



Republic of the Philippines
Department of Education
REGION VIII - EASTERN VISAYAS

January 7, 2025

OFFICE MEMORANDUM

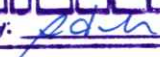
AD-2025- **028**

**UPDATED LIST AND AMOUNT OF ALLOWABLE COMMUNICATION EXPENSES
FOR CY 2025**

To: RO Functional Division Chief
Unit and Section Heads
Education Program Supervisors
All Others Concerned

1. In view of the implementation of **DBM Budget Circular No 2024-2, s. 2024** dated August 2, 2024 "**Guidelines on the Payment of Communication Expenses of Certain Government Personnel**", this office hereby informed all concerned on the updated list of personnel and amount of allowable communication expenses of the employee provided in the guidelines.
2. Attached is the list of personnel with the authorized monthly allocation.
3. For information and guidance.


EVELYN R. FETALVERO, CESO III
 Regional Director 

DEPARTMENT OF EDUCATION
 RECORDS SECTION, REGIONAL OFFICE NO. VIII
RECEIVED
 028
 By:  Date: 1-10-25

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Republic of the Philippines
Department of Education

ANNEX A to DBM Budget Circular No. 2024-2, s. 2024

AUTHORIZED/ELIGIBLE RECIPIENTS OF THE POSTPAID LINES AND PREPAID LOADS

Below is the list of Personnel/ Staff of **DepEd Regional Office VIII** who will avail of mobile phone subscriptions/ lines and prepaid loads, chargeable against the allowable provision for such purpose. This provision will facilitate the accomplishment of functions and responsibilities of the **DepEd Regional Office VIII** office

NAME	POSITION	JUSTIFICATION	MONTHLY ALLOCATION PHP
Mobile Phone Subscriptions / Lines / Prepaid Loads			
Fetalvero, Evelyn R.	RD	Communication expense used to transact for business purposes necessary in the performance of the office.	3,000.00
Firmo, Ronelo Al K.	ARD	Communication expense used to transact for business purposes necessary in the performance of the office.	2,500.00
Dimakiling, Rita R.	CES	Communication expense used to transact for business purposes necessary in the performance of the office.	2,000.00
Guino, Rosemarie M.	CES	Communication expense used to transact for business purposes necessary in the performance of the office.	2,000.00
Lagumbay, Alejandra B.	CES	Communication expense used to transact for business purposes necessary in the performance of the office.	2,000.00
Mabutin, Gertrudes	OIC-CES	Communication expense used to transact for business purposes necessary in the performance of the office.	2,000.00
Sarmiento, Mercedes D.	CAO	Communication expense used to transact for business purposes necessary in the performance of the office.	2,000.00
Suyom, Alma E.	CAO	Communication expense used to transact for business purposes necessary in the performance of the office.	2,000.00
Verunque, Cesar P.	CES	Communication expense used to transact for business purposes necessary in the performance of the office.	2,000.00
Villamor, Harvie D.	CES	Communication expense used to transact for business purposes necessary in the performance of the office.	2,000.00

Caboboy, Elizabeth E.	SAO	Communication expense used to transact for business purposes necessary in the performance of the office.	800.00
Fabillo, Gladys J.	SAO	Communication expense used to transact for business purposes necessary in the performance of the office.	800.00
Ganto, Analuna M.	RD Staff	Communication expense used to transact for business purposes necessary in the performance of the office.	1,000.00
Acuin, Dandy G.	EPS	Communication expense used to transact for business purposes necessary in the performance of the office.	800.00
Adtoon, Gerardo L	EPS	Communication expense used to transact for business purposes necessary in the performance of the office.	800.00
Aspa, Amenia	EPS	Communication expense used to transact for business purposes necessary in the performance of the office.	800.00
Balleo, Margie S.	EPS	Communication expense used to transact for business purposes necessary in the performance of the office.	800.00
Bihag, Joy B.	EPS	Communication expense used to transact for business purposes necessary in the performance of the office.	800.00
Briones, Rex C.	EPS	Communication expense used to transact for business purposes necessary in the performance of the office.	800.00
Café, Alfredo	EPS	Communication expense used to transact for business purposes necessary in the performance of the office.	800.00
Camposano, Marlou D.	EPS	Communication expense used to transact for business purposes necessary in the performance of the office.	800.00
Cuevas, Rachel R.	EPS	Communication expense used to transact for business purposes necessary in the performance of the office.	800.00
Endriano, Dean Ric M.	EPS	Communication expense used to transact for business purposes necessary in the performance of the office.	800.00
Fernandez, Ernani S. Jr.	EPS	Communication expense used to transact for business purposes necessary in the performance of the office.	800.00
Gula, Jimmy G.	EPS	Communication expense used to transact for business purposes necessary in the performance of the office.	800.00
Jorge, Nova P.	EPS	Communication expense used to transact for business purposes necessary in the performance of the office.	800.00
Mangaliman, Geraldine	EPS	Communication expense used to transact for business purposes necessary in the performance of the office.	800.00

