

Guidelines on the Rates of Expenses and Allowances for Official Travel

Section 1. Legal Bases

- Executive Order No. 77 dated March 15, 2019 - Prescribing Rules and Regulations and Rates of Expenses and Allowances for Official Local and Foreign Travels of Government Personnel, or latest issuance
- Section 18(d), General Provisions of the General Appropriations Act for CY 2024, or latest issuance
- Most current COA Issuances prescribing the Rules and Regulations and Rates of Expenses and Allowances for Official Local and Foreign Travels of Government Personnel

Section 2. Definition of Terms

For purposes of this Order, the following terms are defined as follows:

- a) **Permanent Official Station** – the place where the office or regular place of business/work of an official or employee is permanently located and where the official or employee is expected to stay most of the time as required by the nature and the duties and responsibilities of the position of such official or employee.
- b) **Daily Travel Expenses (DTE)** – the amounts authorized to cover expenses for local travel, which consist of (i) costs for the hotel accommodations or lodging, including the prescribed taxes and service charges, (ii) meals, and (iii) incidental expenses, including cost for local or inland transportation and reasonable miscellaneous expenses at the place of assignment.
- c) **Transportation Expenses** – the actual fares of the authorized modes of transportation (e.g., land, sea and air) for local and foreign travels from the permanent official station to the destination or place of assignment and back.
- d) **Daily Subsistence Allowance (DSA)** – the cost to cover expenses for foreign travel which includes costs for hotel accommodation of lodging, meals and incidental expenses.
- e) **On Official Business** – refers to attendance in activity directly related to one's official duties and responsibilities to be undertaken during official hours while the Department shoulders all allowable costs including training/tuition fee, travel, and other incidental expenses.
- f) **On Official Time** – refers to attendance in an activity not directly related to one's official duties and responsibilities to be undertaken during official hours but without costs to be shouldered by this Department.

Section 3. Authorized Official Travel

- 3.1. Official local or foreign travels and assignments under this Order shall cover only those which meet the following criteria:



- a) It is essential to the effective performance of an official or employee's mandates or functions;
 - b) It is required to meet the needs of the Department or there is substantial benefit to be derived by the State;
 - c) The presence of the official or employee is critical to the outcome of the meeting, conference, seminar, consultation or any official activity to be attended; and
 - d) The projected expenses are not excessive or involve minimum expenditure.
- 3.2. 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 contract of service by, government agencies, except in highly meritorious circumstances (e.g., unavailability of qualified employees in highly technical or specialized fields), and upon written justification submitted to the Office of the Secretary; and
 - c) Spouses or children of government officials, except when diplomatic protocol or established international practices provide otherwise.

I. OFFICIAL LOCAL TRAVEL OF OFFICIALS AND EMPLOYEES

Section 4. Approval of Local Travels

- 4.1. The official local travel of the Secretary in pursuance of the functions of their respective offices, irrespective of the number of days, need not be approved by higher authorities.
- 4.2. The official local travels of officials and employees for **less than thirty (30) days** and payment of their corresponding travel expenses shall be approved by authorized signatories pursuant to the delegation of authority, as follows:

	Prepared By	Approved By
Central Office	Above Division Chief	Immediate Superior
	Division Chief and Below	Head of Office, Bureau or Service
Field Office	Regional Director	Assistant Secretary
	Assistant Regional Director, District Engineer, Above Division Chief	Regional Director
	Division Chief and Below, Assistant District Engineer	Assistant Regional Director (for RO), District Engineer (for DEO)

Travel Order of Project Managers for project-related purposes must be approved by the Senior Undersecretary of Unified Project Management Office (UPMO).

- 4.3. The official local travels of Central Office officials and employees, Regional Directors, Assistant Regional Directors, District Engineers, Assistant District Engineers and other officials above Division Chief in Field Offices for **thirty (30) days or more** and payment of their corresponding travel expenses shall be approved by the DPWH Secretary or the Undersecretary concerned.¹ In Field Offices, travel for 30 days or more of Division Chiefs and below shall be approved by the Regional Director.
- 4.4. The places of destination, purpose, necessity and duration of the travel (inclusive of travel time), should be clearly specified in the Travel Order. Additionally, **it should be stated whether the DTE, transportation and reasonable miscellaneous expenses are chargeable to the available funds of the office concerned subject to usual administrative, budgeting, accounting and auditing rules and regulations.**
- 4.5. Notwithstanding the foregoing, the Office of the President (OP) is not precluded from requiring any official or employee to secure authority for local travel from said Office or from another approving authority to be designated by it.
- 4.6. Official local travel of Contract of Service (COS)/Job Order (JO) employees may only be allowed within the jurisdiction of the offices which hired them in accordance with the most current policy on official travel.

