

DEPARTMENT OF FINANCE**DEPARTMENT ORDER NO. 049.2019****REVISED TRAVEL GUIDELINES FOR OFFICIALS AND EMPLOYEES
AS CONTAINED IN THE DEPARTMENT OF FINANCE'S (DOF)
OFFICIALS AND EMPLOYEES' TRAVEL GUIDE****Funding Official Travel**

Authorized official travels are provided for under the General Appropriations Act. In some cases, travel costs are shouldered by a sponsoring organization.

Types of Travel Expenses**1. Pre-departure Expenses**

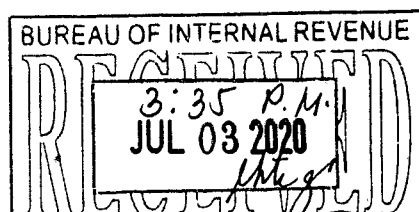
The pre-departure allowance for foreign travels **not exceeding Three Thousand Five Hundred Pesos (P3,500.00)** may be used to cover miscellaneous/incidental expenses such as taxi fare, passport processing, immunization, medical examinations/laboratory fees, photographs, portage, airport terminal fees, and other related expenses. Reimbursement of airport terminal fees imposed at the point/s of embarkation on the return trip to the Philippines upon completion of the official trip is likewise authorized.

2. Transportation**Official Foreign Travel of Officials and Employees**

- a. In case the officials and employees authorized to travel abroad shall not be provided with transportation by the host country or sponsoring organization, they shall be allowed Transportation Expenses for the economy class, which, for purposes of this Travel Guide, does not include premium economy class.
- b. For long-haul trips, described as flights exceeding four (4) hours without counting lay-overs, of Department Secretaries, Undersecretaries, Assistant Secretaries and those of equivalent ranks, business class airfares may be authorized, subject to the approval of the OP.

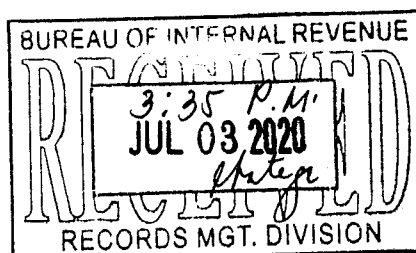
Official Local Travel of Officials and Employees

- a. As a general rule, only the ordinary public conveyance or customary modes of transportation shall be used. The use of chartered trips, special hires of public utilities, garage cars, water vessels, and other extraordinary means of transportation shall not be allowed unless justified by the prevailing circumstances, such as, but not limited to, carrying large amounts of cash, bulky equipment and important documents, inclement weather, accompanying dignitaries or high level government officials, or when time is of the essence.
- b. Expenses for rebooking transportation are not allowed.
- c. Officials and employees whose Permanent Official Station is within Metropolitan Manila and are authorized to attend meetings, hearings and conferences to places within the same area shall be allowed reimbursement of actual fare at the prevailing rates of ordinary mode of transportation from their Permanent Official Station to their destination and back to their Permanent Official Station.



- d. The following guidelines apply to local travels:
- i. The official or employee concerned shall not be entitled to Transportation Expenses for the entire trip or portion of such trip where government vehicle was used.
 - ii. The amount of allowable Transportation Expense shall be the actual fare at the prevailing rates of the ordinary means of transportation by land, sea, and air from the Permanent Official Station to the destination or place of work or assignment in the field and back to the Permanent Official Station.
 - iii. Claim of actual taxi fare from airport to permanent residence may be allowed upon presentation of an official receipt or Official Metered Taxi Receipt provided that the amount does not exceed One Thousand Pesos (P 1,000.00).
 - iv. Under no circumstances shall reimbursement of cost of gasoline and oil be allowed when a private vehicle is used. The official or employee concerned, however, is entitled to the equivalent cost of the customary mode of transportation.
 - v. Hiring of private vehicles for official missions such as lifestyle checks and background investigations shall be allowed and its reasonableness duly certified by the Undersecretary concerned in the amount not exceeding Three Thousand Pesos (P3,000.00) per trip and duly supported with receipt.
 - vi. The following guidelines apply to local travels within the 50-kilometer radius from the Permanent Official Station:
 1. For official travel to destinations within the 50-kilometer radius from the Permanent Official Station, the actual Transportation Expenses under Section 5(a) of EO No. 77, as well as the DTE under Section 5(b) not exceeding the rates provided therein, may be authorized. Provided, that the personnel concerned shall stay in the place of assignment and does not commute daily from the place of assignment to the place of residence or Permanent Official Station and back. The claim for hotel/lodging expenses shall be substantiated by a hotel bill or invoice to prove that the official or employee stayed in the place of assignment for the whole duration of official travel.
 2. Personnel on official travel who commute daily from the place of assignment to the place of residence or Permanent Official Station shall be allowed the following expenses:
 - a. Actual fare at the prevailing rates of authorized modes of transportation from the Permanent Official Station to the place of assignment and back;
 - b. Meals in an amount not exceeding thirty percent (30%) of the authorized meal component of the DTE.

