REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
**BUREAU OF INTERNAL REVENUE**
Quezon City

October 03, 2014

**REVENUE MEMORANDUM CIRCULAR NO. 75-2014**

To : All BIR Officials and Employees Concerned

Subject : Publishing the Full Text of the DOF Memorandum dated 23 June 2014

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For the information and guidance of all concerned, quoted hereunder is the full text of the Memorandum dated June 23, 2014 of the Department of Finance:

"Republic of the Philippines
**DEPARTMENT OF FINANCE**
Roxas Boulevard Corner Pablo Ocampo, Sr. Street
Manila 1004

**MEMORANDUM**

FOR : **All Heads of DOF OFFICES**
**All Heads of DOF Bureaus and Attached Agencies**

(Original Signed)
FROM : **Undersecretary GIL S. BELTRAN**

SUBJECT : **GUIDELINES AND STANDARD OPERATING PROCEDURES ON FOREIGN AND LOCAL TRAINING/SCHOLARSHIPS**

DATE : **23 June 2014**

In view of recent developments in the application process of some learning institutions and other host/sponsoring agencies requiring applicants to apply on-line to various training courses and scholarship grants being offered, all personnel of DOF, its Bureaus and Attached Agencies applying for foreign trainings/scholarships are reminded of the following procedures:

1] The Personnel Career Development Committee (PCDC) shall process all papers pertaining to foreign and local (for DOF-OSEC only) scholarships and training programs, including study leave, seminars, training workshops, study tours, conferences, and those under the category of special missions and other non-study trips, regardless of number of days;

2] All nominations to foreign and local (for DOF-OSEC only) scholarship/training grants and others falling under the above-mentioned category shall be screened by the PCDC for appropriate endorsement of nominee/s to learning institutions or to host/sponsoring agencies;

3] All personnel of DOF, its Bureaus and Attached Agencies are required to seek clearance first from the PCDC before they apply on-line to any foreign or local scholarships/trainings and other study trips, for monitoring purposes. Thus, all endorsements/nominations to the learning institutions or host/sponsoring agencies shall be signed by the Chair of the PCDC;

4] All requests for authority to travel abroad in connection with scholarships/training grants and others falling under the above-mentioned category shall pass through the PCDC Secretariat, Central Administration Office for processing, after these have been cleared by the Office of the Secretary. Requests for travel shall always be accompanied by a duly filled up Request for Travel Authority form and complete documentary requirements, namely:

a] copy of invitation or acceptance letter;
b] justification for the trip clearly spelled out;
c] approximate travel expenses fully filled up;
d] Administrative Arrangement issued by Host/Sponsoring Agency;
e] Board Resolution for GFIs and SSIs; and
f] for Heads of Offices, designation of Officer-in-Charge or Acting Head.

Non-compliance with any of the above-mentioned procedures shall be sufficient ground for delay, disapproval of nominations or non-processing of requests for travel authority.

Please be guided accordingly."

All concerned are hereby enjoined to be guided accordingly and give this Circular a wide publicity as possible.

(Original Signed)
**KIM S. JACINTO-HENARES**
Commissioner of Internal Revenue

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