

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

May 18, 2009

REVENUE MEMORANDUM CIRCULAR NO. 34-2009

SUBJECT: Publishing the full text of NATIONAL BUDGET CIRCULAR No. 2009-520 dated March 27, 2009 by the Secretary of the Department of Budget and Management, entitled Revised Rates of Representation and Transportation Allowances (RATA)

TO : All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all concerned, quoted hereunder is the full text of National Budget Circular No. 2009-520 dated March 27, 2009 by the Secretary of the Department of Budget and Management



“REPUBLIC OF THE PHILIPPINES
Department of Budget and Management
Building I, General Solano Street, San Miguel, Manila

NATIONAL BUDGET CIRCULAR

No. 2009-520
March 27, 2009

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 : Revised Rates of Representation and Transportation Allowances (RATA)

1.0 Purpose

This Circular is issued to implement the revised RATA rates authorized under Section 44, General Provisions of RA No. 9524, the FY 2009 General Appropriations Act, and to prescribe the funding sources therefor.

2.0 RATA Rates

The monthly RATA rates shall be as follows:

Officials and Employees	Monthly Rate For Each Type of Allowance
Department Secretaries and those of equivalent ranks	P 11,000
Department Undersecretaries and those of equivalent ranks	8,700
Department Assistant Secretaries and those of equivalent ranks	7,800
Bureau Directors, Department Regional Directors and those of equivalent ranks	7,000
Assistant Bureau Directors, Department Assistant Regional Directors, Bureau Regional Directors, Department Service Chiefs and those of equivalent ranks	6,300
Assistant Bureau Regional Directors and those of equivalent ranks	5,500
Chiefs of Division identified as such in the Personal Services Itemization and Plantilla of Personnel and those of equivalent ranks	4,000

3.0 Funding Sources

3.1 National Government Agencies (NGAs) and SUCs

The RATA shall be charged against agency appropriations for the purpose. In case of deficiencies, the same shall be charged against agency savings.

3.2 GOCCs and GFIs

3.2.1 The RATA shall be charged against the respective approved corporate operating budgets.

3.2.2 In case of insufficiency in corporate funds to fully implement the RATA rates, the same may be granted partially at a uniform percentage of the RATA rates for all personnel entitled thereto within the GOCC/GFI.

4.0 Effectivity

This Circular shall take effect April 2009.

(SGD) **ROLANDO G. ANDAYA, JR.**
Secretary”

All concerned are hereby enjoined to be guided accordingly and give this Circular a wide publicity as possible.

(Original Signed)
SIXTO S. ESQUIVIAS IV
Commissioner of Internal Revenue