

GUIDELINES ON THE GRANT AND PAYMENT OF EXPENSE ALLOWANCE IN THE JUDICIARY

SC ADMINISTRATIVE CIRCULAR No. 26 - 2012, April 11, 2012

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WHEREAS, resolutions, administrative circulars, office orders and other issuances have been issued by the Court or the Chief Justice authorizing the grant of expense allowance to Members of the Court, officials and employees of the Judiciary in the exercise of its fiscal autonomy;

WHEREAS, the General Appropriations Act (GAA), pertinent laws and circulars of the Department of Budget and Management (DBM) prescribe the conditions for the grant of honoraria to government employees and prescribe ceilings as to the maximum amount that may be received as honoraria;

WHEREAS, under Special Provision Applicable to the Judiciary No. 1, XXIX, the GAA for FY 2008 (Republic Act No. 9498), the Chief Justice is authorized to fix and determine the salaries, allowances and other benefits of their personnel;

WHEREAS, there is a need to rationalize the grant of expense allowance as a form of honoraria with the end view of putting a maximum limit to such grant to ensure just and reasonable use of government funds;

WHEREAS, in the resolution, dated December 2, 2008, in A.M. No. 08-11-8-SC (Re: Payment of Expense Allowance to Committees, Lecturers and Similar Service Providers, and Overtime Workers), the Court declared, among others, that effective January 2009, additional pay for additional work done by Members of the Court and its officials and employees should be compensated with an expense allowance in such amount as the Court may determine and fix, provided that the applicable law and the rules on honoraria, including those that put a ceiling on the total amount received and impose taxes thereon, shall be observed;

WHEREAS, in the same resolution of December 2, 2008 in A.M. No. 08-11-8-SC, the Court directed the Fiscal Management and Budget Office (FMBO) and the Office of Administrative Services (OAS) to jointly draft, among others, the rules on receipt of expense allowance as a form of honoraria;

WHEREAS, in the resolution dated January 17, 2012 in A.M. No. 08-11-8-SC, the Court approved the revised draft Guidelines on the Grant and Payment of Expense Allowance in the Judiciary submitted by the FMBO and the OAS;

NOW, THEREFORE, the following guidelines are hereby adopted for uniformity and consistency of application in the grant and payment of expense allowance as a form of honorarium in the Judiciary:

A. Definition of Terms

1) Expense allowance is a form of honorarium which is payment for services rendered by government personnel performing activities or discharging duties in addition to, or over and above their regular functions, and payment for services of personnel with expertise or professional standing in recognition of his broad and superior knowledge in specific fields or a form of compensation given as a token of appreciation or reward for gratuitous services on account of one's broad and

superior knowledge or expertise in
a specific field for which, going by custom, tradition or propriety, no fixed price is set.

2) Special project is defined as a duly authorized inter-office or intra-office undertaking of a composite group of government officials and employees which is not among the regular and permanent functions of their respective agencies. Such undertaking may be locally-funded or foreign-assisted, is reform oriented or developmental in nature, and is contributory to the improvement of service delivery and enhancement of the performance of the core functions of an agency or member agencies.

3) Additional duties are duties assigned to officials or employees which are not among their actual regular functions and will require extra time, effort and responsibility on such officials or employees tasked to perform the same.

B. Coverage

Expense allowance may be granted to the following:

1) Officials and employees of the Judiciary designated as Chairperson, member, secretary and assistant secretary of standing and ad hoc committees, subcommittees, technical working groups or other similar composite groups created to undertake special projects;

2) Officials and employees of the Judiciary designated as Chairperson, member, secretary and assistant secretary committees, subcommittees, technical working groups or other similar composite groups other than those created to undertake special projects; and,

3) Officials and employees of the Judiciary, who are not members of committees, subcommittees, technical working groups or other similar composite groups under B.1 and B.2 and are required to render additional duties other than their

regular functions as may be authorized by the Court or the Chief Justice or the Presiding Justice of the Court of Appeals, the Sandiganbayan and the Court of Tax Appeals; PROVIDED THAT, if additional duties are rendered beyond office hours or on a regular basis, whether in connection with their regular functions or not, such official or employee rendering service will be paid for overtime services rendered in accordance with Budget Circular No. 10, dated March 29, 1996, prescribing and updating the guidelines and procedures on the rendition of overtime services with pay of government personnel and the guidelines that the Court may issue on overtime work and will no longer be entitled to an expense allowance; and,

PROVIDED, FURTHER, that those who render service outside of their regular functions in extracurricular activities by reason of their special skills or talents may be authorized to receive expense allowance.

C. Exclusions

The following officials and employees shall not be covered by these guidelines but by other applicable issuances:

1) Those who act as lecturers, resource persons, coordinators and facilitators in seminars, training programs, and other similar activities in training institutions, including those conducted by entities for their officials and employees, who shall be paid honoraria in accordance with Budget Circular No. 2007-1 re: Guidelines on the Grant of Honoraria to Lecturers, Resource Persons, Coordinators and Facilitators, dated April 23, 2007 and other pertinent issuances of the DBM;

2) Chairpersons and members of commissions, boards, councils, and other similar entities, including the personnel thereof, who are not paid salaries or per diems but compensated in the form of honoraria as provided by law, rules

and regulations,

who shall be paid honoraria in accordance with National Budget Circular No. 2007-510 re: Guidelines on the Grant of Honoraria to Governing Boards of Collegial Bodies, dated May 8, 2007, and other pertinent issuances of the DBM;

3) Chairpersons and members of the different Bids and Awards Committee (BAC), who shall be paid honoraria in accordance with Sec. 15, Art. V, Republic Act No. 9184 and its implementing rules and regulations and Budget Circular No.

