



**DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
KAGAWARAN NG KAPALIGIRAN AT LIKAS NA YAMAN**



NOTICE OF MEETING

FOR/TO DENR Central Office Representatives from:
Office of the Undersecretaries
Office of the Assistant Secretaries
Office of the Service Directors

All Division Chiefs and Concerned Staff

FROM The OIC Director
Financial and Management Service

DATE/TIME : November 11, 2024 (Monday) / 9:30 AM onwards

VENUE Zoom Platform
Link: bit.ly/PaymentofCommunicationExpenses
Meeting ID: 984 2819 5202
Passcode: DENRFMS

AGENDA

- 1) Consultation regarding the proposed guidelines on the payment of communication expenses (copy attached); and
- 2) Other matters.

Your attendance is highly requested.


IMELDA R. DELA CRUZ

MEMO NO. 2024 - 994



**DENR MEMORANDUM CIRCULAR
NO. 2024-_____**

**SUBJECT : GUIDELINES ON THE PAYMENT OF COMMUNICATION
EXPENSES**

Pursuant to Department of Budget and Management (DBM) Budget Circular No. 2024-2 dated August 2, 2024 entitled "Guidelines on the payment of Communication Expenses of certain Government Personnel" and other pertinent rules and regulations, these guidelines are hereby issued for the guidance of all concerned.

SECTION 1. Basic Policy

It is the policy of the State to ensure the appropriate, equitable, and prudent use of government funds. To support this policy, guidelines for the payment of communication expenses for certain government personnel must be established. These guidelines will promote responsible financial management while facilitating the effective performance of official duties.

SECTION 2. Objectives

This Circular aims to provide clear and consistent guidelines on the payment of communication expenses incurred by authorized DENR officials and employees in the performance of their official duties and responsibilities, and to ensure transparency, accountability, and fiscal responsibility in the payment of communication expenses pursuant to DBM Circular No. 2024-2, dated August 2, 2024.

SECTION 3. Scope and Coverage

This Circular shall cover the communication expenses incurred locally and/or foreign by authorized officials and employees of the Central Office, Staff and Line Bureaus, Attached Agencies, Regional Offices, PENROs and CENROs.

SECTION 4. Definition of Terms

- 4.1 **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.
- 4.2 **Departments/Agencies** refers to government entities under the Executive Branch, such as departments, bureaus, offices, commissions, boards, and councils, including those attached to or under their administrative supervision.
- 4.3 **Designation in an Acting Capacity** refers to the imposition of additional and/or higher duties to be performed by a public official/employee which is temporary and can be terminated anytime at the pleasure of the appointing officer/authority. This entails not

- only the exercise of ministerial functions attached to the position but also the exercise of discretion since the person designated is deemed to be the incumbent of the position.
- 4.4 **Electronic Receipt** refers to evidence of receipt of payment in the form of an electronic document. For the same to be acceptable, the electronic receipt shall abide by pertinent issuances of the Commission on Audit (COA).
 - 4.5 **Mobile Service Provider** refers to a public telecommunication entity or a virtual network operator, or any entity that provides mobile telecommunication service to subscribers.
 - 4.6 **Officer-in-Charge (OIC)** refers to the designation wherein the officials or employees enjoy limited powers, confined to functions of administration and ensuring that the office continues its usual activities.
 - 4.7 **Official Receipt** refers to paper-based evidence of receipt of payment for disbursements where the payee/recipient is a business establishment required by the Bureau of Internal Revenue (BIR) to issue official receipts for its collections. It may be in the form of cash receipt tape generated by a cash register with the BIR seal.
 - 4.8 **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.
 - 4.9 **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 according to the use of mobile service.
 - 4.10 **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.
 - 4.11 **Public Telecommunication Entity** refers to any person, firm, partnership or corporation, government or private, engaged in the provision of telecommunication services to the public for compensation.
 - 4.12 **Roaming Service** refers to the mobile subscriber's ability to automatically make and receive voice calls, send and receive data including short messaging service or access other services outside the range of its home network while connected to another available mobile network whether inside or outside the country.

