



ADMINISTRATIVE ORDER
NO. 59
Series of 2002

DEPT. OF MANAGEMENT SERVICES & DEVT.
167 ROAD, CONSTITUTION HILLS, O.C.

SEP 2 2011

LEGAL SERVICE
RECEIVED BY Bo Ampr

PROVIDING GUIDELINES ON THE PAYMENT/DISBURSEMENT OF EXTRAORDINARY AND MISCELLANEOUS EXPENSES

1.0 RATIONALE

The general rule on the payment of extraordinary and miscellaneous expenses to government officials entitled to subject privilege under the General Appropriations Act is that it shall be made strictly on non-commutable or reimbursement basis. Following this, corresponding claim for reimbursement of such expenses shall be supported by receipts and/or other documents.

However, Paragraph 4, Item III, on General Audit Principles and Guidelines, of **COA Circular No. 89-300**, dated **21 March 1989**, provides that if receipts and other documents are not available, the claim for extraordinary expenses may be supported "by a certification executed by the official concerned that the expenses sought to be reimbursed have been incurred for any of the purposes contemplated" under pertinent provisions of the General Appropriations Act. In the case of miscellaneous expenses incurred for an office specified under the same law, the "certification shall be executed solely by the head of the office."

2.0 OBJECTIVES

This Order, thus, is issued to provide guidelines on the payment/disbursement of Extraordinary and Miscellaneous Expenses to concerned officials of the Department for 2002 and onwards, unless amended, pursuant to the provisions of Section 23 of the General Provisions of Republic Act No. 9162 or the General Appropriations Act (GAA) for CY 2002 and subsequent GAAs thereafter. This is also implemented in consistency with COA rules and regulations and in uniformity with the practices of other agencies of the National Government.

3.0 GUIDELINES

3.1 The extraordinary expenses shall be entitled to the following officials and those of equivalent rank as may be authorized by the DBM not exceeding:

<u>Annual</u>	<u>Monthly</u>	
P 180,000	15,000.00	for each Department Secretary
65,000	5,416.66	for Undersecretary
35,000	2,916.66	for Assistant Secretary
30,000	2,500.00	for Head of bureau or organization of equal rank to a bureau and for each Department Regional Director
18,000	1,500.00	for Bureau Regional Director
13,000	1,083.33	for Municipal Trial Court, etc.

3.2 In addition, miscellaneous expenses not exceeding P50,000 annually or P4,166.66 monthly for each of the offices under the above named officials shall be authorized.

3.3 The extraordinary and miscellaneous expenses shall be paid to above officials at the end of the month equivalent to 1/12 of the annual authorized amount for their positions. Such payment shall be supported by a certification executed by the official concerned that the expenses sought to be reimbursed have been incurred for official purposes as contemplated in Section 23 of the General Provisions of the RA No. 9162.

3.4 To achieve efficiency and economy, disbursement of extraordinary and miscellaneous expenses may be done through payroll containing the list of DSWD officials entitled to such privilege with corresponding amount sought for reimbursement.

3.5 The preceding arrangements are not extended to Officer-In-Charge (OIC) of positions/offices entitled to Extraordinary and Miscellaneous Expenses. They are, however, entitled to the reimbursement of the actual extraordinary and miscellaneous expenses incurred provided they are supported by receipts and/or other documents. Provided further that the designation has been performed/rendered by the OIC for at least 30 days and the amount being reimbursed does not exceed the monthly Extraordinary and Miscellaneous Expenses authorized for the position and the office under that official.

3.6 Officials occupying Assistant Director positions of Bureaus/Offices/Services are not entitled to the extraordinary and miscellaneous expenses.

3.7 For purposes of clarity, extraordinary and miscellaneous expenses shall include expenses incurred for the following:

- 3.7.1 Meetings, seminars and conferences, where only internal concerns of a particular unit/office will be taken up and participated in by the internal staff;
- 3.7.2 Official entertainment;
- 3.7.3 Public relation;
- 3.7.4 Educational, athletic and cultural activities;

- 3.7.5 Contributions to civic or charitable institutions;
 - 3.7.6 Membership in government associations;
 - 3.7.7 Membership in national professional organization duly accredited by the Professional Regulation Commission;
 - 3.7.8 Subscription to professional technical journals and informative magazines, library books and materials;
 - 3.7.9 Office equipment and supplies; and
 - 3.7.10 Other similar expenses not supported by the regular budget allocation. This expense shall include toll fees, parking fees, meals/snacks of drivers when meetings are not in the office and other related expenses.
- 3.9 Equipment acquired through this mode shall form part of the property of the Office concerned. Proper documentation shall be made and coordinated with the Accounting Division and Property Division to facilitate recording of such acquisition in the books of the Department.
- 3.10 Expenses falling under Item 3.8 shall in no case be charged against Object 29 (Other Services) or Representation Expense Account of the Department.
- 3.11 Officials covered by this Order are enjoined to carefully program their extraordinary and miscellaneous expenses to enable them to meet the requirements of their Office for the whole year.

4. EFFECTIVITY

This Order takes effect immediately.

Quezón City, 01 January 2002


CORAZON JULIANO SOLIMAN
Secretary 