Section 5. Travel Beyond 50-Kilometer Radius from the Permanent Official Station

Official local travel to destinations beyond the 50-kilometer radius from the permanent official station shall be allowed the following expenses:

- 5.1. Transportation Expenses and Miscellaneous Expenses. 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 only 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.

¹ Executive Order No. 77 – Prescribing Rules and Regulations and Rates of Expenses and Allowances for Official Local and Foreign Travels of Government Personnel. *Section 4.c.i.a. The official local travels of government personnel for thirty (30) days or more and payment of their corresponding travel expenses shall be approved by the following officials: In NGAs – by Department Secretaries, those of equivalent rank, or their authorized representatives – for personnel in their respective agencies.*

Employees assigned to a field office, such as Project Engineers and Project Managers, are entitled only to transportation expenses to/from place of assignment, which is their permanent official station during the duration of project pursuant to their Office/Designation Order.

However, they are entitled to DTE under Section 5.3. of this IRR if they are directed to report to their mother unit for updates, meetings or any temporary activities requiring their presence except on Saturdays, Sundays and holidays.

- 5.2. Inland transportation costs shall not be allowed and shall be considered part of the incidental expenses component of the DTE under Section 5.3. of this IRR.

However, the transportation expenses and reasonable miscellaneous expenses under this provision incurred for travel between different District Engineering Offices (DEOs) shall be in addition to the DTE under Section 5.3. of this IRR based on actual transportation costs substantiated by official receipts/tickets.

Personnel concerned shall not be entitled to transportation expenses for the entire trip or portion of such trip where government vehicle was used.

If a private vehicle is used, no reimbursement of the cost of gasoline and fuel, parking and toll fees shall be allowed. The official or employee concerned, however, is entitled to the equivalent cost of the customary mode of transportation and shall attach a certification for the purpose **(Annex A)**.

5.3. Daily Travel Expenses.

- a) The maximum allowable DTE of officials and employees, regardless of rank and position, shall be at the following rates:

Destination	Maximum DTE
Regions I, II, III, V, VIII, IX, XII, XIII, and BARMM	P1,500.00
Regions CAR, VI, VII, X, and XI	P1,800.00
Regions NCR, IVA, and IVB	P2,200.00

- b) Claims for payment of DTE as provided under Section 5.3(a) hereof shall not require presentation of bills and receipts.
- c) Apportioned Travel Expenses. 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%)

- d) In case of travel exceeding one day for the purpose of delivery of goods, materials and equipment in cases of calamity and emergency, the officers and employees are allowed for the following:

Particulars	Percentage	To Cover
Day of departure from the permanent official station (regardless of time)	50%	Meals (30%); Incidental Expenses (20%)
Succeeding days of travel before arrival at point of Destination	50%	Meals (30%); and Incidental Expenses (20%)
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) and succeeding days of travel until arrival at the permanent official station (regardless of time)	50%	Meals (30%); and Incidental Expenses (20%)

The entitlement for the above DTE must be specified in the approved travel order for claims to be considered valid. It is limited to the authorized travel dates indicated in the travel order or the actual travel dates, whichever is shorter. Extended travel dates may be eligible for DTE, provided that a supplemental travel order is submitted justifying the extension.

- e) Travel Expenses in Excess of Authorized Travel Rates. 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:

- i. Presentation of bills and receipts. A certification or affidavit of loss shall not be considered as appropriate replacement for lost bills and receipts; and
- ii. Submission of certification by the Secretary, or the authorized representative as absolutely necessary in the performance of an assignment **(Annex B)**.

	Prepared By	Approved By
Central Office	Undersecretaries	Secretary
	Assistant Secretary and Below	Undersecretary
Field Office	Regional Director	Assistant Secretary
	Assistant Regional Director and Below	Regional Director

- f) Precluding Double Payment of Travel Expenses. To preclude double payment, the corresponding portion of the DTE shall not be allowed when the fare paid for transportation includes meals and/or quarters en route, or where meals and/or lodging are paid for or furnished by the government or other parties.

Illustration:

Paid/Furnished by Government or Other Parties	Entitlement of the DTE
Hotel/lodging only	Meals (30%); and Incidental Expenses (20%)
Meals only	Hotel/lodging (50%); and Incidental Expenses (20%)
One Meal (e.g., Lunch) only	Hotel/lodging (50%); Meals (10% Breakfast, 10% Dinner); and Incidental Expenses (20%)
Hotel/lodging and Meals	Incidental Expenses (20%)

As proof, in addition to the original signed Certificate of Appearance, a Certification of Expenses **(Annex C)** must be obtained for all types of travel, regardless of distance. The certification should specify whether hotel/lodging, meals and/or vehicles were provided.