Nayre, Reynaldo	EPS	Communication expense used to transact for business purposes necessary in the performance of the office.	800.00
Rosales, Rodel V.	EPS	Communication expense used to transact for business purposes necessary in the performance of the office.	800.00
Solis, Melvin Chito M.	EPS	Communication expense used to transact for business purposes necessary in the performance of the office.	800.00
Superable, Dina S.	EPS	Communication expense used to transact for business purposes necessary in the performance of the office.	800.00
Tayum, Sonny	EPS	Communication expense used to transact for business purposes necessary in the performance of the office.	800.00
Tiu, Ryan	EPS	Communication expense used to transact for business purposes necessary in the performance of the office.	800.00
Vacal, Rowena	EPS	Communication expense used to transact for business purposes necessary in the performance of the office.	800.00
Bagon, Ryan Jay	Engineer III	Communication expense used to transact for business purposes necessary in the performance of the office.	500.00
Calipayan, Gary Jay	Budget Officer III	Communication expense used to transact for business purposes necessary in the performance of the office.	500.00
Calumpiano, Eleanor	Attorney IV	Communication expense used to transact for business purposes necessary in the performance of the office.	500.00
Calzita, Jasmin F.	AOV	Communication expense used to transact for business purposes necessary in the performance of the office.	500.00
Cinco, Ariem V.	AO V	Communication expense used to transact for business purposes necessary in the performance of the office.	500.00
Dadap, Eden A.	PDO IV	Communication expense used to transact for business purposes necessary in the performance of the office.	500.00
Gallano, Mark Lito B.	PO III	Communication expense used to transact for business purposes necessary in the performance of the office.	500.00
Gerona, Fe	Accountant III	Communication expense used to transact for business purposes necessary in the performance of the office.	500.00
Lagado, Jim Albert A.	ITO I	Communication expense used to transact for business purposes necessary in the performance of the office.	500.00
Paglinawan, Ma. Laura F.	AO V	Communication expense used to transact for business purposes necessary in the performance of the office.	500.00

Resco, Russel	AO V	Communication expense used to transact for business purposes necessary in the performance of the office.	500.00
Reyes, Apple T.	AO IV	Communication expense used to transact for business purposes necessary in the performance of the office.	500.00
Rosales, Eva D.	AO V	Communication expense used to transact for business purposes necessary in the performance of the office.	500.00
Villamor, Franco	AO IV	Communication expense used to transact for business purposes necessary in the performance of the office.	500.00
TOTAL			47,900.00

*list down functions, as stated in the TOR, which requires frequent use of mobile phones and prepaid loads, specify official business use of the mobile phone subscription/lines and prepaid loads in order for the personnel to perform cited function (e.g., to coordinate with stakeholders, to gather data from regional offices)

The total amount of **Forty-Seven Thousand Nine Hundred Pesos (Php47,900.00)** is chargeable against and within the approved monthly ceiling for the personnel/staff of **DepEd Regional Office VIII**, as provided in the Guidelines on the Use of Mobile Phone Subscriptions/ Lines and Prepaid Loads under DBM Budget Circular No. 2024-2, s. 2024 dated **August 2, 2024**.

Approved by:


EVELYN R. FETALVERO, CESO III
 Regional Director 

*Head of Office is the Secretary, Undersecretary, Assistant Secretary, Bureau/ Service and Regional Director, and School Division Superintendent.



