



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

BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION

11:23 A.M.  
DEC 18 2008

*Intega*  
**RECEIVED**

November 6, 2008

REVENUE MEMORANDUM CIRCULAR NO. 81-2008

**SUBJECT:** Publishing the full text of Administrative Order No. 239 by the President of the Philippines dated September 15, 2008 entitled Prohibiting the Use of Government Vehicles for Purposes Other Than Official Business, and for Other Purposes

**TO :** All Internal Revenue Officials, Employees and Others Concerned

---

For the information and guidance of all concerned, quoted hereunder is the full text of Administrative Order No. 239 by the President of the Philippines dated September 15, 2008.

"MALACAÑANG  
MANILA

**ADMINISTRATIVE ORDER NO. 239**

**PROHIBITING THE USE OF GOVERNMENT VEHICLES FOR PURPOSES  
OTHER THAN OFFICIAL BUSINESS, AND FOR OTHER PURPOSES**

**WHEREAS**, pursuant to Republic Act No. 7638, it is a declared policy of the State to ensure a continuous, adequate, reliable and economic supply of energy through the judicious conservation, renewal and efficient utilization of energy, to keep pace with the country's growth and economic development;

**WHEREAS**, the present Administration adheres to the principle that public office is a public trust and inherent in this principle is the judicious and responsible stewardship in the utilization of the government's resources;

**WHEREAS**, the continuous rise in the prices of oil in the world market calls for the government to exert efforts to promote the judicious use of our energy resources through intensified conservation effort and efficient utilization thereof; and

**WHEREAS**, there is a need to strengthen the government's effort against the use of government vehicles for purposes other than official business in line with the government's energy saving and anti-graft and corruption campaigns.

*As*

**NOW, THEREFORE, I, GLORIA MACAPAGAL-ARROYO**, President of the Philippines, by virtue of the powers vested in me by law, do hereby order:

**SECTION 1.** All government agencies and offices are prohibited from using government vehicles for purposes other than official business: *Provided*, That in every case, the trip ticket authorizing the use of the vehicle shall be displayed on the windshield or in another conspicuous place on the vehicle: *Provided, further*, That vehicles used by Intelligence and Investigative agencies of the government shall not be covered by the foregoing proviso.

The use of government vehicles on Sundays, legal holidays, or out of the regular office hours or outside the route of the officials or employees authorized to use them, or by any person other than such officials or employees, shall unless properly authorized, be *prima facie* evidence of violation of this Section in the administrative proceeding against the officials or employees responsible of such violation.

All government agencies and offices shall limit the use of government vehicles to essential activities and shall review their travel program and schedules to minimize unnecessary trips.

**SECTION 2.** The use of government vehicles for private social functions such as receptions, balls, theatres, and for other personal purposes is absolutely prohibited. Likewise, use thereof by the spouses, children, relatives, friends, and the like of the officials entitled thereto, even if they are in the company of said officials, is strictly prohibited.

**SECTION 3.** The use of government vehicles by bureaus and offices shall be authorized only through the issuance for each trip of a serially numbered ticket, duly signed by an authorized official. These motor vehicles shall be used strictly for official business, bear government plates only, and after office hours or during weekends and holidays kept in a garage designated/provided therefor by the bureau or office to avoid their unauthorized use.

During weekends and holidays, the guard on duty shall keep the keys. If the vehicles are spotted elsewhere during said days, the guard shall be held liable along with those caught using the vehicle in accordance with the service contract entered into by the Government and security agency concerned.

**SECTION 4.** The public is hereby encouraged to report any unofficial use of government vehicles to the Presidential Action Center (PACE) through the following contact information:

- Letters, telegrams and written correspondences

**PRESIDENTIAL ACTION CENTER**  
Arlegui Street, San Miguel  
Manila

- Text messages

09198984621, 09198984622, 09198984623  
09178398462, 09178982462, 09178985462

The report shall contain, among others, the type of vehicle, plate number, and the place and time where the government vehicle is found, preferably with pictures.

**BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION**

11:23 A.M.  
DEC 18 2008

**RECEIVED**



**SECTION 5.** All department and agency heads of the government shall undertake a vigorous information dissemination campaign in their respective departments and agencies, while the Director-General of the Philippines Information Agency (PIA) is hereby directed to inform the public of the provisions of this Order.

The Land Transportation Office (LTO) is particularly enjoined to closely coordinate and render assistance for the prompt and efficacious implementation of this Order, particularly in the identification of the reported government vehicles.

**SECTION 6.** Strict compliance by all officers or employees of the Government, including those of the government-owned or controlled corporations, with the provisions of this Order is enjoined. Anyone found violating any of the provisions of this Order, shall be sternly dealt with in accordance with existing laws, rules and regulations.

