REVENUE MEMORANDUM CIRCULAR NO. 117-2022 issued on August 8, 2022 publishes the full text of Memorandum Circular (MC) No. 3, series of 2022, titled "Amending and Supplementing Memorandum Circular No. 1, series of 2022 by Extending the Term of Office of Government Officials and Employees Covered Therein and Fixing the Rules Therefor, and Prohibiting New Contracts and Disbursement of Extraordinary Funds".

Per MC No. 3, s. 2022, all Officers-in-Charge (OlCs) of departments, agencies, bureau and office, non-Career Executive Service (CES) officials occupying CES positions and contractual or casual employees covered by the Circular shall continue to perform their duties and discharge their functions until 31 December 2022 or until a replacement has been appointed or designated, whichever comes first.

All officials and employees covered by MC No. 3, s. 2022 are mandated to lawfully perform their duties and functions, and submit bi-monthly performance reports to their respective heads of the department, agency, bureau, office, or instrumentality; otherwise, they will be held accountable.

MC Nos. 1 and 3, insofar as they declared certain positions vacant and provided for the rules to address the vacancies, do not apply to government-owned or -controlled corporations (GOCCs), government instrumentalities with corporate powers, government corporate entities, and government financial institutions, which shall continue to be governed by their respective charters, articles of incorporation and by-laws in relation to Republic Act (RA) No. 10149 or the GOCC Governance Act of 2011.

Except for those involved in the food, transportation and energy sectors, or except when authorized by the President in meritorious cases, the following shall not enter into new contracts or projects or disburse extraordinary funds:

a. OlCs of departments, offices, agencies, instrumentalities and bureaus covered by the MC;
b. GOCCs, government instrumentalities with corporate powers, government corporate entities, and government financial institutions, until such time that new sets of appointive directors have been appointed and chief executive officers elected in accordance with their respective charters, articles of incorporation and by-laws in relation to RA No. 10149; and
c. The free port and special economic zone authorities, until such time that new sets of appointive directors have been appointed and chief executive officers elected.