



MAR 24 2025

PPA MEMORANDUM CIRCULAR
No. 006 -2025

**SUBJECT : GUIDELINES ON THE PAYMENT OF COMMUNICATION
EXPENSES OF CERTAIN PPA OFFICIALS AND PERSONNEL**

In compliance with DBM Budget Circular No. 2024-2 re: "Guidelines on the Payment of Communication Expenses of Certain Government Personnel" and CPCS Notice No. 10, re: "Clarification on the Grant of Communication Allowance to Certain Officers and Employees", and to efficiently and effectively implement the guidelines on the payment of communication expenses incurred by authorized officials and employees for the performance of their official duties and responsibilities, the following guidelines are hereby adopted:

1. Coverage

This circular shall cover the communication expenses incurred locally and/or internationally by authorized officials and regular personnel of PPA in the performance of their official duties and responsibilities.

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 **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 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.
- 2.3 **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),
- 2.4 **Mobile Service Provider** – refers to a public telecommunication entity or a virtual network operator, or any entity that provides mobile telecommunication service to subscribers.

- 2.5 **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.
- 2.6 **Official receipt** – refers to the paper-based evidence of receipts of payment for disbursements where the payee/recipient is a business establishment required by the Bureau of Internal Revenue 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.
- 2.7 **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.
- 2.8 **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.
- 2.9 **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.
- 2.10 **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.
- 2.11 **Roaming services** – 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.

3. Allowable Communication Expenses

- 3.1 PPA Officials and personnel with the following Job Grade (JG)/ 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	Maximum Monthly Communication Expense
General Manager (JG-18/SG-30)	₱ 5,000.00
Assistant General Manager (JG-17/SG-29)	
Special Assistant to the Corporate Head, Department Manager, Port Manager (JG-15/SG-26)	₱ 2,500.00
Attorney V (JG 13/SG-25)	₱ 2,000.00
Corporate Board Secretary (JG-13/SG-25)	
Division Manager A, (JG 12/SG-24)	
Public Relations Officer V (JG-12/SG-24)	

- 3.2 In the exigency of the service, specified employees in the Head Office (HO) and Port Management Offices (PMOs), if any, may be allowed communication expenses for official purpose, on the basis of a specific authorization by the General Manager, except those that do not have employer-employee relationship. For this purpose, the specific authorization may be obtained through an appropriate request to the General Manager, setting forth the reasons and justifications to the effect that the duties and responsibilities of the employee entail expenses for communication services.

However, the allowable communication expenses to other authorized employees shall in **no case exceed the amount of P1,500.00**, subject to the availability of funds, and in line with the prudent use of government resources.

- 3.3 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 5.3 of this Circular.

4. General Guidelines on the Reimbursement of Communication Expenses

4.1 Communication expenses incurred locally.

- 4.1.1 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

- 4.2 Communication expense incurred during official foreign travel.
- 4.2.1 In the case of official foreign travels, the official or personnel concerned may claim for the reimbursement of additional communication expenses incurred in excess of the allowable rate prescribed in item 3.1 and 3.2 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 5.3 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 3.1 of this Circular, regardless of the duration and frequency of travel of the official/personnel concerned.
- 4.3 The payment of communication expenses in excess of the allowed maximum monthly expense shall be shouldered by the official/personnel concerned.
- 4.4 **Officials/Personnel Designated in OIC/Acting Capacity**
- 4.4.1 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 3.1 hereof, the following guidelines shall be observed:
- a) If the period of the initial month of designation is fifteen (15) calendar days or less, the personnel shall not be allowed to incur the allowable maximum monthly communication expense for the position that he/she is designated to,
 - 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 4.1.1 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.
- 4.5 For purposes of this Circular, the following instances shall be construed as actual work performance:
- 4.5.1 Public Holiday falling on a working day;
- 4.5.2 Compensatory time-off in accordance with Civil Service Commission (CSC) – DBM Joint Circular No. 2, s. 2004, as amended;