SECTION 5: Allowable Communication Expenses

- 5.1 Officials of the department with the following salary grades (SGs) shall be allowed a maximum monthly communication expense, regardless of the actual amount incurred, in aid of the performance of their official duties and responsibilities:

Salary Grade (SG)	Maximum Monthly Communication Expense
SG-31 Secretary	P 8,000.00
SG-30 Undersecretary and other officials of equivalent rank	P 5,000.00
SG-29 Assistant Secretary and other officials of equivalent rank	
SG-28 Service Director, Bureau Director and Regional Executive Director and other officials of equivalent rank	P 3,000.00
SG-27 Head Executive Assistant, Assistant Bureau Director, Assistant Regional Director for Management Services/Technical Services, Regional Director, and other officials of equivalent rank	P 2,500.00
SG-26 PENRO and other officials of equivalent rank	

SG-25 Division Chief-Legal and other officials of equivalent rank	P 2,000.00
SG-24 Division Chief and other officials of equivalent rank	

In the case of officials or employees designated as Chief-of-Staff of the head of a department/agency occupying a position not equivalent to any of the positions specified in the table above, the maximum allowable monthly communication expenses for said official/employee shall be the next lower rate following the maximum monthly communication expenses authorized for the head of the department concerned.

- 5.2 In the exigency of the service, specified employees in the Central Office, Staff and Line Bureaus, Regional Offices, PENROs, CENROs and Attached Agencies may be allowed communication expenses for official purposes, except those occupying non-permanent positions, and those that do not have employer-employee relationship. For this purpose, specific authorization may be obtained through an appropriate request to the head of the offices, setting forth the reasons and justifications to the effect that the duties and responsibilities of the employee entail expenses for communication services.

The allowable communication expenses to other authorized employees shall in no case exceed the amount of P 1,500.00 or as determined by the Head of Office based on Section 5.2, subject to the availability of funds, and in line with the prudent use of government resources.

- 5.3 Communication expenses eligible for payment or reimbursement shall include:
- Postpaid/Prepaid mobile phone services, including voice calls, text messaging, and mobile data.
 - Roaming services for voice, text, and data for official foreign travels, subject to the submission of the travel authority and itinerary.
 - Internet services used for mobile connectivity in the performance of official functions.

SECTION 6: Approval and Validity of the Authorization for Communication Expense

- 6.1 The authorization for communication expense shall be approved by the following officials:

Office	Recommending Official	Approving Official
Central Office <ul style="list-style-type: none"> ● Office of the Secretary ● Office of the Usecs ● Office of the Asecs ● Office of the Director and Divisions under 	Head Executive Assistant Undersecretary Assistant Secretary Service Director	Assistant Secretary for Administration
Bureaus	Assistant Director	Bureau Director
Regional Offices	Assistant Regional Director for Management Services	Regional Executive Director
PENROs and CENROs	CENRO/DC MS	PENRO
Regional Offices-Line Bureau	Division Chief	Regional Director

- 6.2 The approved Authorization for Communication Expense shall specify the period covered of the Communication Expense which shall not exceed one (1) year from the

date of approval with the option for renewal upon expiration. In the event of transfer, promotion, detail or reassignment to other duties, the employee's authorization shall be rendered invalid and the payment of communication expenses of the concerned authorized employee shall be discontinued.

- 6.3 Attached in Annex A is the Authorization for Communication Expense Template.
- 6.4 A copy of the approved Authorization for Communication Expense shall be forwarded to the General Services Division-Telecommunications Unit or equivalent offices for monitoring and payment purposes.

SECTION 7. General Guidelines on the Reimbursement of Communication Expenses

7.1 Communication expenses incurred locally

7.1.1 A rationalized scheme on the reimbursement of communication expenses of authorized officials and employees shall be based on the number of days of actual work performance on workdays in a month, as follows:

Total Number of Days of Actual Work Performance in a Month	Communication Expense for the Month
1 to 5	25% of the monthly communication expense
6 to 11	50% of the monthly communication expense
12 to 16	75% of the monthly communication expense
17 and more	100% of the monthly communication expense

7.2 Communication expense incurred during official foreign travel

7.2.1 In the case of official foreign travels, the official or employee concerned may claim for the reimbursement of additional communication expenses incurred in excess of the allowable rate prescribed in item 5.1, based on the actual amount of communication expenses incurred, reckoning from the date of departure from the Philippines up to the date of return from the said foreign travel, subject to the submission of additional supporting documentary requirements under item 8.3 of this Circular. Provided, that the availment of such is done while carrying out official duties and responsibilities. Provided further, that the actual communication expenses incurred for the said foreign travel shall not exceed one hundred percent (100%) of the prescribed rate of communication expenses in item 5.1 of this Circular, regardless of the duration and frequency of travel of the official/employee concerned.

7.3 The payment of communication expenses in excess of the allowed maximum monthly expense shall be shouldered by the official/employee concerned.

