



REPUBLIC OF THE PHILIPPINES

Department of Budget and Management

Boncodin Hall, General Solano Street, San Miguel, Manila



NATIONAL BUDGET CIRCULAR

No. 548

MAY 15, 2013

TO : Heads of Departments, Bureaus, Offices and Agencies of the National Government, Including State Universities and Colleges (SUCs); Government-Owned or -Controlled Corporations (GOCCs) and Government Financial Institutions (GFIs); and All Others Concerned

SUBJECT : Amended Rules and Regulations on the Grant of Representation and Transportation Allowances

1.0 Background

- 1.1 Item (4)(g)(i) of the Senate and House of Representatives Joint Resolution (J.R.) No. 4¹, s. 2009, lists the Representation and Transportation Allowances (RATA) among the Specific-Purpose Allowances and Benefits under the Total Compensation Framework of the Compensation and Position Classification System established under Republic Act (R.A.) No. 6758², as amended. These are granted to government officials down to division chiefs at monthly standard rates in order to **defray representation and transportation expenses while in the actual performance of the duties and responsibilities of their positions.**
- 1.2 Section 45 of the General Provisions of R.A. No. 10352, the FY 2013 General Appropriations Act (GAA), provides new rates of RATA, as well as the policies governing the grant thereof.

2.0 Purpose

This Circular is issued to amend National Budget Circular No. 546 dated January 17, 2013 prescribing rules and regulations on the grant of RATA.

¹ J.R. No. 4 – “Joint Resolution Authorizing the President of the Philippines to Modify the Compensation and Position Classification System of Civilian Personnel and the Base Pay Schedule of Military and Uniformed Personnel in the Government, and for Other Purposes,” approved on June 17, 2009

² R.A. No. 6758 – “An Act Prescribing a Revised Compensation and Position Classification System in the Government and for Other Purposes,” dated August 21, 1989

3.0 Nature of RATA

- 3.1 RATA is a collective term for two distinct but complementary allowances: Representation Allowance (RA) and Transportation Allowance (TA). Both allowances are provided to select government officials to cover related expenses incidental to and in connection with the actual performance of their respective functions.
- 3.2 RATA may either be commutable³ or reimbursable⁴.

4.0 Coverage

The following officials/employees are covered by this Circular:

- 4.1 Those holding regular positions entitled to RATA under the pertinent General Provision of the annual GAA;
- 4.2 Those whose regular positions in agency staffing patterns have been determined by the Department of Budget and Management (DBM) to be of equivalent ranks to those under sub-item 4.1;
- 4.3 Those who occupy positions in agency staffing patterns consisting of contractual positions and determined by the DBM to be of equivalent ranks to those in sub-item 4.1;
- 4.4 Those duly designated by competent authorities to perform the full-time duties and responsibilities as Officers-in-Charge (OICs) of authorized regular or contractual positions under sub-items 4.1, 4.2, and 4.3, whether or not in concurrent capacities; and,
- 4.5 Designated Vice Presidents, deans of colleges, directors of centers/institutes/services and satellite campuses duly authorized by law, and department heads in SUCs consistent with National Budget Circular No. 404, s. 1989.

5.0 Authorized Monthly RATA Rates

- 5.1 The authorized monthly rates for each type of allowance shall be as prescribed under the pertinent General Provision of the annual GAA.

Pursuant to Section 45 of the General Provisions of R.A. No. 10352, the FY 2013 GAA, the new monthly rates effective January 1, 2013 are as follows:

³ As derived from Sec. 317, Article 8, Chapter 5, Volume 1, Government Accounting and Auditing Manual (GAAM), RATA is commutable if the grant thereof is specifically authorized by law and if funds for its payment are provided for in the agency budget. Payment of RATA presupposes actual rendition of services in line with official duties.

⁴ As derived from Sec. 286, Article 1, Chapter 5, Volume 1, GAAM, reimbursable RATA should be duly supported by receipts or by a certificate to the effect that the expenses had been incurred in accordance with the purpose for which the allowance is granted.