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Republic of the Philippines
Department of Education

ANNEX A to DBM Budget Circular No. 2024-2, s. 2024

AUTHORIZED/ELIGIBLE RECIPIENTS OF THE POSTPAID LINES AND PREPAID LOADS



Below is the list of Personnel/ Staff of **DepEd Regional Office VIII** who will avail of mobile phone subscriptions/ lines and prepaid loads, chargeable against the allowable provision for such purpose. This provision will facilitate the accomplishment of functions and responsibilities of the **DepEd Regional Office VIII** office

NAME	POSITION	JUSTIFICATION	MONTHLY ALLOCATION PHP
Mobile Phone Subscriptions / Lines / Prepaid Loads			
ELENA S. DE LUNA	ASDS	Communication expense used to transact for business purposes necessary in the performance of the office.	2,000.00
TOTAL			2,000.00

*list down functions, as stated in the TOR, which requires frequent use of mobile phones and prepaid loads, specify official business use of the mobile phone subscription/lines and prepaid loads in order for the personnel to perform cited function (e.g., to coordinate with stakeholders, to gather data from regional offices)

The total amount of **Two Thousand Pesos (Php2,000.00)** is chargeable against and within the approved monthly ceiling for the personnel/staff of **DepEd Regional Office VIII**, as provided in the Guidelines on the Use of Mobile Phone Subscriptions/ Lines and Prepaid Loads under DBM Budget Circular No. 2024-2, s. 2024 dated **August 2, 2024**.

Approved by:


EVELYN R. FETALVERO, CESO III
Regional Director 

*Head of Office is the Secretary, Undersecretary, Assistant Secretary, Bureau/ Service and Regional Director, and School Division Superintendent.



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

BUDGET CIRCULAR

No. 2024 - 2
August 2, 2024

To : Heads of Departments, Bureaus, Offices, Agencies of the National Government, including Commissions/Offices Enjoying Fiscal Autonomy; State Universities and Colleges (SUCs); Government-Owned or -Controlled Corporations (GOCCs); Local Government Units (LGUs); and All Others Concerned

Subject : **GUIDELINES ON THE PAYMENT OF COMMUNICATION EXPENSES OF CERTAIN GOVERNMENT PERSONNEL**

1.0 Background

Cognizant that communication is an important tool in providing accurate, timely, and relevant information, access to communication services is essential and indispensable to the effective and efficient performance of the mandates, functions, and services of the government. Hence, various government agencies have ensured the continuing provision of communication services to their heads and other officials and employees in the performance of their official duties and responsibilities, such as telephone services, voice over internet protocol phones, mobile phones, internet connectivity, and subscription to online telecommunication programs and applications.

With regard to mobile telecommunication services, the departments/agencies in the Executive Branch of the government have implemented differing approaches and modalities to efficiently provide this essential communication service, e.g., procurement via public bidding of institutional/enterprise postpaid accounts from a public telecommunication entity or provider, or on a "pay-first, reimburse-later" basis, and the like. Furthermore, the departments/agencies have also adopted varying maximum reimbursable ceilings and/or rates in their respective policies/guidelines on communication expenses.

To ensure the appropriate, equitable, and prudent use of government funds, there is a need to prescribe the guidelines on the payment of communication expenses of certain government personnel.

2.0 Purpose

This Circular is being issued to provide the guidelines on the payment of communication expenses incurred by authorized officials and employees for the performance of their official duties and responsibilities.

3.0 Scope and Coverage

3.1 This Circular shall cover the communication expenses incurred locally and/or internationally by authorized officials and regular employees of the departments/agencies under the Executive Branch in the performance of their official duties and responsibilities.

On the other hand, consultants and experts hired for a limited period to perform specific activities or services with expected outputs, as well as those hired on a contract of service and/or job order basis, shall not be entitled to the payment of communication expenses.

3.2 The Commissions/Offices enjoying fiscal autonomy, LGUs, and GOCCs not covered by Republic Act (RA) No. 10149¹ may provide similar and reasonable amount for communication expenses incurred by officials and employees, and are strongly encouraged to adopt and implement the herein prescribed policies, as authorized under their respective agency, corporate, or local government budgets, as the case may be. Meanwhile, the GOCCs covered under RA No. 10149 shall be guided by the relevant issuances of the Governance Commission for GOCCs.

