

COMMISSION ON AUDIT

COA CIRCULAR NO. 89-300, March 21, 1989

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/7cc806a3fb99/>

TO : All Secretaries of Departments, Heads of Constitutional Commissions, Chief Justice of the Supreme Court, Presiding Justice of other Courts, the Ombudsman and Heads of other constitutional offices, Chiefs of Bureaus, Agencies and Offices of the National Government, Chief Accountants, COA Directors, Auditors and all other Concerned.

SUBJECT: Audit Guidelines on Disbursement for Extraordinary and Miscellaneous Expenses in National Government Agencies pursuant to Section 19 and other related sections of RA 6688 (General Appropriations Act for 1989).

I. RATIONALE: -

This Commission has noted of late the increasing number of queries and requests for clarification as to the real import and true intent of the general provision embodied under Section 19 and other related sections of RA 6688 (General Appropriation Act for 1989) authorizing the use by certain national government officials of appropriations authorized for their agencies for extraordinary and miscellaneous expenses. It appears that there is no uniformity and consistency in the implementation by the agencies concerned of the applicable law on the matter resulting in abuse in the utilization of available funds. Moreover, the existing reimbursement procedure on the use of the funds is viewed as cumbersome and discriminatory in that payments for the covered expenses have to be advanced first and reimbursed only after quite some time and only upon presentation of receipts, thereby allowing some officials to benefit more than others.

In keeping with the national policy towards streamlining systems and procedures in government without losing the need for adequate internal control and in pursuance of this Commission's constitutional mandate to promulgate accounting and auditing rules and regulations, the issuance of this Circular is deemed imperative.

II. SCOPE AND COVERAGE: -

Conformably to Section 19 and other related sections of RA 6688, appropriations authorized under said General Appropriations Act for National Government agencies may be used for incurrence of extraordinary and miscellaneous expenses at the rates and by the offices and officials specified therein for, among others,:

- meetings, seminars and conferences;
- official entertainment;
- public relations;
- educational, athletic and cultural activities;
- contribution to civic or charitable institution;

- membership in government associations;
- membership in national professional organizations duly accredited by the Professional Regulation Commission;
- membership in the integrated Bar of the Philippines;
- subscription to professional technical journals and informative magazines, library books and materials;
- office equipment and supplies; and
- other similar expenses not supported by the regular budget allocation.

This listing is not exclusive or exhaustive and is intended merely to exemplify the nature and kinds of possible disbursement which may be categorized as extraordinary and miscellaneous expenses within its contemplation.

III. GENERAL AUDIT PRINCIPLE AND GUIDELINES: -

- The underlying principle behind the provision for authority to use appropriations for extraordinary and miscellaneous expenses recognizes the need to grant some form of assistance to officials occupying key positions in the National Government to enable them to meet various financial demands that otherwise would not have been made on them. Verily, by reason of their incumbency to these positions, they have to incur expenses of the sort which are not normally charged to or covered by their salaries and other emoluments. These officials should thus be accorded as much flexibility as possible in the utilization of the funds involved, subject to limitations imposed by law.
- The amounts fixed by the General Appropriations Act for the offices and officials indicated therein shall be the basis for the control in the disbursement of these funds.
- No portion of the amounts authorized and fixed by law shall be used for salaries, wages, allowances, intelligence and confidential expenses which are covered by separate appropriations.
- The entitlement to the benefit provided under the General Appropriations Act shall be on a strictly non-commutable or reimbursement basis. The corresponding claim for reimbursement of such expenses shall be supported by receipts and/or other documents evidencing disbursement, if these are available, or, in lieu thereof, 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 Section 19 and other related sections of RA 6688 (or similar provision in subsequent General Appropriations Acts) in relation to or by reason of his position. In the case of miscellaneous expenses incurred for an office specified in the law, such certification shall be executed solely by the head of the office.

IV- EFFECTIVITY:-

This Circular takes effect January 2, 1989.

(SGD.) ALBERTO P. CRUZ, Commissioner

(SGD.) BARTOLOME C. FERNANDEZ, JR., Commissioner

(SGD.) EUFEMIO C. DOMINGO, Chairman

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.