



Republic of the Philippines  
Province of Benguet  
**MUNICIPALITY OF ITOGON**  
**Office of the Municipal Mayor**

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**ADMINISTRATIVE ORDER NO. 09**  
Series 2020

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**SUBJECT: GUIDELINES FOR THE CLAIM OF TRAVELLING, TRAINING, TRANSPORTATION AND OTHER MISCELLANEOUS EXPENSES FOR THE OFFICIAL LOCAL TRAVELS OF OFFICIALS AND EMPLOYEES IN THE MUNICIPAL GOVERNMENT OF ITOGON**

**Section 1. INTRODUCTION.** This Administrative Order (*Order*) shall be observed by the Municipal Government of Itogon's (*Agency*) officials and employees in the processing of their claims for traveling expenses, transportation and other miscellaneous expenses, and training expenses during official local travels.

This is to (1) provide additional safeguards suited to the Agency, (2) address the Agency's peculiarities, and (3) ensure the judicious use of public funds.

**Section 2. Legal Bases.**

1. Commission on Audit (COA) Circular No. 2012-001 dated June 14, 2012- Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions;
2. Department of Budget Management National Budget Circular (NBC) No. 563 dated April 22, 2016 - Guidelines on Participation of Government Officials and Employees in Conventions, Seminars, Conferences, Symposia and Similar Non-Training Gatherings Sponsored by Non-Government Organizations or Private Institutions;
3. COA Circular No. 2017-001 dated June 19, 2017 - Reimbursement of Expenses Not Requiring Official Receipts;
4. Executive Order No. 77 (EO 77) dated March 15, 2019 - Prescribing Rules and Regulations and Rates of Expenses and Allowances for Official Local and Foreign Travels of Government Personnel;
5. Department of Interior and Local Government (DILG) issued Memorandum Circular No. 2019-82 dated May 29, 2019 - Guidelines on the Local Travel of Local Government Officials and Employees Pursuant to the Directive of the President; and
6. Civil Service Commission (CSC) Memorandum Circular No. 12, s. 2012 - Amendment of Rule V of CSC Resolution No. 04-0676 dated June 17, 2004 (Policy Guidelines to Govern the Liquidation of Cash Advances and the Penalty to be Imposed for Failure of an Accountable Officer to Liquidate within the Prescribed Period).

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**Section 3. AUTHORIZED OFFICIAL TRAVEL.**

1. Official local travels, trainings, and assignments under this Order shall cover only those which meet the following criteria:
  - a. It is essential to the effective performance of an official or employee's mandates or functions;
  - b. It is required to meet the needs of the department or there is substantial benefit to be derived by the Municipal Government;
  - c. The presence of the official or employee is critical to the outcome of the meeting, conference, seminar, consultation, or any official activity to be attended; and
  - d. The projected expenses are not excessive or involve minimum expenditure.

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2. All forms of communications must be explored as alternatives to travel, provided that they do not compromise national security and confidentiality of official communications.

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Guidelines for the Claim of Traveling, Training, Transportation and Miscellaneous Expenses for the Official Local Travels of the Officials and Employees in the Municipal Government of Itogon

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**Section 4. APPROVAL OF LOCAL TRAVELS.** The following guidelines shall be observed in the issuance of travel order:

1. **For conventions, seminars, conferences, symposia and other trainings ("training", for brevity).** All invitations for trainings shall be forwarded to the Personnel Development Committee (PDC). The PDC shall review and forward the invitations to the proper heads of offices for their recommendation as to who may attend the training and to check that the cost of attendance to the training is still within their budget.
  - a. The list of recommended personnel per office shall be returned to the PDC for their review and recommendations. The PDC shall check the following:
    - 1) That the training is in line with the Capability Development Agenda of the Municipality and is included in the Individual Development Plan (IDP) of the personnel recommended for training; and
    - 2) That the personnel has not attended the same training within the last three years, except if there are important updates and developments relevant to his/her functions.
  - b. Local travels of the Municipal Vice-Mayor and employees of offices under the executive department shall be approved by the Municipal Mayor while local travels of officials and employees under the Legislative Department shall be approved by the Municipal Vice-Mayor.
  - c. Local travels of the Municipal Mayor not exceeding thirty (30) days shall be approved by the Provincial Governor and by the Secretary of the Department of Interior and Local Government for local travels exceeding thirty (30) days.
2. **For Fieldwork.** Travels of employees for fieldwork shall bear the recommendation of their respective heads of offices.
3. **For Drivers.** For drivers or personnel designated to ferry officials and employees and/or goods, the modified trip ticket shall serve as their travel order and authority to claim the DTE.
4. **For Contract of Service (COS) workers, Job Orders (JOs) and Consultants.** COS workers, JOs, and consultants may attend training related to their functions **on official time**. They shall not however be entitled to reimburse related expenses such as traveling expenses (per diem), transportation, training expenses (registration fees, etc.) and other incidental expenses.

**Section 5. PREPARATION OF TRAVEL ITINERARY.** For purposes of this Order, the **permanent official station** of officials and employees shall be at the Itogon Municipal Hall. Provided that for employees designated to sub-offices and barangay health stations, they shall be considered permanently stationed thereat.

1. **Training Expenses.** This includes registration fees and related expenses pertaining to the participation of government officials and employees in conventions, seminars, conferences, symposia, and other similar gatherings.
  - a. **Registration Fees.**
    - 1) For trainings conducted by government agencies, branches or instrumentalities, the rate shall be the amount appearing in the invitation for training. This also includes those trainings where participants are expected to gain or strengthen skills and technical or management expertise in their areas of endeavor; and
    - 2) For trainings conducted by non-government organizations or private institutions, the rate shall not exceed two thousand pesos (₱2,000.00) per day. Trainings herein are those conducted basically for purposes of sharing, discussing, disseminating ideas or information on the developments in a particular field or fields of interest and/or for common appreciation and resolution of certain issues. It includes but is not limited to, those conducted by professional organizations or groups of common interest where government employees are members.

b. **Membership Fees**<sup>1</sup>. Membership and similar fees paid for personal or individual membership in a private organization shall be for the account of the member concerned and shall not be charged to government funds.

2. **Transportation Expenses and Miscellaneous Expenses**. Transportation expenses are the actual fares of the authorized modes of transportation (e.g. land, sea, and air) for local travels from the permanent official station to the destination or place of assignment and back.

- a. The allowable transportation expenses and reasonable miscellaneous expenses (e.g. terminal fees, parking fees, road tolls, etc.) from the permanent official station to the destination or place of assignment shall cover the following areas:
- 1) From the office or residence to the point of embarkation, and vice versa;
  - 2) From the point of embarkation to the point of disembarkation on the place of destination, and vice versa; and
  - 3) From the point of disembarkation to the office of destination or place of assignment in the field, and vice versa.

b. **Mode of Transportation**.

- 1) **Ordinary and Customary Mode of Transportation**. As a general rule, only the ordinary public conveyance or customary mode of transportation shall be availed which in all cases shall be the most economical and efficient. Refer to the table below for the prescribed documentary requirements.

TYPE OF TRANSPORTATION	SUPPORTING DOCUMENT/S
Jeepney/ Tricycle	1. If ₱300 and below - Certification of Expenses not Requiring Receipts as per COA Circular No. 2017-001, or 2. If more than ₱300 - Reimbursement Expense Receipt (RER)
Taxi	Tape/Official Receipts only ( <i>pursuant to LTRFB Memorandum Circular No. 2009-018</i> )
Bus/ Boat/ Airplane - Regular Class	1. Bus Ticket 2. Paper/electronic plane/boat tickets/receipts 3. Boarding Pass and terminal fee tickets

- 2) **Special/Extra-Ordinary and Non-Customary Mode of Transportation**. This shall be authorized only when justified by prevailing circumstances such as but not limited to:

- Carrying large amounts of cash, bulky equipment and important documents;
- Experiencing inclement weather;
- Accompanying dignitaries or high level government officials;
- When time is of the essence;
- Visiting various offices/destinations within the same route;
- Ferrying officials and employees with special needs; or
- Ferrying five (5) or more personnel.

Such circumstances shall be explicitly stated in the approved proposed itinerary of travel (for cash advance) or certificate of travel completed (for reimbursement). Refer to the table below for the prescribed documentary requirements.

TYPE OF TRANSPORTATION	SUPPORTING DOCUMENTS
Special Hires of Other Public Utility Vehicles (Van hire, etc.)	Official Receipt, but reimbursable expenses shall not exceed prevailing rates
Private Vehicles	Rate shall be the equivalent cost of customary mode of transportation and shall attach a certification for the purpose. No reimbursement of cost of gasoline and fuel or toll fees shall be allowed.

<sup>1</sup> Under NBC No. 563, only institutional or agency membership may be charged to LGU funds

Bus/Boat/Airplane - Special Class	Bus Ticket Paper/electronic plane/boat tickets/receipts Boarding Pass and terminal fee tickets
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3) **Government Vehicle (RP).** Personnel concerned shall not be entitled to transportation expenses for the entire trip or portion thereof where government vehicle is used except for gasoline/fuel and other miscellaneous expenses for the use of the vehicle. Refer to the table below for the prescribed documentary requirements.

TYPE OF TRANSPORTATION	SUPPORTING DOCUMENTS
Government Vehicle Owned By The Agency	Parking and Toll Fee Tickets Official Receipts for Gasoline/Fuel in case of reimbursement, attach accomplished trip tickets for this purpose
Government Vehicle Owned by Other Agencies	Shall be treated as use of private vehicle. Rate shall be the equivalent cost of customary mode of transportation and shall attach a certification for the purpose.

3. **Daily Travel Expenses (DTE).** Daily travel expenses are amounts authorized to cover expenses for local travel, which consist of (i) costs for hotel accommodation or lodging, including the prescribed taxes and service charges, (ii) meals, and (iii) incidental expenses, including cost for local or inland transportation and reasonable miscellaneous expenses at the place of assignment.

a. **Travel Beyond the Fifty (50) Kilometer Radius (See Annex "A" - 50 Km. Radius Map).** All officials and employees, regardless of rank or position are entitled to claim for the payment of DTE. Claims for payment of DTE as provided herein shall not require presentation of bills and receipts. The maximum allowable DTE of officials and employees, regardless of rank and position, shall be at the following rates.

Cluster	Particulars	Hotel/ Lodging (50%)	Meals (30%)	Incidental Expenses (20%)	Total
<b>CLUSTER I</b> Regions I <sup>2</sup> , II <sup>3</sup> , III <sup>4</sup> , V <sup>5</sup> , VIII <sup>6</sup> , IX <sup>7</sup> , XII <sup>8</sup> , XIII <sup>9</sup> , ARMM <sup>10</sup>	Arrival* (100%)	₱750.00	₱450.00	₱ 300.00	₱1,500.00
	Departure** (50%)	-	450.00	300.00	750.00
<b>CLUSTER II</b> Cordillera Administrative Region (CAR) <sup>11</sup> , Regions VI <sup>12</sup> , VII <sup>13</sup> , X <sup>14</sup> , XI <sup>15</sup>	Arrival (100%)	900.00	540.00	360.00	1,800.00
	Departure (50%)	-	540.00	360.00	900.00

<sup>2</sup> Region I - Ilocos Norte, Ilocos Sur, La Union, Pangasinan

<sup>3</sup> Region II - Batanes, Cagayan, Isabela, Nueva Vizcaya, Quirino

<sup>4</sup> Region III - Aurora, Bataan, Bulacan, Nueva Ecija, Pampanga, Tarlac, Zambales

<sup>5</sup> Region V - Albay, Camarines Norte, Camarines Sur, Catanduanes, Masbate, Sorsogon

<sup>6</sup> Region VIII - Biliran, Eastern Samar, Northern Samar, Samar, Leyte, Southern Leyte

<sup>7</sup> Region IX - Zamboanga del Norte, Zamboanga del Sur, Zamboanga Sibugay

<sup>8</sup> Region XII - Cotabato (North), South Cotabato, Sarangani, Sultan Kudarat

<sup>9</sup> Region XIII (CARAGA) - Agusan Del Norte, Agusan Del Sur, Dinagat Islands, Surigao Del Norte, Surigao Del Sur

<sup>10</sup> ARMM - Maguindanao, Lanao Del Sur, Basilan, Sulu, Tawi-tawi

<sup>11</sup> CAR - Abra, Apayao, Benguet, Ifugao, Kalinga, Mountain Province

<sup>12</sup> Region VI - Aklan, Antique, Capiz, Guimaras, Iloilo, Negros Occidental

<sup>13</sup> Region VII - Bohol, Cebu, Negros Oriental, Siquijor

<sup>14</sup> Region X - Bukidnon, Camiguin, Misamis Oriental, Misamis Occidental, Lanao Del Norte

<sup>15</sup> Region XI - Davao De Oro (Compostela Valley), Davao Del Norte, Davao Del Sur, Davao Oriental, Davao Occidental

Cluster	Particulars	Hotel/ Lodging (50%)	Meals (30%)	Incidental Expenses (20%)	Total
CLUSTER III Regions 4A <sup>16</sup> , 4B <sup>17</sup> , Metro Manila <sup>18</sup>	Arrival (100%)	1,100.00	660.00	440.00	2,200.00
CLUSTER III Regions 4A <sup>19</sup> , 4B <sup>20</sup> , Metro Manila <sup>21</sup>	Departure (50%)	-	660.00	440.00	1,100.00

*\*Arrival - Day of Arrival at Point of Destination (regardless of time ) and succeeding day/s thereof on official business*

*\*\*Departure - Day of Departure for permanent official station (regardless of time) if other than date of arrival*

**1) Travel Expenses in Excess of Authorized Rates for Hotel/Lodging.** Claims for reimbursement of actual accommodation expenses in excess of the accommodation component of the DTE but in no case shall the difference exceed one hundred per cent (100%) of such component of the prescribed rate and only upon:

- Presentation of bills and receipts from Department of Tourism (DOT) accredited accommodations;
- Submissions of justifications certified by the Municipal Mayor for the Executive Department, or the Vice Mayor for the Sangguniang Bayan Office, as absolutely necessary in the performance of assignment;
- Submission of justifications certified by the above officials, when bills and receipts presented are not from DOT accredited accommodations.

A certification or affidavit of loss shall not be considered as appropriate replacement for lost bills or receipts.

**2) Precluding Double Payment of Travel Expenses.** To preclude double payment, only the incidental expenses equivalent to 20% of the DTE, shall be allowed when meals or lodging are included in the fare or registration fees, or paid for or furnished by the government or other parties. A pro rata deduction equivalent to one third (1/3) of the meal component of the DTE shall be deducted per meal provided.

**b. Travel Within the 50 Kilometer Radius**

**1) Daily Commute (Stay Out).** Personnel on official travel within the 50 kilometer radius who commute daily from the place of assignment to the place of residence or permanent official station shall be allowed the following expenses:

- Actual Fare, upon presentation of official receipt if applicable, at the prevailing rates of authorized mode of transportation from the permanent official station to the place of assignment and back; and
- Meals, in an amount not exceeding thirty per cent (30%) of the authorized meal component of the DTE for the Cordillera Administrative Region (CAR) or one hundred sixty two pesos (₱162.00).

<sup>16</sup> Region 4A - Batangas, Cavite, Laguna, Quezon, Rizal

<sup>17</sup> Region 4B - Marinduque, Occidental Mindoro, Oriental Mindoro, Palawan, Romblon

<sup>18</sup> Metro Manila - Caloocan City, Las Pinas City, Makati City, Malabon City, Mandaluyong City, Manila City, Marikina City, Muntinlupa City, Paranaque City, Pasay City, Pasig City, Quezon City, Taguig City, Valenzuela City, Navotas, Pateros, San Juan

<sup>19</sup> Region 4A - Batangas, Cavite, Laguna, Quezon, Rizal

<sup>20</sup> Region 4B - Marinduque, Occidental Mindoro, Oriental Mindoro, Palawan, Romblon

<sup>21</sup> Metro Manila - Caloocan City, Las Pinas City, Makati City, Malabon City, Mandaluyong City, Manila City, Marikina City, Muntinlupa City, Paranaque City, Pasay City, Pasig City, Quezon City, Taguig City, Valenzuela City, Navotas, Pateros, San Juan

- 2) **Stay in.** Personnel on official travel to destinations within the 50 kilometer radius who shall stay therein shall be entitled to the actual transportation expenses as well as the DTE for the CAR may be authorized provided a request supported by justification/s for the same has been approved prior to travel. The claim for hotel/lodging expense shall be substantiated by a hotel bill or invoice to prove that the official or employee stayed in the place of assignment for the whole duration of the official travel. The preclusion of double payment shall likewise be observed. Refer to the following table for the rates of expenses allowed.