7.4 Officials/Employees Designated in OIC/Acting Capacity

7.4.1 In the case of a personnel who is designated as OIC or designated in an acting capacity to a position allowed to incur communication expenses per item 5.1 hereof, the following guidelines shall be observed:

- a) (RETURN TO FULL TEX) If the period of the initial month of designation is fifteen (15) calendar days or less, the personnel shall be allowed to incur the allowable maximum monthly communication expense for the position on the previous designation.
- b) If the period of the initial month of designation is sixteen (16) calendar days or more, the personnel shall be allowed to incur the allowable maximum monthly communication expense for the position that he/she is designated to, subject to actual work performance as provided under sub-item 6.1.1 hereof. However, it is understood that the personnel concerned shall no longer be allowed to avail the communication expense allowed for his/her previous or original position.

7.4.2 Those designated as OIC or in an Acting Capacity to positions in internally-created organizational units whose staffing is not authorized by the DBM, and thus considered as ad hoc arrangements, shall not be entitled to the reimbursement of communication expenses.

7.5 Officials/Employees Engaged in Projects

In the case of projects which already cover the communication expenses of officials/employees concerned, the payment of communication expenses shall be guided by the following:

7.5.1 Officials/employees enumerated in item 5.1 who are also engaged in a project funded by the Philippine government shall not be entitled to communication expenses charged against the funds allotted for the project;

7.5.2 In the case of projects funded by foreign and/or development partners, the officials/employees concerned may have the option to choose whether to avail the reimbursement of communication expenses under the DENR's available funds or under the funds allotted for the project; and

7.5.3 No official/employee shall be allowed to claim for the reimbursement of communication expenses from both the DENR's available funds and the funds allotted for the project.

7.6 For purposes of this Circular, the following instances shall be construed as actual work performance:

7.6.1 Public holiday falling on a working day;

7.6.2 Compensatory time-off in accordance with Civil Service Commission (CSC) — DBM Joint Circular No. 2, s. 2004, as amended;

7.6.3 Forced or mandatory leave in accordance with CSC Memorandum Circular (MC) No. 41, s. 1998;

7.6.4 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;

7.6.5 Suspension of work as declared by competent authority;

7.6.6 Incurred undertime per CSC DC No. 17, s. 2010; and

7.6.7 Flexible work arrangements in accordance with CSC PIC No. 6, s. 2022.

7.7 For purposes of reimbursement of communication expenses, the following leaves, notwithstanding that such are paid and are authorized time-off from work, shall not be construed as actual work performance, regardless of the allowed number of days:

7.7.1 Vacation Leave with pay;

7.7.2 Sick Leave with pay;

7.7.3 Special Leave Privileges in accordance with CSC MC No. 41, s. 1998, as amended;

7.7.4 Paternity Leave in accordance with CSC DC No. 5, s. 2021;

7.7.5 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;

7.7.6 Parental Leave to Solo Parents in accordance with CSC DC No. 8, s. 2004;

7.7.7 Leave for Victims of Violence Against Women and their Children in accordance with CSC MC No. 15, s. 2006;

7.7.8 Special Leave Benefits for Women under RA No. 9710 in accordance with CSC MC No. 25, s. 2010;

7.7.9 Maternity Leave in accordance with CSC DC No. 5, s. 2021;

7.7.10 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;

7.7.11 Rehabilitation Leave in accordance with CSC-DBM JC No. 1, s. 2006, as amended;

7.7.12 Study Leave under CSC MC No. 21, s. 2004; and

7.7.13 Adoption Leave in accordance with CSC MC No. 5, s. 2021.

SECTION 8. Documentary Requirements and Administrative Procedures for Processing Claims for Payment of Communication Expenses

8.1 Requests for payments of communication expenses shall comply with the fundamental principles of government financial transactions and the prescribed documentary requirements.

1. Documentary requirements based on COA Circular No. 2012-001:

A. Statement of Account/Bill

B. Invoice/Official Receipt or Machine Validated Statement of Account

C. If applicable, Certification by Agency Head or his authorized representatives that all National Direct Dial (NDD), National Operator Assisted Calls and International Operator Assisted Calls are official calls

8.2 For purposes of availing the payment of communication expenses, officials and employees shall register or enroll only one (1) mobile number, which will be considered

as the official/employee's official number. Said mobile number must be submitted to the Administrative Service-General Services Division-Telecommunication Unit or equivalent offices for record and information purposes.

The mobile device/cellphone unit included under a postpaid subscription, if any, shall be placed under the ownership of the official/employee concerned.