Presentation of transportation ticket or any equivalent document shall be required as proof of actual travel undertaken.
 - vii. The following guidelines apply for local travels beyond the 50-kilometer radius from the Permanent Official Station:



1. The allowable Transportation Expenses and reasonable miscellaneous expenses (e.g. terminal fees, parking fees, road tolls, etc.) from the Permanent Official Station to the destination or place of assignment shall cover the following areas:
 - a. From the office or residence to the point of embarkation, and vice versa;
 - b. From the point of embarkation to the point of disembarkation in the place of destination, and vice versa; and
 - c. From the point of disembarkation to the office of destination or place of assignment in the field, and vice versa.

3. Clothing Allowance

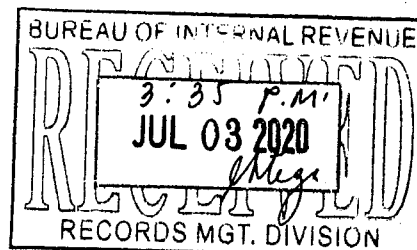
- a. Clothing allowance shall be granted to personnel on foreign travel in tropical countries or temperate countries for the period coinciding with the summer and spring seasons, regardless of the nature of travel, if the travel will last for more than one (1) month. the clothing allowance shall be granted on pro-rated basis, as follows:

More than one (1) month but less than three (3) months	US\$200.00
Three (3) months and more but less than six (6) months	US\$300.00
Six (6) months and more	US\$400.00

Provided, however, that the clothing allowance in connection with study trips to tropical countries shall not exceed US\$300.00.

- b. When the travel to temperate countries, regardless of the nature of travel, coincides with the autumn or winter seasons, the clothing allowance shall be granted as follows:

Two (2) weeks or less	US\$200.00
More than two (2) weeks but less than one (1) month	US\$300.00
One (1) month and more	US\$400.00
- c. Grantees provided by donor institutions with clothing allowance at rates equal to or higher than those indicated above shall no longer be granted said allowance by the DOF or the agency concerned.
- d. When the clothing allowance granted by the donor is less than the rates indicated above, the personnel concerned may be given the difference.
- e. The clothing allowance may be granted more than once in every twenty-four (24) months. In no instance, however, shall the total clothing allowance exceed US\$400.00 within a twenty-four (24)-month period.
- f. The applicable rate of clothing allowance shall be based on the season officially declared by the authorized agency in the country of destination. In case the travel dates span two seasons or coincide with the change of seasons, the prescribed rates of clothing allowance shall be based on the season corresponding to the most number of days of authorized stay.



4. Daily Subsistence Allowance (DSA)/Daily Travel Expenses (DTE)

- a. Categorized into: Meals and Incidentals, and Hotel Allowance
- b. Foreign Travel:

- i. Government personnel who travel abroad are entitled to the DSA based on the daily rates established by the International Civil Service Commission (ICSC) of the United Nations, which can be accessed at www.undp.org.ph or at www.dfa.gov.ph of the DFA.

When the country of destination is not listed therein, the DSA for the nearest country shall be adopted. When the city of destination is not listed therein, the "elsewhere" rate established for the country shall be adopted.