2007-2 re: Guidelines on the Grant of Honoraria Due to Assignment in Government Special Projects, dated October 1, 2007, and other pertinent issuances of the DBM;

4) Those who receive honoraria or expense allowance in other capacities not falling under C.1, C.2, and C.3 by virtue of pertinent issuances of the Court and other bodies like the.

Constitutional Fiscal Autonomy Group (CFAG); and,

Those who are not officials or employees but who render professional services to the Judiciary shall receive honoraria in lieu of the expense allowance as may be authorized by the Court or the Chief Justice or the Presiding Justice of the Court of Appeals, the Sandiganbayan and the Court of Tax Appeals subject to the applicable tax laws on honoraria.

D. Rates

1) The existing rates under Administrative Circular No. 13-99 and other issuances creating committees and authorizing payment of expense allowance therefor shall continue to apply for membership in standing and ad hoc committees, subcommittees, technical working groups or other similar composite groups in the judiciary unless modified or withdrawn.

2) The existing rates under Court resolutions and other issuances authorizing payment of expense allowance to judges and lower court personnel shall be retained unless modified or withdrawn.

3) The existing rates under Court resolutions and other issuances authorizing payment of expense allowance to officials and employees rendering additional duties other than their regular functions, but not as members of committees, subcommittees, technical working groups or other similar composite groups, the expense allowance shall continue to apply unless modified or withdrawn.

4) For those who render service outside of their regular functions in extracurricular activities by reason of their special skills or talents under the last paragraph, B.3, the expense allowance shall be at a rate as may be deemed reasonable by the approving authority.

E. Limitations

Pursuant to the constitutional mandate on fiscal autonomy of the Judiciary and the authority of the Chief Justice under Special Provision Applicable to the Judiciary No. 3, XXIX. The Judiciary, GAA for FY 2012 or Republic Act No. 10155 (RA 10155) to fix and determine the salaries, allowances and other benefits of officials and employees of the Judiciary and in accordance with Sec. 44, General Provisions, GAA for FY 2012 (RA 10155) and the resolutions of the Court, dated July 7, 2009 and December 15, 2009, in A.M. No. 08-11-8-SC, the following ceilings are to be observed in the payment of expense allowance:

1) The total expense allowance that may be received for a year by an official or employee for chairmanship and/or

membership in committees created to undertake special projects with reform and development objectives per attached list marked as Annex "A" shall not exceed 25% of the annual basic salary in accordance with RA 10155 and Budget Circular No. 2007-2;

2) The total expense allowance that may be received for a year by an official or employee falling under D.3 and D.4 hereof per Annex "A" shall not exceed 25% of the annual basic salary; and,

3) The total expense allowance that may be received for a year by an official or employee from sources other than the regular appropriations of the Court not listed in Annex "A" shall likewise not exceed 25% of the annual basic salary computed per fund source.

The ceiling for the expense allowance shall be determined independently for each of the aforementioned categories.

F. Procedures

1) Claims for the payment of expense allowance shall be supported by the following documents:

a) For membership in committees, subcommittees, technical working groups and other similar composite groups

1 - Certification of attendance in meetings to be issued by the Secretary

2 - Minutes of the meeting

PROVIDED THAT, for committees whose members are granted a monthly expense allowance, a certification by its Chairperson as to performance of the functions of the committee may be issued in lieu of the foregoing supporting documents

b) For judges and lower court personnel, in accordance with existing Court circulars and issuances

c) For additional duties other than the regular functions under paragraph 1, B.3

1 - Certification issued by the Chief Justice or his authorized representative or the Presiding Justice of the Court of Appeals, the Sandiganbayan and the

Court of Tax Appeals or their respective authorized representative that such employee rendered services for additional duties for the month as per approved authority

2 - Duly accomplished daily time record

d) For extracurricular activities, the attendance of officials and employees in the activity duly certified by concerned head of office or official

2) Payment of expense allowance as authorized herein shall be subject to the usual accounting and auditing rules and regulations.

3) The FMBO shall implement a monitoring system to ensure compliance with the authorized ceiling. For the purpose of determining the ceiling, expense allowances paid by the Office of the Court Administrator (OCA), Philippine Judicial Academy (PHILJA), and the Program Management Office (PMO) under the Judicial Reform Support Program (JRSP) shall be consolidated with the expense allowances paid by the Supreme Court proper in accordance with Item E. These offices are hereby required to furnish the FMBO with their respective payrolls for expense allowances.

The Financial Management Office, OCA shall likewise implement a monitoring system for the expense allowances paid to judges and lower court personnel to ensure compliance with the authorized ceiling.

The respective Finance Offices of the Presidential Electoral Tribunal (PET), the Court of Appeals, the Sandiganbayan and the Court of Tax Appeals shall implement their own monitoring system to ensure that the ceiling for total expense allowance received is strictly observed.

G. Funding Source

Funding for the expense allowance authorized herein shall be sourced from the Fiscal Autonomy Account of the Supreme Court, PHILJA, JRSP or PET, as the case may be, and the concerned appellate court.

The expense allowances of judges and lower court personnel shall be sourced from lower court funds.

This Administrative Circular shall be strictly implemented by the FMBO and OAS and by the concerned officials in the Office of the Court Administrator, the Court of Appeals, the Sandiganbayan and the Court of Tax Appeals.

Administrative circulars, memorandum orders, office orders and other issuances inconsistent with this administrative circular are hereby revoked.

This Administrative Circular shall take effect immediately.

Issued this 11th day of April 2012.

(SGD.)RENATO C. CORONA
Chief Justice

(See Annex A of SC Administrative Circular No. 26-2012 in CATEGORIES OF COMMITTEES AND OTHER EXPENSE ALLOWANCE)

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