REVENUE MEMORANDUM CIRCULAR NO. 8-2018

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publishes the full text of Memorandum Circular (MC) No. 35, entitled “Clarifying and Reinforcing Existing Rules and Regulations on Foreign Travel Authorities, Travel Entitlements, and Travel Tax Exemptions, which Require the Approval of the Office of the President”.

No official travel abroad shall be allowed unless it satisfies all of the following minimum criteria:

a. The purpose of the trip is strictly within the mandate of the requesting government official or personnel;
b. The projected expenses for the trip are not excessive; and
c. The trip is expected to bring substantial benefit to the country

The destination, duration of travel, purposes, justifications, and chargeability of expenses should be clearly stated in the request for travel authority, for entitlement to travel expenses and allowances and for travel tax exemptions. For all official trips, the request shall state how the subject trip complies with the said minimum criteria.

The request for foreign travel authority and its supporting documents must be submitted to the Malacañang Records Office (MRO) at least ten (10) working days prior to the scheduled date of departure, or, in extremely justifiable cases to be substantiated in the request, not later than two (2) working days.

The Daily Subsistence Allowance (DSA) for accommodation, meals, and incidental expenses shall be based on the United Nations Development Program (UNDP) rates, which UNDP updates on a monthly basis. Unless otherwise stated in the UNDP rates, the DSA shall be apportioned as follows: a) 50% for accommodations; b) 30% for meals; and c) 20% for incidental expenses. Claims for reimbursement for actual accommodation rates in excess of the accommodation component of the DSA may be allowed, but in no case shall it exceed one hundred thirty percent (130%) of the prescribed UNDP rates. No representation allowance shall exceed the said amounts, nor shall the same be granted to officials who will travel abroad for speaking engagement only and for training/study.

The airfares of all government personnel shall be limited to economy class, except for long-haul trips, defined as flights exceeding four (4) hours without counting lay-overs, in which case business class airfares may be authorized.

The following individuals shall not be issued foreign travel authorities, and shall not be entitled to government funding for such trips:

a. Private individuals;
b. Consultants of, and/or those engaged by way of contracts of service by, government agencies, except in highly meritorious circumstances (e.g. unavailability of qualified employees in highly technical and specialized fields), and upon written justification to be submitted by the requesting agency; and
c. Spouses or children of government officials, except when diplomatic protocol or practices provide otherwise.

No government official or employee shall be allowed to depart for any travel abroad, even if such travel is for a purely personal or private purpose without cost to the government, unless such official or employee has duly accomplished the requisite leave forms and has obtained the appropriate travel authorization from his or her agency.

Non-compliance with the Circular, as well as other applicable laws, rules and issuances, shall be sufficient ground for the outright denial or non-processing of requests for foreign travel authority, entitlement to travel expenses and allowances, and/or travel tax exemption.

Further, administrative cases for misconduct, insubordination or other related offenses under the Civil Service Commission Revised Rules on Administrative Cases in the Civil Service and/or other relevant laws, rules and regulations shall be filed against government personnel traveling abroad without the requisite authority.