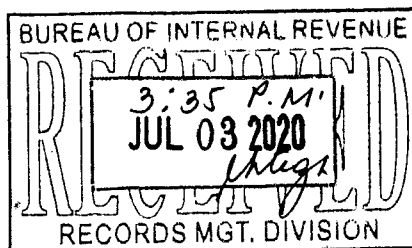
- ii. The entitlement to DSA starts only upon arrival at the country of destination and ceases upon departure therefrom at the following percentages:

Particulars	Percentage	To Cover
Day of arrival at point of destination (regardless of time) and succeeding day/s thereof on official business	100%	Hotel/lodging (50%); meals (30%) and incidental expenses (20%)
Day of departure for Permanent Official Station (regardless of time) if other than date of arrival	50%	Meals (30%) and incidental expenses (20%)

- iii. Claims for payment of DSA as provided under the preceding paragraphs shall not require presentation of bills and receipts.
- iv. Subject to the approval of the authorities listed under Section 10 (a) of EO No. 77, claims for reimbursement of actual accommodation expenses in excess of the accommodation component of the DSA may be allowed, but in no case shall the difference exceed thirty percent (30%) of such component of the prescribed DSA rate, and only upon certification by the head of the agency as absolutely necessary in the performance of assignment, and upon presentation of bills and receipts.
- v. If hotel/lodging, meals, and incidental expenses are provided by the host country of donor/institution, the DSA shall not be allowed.
- vi. Payment of DSA Differential:
 - 1. Where personnel on travel abroad, to attend international conferences or meetings or to undertake official missions or assignments, are provided by the host government, with DSA and allowances lower than those prescribed in this Travel Guide, such personnel shall only be entitled to the difference.
 - 2. Personnel on scholarships, fellowships, trainings, workshops, and study grants abroad shall not be allowed payment of DSA differentials.

- c. Local Travel

- i. Government personnel, regardless of rank and position, shall be granted DTE at the following maximum allowable rates:



Destination		Maximum DTE
Cluster I	Region I Region II Region III Region V Region VIII Region IX Region XII Region XIII ARMM	P 1,500.00
Cluster II	Cordillera Administrative Region Region VI Region VII Region X Region XI	P 1,800.00
Cluster III	National Capital Region Region IV-A Region IV-B	P 2,200.00

- ii. The allowable DTE for travel beyond the 50-kilometer radius from the Permanent Official Station shall be based on the following apportionment:

Particulars	Percentage	To Cover
Day of arrival at point of destination (regardless of time) and succeeding day/s thereof on official business	100%	Hotel/lodging (50%); meals (30%) and incidental expenses (20%)
Day of departure for Permanent Official Station (regardless of time) if other than date of arrival	50%	Meals (30%) and incidental expenses (20%)

- iii. Claims for reimbursement of actual accommodation expenses (excluding expenses for valets, room attendants, laundry, pressing, haircuts, and similar services furnished by hotels) in excess of the accommodation component of the DTE may be allowed, but in no case shall the difference exceed one hundred percent (100%) of such component of the prescribed DTE rate, and only upon:
1. Submission of certification by the agency head or authorized representative as absolutely necessary in the performance of an assignment; and
 2. Presentation of bills and receipts. A certification of affidavit of loss shall not be considered as appropriate replacement for lost bills and receipts.
- iv. For official travel to destinations within the 50-kilometer radius from the Permanent Official Station, the actual transportation expenses under Section 5(a), as well as the maximum allowable DTE rates under Section 5(b), of EO No. 77 may be authorized, provided, that the personnel concerned shall stay in the place of assignment and does not commute daily from the place of assignment to the place of residence or Permanent Official Station and back. The claim for hotel/lodging expense shall be substantiated by a hotel bill or invoice to prove that the official or employee stayed in the place of assignment for the whole duration of the official travel.
- v. Personnel on official travel who commute daily from the place of assignment to the place of residence or Permanent Official Station shall be allowed to actual fare at the prevailing rates of authorized modes of transportation from the



Permanent Official Station to the place of assignment and back; and meals in an amount not exceeding thirty percent (30%) of the authorized meal component of the DTE.

- vi. To preclude double payment of expenditures, the travel expense prescribed shall not be allowed in cases where the fare paid for transportation includes meals and quarters en route to the official destination and back to the office or residence, or where meals and lodging are paid for or provided by the government or other parties.

Where the cost of meals and lodging paid for by the government does not exceed the maximum allowable DTE of this Travel Guide or where either meals or lodging only is furnished by the government, the difference in amount shall be paid to the official or employee concerned to cover local or inland transportation and other incidental expenses while in the place of assignment. If the cost of meals and lodging furnished by the government is equal to or exceeds the maximum allowable DTE, no travel expenses shall be paid by the government.

5. Registration/Tuition Fees

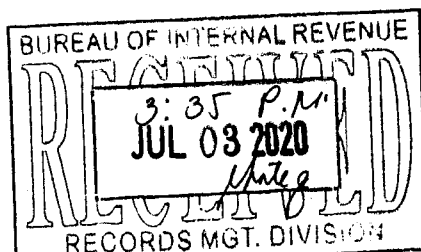
- a. Registration Fees
 - i. The registration or participation fee in convention or seminar shall be subject to the conditions stated in National Budget Circular (NBC) No. 563, series of 2016.
 - ii. Payment of registration fee shall be released as cash advance of the personnel.
- b. Guidelines for scholarships, fellowships, trainings, and studies abroad shall be subject to the conditions stated in Section 17 of EO No. 77.

6. Insurance

Personnel on foreign travel pursuant to this Travel Guide may be entitled to travel insurance at the minimum amount required by the country of destination, depending on the duration of the official travel or a travel coverage of Five Hundred Thousand Pesos (P500,000.00) if there is no minimum coverage set by a country.

7. Representation Allowance

- a. DOF officials who represent the Philippines or the DOF as a member of Philippine delegations to international conferences or meetings, or who undertake official missions or assignments in the exigency of service may be allowed actual reasonable representation expenses not exceeding the following rates, subject to the approval of the authorities listed under Section 10(a) of EO No. 77, based on justifications presented and upon submission of the corresponding bills and receipts:
 - i. Cabinet Members and those of equivalent rank – US\$1,000.00;
 - ii. Department Undersecretaries and those of equivalent rank, if they are designated as head of the delegation – US\$700.00;
 - iii. Department Assistant Secretaries and those of equivalent rank, if they are designated as head of the delegation – US\$500.00; and
 - iv. Those who are holding positions lower than an Assistant Secretary level who are designated as head of the delegation – US\$300.00.



Representation expenses shall cover those expenses as may be justified by circumstances and in conformity with the generally accepted customs, usages and practices, duly supported by bills or receipts.

- b. No representation allowance shall be granted, however, to officials travelling abroad for speaking engagements, and for scholarships, fellowships, trainings, workshops and studies, and those whose travels are fully funded by donors or sponsoring organizations.

Miscellaneous Provisions

1. Prohibitions against Junkets of Government Officials and Employees

All forms of travel junkets shall be strictly prohibited. The conduct of strategic planning workshops or team building activities abroad shall not be allowed. The taking of personal leave immediately before or after the official activity is highly discouraged. If travel circumstances, such as the nature of activity, purpose and itinerary, indicated that the trip is mainly intended for personal purposes, no part thereof shall be considered as official.

2. Travel in connection with Official Duties Paid for by a Private Source

Official foreign trips partially or fully sponsored or funded by private corporations or private individuals shall be fully disclosed. No official or personal travel of government officials and employees shall be funded directly or indirectly, fully or partially, by private individuals, including suppliers or contractors, with pending request/s or application/s or future dealings with any branch, department, bureau or office of the National Government or local government units concerned. This prohibition applies to invitations to travel purportedly to undertake study or assessment of the proponents' capabilities as such contractors or suppliers.

Cash Advance

The rules and regulations on the grant and liquidation of cash advances are prescribed under Commission on Audit (COA) Circular No. 97-002 dated February 10, 1997 and reiterated in COA Circular No. 2009-002 dated May 18, 2009, Section 89 of Presidential Decree (PD) No. 1445, and EO No. 77 dated March 15, 2019. These guidelines provide, among others:

1. No cash advance shall be given unless for a legally authorized specific purpose.
2. No additional cash advances shall be allowed to any official or employee unless the previous cash advance given to him/her is first settled or a proper accounting thereof is made.
3. A cash advance shall be reported as soon as the purpose for which it was given has been served.
4. Transfer of cash advances from one accountable officer to another shall not be allowed.

