- 2.3 To encourage a high degree of professionalism and excellence among DENR employees in terms of work accountabilities.

¹ RA No. 6713 "An Act Establishing a Code of Conduct and Ethical Standards for Public Officials and Employees, to Uphold the Time-Honored Principle of Public Office Being a Public Trust, Granting Incentives and Rewards for Exemplary Service, Enumerating Prohibited Acts and Transactions and Providing Penalties for Violations Thereof and For Other Purpose, otherwise known as "Code of Conduct and Ethical Standards for Public Officials and Employees" was approved on February 20, 1989.

² CSC MC No. 24, s. 2017 dated August 24, 2017, "2017 Omnibus Rules on Appointments and Other Human Resource Actions"

³ Section 2. Declaration of Policies under RA No. 6713

SECTION 3. Scope and Coverage. This Guidelines shall apply to **all DENR employees below the Division Chief level** seeking approval for Clearance from Work-Related Accountabilities (Item II of the DENR Office Clearance) due to:

- 3.1 Resignation
- 3.2 Retirement
- 3.3 Dismissal
- 3.4 Secondment
- 3.5 Reassignment
- 3.6 Designation
- 3.7 Detail
- 3.8 Transfer to another office
- 3.9 Leave in excess of one month
- 3.10 Preventive Suspension
- 3.11 Suspension and
- 3.12 Promotion

SECTION 4. Definition of Terms.

- 4.1 Work accountabilities refer to records/reports/documents relevant to the performance of work assignments, including works-in-progress.
- 4.2 Resignation is an act of an official or employee by which he/she voluntarily relinquishes in writing his/her position effective on a specific date which shall not be less than thirty (30) days from the date of such notice or earlier as mutually agreed upon by the employee and the appointing officer/authority.⁴
- 4.3 Retirement is the act of leaving the government service after rendering at least 15 years of service and must be at least 60 years of age upon retirement.⁵
- 4.4 Dismissal is the termination or the act of being discharged from employment or service for cause. It is the definite severance of an officer or employee from government service on the initiative of the agency or office, CSC, Ombudsman, or regular courts.⁶
- 4.5 Secondment is the movement of an employee from one department or agency to another which is temporary in nature and which may or may not require the issuance of an appointment but may either involve a reduction or increase in compensation and benefits.⁷

⁴ Section 104, Rule X Certain Modes of Separation – Document Required for Record Purposes under CSM MC No. 24, s. 2017 "2017 Omnibus Rules On Appointments and Other Human Resource Actions"

⁵ Republic Act 8291 (GSIS Act of 1997)

⁶ Section 105, Rule X Certain Modes of Separation – Document Required for Record Purposes under CSM MC No. 24, s. 2017 "2017 Omnibus Rules On Appointments and Other Human Resource Actions"

⁷ Section 9, Rule VII Other Personnel Actions under Omnibus Rules Implementing Book V of Executive Order No. 292 and Other Pertinent Civil Service Laws

- 4.6 Reassignment is the movement of an employee across the organizational structure within the same department or agency, which does not involve a reduction in rank, status or salary.⁸
- 4.7 Designation is the movement that involves an imposition of additional and/or higher duties to be performed by a public official/employee which is temporary and can be terminated anytime at the pleasure of the appointing officer/authority. May involve the performance of the duties of another position on a concurrent capacity or on a full-time basis.⁹
- 4.8 Detail is the temporary movement of an employee from one department or agency to another which does not involve a reduction in rank, status or salary.¹⁰
- 4.9 Transfer is the movement of an employee from one position to another which is of equivalent rank, level or salary without a gap in the service involving the issuance of an appointment.¹¹
- 4.10 Leave of absence is generally defined as a right granted to officials and employees not to report for work with or without pay as may be provided by law and as the rules prescribed in Rule XVI hereof.¹²
- 4.11 Preventive Suspension is not a penalty. It is designed merely as a measure of precaution so that the respondent may be removed from the scene of the alleged misfeasance/malfeasance/nonfeasance while the case is being investigated.¹³
- 4.12 Suspension is a penalty imposed due to administrative offenses which result in temporary removal from office for a period of thirty (30) calendar days or more.¹⁴

⁸ Section 13a, Rule IV Employment Status, Nature of Appointment and Other Human Resource Actions under CSM MC No. 24, s. 2017 "2017 Omnibus Rules On Appointments and Other Human Resource Actions"

⁹ Section 13c, Rule IV Employment Status, Nature of Appointment and Other Human Resource Actions under CSM MC No. 24, s. 2017 "2017 Omnibus Rules On Appointments and Other Human Resource Actions"

¹⁰ Section 13b, Rule IV Employment Status, Nature of Appointment and Other Human Resource Actions under CSM MC No. 24, s. 2017 "2017 Omnibus Rules On Appointments and Other Human Resource Actions"

¹¹ Section 11c, Rule IV Employment Status, Nature of Appointment and Other Human Resource Actions under CSM MC No. 24, s. 2017 "2017 Omnibus Rules On Appointments and Other Human Resource Actions"

¹² Item 1, Rule I under CSC Memorandum Circular No. 41, s. 1998 "Amendments to Rules I and XVI of the Omnibus Rules Implementing Book V of the Administrative Code of 1987 (EO No. 292)"

¹³ Section 28, Rule 7 Preventive Suspension under 2017 Rules On Administrative Cases in the Civil Service (RACCS), Resolution No. 1701077 promulgated on July 3, 2017