- 4.5.3 Forced or mandatory leave in accordance with CSC Memorandum Circular (MC) No. 41, s.1998
- 4.5.4 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;
- 4.5.5 Suspension of work as declared by competent authority;
- 4.5.6 Incurred undertime per CSC MC No. 17, s. 2010; and
- 4.5.7 Flexible work arrangements in accordance with CSC MC No. 6, s. 2022.
- 4.6 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:
 - 4.6.1 Vacation Leave with pay;
 - 4.6.2 Sick Leave with pay;
 - 4.6.3 Special Leave Privileges in accordance with CSC MC No. 41, s. 1998, as amended.
 - 4.6.4 Paternity Leave in accordance with CSC MC No. 5, s. 2021
 - 4.6.5 The additional seven (7) days allocated by female employee to the child's father from her maternity leave in accordance with CSC MC No. 5, s 2021
 - 4.6.6 Parental Leave to Solo Parents in accordance with CSC MC No. 8 s. 2004;
 - 4.6.7 Leave for Victims of Violence Against Women and their Children in accordance with CSC MC No. 15 s. 2006;
 - 4.6.8 Special Leave Benefits for Women under RA No. 9710 in accordance with CSC MC NO. 25 s. 2010;
 - 4.6.9 Maternity Leave in accordance with CSC MC No. 5, s. 2021
 - 4.6.10 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 Parent's Welfare Act of 2000;
 - 4.6.11 Rehabilitation Leave in accordance with CSC-DBM JC No. 1 s. 2006, as amended;
 - 4.6.12 Study Leave under CSC MC No. 21, s. 2004; and
 - 4.6.13 Adoption Leave in accordance with CSC MC No. 5 s. 2021.

5. Documentary Requirement and Administrative Procedures for Processing Claims for Payment of Communication Expenses

5.1 Compliance with Financial Principles

Requests for payment of communication expenses shall comply with the fundamental principles of government financial transactions and adhere to the prescribed documentary requirements.

5.2 Registration of Official Mobile Number

To avail of payment for communication expenses under this Circular, all qualified officials and personnel must register or enroll **only one** (1) mobile number, which shall be considered their official number. This mobile number must be submitted upon effectivity of this Circular within seven (7) days to:

- The Human Resource Management Department (HRMD) for Head Office personnel, or
- The Resource Management Division (RMD)/Administrative Division (AD) for Port Management Office (PMO) personnel

5.3 Required Documents for Processing Communication Expenses Claims

Requests for payment for communication expenses must be supported by the following documents:

5.3.1 General Requirements

Self-certification stating that the communication expenses incurred were official in nature and necessary for the performance of official duties and responsibilities (attached as **Annex A**)

Approved Employee Time Record Summary (ETRS) or Daily Time Record (DTR)

5.3.2 Additional Requirements for Specific Cases

For personnel on Official Foreign Travel who claim additional communication expenses beyond the maximum allowable amount during official foreign travel, the following documents shall be required, as applicable:

- a.1 Approved Travel Order
- a.2 Certificate of Travel Completed
- a.3 Monthly bill/statement of account (if applicable)
- a.4 Official/Tape/Electronic Receipt/Invoice
- a.5 Reimbursement expense receipt

5.4 Processing Claims

The following offices shall be responsible for processing claims for communication expenses through General Payroll, upon receipt of complete documentary requirements:

- Head Office: Human Resource Management Department (HRMD)
- PMO NCR North and South: Resource Management Division (RMD)
- Other PMOs: Administrative Division (AD)

5.5 Submission Deadline

The duly accomplished documentary requirements enumerated in Sub Items 5.3.1, 5.3.2, and 5.3.3 (as applicable) must be submitted to the **HRMD Head Office or RMD/AD at PMOs** no later than the **5th day of the following month**. (e.g., Self-certification & ETRS/DTR for March 2025 to be submitted not later than April 5, 2025)

6. Funding Source

The amount required for the payment of communication expenses of PPA officials and personnel shall be charged against the respective available "Telephone Expenses – Mobile" under the Maintenance and Other Operating Expenses (MOOE)

The Controllership Department is hereby directed to release the necessary funds to HRMD and all PMOs.

7. Responsibility and Accountability

7.1 The PPA Management and other officials and personnel concerned shall be responsible for the payment of communication allowance.

Hence, officials and personnel shall be held accountable for any reimbursement of communication expenses not in accordance with the provisions of this memorandum circular, without prejudice to the refund of any excess or unauthorized payment.

7.2. All pertinent provisions of this Circular shall be subject to existing budgeting, accounting and auditing rules and regulations.

8. Repeal

All issuances, order, rules and regulations or parts thereof which are inconsistent with the provisions of this Memorandum Circular are hereby revised, modified, and/or repealed accordingly.

9. Effectivity

This memorandum circular shall take effect on January 1, 2025.


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General Manager