



PAMBANSANG PUNONGHIMPILAN TANOD BAYBAYIN NG PILIPINAS
(National Headquarters Philippine Coast Guard)
139 25th St., Port Area
1018 Manila

20 November 2020

NHQ-PCG

STANDING OPERATING PROCEDURES
NUMBER 12-20

GUIDELINES ON THE PAYMENT/DISBURSEMENT OF EXTRAORDINARY AND MISCELLANEOUS EXPENSES TO QUALIFIED PCG OFFICIALS

1. BACKGROUND/REFERENCE

Republic Act (RA) No. 11465, the FY 2020 General Appropriations Act (GAA), specifically provides under Section 42 of its General Provision (GP) the appropriations for the annual Extraordinary Expenses (EE) to be incurred by the officials of the National Government Agencies (NGAs), and the Miscellaneous Expenses (ME) authorized for each of the offices under said officials.

2. PURPOSE

2.1 This SOP is issued to clarify the rules within the Philippine Coast Guard (PCG) on the grant of EME to respective Commanders/Head of Offices and to establish limitations of entitlement based on the guidelines prescribed by the Commission on Audit (COA) for the grant of EME as follows:

2.1.1 The amount fixed by law for the office and the authorized official shall be the basis for control and disbursement of EME;

2.1.2 The entitlement to the benefit shall be on a strictly non-commutable basis. If receipts are not available to support the disbursement, a certification executed by the official concerned that the expenses have been incurred for authorized purposes will suffice. However, in the case of the miscellaneous expenses incurred for an office, such certification shall be executed solely by the Head of the Office; and

2.1.3 The EME shall not exceed the ceiling set forth in the GAA.

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Page 1 of 5

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3. SCOPE OF THE POLICY

This SOP shall cover the annual rates of extraordinary expenses and miscellaneous expenses of the following officials and those of equivalent rank as may be authorized by the Department of Budget and Management (DBM), as provided under Section 42 of RA No. 11465:

Rank/Position	PCG Equivalent	Ceiling (In PhP)	
		Extraordinary	Miscellaneous
Department Secretary		264,000.00	90,000.00
Department Undersecretary	Commandant, PCG	108,000.00	90,000.00
Department Assistant Secretary	DCO/DCA/CCGS/Functional/Support Commanders	60,000.00	90,000.00
Head of Bureau & Regional Office	District/Unit Commanders/Head of Central Staff/Special Staff/Technical Staff	45,600.00	90,000.00
Bureau Regional Office	Station Commanders	26,400.00	90,000.00
MTC/MCTC/SCC Judge		19,200.00	90,000.00

4. DEFINITION OF TERM

For purposes of clarity, extraordinary and miscellaneous expenses shall include expenses incurred as may be provided Section 42 of the General Provision of FY 2020 GAA or similar provision in subsequent General Appropriation Acts specified therein incidental to the performance of the functions of PCG officials, but not limited to:

- Meetings, seminars and conferences
- Official entertainment
- Public Relations
- Educational, cultural and athletic activities
- Contributions to civic or charitable institutions
- Membership in government organizations
- Membership in national professional organization duly accredited by the Professional Regulation Commission
- Membership in the Integrated Bar of the Philippines
- Subscription to professional technical journals and informative magazines, library tools and materials
- Office equipment and supplies
- Other similar expenses not supported by the regular budget allocations

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5. GENERAL GUIDELINES

- 5.1 All entitled officials of the PCG must observe utmost propriety and prudence in the utilization of government funds incurred as EME.
- 5.2 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.
- 5.3 To achieve efficiency and frugality, disbursement of extraordinary and miscellaneous expenses may be done through PCG payroll system containing the list of PCG officials entitled to such privilege with corresponding amount necessary for reimbursement.
- 5.4 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 Service Office (ASO) and Supply and Accountable Office (SAO) to facilitate recording of such acquisition in the books of the Command.
- 5.5 Expenses falling under Item 4 of this SOP shall in no case be charged against Other Maintenance and Other Operating Expenses or Representation Expenses Account of the Command.
- 5.6 Officials covered by this SOP are directed to carefully program extraordinary and miscellaneous expenses to enable them to meet the requirements of their corresponding offices for the whole year.

6. LIMITATION, EVALUATION AND REPORTORIAL REQUIREMENTS

- 6.1 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 Command 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 respective salaries and other emoluments.
- 6.2 Officials occupying Functional/Support/District/Unit Deputy Commanders are not entitled to the extraordinary and miscellaneous expenses.
- 6.3 The entitlement of this privilege provided by this SOP shall be supported by the following documentary requirements:

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- Obligation Request
- Disbursement Voucher
- Certification supported by Program of Expenditures to be Incurred for Official Purposes
- PCG Payroll indicating the list of eligible officials with corresponding amount

7. FUNDING SOURCE

The amounts required for the payment under this SOP shall be taken from the Maintenance and Other Operating Expenses (MOOE) of the PCG subject to availability of funds lodged under the Office of Deputy Chief of Coast Guard Staff for Human Resource Management, CG-1 and in compliance with existing budgeting, accounting and auditing rules and regulations.

8. RULES ON RESOLUTION OF QUERIES

Issues not covered by this SOP shall be referred to the Office of the Deputy Chief of Coast Guard Staff for Comptrollership, CG-6 for resolution/amendment subject to approval of the Commandant, Philippine Coast Guard.

9. EFFECTIVITY

This SOP shall take effect immediately. All issuances which are inconsistent herewith are hereby repealed, amended and modified accordingly.

BY COMMAND OF ADMIRAL URSABIA JR:

ROLANDO LIZOR N PUNZALAN JR
RADM **PCG**
Chief of Coast Guard Staff

OFFICIAL:


LIEZEL B. BAUTISTA
CDR **PCG**
Coast Guard Adjutant *2020/07/23*

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1018 Manila

CERTIFICATION

THIS IS TO CERTIFY that the following expenses which may be incurred by the undersigned covering the period from Month assigned at the Office/Unit :

Particulars	Amount
1.	
2.	
3.	
4.	
5.	
TOTAL	PhP

Further, this certification is being issued to support the processing of payment of the incidental expenses incurred for the aforementioned period.

Signature Over Printed Name
Designation, Office

Date: _____

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