¹⁴ Section 49, Rule 9 and Section 50, Rule 10 under 2017 Rules On Administrative Cases in the Civil Service (RACCS), Resolution No. 1701077 promulgated on July 3, 2017

- 4.13 Promotion is the advancement of a career employee from one position to another with an increase in duties and responsibilities as authorized by law, and usually accompanied by an increase in salary. May be from one department or agency to another or from one organizational unit to another within the same department or agency.¹⁵

SECTION 5. CONDITIONS PRIOR TO THE SIGNING OF THE CLEARANCE FROM WORK-RELATED ACCOUNTABILITIES (Item II of the DENR Office Clearance)

- 5.1 No Clearance from Work-Related Accountabilities shall be signed by supervisors without the proper turn-over of work accountabilities, including the complete and relevant reports/records/documents and other references/information.
- 5.2 The Clearance from Work-Related Accountabilities shall be approved only upon the accomplishment of a list of turned-over records/documents using the prescribed form (attached as Annex A) by the outgoing employee and attested by the Division Chief/Immediate Supervisor. For the Personnel assigned in the Office of the Undersecretary/Assistant Secretary/Director/Regional Executive Director/PENRO/CENRO, the form shall be signed/attested by the Heads of these offices. While those assigned in the Office of the Secretary, the form shall be signed by the Chief of Staff/Head Executive Assistant.
- 5.3 The Clearance from Money and Property Accountabilities (Item III. Clearance from Money and Property Accountabilities under the DENR Office Clearance) shall be signed/approved ahead of the Clearance from Work-Related Accountabilities.
- 5.4 Once cleared from work-related accountabilities, the employee shall no longer perform the official duties attached to the position.

SECTION 6. PROCEDURES IN ACCOMPLISHING THE MATRIX ON THE LIST OF TURNED-OVER WORK ACCOUNTABILITIES

- 6.1 All Divisions/Offices shall identify records/reports/documents/works-in-progress that will be subjected to turnover.
- 6.2 The outgoing employee shall fill out the List of Turned-over Work Accountabilities in coordination with the immediate supervisor.
- 6.3 The List of Turned-over Work Accountabilities shall be signed and attested based on Section 5 of this Guidelines.

¹⁵ Section 11b, Rule IV Employment Status, Nature of Appointment and Other Human Resource Actions under CSM MC No. 24, s. 2017 "2017 Omnibus Rules On Appointments and Other Human Resource Actions"

6.4 The original accomplished form shall be retained by the outgoing employee and a scanned copy of the prescribed form shall be filed in his/her current Office/station for future reference.

6.5 All Division Chiefs/Supervisors/Heads of Offices shall ensure that the said records/reports/documents/works-in-progress can be retrieved in case of personnel incapacitation or untimely demise.

SECTION 7. Timelines. The signing of Clearance from Work-Related Accountabilities shall be governed by the following timelines subject to Section 5.1 of this Guidelines:

7.1 For Retiring Personnel.

- a. Mandatory – Not earlier than six (6) months before retirement¹⁶
- b. Optional - Within thirty (30) calendar days upon acceptance of the written expression of intent to retire by the approving authority under the Manual of Authorities on Human Resource Matters.¹⁷

7.2 For Resigning Personnel. Thirty (30) calendar days upon acceptance of the resignation letter or not later than the effectivity date of the resignation by the approving authority under the Manual of Authorities on Human Resource Matters.¹⁸

7.3 For Dismissed Personnel. Five (5) calendar days upon issuance of the order of implementation of the decision.

7.4 For Transferred/Reassigned/Detailed/Designated Personnel. Within 30 calendar days after the issuance of the Special Order.

7.5 For Seconded Employee. Within a month upon signing of the Memorandum of Agreement (MOA).

7.6 For Employee taking more than 30-day leave. Fifteen (15) working days before the effectivity of the leave.

7.7 For Suspension. Five (5) calendar days upon issuance of the order of implementation of the decision.

7.8 For Preventive Suspension. Immediately upon receipt of the order of preventive suspension by DENR.

7.9 For Promotion. Immediately before assumption to the new position.

¹⁶ DAO 2008-12 dated July 15, 2008, page 2 of the "Guidelines on the Processing and Payment of Retirement Benefits and Terminal Leave"

¹⁷ DAO 2022-09 dated May 30, 2022, page 30 of the *Manual of Authorities on Human Resource Matters*.

¹⁸ DAO 2022-09 dated May 30, 2022, page 29 of the *Manual of Authorities on Human Resource Matters*.

SECTION 8. Separability Clause. If any provision of this Order shall be held invalid or unconstitutional, the other portions or provisions hereof which are not affected shall continue in full force and effect.

SECTION 9. Repealing Clause. All Circulars and other similar issuances inconsistent herewith are hereby revoked, amended, or modified accordingly.

SECTION 10. Effectivity. This Circular shall take effect immediately.

MARIA ANTONIA YULO LOYZAGA
Secretary



[OFFICIAL LETTERHEAD]

LIST OF TURNED-OVER WORK ACCOUNTABILITIES

Detailed List of Work Assignments	Relevant Records/ Documents Turned-Over	Turn-Over Date (To be filled out by the immediate supervisor)	Remarks

Turned-Over By:

Attested By:

SIGNATURE AND PRINTED NAME
OF EMPLOYEE
Position

SIGNATURE AND PRINTED NAME
OF DIVISION CHIEF/SUPERVISOR
CENRO/PENRO/
DIRECTOR/SUPERVISING
ASEC/USEC/COS/HEA

Station/Office:

Date: _____

Date Submitted: