



Office of the Municipal Mayor

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MUNICIPAL ASSESSOR'S OFFICE

EXECUTIVE ORDER NO. 05

Series of 2025

RECEIVED

By: jane Date: FEB 26 2025



PROVIDING GUIDELINES ON THE PAYMENT OF COMMUNICATION EXPENSES TO MUNICIPAL OFFICIALS AND EMPLOYEES WITH SALARY GRADE EIGHTEEN (SG-18) AND ABOVE

Whereas communication is an indispensable tool in the operations of the municipal government making the delivery of public service more efficient. Thus, the continuous inclusion in our annual budget the provision of communication expense for the various offices;

Whereas the Department of Budget and Management through Budget Circular No. 2024-2 dated August 2, 2024 issued the guidelines on the payment of communication expenses of certain government personnel which necessitates that the same be reiterated through an issuance from the Local Chief Executive for the guidance of concerned officials and employees and concerned offices processing the reimbursement of these communication expenses;

Whereas an earlier issuance from the undersigned was released providing guidelines on the payment of communication expenses to municipal employees with Salary Grade Seventeen (SG-17) and below and now there is a need to provide guidelines on the payment of communication expenses to municipal officials and employees with Salary Grade Eighteen (SG-18) and above for complete guidance of all concerned;

NOW THEREFORE, by virtue of the powers vested in me as the Municipal Mayor of Itogon, I, BERNARD S. WACLIN, hereby provide the guidelines on the payment of communication expenses to municipal officials and employees with Salary Grade Eighteen (SG-18) and above as follows:

SECTION 1. COVERAGE. The guidelines shall apply to all municipal officials and employees with Salary Grade Eighteen (SG 18) and above.

SECTION 2. DEFINITION OF TERMS

2.1 COMMUNICATION EXPENSE: refers to the costs incurred for the availment and use of mobile telecommunication services in aid of the performance of official duties and responsibilities, covering services generally available to the public, such as calls, text messages, internet connectivity/data, and roaming services for voice calls, data, and text messages for work-related matters, in the case of foreign travels;

2.2 MOBILE SERVICE PROVIDER: refers to a public telecommunication entity or a virtual network operator, or any entity that provides mobile telecommunication service to subscribers;

2.3 INVOICE: refers to the written account evidencing the sale of goods, properties, services, and/or leasing of properties subject to Value Added Tax issued to customers or buyers in the ordinary course of trade or business, whether cash sales or on account (credit) or charge sales. It shall be the basis of the output tax liability of the seller and the input tax claim of the buyer or purchaser;

2.4 POSTPAID SUBSCRIPTION: refers to the mobile subscription wherein service is provided by virtue of a prior arrangement with a public telecommunication entity, and the end-user thereof is billed at the end of the monthly billing cycle;

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**2.5 PREPAID MOBILE PLAN:** refers to the mobile subscription wherein credit is purchased in advance of service use, which may be paid upfront in-store, online, or through an auto-charge feature. The purchased credit is used to pay for mobile phone services at the point the services are accessed or consumed;

**SECTION 3. ALLOWABLE COMMUNICATION EXPENSES.** The allowable monthly communication expenses for officials and employees with Salary Grade 18 and above as well as national line agency heads are specified under Sangguniang Bayan Resolution No. 288, s. 2012 and any subsequent amendments thereto.

**SECTION 4. RATIONALIZED SCHEME ON THE REIMBURSEMENT OF COMMUNICATION EXPENSES.** A rationalized scheme on the reimbursement of communication expenses shall be based on the number of days of actual performance on workdays in a month, as follows:

Total No. of Days of Actual Work Performance in a Month	Communication Expense for the Month
1-5	25% of the monthly communication expense
6-11	50% of the monthly communication expense
12-16	75% of the monthly communication expense
17 and more	100% of the monthly communication expense

**SECTION 5. ACTUAL WORK PERFORMANCE.** For purposes of this guidelines, the following instances shall be construed as actual work performance:

- 5.1 Public holiday falling on a working day;
- 5.2 Compensatory time-off in accordance with Civil Service Commission (CSC) – DBM Joint Circular No. 2, S.2004, as amended;
- 5.3 Forced or mandatory leave in accordance with CSC Memorandum Circular (MC) No. 41, S. 1998;
- 5.4 Special Emergency Leave for employees affected by natural calamities or disasters, provided it is covered by a specific directive/resolution from the Office of the President, the CSC, or any competent authority;
- 5.5 Suspension of work as declared by competent authority;
- 5.6 Incurred undertime per CSC MC No. 17, S. 2010; and
- 5.7 Flexible work arrangements in accordance with CSC MC No. 6, S. 2022.