**SECTION 7.** This Administrative Order shall take effect immediately.

**DONE** in the City of Manila, this 15<sup>th</sup> day of September in the year of Our Lord, Two Thousand and Eight.

*Jesus G. Dureza*



By the President:

*Jesus G. Dureza*  
**JESUS G. DUREZA**  
Acting Executive Secretary"

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

**BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION**

11:23 A.M.  
DEC 18 2008

*Montez*  
**RECEIVED**

*Sixto S. Esquivias IV*  
**SIXTO S. ESQUIVIAS IV**  
Commissioner of Internal Revenue

MALACAÑANG  
MANILA

ADMINISTRATIVE ORDER NO. 239

**PROHIBITING THE USE OF GOVERNMENT VEHICLES FOR PURPOSES  
OTHER THAN OFFICIAL BUSINESS, AND FOR OTHER PURPOSES**

**WHEREAS**, pursuant to Republic Act No. 7638, it is a declared policy of the State to ensure a continuous, adequate, reliable and economic supply of energy through the judicious conservation, renewal and efficient utilization of energy, to keep pace with the country's growth and economic development;

**WHEREAS**, the present Administration adheres to the principle that public office is a public trust and inherent in this principle is the judicious and responsible stewardship in the utilization of the government's resources;

**WHEREAS**, the continuous rise in the prices of oil in the world market calls for the government to exert efforts to promote the judicious use of our energy resources through intensified conservation effort and efficient utilization thereof; and

**WHEREAS**, there is a need to strengthen the government's effort against the use of government vehicles for purposes other than official business in line with the government's energy saving and anti-graft and corruption campaigns.

**NOW, THEREFORE, I, GLORIA MACAPAGAL-ARROYO**, President of the Philippines, by virtue of the powers vested in me by law, do hereby order:

**SECTION 1.** All government agencies and offices are prohibited from using government vehicles for purposes other than official business: *Provided*, That in every case, the trip ticket authorizing the use of the vehicle shall be displayed on the windshield or in another conspicuous place on the vehicle: *Provided, further*, That vehicles used by intelligence and investigative agencies of the government shall not be covered by the foregoing proviso.

The use of government vehicles on Sundays, legal holidays, or out of the regular office hours or outside the route of the officials or employees authorized to use them, or by any person other than such officials or employees, shall unless properly authorized, be *prima facie* evidence of violation of this Section in the administrative proceeding against the officials or employees responsible of such violation.

All government agencies and offices shall limit the use of government vehicles to essential activities and shall review their travel program and schedules to minimize unnecessary trips.



**SECTION 2.** The use of government vehicles for private social functions such as receptions, balls, theatres, and for other personal purposes is absolutely prohibited. Likewise, use thereof by the spouses, children, relatives, friends, and the like of the officials entitled thereto, even if they are in the company of said officials, is strictly prohibited.

**SECTION 3.** The use of government vehicles by bureaus and offices shall be authorized only through the issuance for each trip of a serially numbered ticket, duly signed by an authorized official. These motor vehicles shall be used strictly for official business, bear government plates only, and after office hours or during weekends and holidays kept in a garage designated/provided therefor by the bureau or office to avoid their unauthorized use.

During weekends and holidays, the guard on duty shall keep the keys. If the vehicles are spotted elsewhere during said days, the guard shall be held liable along with those caught using the vehicle in accordance with the service contract entered into by the Government and security agency concerned.

**SECTION 4.** The public is hereby encouraged to report any unofficial use of government vehicles to the Presidential Action Center (PACE) through the following contact information:

- Letters, telegrams and written correspondences

**PRESIDENTIAL ACTION CENTER**

Arlegui Street, San Miguel  
Manila

- Text messages

09198984621, 09198984622, 09198984623  
09178398462, 09178982462, 09178985462

The report shall contain, among others, the type of vehicle, plate number, and the place and time where the government vehicle is found, preferably with pictures.

**SECTION 5.** All department and agency heads of the government shall undertake a vigorous information dissemination campaign in their respective departments and agencies, while the Director-General of the Philippines Information Agency (PIA) is hereby directed to inform the public of the provisions of this Order.



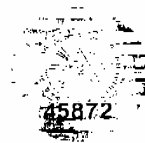
The Land Transportation Office (LTO) is particularly enjoined to closely coordinate and render assistance for the prompt and efficacious implementation of this Order, particularly in the identification of the reported government vehicles.

**SECTION 6.** Strict compliance by all officers or employees of the Government, including those of the government-owned or controlled corporations, with the provisions of this Order is enjoined. Anyone found violating any of the provisions of this Order, shall be sternly dealt with in accordance with existing laws, rules and regulations.

**SECTION 7.** This Administrative Order shall take effect immediately.

**DONE** in the City of Manila, this 15<sup>th</sup> day of September in the year of Our Lord, Two Thousand and Eight.

*Glenn A. Arago*



By the President:

*Jesus G. Dureza*  
**JESUS G. DUREZA**  
Acting Executive Secretary



PGMA Hologram # 45872

**CERTIFIED COPY:**

*Marianito M. Dimaandal*  
**MARIANITO M. DIMAANDAL**  
DIRECTOR IV  
MALACANANG RECORDS OFFICE

*229-2428*