



**MEMORANDUM CIRCULAR NO. 09**  
**Series of 2017**

**TO : ALL OFFICIALS CONCERNED**

**FROM : THE OIC-SECRETARY**

**SUBJECT : Guidelines in granting Extraordinary and Miscellaneous Expenses (EME) Allowances to Authorized Officials**

**DATE : 30 October 2017**

The following rules shall apply in the grant of Extraordinary and Miscellaneous Expenses (EME) Allowances to the authorized third level officials, as provided in the General Appropriations Act (GAA) and the Government Accounting Manual (GAM), in the performance of their official functions inherent to their positions.

1. It shall cover extraordinary and miscellaneous expenses and other similar expenses, such as discretionary, business development expenses, representation expenses and the like. *(Source: COA Circular 2012-001 dated June 12, 2012 re: Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions);*
2. As provided in the General Appropriations Act, the annual Extraordinary and Miscellaneous Expenses are allowed for the following officials with the rates enumerated herein:

	<u>Extraordinary Expenses</u>	<u>Miscellaneous Expenses*</u>	<u>Total Amount (Per Year)</u>	<u>Per Month</u>
Secretary	264,000.00	72,000.00	336,000.00	28,000.00
Undersecretary	108,000.00	72,000.00	180,000.00	15,000.00
Assistant Secretary	60,000.00	72,000.00	132,000.00	11,000.00
Bureau/Regional Director	45,600.00	72,000.00	117,600.00	9,800.00


*\*The annual Miscellaneous Expenses not exceeding ₱72,000.00 is provided for each of the offices of the above-named officials.  
 (Source: Section 42 of the General Provisions of FY 2017 GAA)*

3. Officials who are designated as officer-in-charge of a higher rank shall be entitled to receive the amount for the rank in which they are in an acting capacity;
4. The rates of allowances of the aforementioned privileges and benefits shall be adjusted accordingly based on budget circulars or General Provisions of the General Appropriations Act that may be issued on future dates;
5. Appropriations for Extraordinary and Miscellaneous Expenses may be used for the following purposes, among others:
  - i. Meetings, seminars and conferences
  - ii. Official Entertainment
  - iii. Public Relations
  - iv. Educational, athletic and cultural activities
  - v. Contributions to civic and charitable institutions
  - vi. Membership in government associations
  - vii. Membership in national professional organizations duly accredited by the Professional Regulatory Commission
  - viii. Membership in the Integrated Bar of the Philippines
  - ix. Subscription to professional technical journals and informative magazines and materials (include library books and materials)
  - x. Office equipment and supplies
  - xi. Other similar expenses not supported by the regular budget allocation.

6. No portion of the amounts authorized in the GAA for EME shall be used for salaries, wages, allowances, confidential and intelligence expenses. In case of deficiency, the requirements for the foregoing purposes shall be charged against savings of the agency. These expenditures shall be subject to pertinent accounting and auditing rules and regulations;
7. The claim for EME Allowances shall be supported by a Certification executed by the official concerned, citing that the expenses sought to be reimbursed have been incurred for any of the purpose contemplated under the provisions of the GAA in relation to or by reasons of his positions;
8. It is understood that actual claims charged to EME of the officials concerned will no longer be accepted for processing by the Financial and Management Service (FMS) effective November, 2017. Henceforth, succeeding payment of EME Allowances shall be supported with duly signed Certification issued by each of the authorized officials to support the processing of the monthly DV or the payroll for EME Allowances;
9. The Payroll/ Disbursement Voucher of EME Allowances shall be prepared by the Personnel Division/ Unit every first week of the month effective November 2017. It shall be credited to the bank account of the official concerned thru ADA/ issuance of MDS Check every 7<sup>th</sup> of the month. If said date falls on a Saturday, Sunday or Holiday, crediting shall be on Friday or the day before the Holiday;
10. All officials concerned are enjoined to submit their Certifications within the first five (5) working days of the succeeding month, e.g. December 1-5 for the month of November, as basis for the succeeding monthly EME allowances;
11. Failure on the part of the officials concerned to comply with the above provisions shall warrant the withholding of their EME;

For strict compliance.

Issued this **NOV 07 2017** in DAR, Diliman, Quezon City.

  
ROSALINA L. BISTOYONG, CESO I  
OIC-Secretary

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Department of Agrarian Reform  
Office of the Secretary



11/7/17 ISU-17-00165

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