8.3 The processing of requests for the payment for communication expenses shall be supported by the following documents:

- a.) Self-certification that the communication expenses incurred were official in nature and necessary to the performance of official duties and responsibilities (self-certification attached as Annex B);
- b.) Duly approved/signed Daily Time Record (DTR) by the Personnel Division/Human Resources Section/Unit; and
- c.) Approved Request for Authorization for Communication Expense (for authorized employees).
- d.) For prepaid users, proof that the communication expense was used under the mobile number registered/enrolled pursuant to Section 8.2

8.3.1 In addition to documents under 8.3, the following documentary requirements shall be required for certain cases, whichever is applicable:

- a) Approved travel order and Certificate of Travel Completed, in case of claims for additional communication expenses incurred beyond the maximum allowable amount during official foreign travels.

In this case, the Budget or Accounting Division/Section/Unit may require supporting document(s) related to the communication expenses incurred for official foreign travel, such as, but not limited to, monthly bill/statement of account, official/tape/electronic receipt/invoice, and reimbursement expense receipt.

- b) Certification from the parent agency that it is not providing for the communication expenses incurred by the official/employee, in the case of an official/employee on detail/secondment to another government agency. Said certification shall be issued once by the parent agency and shall form part of the documentary requirements to be submitted by the concerned official/employee to the recipient agency upon his/her assumption to duty.
- c) Certification to be issued by the parent agency prior to the start of the project implementation, indicating that the communication expenses incurred is to be charged under the DENR's available funds or funds allotted for the project, in case of official/employee engaged in projects.

8.4 The Budget, Accounting Divisions/Sections/Units and Cashier Sections/Units shall process the claims for payment upon receipt of the complete documentary requirements.

8.5 The Personnel Division/Human Resources Section/Unit shall forward the approved/signed Daily Time Record to all concerned officials/employees authorized to reimburse communication expense in performance of his/her official duties as part of the supporting documents and basis in the computation of communication expense.

- 8.6 In consideration of lapsing of Notice of Cash Allocation (NCA), the claims for reimbursement of communication expenses shall be processed and paid on a monthly basis period not exceeding three (3) months.
- 8.7 The process flow chart for the payment of the communication expense is attached as Annex C.

SECTION 9. Funding Source

- 9.1 The amounts required for the payment of communication expenses of officials and authorized employees shall be charged against the respective available "Telephone Expenses — Mobile" under the Maintenance and Other Operating Expenses (MOOE).

In case of deficiency in the provision of "Telephone Expenses — Mobile" in the DENR budget, the concerned offices may modify objects of expenditures within the MOOE items within an activity or project, subject to the rules on modification in allotment, except those under Mandatory Expenditures cited under the General Provisions of the General Appropriations Act (GAA) which may only be modified in the last quarter of the year, after taking into consideration the agency's full year requirements, pursuant to applicable provisions of the GAA and subject to the Priority in the Use of Savings provision. Provided, that this grant shall have no option for any case of MOOE deficiency to be later covered through augmentation.

The modification shall be supported with an accomplished Modification Advice Form duly signed by the approving authority or his/her designated representative.

SECTION 10. Responsibility and Accountability

- 10.1 Erring officials and employees shall be held accountable for any reimbursement of communication expenses not in accordance with the provisions of this Circular, without prejudice to the refund of any excess or unauthorized payments.
- 10.2 All pertinent provisions of this Circular shall be subject to existing budgeting, accounting and auditing laws, rules and regulations.

SECTION 11. Transitory Provisions

- 11.1 In cases, there is an ongoing contract for institutional postpaid accounts with a specific telecommunications provider, the termination of existing lines/accounts shall ensue upon the end of the contract with the said provider, in accordance with the provisions thereof. Officials/Employees on a postpaid plan subscription provided by the office shall be allowed to claim reimbursement of communication expenses after the expiration of the contract. The Telecommunications Unit shall facilitate the transfer of ownership from the institutional postpaid accounts to the names of official/employee authorized to reimburse the communication expenses.

Accordingly, the procurement of enterprise postpaid subscriptions shall no longer be allowed once the existing contracts for the purpose are terminated.

- 11.2 All existing internal policies on the payment of communication expenses shall be allowed to adopt the same until 31 December 2024. Beginning 1 January 2025, this circular shall be implemented.

SECTION 12. Separability Clause

If any provision of this Circular shall be held invalid or unconstitutional, the other portions or provisions hereof which are not affected shall continue in full force and effect.

SECTION 13. Repealing Clause.

All circulars and other similar issuances inconsistent herewith are hereby revoked or superseded accordingly.

SECTION 14. Effectivity

This Circular shall take effect immediately.

DRAFT