**SECTION 6. NOT ACTUAL WORK PERFORMANCE.** For purposes of this guidelines, the following leaves shall not be construed as actual work performance, notwithstanding that these leaves are paid and authorized time-off from work, regardless of the allowed number of leaves:

- 6.1 Vacation Leave with pay;
- 6.2 Sick Leave with pay;
- 6.3 Special Leave Privileges in accordance with CSC MC No. 41, s.1998, as amended;
- 6.4 Paternity Leave in accordance with CSC No. 5, s. 2021;
- 6.5 The additional seven (7) days allocated by a female employee to the child’s father from her maternity leave in accordance with CSC MC No. 5, s. 2021;
- 6.6 Parental Leave to Solo Parents in accordance with CSC MC No. 8, s. 2004;
- 6.7 Leave for victims of violence against women and their children in accordance with CSC MC No. 15, s. 2006;
- 6.8 Special Leave Benefits for Women under RA No. 9710 in accordance with CSC MC No. 25, s. 2010;
- 6.9 Maternity Leave in accordance with CSC MC No. 5, s. 2021;



- 6.10 Maternity Leave for female employees who qualify as solo parents and are thus entitled to an additional fifteen (15) days of Maternity Leave under RA No. 8972 or the Solo Parents' Welfare Act of 2000;
- 6.11 Rehabilitation Leave in accordance with CSC-DBM JC No.1, s. 2006, as amended;
- 6.12 Study Leave under CSC MC No. 21, s. 2004; and
- 6.13 Adoption Leave in accordance with CSC MC No. 5, s. 2021.

**SECTION 7. REGISTRATION OF ONE MOBILE NUMBER.** Every official and employee shall register or enroll **only one (1) mobile number**, which will be considered as the official's or employee's official number. The said mobile number must be submitted to the Human Resource Management Section (HRMS) for record and information purposes.

Further, the communication expenses incurred may be from any of the existing mobile service providers in the Philippines, whether through postpaid or prepaid subscription, subject to the substantiation requirements as prescribed under item 8.2 of this guidelines.

**SECTION 8. DOCUMENTARY REQUIREMENTS.** For purposes of reimbursement, the following must be submitted to the Municipal Accounting Office:

8.1 Self-certification that the communication expenses incurred were official in nature and necessary to the performance of official duties and responsibilities of the employee. (See sample self-certification attached as Annex "A."); and


8.2 Invoice.

**SECTION 9. PAYMENT.** The reimbursement of the communication expenses shall be on a monthly basis and to be paid **every 5<sup>th</sup> of the following month** after the submission of the required documentary requirements under Section 8 of this guidelines.

**SECTION 10. EFFECTIVITY.** This Order shall take effect immediately in accordance with the provisions of the Local Government Code.

Done this February 26, 2025.

BERNARD S. WACLIN  
*Municipal Mayor*

OFFICE OF THE PROVINCIAL GOVERNOR  
**RECEIVED**  
FEB 28 2025  
BY: 

*Cf: all concerned*





Republic of the Philippines

Province of Benguet

Municipality of Itogon

**Office of the Municipal Mayor**

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**ANNEX "A"**



### CERTIFICATION

This is to certify that communication expenses incurred in the total amount of ₱ \_\_\_\_\_ for the period covering \_\_\_\_\_ were all official in nature and necessary to the performance of official functions.

This certification is issued to support the reimbursement of said expenses.

Name of Authorized Official/ Employee) \_\_\_\_\_

(Position/Designation)

**Noted by:**

(Name of Immediate Supervisor) \_\_\_\_\_

(Position/Designation)