Documents for Application of Cash Advance

Documents	Remarks	Foreign Travel	Local Travel
Original or Certified True Copy of Approved TA/ Department Personnel Order	Should include provisions and allowable entitlements covered during the entire travel	.	.
Original Copy of Approved Itinerary to Travel	Should detail transportation and travel expenses including pre-departure expenses to be incurred as basis for determining the amount of cash advance.	.	.



Original or Certified True Copy of Letter of Invitation		.	.
Approved Obligation Request		.	.
Disbursement Voucher		.	.
Three (3) Price Quotations for Foreign Travel for Airfare from different Travel Agencies including the Flight Itinerary issued by the booking Office/Travel Agency and One (1) Price Quotation for Local Travel except for bookings under the Government Fare Agreement		.	.
Copy of appropriate UN Development Program (UNDP) rate for DSA used in the computation of claim for traveling expenses		.	
Copy of document showing the dollar-to-peso exchange rate at the date of grant of cash advance		.	
Original copy of Certification of No Unliquidated Cash Advance by the Accounting Division		.	.

Liquidation of Cash Advance

Every government official or employee shall render an account of the cash advance received by him in accordance with existing applicable rules and regulations and/or such rules and regulations as may be promulgated by the COA for the purpose within the following timeline:

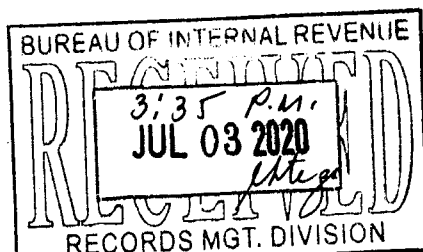
1. Within sixty (60) days after return to the Philippines - for official travels abroad
2. Within thirty (30) days from return to the Permanent Official Station - for official local travels

Refund of excess cash advance may be made either in United States (US) dollars if allowed by the Secretary or equivalent official, or in Philippine currency computed at the prevailing bank rate at the day of refund. Payment of the salary of any official or employee who fails to comply with the provisions of this Section shall be suspended until he complies therewith.

Documents for Liquidation of Cash Advance

A liquidation report supported by the following documents shall be submitted to the Accounting Division.

Supporting Document	Foreign Travel	Local Travel
Certified copy of approved and duly numbered TA	.	.
Certificate of Travel Completed signed by head of office or concerned official with attached Approved and Revised (if applicable) Itinerary of Travel	.	.
Paper/electronic plane ticket, board pass, boat or bus ticket	.	.
Certificate of Appearance/Attendance which shall include date of arrival and departure (not required for travel of agency heads)	.	.
Bills/receipts for non-commutable representation expenses approved by the President	.	.
For reimbursement of actual travel expenses in excess of the prescribed rate (EO No. 77): a. Approval by the President b. Certification from the Head of Agency that it is absolutely necessary	.	.



c. Hotel room bills with official receipts (certification or affidavit of loss shall not be considered as an appropriate replacement for the required hotel/lodging bills and receipts)		
Official receipts in case of refund of excess cash advance	•	•
Post-Travel Report	•	•
Program of Activities	•	•
Original copy of original taxi receipt for taxi expenses from NAIA to permanent residence		•
Hotel room/lodging bills with official receipts in the case of official travel to places within 50-kilometer radius from the last city or municipality covered by the Metro Manila Area, or the city or municipality where their Permanent Official Station is located in the case of those outside the Metro Manila Area, if the travel allowances being claimed include the hotel room/lodging rate		•

Reimbursements

In case the actual travel and Transportation Expenses exceed the amount of cash advance granted, the official or employee concerned may be entitled to reimbursement of expenses claimed subject to submission of disbursement voucher and supporting documents with request for obligations duly approved by the head of office concerned.

The Secretary may authorize, subject to availability of funds, officials and employees to claim reimbursement of actual travel expenses incurred in the course of official local travel.

1. Prepare the following documents to claim for reimbursement of travel expenses:
 - a. Duly accomplished Disbursement Voucher Form with attached Obligation Request Form; duly approved by the head of claimant's office;
 - b. Certified copy of approved and duly numbered Travel Order;
 - c. Certificate of Travel Completed signed by head of office or concerned official with attached approved Actual Itinerary of Travel;
 - d. Boarding pass, terminal fee receipts and used plane, boat or bus tickets;
 - e. Official receipts, statement of accounts, guest folios and certification by the head of agency or his authorized representative for hotel room or lodging bills for those claiming reimbursement of actual expenses;
 - f. Certificate of Appearance/Attendance which shall include date of arrival and departure. (not required for travel of agency heads);
 - g. Travel Report; and
 - h. Program of Activities

NOTE: Certification or affidavit of shall not be considered as appropriate replacement for the required airplane, ship or bus fare, boarding pass, terminal fees, hotel or lodging bills and receipts.