Particulars	Hotel/ Lodging (50%)	Meals (30%)	Incidental Expenses (20%)	Total
Arrival	₱ 900.00	₱540.00	₱ 360.00	₱1,800.00
Departure		540.00	360.00	900.00

## Section 6. PRE-AUDIT AND APPROVAL OF CASH ADVANCE OR REIMBURSEMENT

- a. **Processing of Cash Advance.** Cash advances must be processed three days to two (2) weeks before the travel.
- b. **Documentary Requirements**
- 1) **Cash Advance and Liquidation**
- a) **Cash Advance**
- Travel Order
  - Approved Itinerary of Travel
  - Justifications for the use of extraordinary means of transportation (if applicable)
  - Certification by Approving Authority as to the Absolute Necessity of the Claims in Excess of the Authorized Rates for Hotel/Lodging
- b) **Liquidation**
- Travel Order
  - Approved Itinerary of Travel
  - Certificate of Travel Completed
  - Certification by Approving Authority as to the Absolute Necessity of the Claims in Excess of the Authorized Rates for Hotel/Lodging
  - Reimbursement Expense Receipts
  - Paper/Electronic plane, bus, taxi or boat tickets/receipts
  - Parking and toll fee tickets/receipts
  - Certificate of appearance /attendance
  - Copy of Previously Approved Itinerary of Travel
  - Liquidation Report
  - Official Receipt (OR) in case of refund of excess cash advance (if applicable)
  - Justifications for the use of extraordinary means of transportation (if applicable)
- 2) **Reimbursement for Traveling Expenses**
- a) **No Previous Cash Advance**
- Travel Order
  - Approved Itinerary of Travel
  - Certificate of Travel Completed
  - Certification by Approving Authority as to the Absolute Necessity of the Claims in Excess of the Authorized Rates for Hotel/Lodging
  - Reimbursement Expense Receipts
  - Paper/Electronic plane, bus, taxi or boat tickets/receipts
  - Parking and toll fee tickets/receipts
  - Certificate of appearance /attendance
  - Copy of Previously Approved Itinerary of Travel
  - Liquidation Report (If Applicable)

- Official Receipt (OR) in case of refund of excess cash advance (if applicable)
  - Justifications for the use of extraordinary means of transportation (if applicable)
- b) With Previous Cash Advance**
- Copy of Approved Liquidation Report

**Section 7. OTHER PROVISIONS.**

- a. Rendition of Account on Cash Advances and Sanction.** Within one (1) calendar month after the return of an official or employee to his/her permanent official station, such official or employee shall render an account of the cash advance received in accordance with existing applicable rules and regulations.
- b. Reportorial Requirements and Sanctions.** Within one (1) calendar month after the return of an official or employee to his/her permanent official station, such official or employee shall submit to the Municipal Mayor copy furnished the Human Resource and Management Section and PDC a report with recommendation, if any, on the conference or seminar attended, examination or investigation conducted, or mission undertaken. The PDC shall recommend to the Municipal Mayor the manner of re-echoing/cascading by the participant/s of the learning acquired in the training attended.
- c. Period to Claim Reimbursements for Travelling Expenses.** Within one (1) calendar month after the return of an official or employee to his/her permanent official station such official or employee must file claims for reimbursements for traveling expenses, however, for claims in the month of December, it shall not be later than the set deadline for the submission of financial claims at the end of the year which shall be issued through a notice or memorandum.

**Section 8. TRANSITORY PROVISIONS.** All claims for travelling expenses under the new rates will be allowed starting January 1, 2020.

**Section 9. SEPARABILITY CLAUSE.** If any part or provision of this Administrative Order shall be held unconstitutional or invalid, other parts or provisions hereof which are not affected shall continue to be in full force and effect.

**Section 10. EFFECTIVITY.** This Administrative Order shall take effect immediately upon approval.

Done this 18<sup>th</sup> day of February, 2020.

  
**ATTY. VICTORIO T. PALANGDAN**  
 Municipal Mayor

Cc:  
 - All Departments/Offices  
 - File

# MUNICIPALITIES WITHIN 50KM RADIUS

## Legend

-  Hall
-  Hospital
-  MUNICIPALITIES
-  University



Google Earth

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 Data SIO, NOAA, U.S. Navy, NGA, GEBCO  
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40 km