However, DPWH officials and employees conducting or attending **trainings, seminars, workshops, conventions or other activities of the same nature** are automatically **not entitled to the lunch component (10%)** of the DTE.

This amount must be automatically deducted under the DTE column of the Itinerary of Travel to reduce the turnover of documents.

Section 6. Travel Within the 50-Kilometer Radius from the Permanent Official Station

6.1. 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, upon presentation of official receipt, if applicable, 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 the thirty per cent (30%) of the authorized meal component (30%) of the DTE as indicated in Section 5.3(c) hereof.

Presentation of transportation ticket or any equivalent document shall be required as proof of actual travel undertaken.

Illustration:

For one-day travel within the 50-km radius, commuting daily, without any provision.

Cluster	DTE	Entitlement
I	1,500	Actual fare + P135.00
II	1,800	Actual fare+ P162.00
III	2,200	Actual fare+ P198.00

For one-day travel within the 50-km radius, commuting daily with **LUNCH provided**.

Cluster	DTE	Entitlement
I	1,500	Actual Fare
II	1,800	
III	2,200	

6.2. Personnel on official travel to a place outside the city/municipality of residence or permanent official station, may opt to stay in the place of assignment and not commute daily from the place of assignment to the place of residence or permanent official station and back, provided that a request supported by justification/s for the same has been provided by the official or employee and approved by the following officials prior to the travel (**Annex D**).

	Prepared By	Approved By
Central Office	Above Division Chief	Immediate Superior
	Division Chief and Below	Head of Office, Bureau or Service
Field Office	Regional Director	Assistant Secretary
	Assistant Regional Director,	Regional Director

	District Engineer, Above Division Chief	
	Division Chief and Below, Assistant District Engineer	Assistant Regional Director (for RO), District Engineer (for DEO)

The following expenses shall then be allowed.

- a) **Actual fare**, upon presentation of official receipt, if applicable, at the prevailing rates of authorized modes of transportation under Sections 5.1 and 5.2;
- b) **DTE** under Section 5.3; however, the claim for hotel/lodging expense shall be substantiated by a hotel bill or invoice, regardless of amount, to prove that the official or employee stayed in the place of assignment for the whole duration of the official travel.

A certification or affidavit of loss shall not be considered as appropriate replacement for lost bills and invoice. In the absence of hotel bill or invoice, claiming employee shall be entitled only to meals component (30%) and incidental expenses (20%) of the DTE.

- 6.3. The 50-kilometer radius distance from the permanent official station (pursuant to EO No. 77) shall be computed by the Accounting Division based on google maps (**Annex E**).

Section 7. Mode of Transportation

- 7.1. As a general rule, only the ordinary public conveyance or customary modes of transportation shall be used, which in all cases shall be the most economical and efficient.

7.1.1. By Air Travel

- a) All economy flights with up to 20 kg of luggage are allowed. However, in cases wherein business, first, comfort or premium economy class is the only available option, reimbursable amount is limited to the economy flight rate with up to 20 kg of luggage allowed.
- b) Only bookings directly through the airlines is allowed. If booking is made through an agency, travelling official and employee must secure an airline-generated itinerary receipt/ticket upon booking or economy flight rate from the airline, since reimbursable amount is limited to the actual airline rate only.
- c) Actual travel costs are covered, excluding unnecessary expenses such as, but not limited to:
 - i. Rebooking fees (e.g., Spoilage fees, cancellation fees, change fees and price difference on flight rates) due to the fault of the travelling official and employee; and

- ii. Add-on costs (e.g., pre-ordered meals, seat selection).

In emergency and justifiable circumstances, reimbursement of rebooking fees may be allowed, provided that a revised or supplemental travel order or other supporting documentation justifying the change of schedule is submitted.

- d) The allowed baggage cost to be paid covers up to 20 kg only. Costs for baggage exceeding 20 kg shall be allowed if justified and approved by the Head of Office concerned (see Certificate of Travel Completed).
 - i. For round-trip flights where one of the flights is not taken on the scheduled date due to the fault of the passenger, only fifty percent (50%) of the cost of the round-trip flight can be claimed, provided that evidence of the flight is submitted accordingly.

7.1.2. By Sea Travel

- a) Business class type of trip is not allowed;
- b) Actual cost of travel.

7.1.3. By Land Travel

- a) Business class type of trip is not allowed;
- b) In general, toll fees shall be claimed by the assigned driver in case a service vehicle is used. If the assigned driver is not to claim, a certification of non-payment should be issued by said driver in favor of the claiming passenger. However, toll fees are not reimbursable if the claiming passenger is JO personnel or is entitled to Transportation Allowance (TA) or have service vehicle.

To reimburse:

- i. If paid in cash, actual toll fees must be substantiated with an original official receipt.
- ii. If paid using cashless transaction through Radio Frequency Identification (RFID), toll fees must be substantiated by providing the equivalent toll rates, including entry and exit points as found on the official RFID website.

7.1.4. Transportation expenses from residence/permanent official station to common transport terminal (airport, seaport and bus station) and vice versa;

- a) The actual cost of fare for a taxi (with receipt) or Three Hundred Pesos (P 300.00), or Transport Network Vehicle Service (TNVS) such as GRAB or Five Hundred Pesos (P 500.00), respectively, whichever is lower, is reimbursable. In addition, coupon and airport taxis are allowed as a mode of transportation up to P 500.00 only.
- b) In the absence of any evidence of transportation to the common transport terminal, a fully accomplished Reimbursement Expense Receipt (RER) attached as **(Annex F)** can be submitted not to exceed Three Hundred Pesos (P 300.00) for travel to and from seaports and bus stations, and for travel to and from airports.

Other pickup or drop off points may be allowed (e.g., Residence to designated Meeting Place) provided that there shall be no deviations in the regular route of travel.

- c) Official and employees who are claiming TA or who have service vehicles are not entitled to claim these transportation expenses.

7.1.5. Transportation expenses not supported by tape receipts, RER or CENRR in the duration of the travel is understood to be included in the DTE as part of incidental expenses, hence cannot be separately claimed even with evidence.

7.1.6. Transportation expenses supported by tape receipts, but the contents are not readable at the time of its submission for reimbursement/liquidation shall not be accepted as evidence of travel and will be outright disallowed. It is advised that the passenger photocopy these tape receipts to preserve its contents for verification.

7.2. Transportation expenses incurred by government officials and employees in the discharge of their official functions amounting to P 300.00 or less need not be supported by official receipts, except for payment of fares in public utility vehicles issuing receipts such as bus, train, vessel/ship, taxi, TNVS etc. Certification of Expenses Not Requiring Receipts (CENRR) shall be attached as supporting document per COA Circular No. 2017-001 **(Annex G)**.

7.3. Travel from Residence to Central/Field Office and vice versa are considered deviations in the regular route of travel and its corresponding cost of transportation shall be borne by the concerned DPWH personnel.

7.4. Documentary Requirements to Claim Reimbursements for Travelling Expenses **(Local Travel)**:

- Approved Travel Order
- Approved Itinerary of Travel

- Revised or Supplemental Office Order or any proof supporting the change of schedule
- Certificate of Travel Completed
- Paper/electronic plane, boat or bus tickets, boarding pass, terminal fee
- Certificate of Appearance
- Driver's Trip Ticket

Others:

- Annex A – Use of Private Vehicle
- Annex B – Actual Hotel Accommodation
- Annex C – Certification of Expenses
- Annex D – Request Form to Stay in the Place of Assignment within 50-km Radius from Permanent Official Station
- Annex F – Reimbursement Expense Receipt
- Annex G – Certification of Expenses Not Requiring Receipts

Documents with erasures will not be honored as supporting document.

II. OFFICIAL FOREIGN TRAVEL OF OFFICIALS AND EMPLOYEES

Section 8. Types of Foreign Travels

8.1. Foreign travels authorized under Section 3 of this IRR shall refer only to those under the following categories:

- a) International conferences or meetings to which the Philippine Government has commitments, or to undertake official missions/assignments which cannot be assigned to government officials posted abroad;
- b) Scholarships, fellowships, trainings, and studies abroad which are grant-funded or undertaken at minimal cost to the Department; and
- c) Invitations for speaking engagements or receiving of awards from foreign government/institutions or international agencies/organizations as defined under international law, whether fully or partially funded by the Department, upon the endorsement of the Department of Foreign Affairs (DFA).

8.2. In case of trips involving delegations, the number of participants must be kept to the barest minimum and the role of each member in the delegation must be clearly specified and justified in the travel application or proposal for submission to the approving authority specified in Section 9 of this IRR.

Section 9. Approval of Foreign Travels

9.1. All foreign travels of officials and employees must be coursed through the Human Resource and Administrative Service (HRAS) with the following supporting documents:

- a) Approved travel endorsement or proposal from the Office of the Secretary reflecting therein the specific role of each official and/or employee for in the delegation for the foreign travel;
 - b) Invitation from sponsoring organizations including the administrative notes reflecting therein the important information for the travel such as but not limited to the purpose, duration, venue, accommodation, and provisions from sponsors;
 - c) Certification from the official and/or employee that he/she is not due to retire within one year after the foreign travel;
 - d) Certification from the Accountant that the official or employee has no pending cash advance for previous foreign travel/s;
 - e) Fully accomplished clearance form.
 - f) Certification from the Legal Service that the official or employee concerned has no pending administrative and/or criminal cases.
 - g) Certification that the said travel will not hamper the operation of the office.
 - h) Designation of Officer-in-Charge for Division Chief/District Engineer and above. Further, the travel of official or employee must be endorsed by the concerned Undersecretary/Head of Office.
 - i) Justification of official travel. For invitations to programs intended for identified target beneficiary or recipient office such as study tours, agency-sponsored research, technical visit, materials testing session, and development programs for foreign-assisted project counterparts, official nominee(s) shall be endorsed by the head of office concerned to be approved by the Secretary, provided that:
 - i. the head of office concerned will submit a justification on why and how the course/activity is directly related to function/s of the employee;
 - ii. the head of office concerned will submit a list of reportorial requirements to be submitted by the nominee/s after completion of the course/activity; and
 - iii. there shall be no government expense involved.
 - j) Plane tickets if already available.
- 9.2. Regardless of the length of travels abroad and the number of delegates, official foreign travels, as endorsed by the HRAS, and payment of travel expenses shall be approved by the following officials:

Personnel on Foreign Travel	Approving Authority
Department Secretary	Office of the President
DPWH Officials and Employees	Department Secretary

- 9.3. Notwithstanding the foregoing approving authorities, the OP is not precluded from requiring any official or employee to secure authority to travel abroad from said office or from another approving authority to be designated by it.

Section 10. Pre-Departure Expenses and Return Trip Fees

- 10.1. Pre-departure expenses not exceeding P3,500.00 shall be allowed to cover miscellaneous expenses for taxicab fare, passport processing, immunization and medical laboratory fees, photographs, portorage, airport terminal fees, if any, and other related expenses.
- 10.2. Likewise, reimbursement of airport terminal fees imposed at the point/s of embarkation on the return trip to the Philippines, if any, shall be allowed upon completion of the official trip.

Section 11. Transportation Expenses

- 11.1. 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 IRR does not include premium economy class.
- 11.2. For long-haul trips, described as flights exceeding four (4) hours without counting layovers, of Department Secretary, Undersecretaries, Assistant Secretaries, business class airfares may be authorized, subject to approval of the OP.

Section 12. Clothing Allowance

- 12.1. 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:

Duration of Stay	Amount
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.

- 12.2. 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:

Duration of Stay	Amount
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

- 12.3. 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 government agency concerned.
- 12.4. When the clothing allowance granted by the donor is less than the rates indicated above, the personnel concerned may be given the difference.
- 12.5. 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.
- 12.6. 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.

Section 13. Daily Subsistence Allowance

- 13.1. Those who travel abroad shall be granted the DSA based on the daily rates established by the International Civil Service Commission (ICSC) of the United Nations which may be accessed at their official website.

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" of the established for the country shall be adopted.

- 13.2. The DSA shall only start upon arrival at the country of destination and shall cease 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%)

13.3. If hotel/lodging, meals and incidental expenses are provided by the host country or donor institution, the DSA shall not be allowed.

13.4. Claims for payment of DSA as provided under Sections 13.1 and 13.2 hereof shall not require presentation of bills and receipts.

13.5. Subject to the approval of the Department Secretary, 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, which is 50% of the DSA, and only upon certification by the head of agency as absolutely necessary in the performance of an assignment and presentation of bills and receipts. An affidavit of loss shall not be considered as appropriate replacement for the required bills and receipts.

13.6. Documentary Requirements to Claim Reimbursements for Traveling Expenses (**Foreign travel**):

- Approved Itinerary of Travel;
- Certificate of Travel Completed;
- Paper/electronic plane, bus or boat tickets;
- Boarding pass and terminal fee ticket;
- Certificate of Appearance/Attendance for training/seminar/ participation;
- Office Order/ Travel Order/ Authority to Travel Taxi Receipts;
- Justification for the use of extra ordinary means of transportation (if applicable);

Others:

- Bills/ receipts for non-commutable representation expenses approved by the President
- Revised Itinerary of Travel, if applicable
- Narrative report on trip undertaken/Report of Participation
- For reimbursement of actual travel expenses in excess of the prescribed rate;
 - Approval by the President
 - Certification from the Head of Agency that it is absolutely necessary
 - Hotel room bills with official receipts (certification of affidavit of loss shall not be considered as an appropriate replacement for the required hotel/lodging bills and receipts)

Documents with erasures will not be honored as supporting document.

Section 14. Payment of DSA Differential

14.1. 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 IRR, such personnel shall only be entitled to the difference.

14.2. Personnel on scholarships, fellowships, trainings, workshops, and study grants abroad shall not be allowed payment of DSA differentials.

Section 15. Reimbursement of Representation Expenses

15.1. The following officials, who are authorized to attend international conferences or meetings or undertake official missions or assignments in the exigency of the service, may be entitled to reimbursement of actual reasonable representation expenses not exceeding the following rates, subject to the approval of the authorities listed under Section 9 of this IRR, based on justifications presented and upon presentation of bills and receipts:

- a) Department Secretary - US\$1,000.00;
- b) Department Undersecretaries, if they are designated as head of the delegation - US\$700.00;
- c) Department Assistant Secretaries, if they are designated as head of the delegation - US\$500.00; and
- d) Those holding positions lower than an Assistant Secretary level who are designated as head of the delegation - US\$300.00.

Such expenses may cover necessary entertainment, contributions, flowers, wreaths, and the like, when justified by circumstances and in conformity with generally accepted customs, usages, and practices.

15.2. Officials on travel abroad for speaking engagements, and for scholarships, fellowships, trainings, workshops and studies, and those whose travels are fully funded by donors or sponsoring organizations, shall not be allowed reimbursement of representation expenses.

15.3. For the purpose of reimbursement of transportation expenses, clothing allowance, DSA, and representation expenses, amounts in foreign currency shall be converted based on the prevailing rates provided by the Bangko Sentral ng Pilipinas (BSP), such that conversion shall be based on the:

- a) Date of purchase plane tickets/clothing/representation expenses; and
- b) Travel date/s entitled to DSA.

Section 16. Scholarships, Fellowships, Trainings, and Studies Abroad

16.1. Expenses of government agencies related to such travels abroad shall be limited only to pre-departure expenses since donor countries/organizations/institutions shall pay for airfares, school/ training fees, accommodations, health insurance, and stipend. In cases where airfares and clothing allowance will not be shouldered by the donors, the government agency concerned may pay the same, subject to the provisions of the memoranda of agreement or any similar document that may be entered into by and between the donor and the said agency, and of this IRR.

Section 17. Insurance

- 17.1. Only personnel on foreign travel pursuant to this IRR 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 P500,000.00 if there is no minimum coverage set by a country.
- 17.2. The HRAS shall ensure that all officials and employees travelling in foreign countries are covered with travel insurance policy.

III. MISCELLANEOUS PROVISIONS

Section 18. Prohibition against Junkets of Government Officials and Employees

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

Section 19. Travel in Connection with Official Duties Paid for by a Private Source

- 19.1. Official foreign trips partially or fully sponsored or funded by private corporations or private individuals shall be fully disclosed.
- 19.2. 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 the Department concerned. HRAS shall ensure that this provision is strictly observed and shall only endorse to approving authorities' official foreign travels, which are compliant thereto, under Section 9 of this IRR.
- 19.3. This prohibition applies to invitations to travel purportedly to undertake study or assessment of the proponents' capabilities as such contractors or suppliers with the exception of travels intended for preparation of technical specification or market surveys.

Section 20. Internal Guidelines on Local and Foreign Travels in Regional and District Engineering Offices

- 20.1. The Regional Directors may issue internal guidelines, not otherwise inconsistent herewith, in order to (1) provide additional safeguards as are best suited to the condition of the Region; (2) address regional peculiarities; and (3) ensure the judicious use of public funds.

Section 21. Reportorial Requirements and Sanction

- 21.1. Within one (1) calendar month after returning to the permanent official station, every personnel authorized to travel under this IRR shall submit to the Secretary copy furnished the HRAS a report with recommendations, if any, on the conference or seminar attended, examination or investigation conducted, or mission undertaken.
- 21.2. In case of participation in an international conference or convention in which the Philippines is represented by a delegation, a report of the delegation shall be submitted to the OP through the HRAS and the Department Secretary, copy furnished the Secretary of the DFA, not later than one (1) calendar month after the closing of the conference or convention. Any member of the delegation may also submit a supplementary report.
- 21.3. Violation of the provisions of this Section shall subject the officials or employees concerned to disciplinary action.

Section 22. Period to Claim Reimbursements for Travelling Expenses

- 22.1. Within two (2) calendar months after the return of an official or employee to the Philippines, in the case of official travel abroad; or within one (1) calendar month of his/her return to permanent official station in the case of official local travel, such official or employee must file claims for reimbursements for traveling expenses with the Document Tracking System Unit, Records Management Division, HRAS.

ANNEX A
(Use of Private Vehicle)

Date: _____

CERTIFICATION

This is to certify that the transportation expenses being requested by (name of claimant) of (office) for (date of travel) relative to (purpose of travel) in (place of travel) from (address of residence) to (destination) and from (destination) to (address of residence) in the amount of (P xxx) (back & forth) is for reimbursement of equivalent cost in lieu of hiring public vehicle.

This is to further certify that the reimbursement of personal use of vehicle is limited only to the roundtrip cost of customary mode of transportation.

Certified by:

Signature over Printed Name
Name of Claimant, Office/Bureau/Unit
Personal Vehicle Plate No. _____

Approved by:

Head of Office
Signature over Printed Name

ANNEX B

(Actual Hotel Accommodation)

Date: _____

CERTIFICATION

This is to certify that (name of claimant) of (office) incurred hotel accommodation in the amount of (P xxx) at (name of hotel, address) last (date of travel) while on official business travel to (purpose of travel). Attached are the official receipts for the said amounts.

(Name of claimant) is claiming for the excess on hotel accommodation/lodging incurred as against allowed hotel/lodging of P ____/day (50% of DTE), which shall not exceed the 100% of the board & lodging component of the DTE.

This is to certify further, that the expenses requested for reimbursement is absolutely necessary in the performance of his/her duties during (justify the request for reimbursement).

This certification is being issued to support the claim for reimbursement in the amount of (P xxx) representing actual hotel accommodation, which shall not exceed the 100% of the board and lodging component of DTE, during his/her travel to (place of assignment) that may be allowed for payment.

Certified by:

DPWH Secretary or the Authorized Representative
Signature over Printed Name

ANNEX C

(Provision/Non-Provision of Food, Hotel/Lodging and Vehicle)

Republic of the Philippines
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS
(NAME OF DPWH OFFICE)
(Address)

CERTIFICATION OF EXPENSES*To Whom It May Concern:*

*This is to certify that Mr./Mrs./Ms. _____ of the _____
has personally appeared to this office on _____ for the purpose*

It is further certified that during the visit/stay of the abovementioned name, this office:

Please affix your signature on appropriate box	Please check the appropriate box	Particulars	Inclusive date/s
	<input type="checkbox"/>	Did not provide hotel/lodging, food and meals	
		Provided the following:	
	<input type="checkbox"/>	Hotel/ Lodging Accommodation	
		Meals	
	<input type="checkbox"/>	Breakfast	
	<input type="checkbox"/>	Lunch	
	<input type="checkbox"/>	Dinner	
	<input type="checkbox"/>	Did not provide vehicle	
	<input type="checkbox"/>	Provided vehicle	

This certification is issued upon request of the interested party for the purpose of establishing the evidence and duration of his/her appearance hereat, the truth of which is hereby vouchsafed and guaranteed by the undersigned.

Done in _____ on _____.
(place of issue) (date of issue)

Chief Finance Officer or his/her Authorized Representative
Signature over Printed Name

ANNEX D

REQUEST FORM TO STAY IN THE PLACE OF ASSIGNMENT WITHIN 50-KM RADIUS FROM PERMANENT OFFICIAL STATION

This is to request approval for (name of employee) of (office) residing in (complete address) to stay in (place of assignment) which is within the 50-km radius from DPWH/Permanent Official Station (Name of DPWH Office, complete address), due to the following justifications:

- _____
- _____
- _____

This is in connection with the travel of (name of employee) on (duration of travel) at (place of assignment) for/to (purpose of travel).

Requested by:

Approved by:

(Name of employee)

Date requested: _____

(Head of Office)

Date approved: _____

ANNEX E

Radius Distance between DPWH Central Office Official Stations and District Engineering Offices of Nearby Provinces

Office	Address	Radius Distance		Remarks
		DPWH Central Office, Port Area, Manila	DPWH BRS, Diliman, Quezon City	
Rizal 2nd DEO	No. 16 Westbank Rd., Rosario, Pasig City	Within Metro Manila area		Within Metro Manila area
DPWH Region IV-B	Epifanio de los Santos Ave, Diliman, Quezon City	Within Metro Manila area		Within Metro Manila area
Bulacan 1st DEO	Tikay, City of Malolos, Bulacan	31.18 km	30.78 km	Within 50-km radius
Bulacan 2nd DEO	Pulong Buhangin, Sta. Maria, Bulacan	33.34km	28.08 km	Within 50-km radius
Bulacan-Sub-DEO	Graceville Subdivision, Brgy. Tambubong, San Rafael Bulacan	42.87 km	39.15 km	Within 50-km radius
DPWH Region IV-A	Canlubang Interchange, Brgy. Mayapa, Calamba City, Laguna	44.99 km	48.18 km	Within 50-km radius
Cavite 1st DEO	Trece Martirez City, Cavite	33.94 km	42.09 km	Within 50-km radius
Cavite 3rd DEO	Carmona, Cavite	33.55 km	38.07 km	Within 50-km radius
Rizal 1st DEO	Binangonan, Rizal	25.99 km	23.25 km	Within 50-km radius
DPWH Region III	Sindalan, San Fernando, Pampanga	65.74 km	65.96 km	Beyond 50-km radius
Bataan 1st DEO	Mulawin, Orani, Bataan	56.49 km	61.80 km	Beyond 50-km radius
Bataan 2nd DEO	Balanga, Bataan	50.08 km	56.89 km	Beyond 50-km radius
Bataan Sub-DEO	Vicarville Subd. Bagong Silang, Balanga, Bataan	50.13 km	56.93 km	Beyond 50-km radius
Pampanga 1st DEO	Sindalan, City of San Fernando, Pampanga	65.78 km	66.03 km	Beyond 50-km radius
Pampanga 2nd DEO	San Antonio, Guagua, Pampanga	57.79 km	59.66 km	Beyond 50-km radius
Pampanga 3rd DEO	San Francisco St. Brgy. Pampang, Angeles City	75.05 km	75.25 km	Beyond 50-km radius
Batangas 1st DEO	Brgy. Lanatan, Balayan Batangas	74.67 km	82.68 km	Beyond 50-km radius
Batangas 2nd DEO	Kumintang Ilaya, Batangas City	91.27 km	96.35 km	Beyond 50-km radius
Batangas 3rd DEO	J. Gonzales St., Tanauan City, Batangas	58.30 km	61.77 km	Beyond 50-km radius
Batangas 4th DEO	Lipa City, Batangas	73.01 km	76.71 km	Beyond 50-km radius
Cavite 2nd DEO	Manggas II, Alfonso, Cavite	54.06 km	60.55 km	Beyond 50-km radius
Laguna 1st DEO	Manuel L. Quezon Ave., Brgy. Callos, Sta. Cruz, Laguna	58.58 km	56.39 km	Beyond 50-km radius
Laguna 2nd DEO	Brgy. Bambang, Los Baños, Laguna	53.19 km	55.04 km	Beyond 50-km radius
Laguna 3rd DEO	San Pablo City, Cavite	67.21 km	68.32 km	Beyond 50-km radius

ANNEX F**REIMBURSEMENT EXPENSE RECEIPT**

Entity Name: _____	Fund Cluster: _____
Date: _____	RER No.: _____
<p>RECEIVED from _____ (Name)</p> <p>_____ the amount (Official Designation)</p> <p>of _____ (P _____) (In Words) (in Figures)</p> <p>in payment for (Payments for subsistence, services, rental or transportation should show inclusive dates, purpose, distance, inclusive points of travel, etc.)</p>	
<p style="text-align: center;">PAYEE</p> <p>Name/Signature _____</p> <p>Address _____</p> <p>Reason for non-issuance of tape/official receipt _____</p>	
<p style="text-align: center;">WITNESS</p> <p>Name/Signature _____</p> <p>Address _____</p>	

ANNEX G

DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS			
CERTIFICATION OF EXPENSES NOT REQUIRING RECEIPTS <i>Pursuant to COA Circular No. 2017-001 dated June 19, 2017</i>			
Name of Employee		Employee No.	
Office			
Division			
Particulars		Amount (P)	
		TOTAL	
Purpose			
<i>I hereby certify that the above expenses are incurred as they are necessary for the above cited purpose, that above goods and services were acquired from parties not issuing receipts. And that I am fully aware that willful falsification of statements is punishable by law.</i>			
		Certified correct:	Noted by:
Signature			
Printed Name			
		Employee	Immediate Supervisor
Date		Date	