2. The following expenses are generally not reimbursable except if duly justified:
 - a. Rebooking fees or no show charges (i.e. if travelling person is recalled due to fortuitous events);
 - b. Actual expenses incurred from the onset of ailment up to the time of recovery in as much as no government service has been rendered when travel period is extended due to sickness unless the illness was contracted in the course of the performance of his/her duty in the field as established by supporting medical documents; and
 - c. Fees for excess baggage when items to be transported do not pertain to official matters



3. In case of official foreign travel, claims for reimbursement of actual travel expenses in excess of the DSA authorized shall be allowed only upon certification by the heads of the agency subject to the approval of the President and in accordance with the existing accounting and auditing rules and regulations.
4. Officials and employees whose travel period is cancelled or extended due to a fortuitous event shall be entitled to reimbursement of actual expenses incurred during his/her stay in his/her temporary station.
5. No portion of the actual cost of travel expenses allowed shall cover the expenses of any of the staff accompanying an official and the expenses incurred for representation.

Documents for Claiming Reimbursements

Supporting Document	Foreign Travel	Local Travel
Approved Obligation Request	•	•
Disbursement Voucher	•	•
Original or Certified True Copy of TA	•	•
Original copy of Approved Itinerary of Travel	•	•
Original copy of Certificate of Travel Completed	•	•
Original/Certified True Copy of Letter of Invitation	•	•
Original copy of Boarding Pass/Bus Ticket/Ship Ticket	•	•
Original copy of Terminal Fee/Receipt (if applicable)	•	•
Original/Certified True Copy of Certificate of Attendance/Appearance/Participation	•	•
Original copy of original taxi receipt for taxi expenses from NAIA to permanent residence	•	•
Copy of appropriate UNDP rate for DSA used in the computation of claim for travelling expenses	•	
Copy of document showing dollar-to-peso exchange rate at the date of grant of cash advance	•	
Post-Travel Report	•	•
Original Hotel Receipts	•	•
Official Receipt of Airfare	•	•

SUMMARY REPORTING

1. Post-Travel reports shall be submitted within thirty (30) days after returning to the Permanent Official Station. The report shall contain the following:
 - a. Summary of events;
 - b. Vital points raised, including, but not limited to, items that need future action and decision (for TWG meetings/Congressional hearings);
 - c. Clear photo capturing a highlight of the event (please provide caption) which may or may not be used by the Department as source material for news or photo release;
 - d. Action plan to apply learnings during the event (for trainings and seminars); and



- e. Proposed schedule for echo seminar in DOF (for trainings and seminars; for confirmation of the PSD).
2. In case of participation in an international conference or convention abroad in which the Philippines is represented by a delegation, a report of the delegation shall be submitted to the President of the Philippines through the department head concerned copy furnished the DFA not later than thirty (30) days after the closing of the conference or convention. Any member of the delegation may also submit supplementary report.

SANCTIONS

Failure to Liquidate

1. Notice to Liquidate and Demand Letter

3. Upon return of the official or personnel, he/she will be given notice to liquidate from Accounting Division. The notice will be given twice until he/she provides and submits the required liquidation within sixty (60) days after return to the Philippines, in the case of official travel abroad, or within thirty (30) days from return to the Permanent Official Station, in the case of official local travel. Upon failure to liquidate within the prescribed period after receipt of the second notice, the official or personnel concerned shall be given a demand letter from the COA to liquidate.

2. Consequences of Failure to Liquidate

Failure of an accountable officer to liquidate his outstanding cash advance shall constitute cause for the filing of malversation charge under Article 217 and failure to liquidate cash advance under Article 218, of the Revised Penal Code, or criminal prosecution under Section 128 of PD No. 1445.

The suspension of salaries of erring accountable officers shall be ordered by the auditor concerned to the proper agency official through the Accounting Division.

Appropriate administrative proceedings shall likewise be instituted.