The military personnel of the Armed Forces of the Philippines under the Department of National Defense, as well as the uniformed personnel of the Philippine National Police, Philippine Public Safety College, Bureau of Fire Protection, and Bureau of Jail Management and Penology under the Department of the Interior and Local Government; Bureau of Corrections under the Department of Justice; Philippine Coast Guard under the Department of Transportation; and the National Mapping and Resource Information Authority under the Department of Environment and Natural Resources are likewise encouraged to prescribe and adopt their respective internal policies on the payment of a similar and reasonable amount for communication expenses that could better represent the ranks of personnel, operational requirements, and other working conditions, consistent with existing policies and guidelines.

3.3 In crafting their respective internal policies on the payment of communication expenses, the agencies concerned shall emphasize the need to ensure the judicious and prudent use of government funds and that there is no duplication of similar or related expenses for the purpose, subject to existing budgeting, accounting and auditing laws, rules and regulations.

¹ "An Act to Promote Financial Viability and Fiscal Discipline in Government-Owned or -Controlled Corporations and to Strengthen the Role of the State in Its Governance and Management to Make Them More Responsive to the Needs of Public Interest and for Other Purposes"

4.0 Definition of Terms

- 4.1 **Communication expense** refers to the costs incurred for the avilment 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 a 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.

5.0 Allowable Communication Expenses

- 5.1 Officials and employees of departments/agencies 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:

SG	Maximum Monthly Communication Expense
SG-31 and other officials of equivalent rank	₱ 8,000.00
SG-30 and other officials of equivalent rank	₱ 5,000.00
SG-29 and other officials of equivalent rank	
SG-28 or Head of a Department Bureau, Department Regional Director, Head of a Department Service, and other officials of equivalent rank	₱ 3,000.00
SG-27 and other officials of equivalent rank ²	₱ 2,500.00
SG-26 or Head of a Bureau Regional Office and other officials of equivalent rank	
SG-25 and other officials of equivalent rank	₱ 2,000.00
SG-24 and other Department/Agency personnel 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/agency concerned.

- 5.2 In the exigency of the service, specified employees in the Central Office bureaus/services/offices and Regional Offices of the department/agency, if any, may be allowed communication expenses for official purposes, on the

² Including Head Executive Assistant

basis of a specific authorization by the head of department/agency, except those occupying non-permanent positions, and those that do not have employer-employee relationship. For this purpose, the specific authorization may be obtained through an appropriate request to the head of the department/agency, 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 ₱ 1,500.00**, subject to the availability of department/agency funds, and in line with the prudent use of government resources.

- 5.3 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 7.3 of this Circular.

6.0 General Guidelines on the Reimbursement of Communication Expenses

6.1 Communication expenses incurred locally

- 6.1.1 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

6.2 Communication expense incurred during official foreign travel

- 6.2.1 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 7.3 of this Circular. Provided, that the avilment 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.

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

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

6.4 **Officials/Employees Designated in OIC/Acting Capacity**

- 6.4.1 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) 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 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.

- 6.4.2 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.

6.5 **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:

- 6.5.1 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;

- 6.5.2 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 agency's available funds or under the funds allotted for the project; and
 - 6.5.3 No official/employee shall be allowed to claim for the reimbursement of communication expenses from both the agency's available funds and the funds allotted for the project.
- 6.6 For purposes of this Circular, the following instances shall be construed as actual work performance:
- 6.6.1 Public holiday falling on a working day;
 - 6.6.2 Compensatory time-off in accordance with Civil Service Commission (CSC) – DBM Joint Circular No. 2, s. 2004, as amended;
 - 6.6.3 Forced or mandatory leave in accordance with CSC Memorandum Circular (MC) No. 41, s. 1998;
 - 6.6.4 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;
 - 6.6.5 Suspension of work as declared by competent authority;
 - 6.6.6 Incurred overtime per CSC MC No. 17, s. 2010; and
 - 6.6.7 Flexible work arrangements in accordance with CSC MC No. 6, s. 2022.
- 6.7 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:
- 6.7.1 Vacation Leave with pay;
 - 6.7.2 Sick Leave with pay;
 - 6.7.3 Special Leave Privileges in accordance with CSC MC No. 41, s. 1998, as amended;
 - 6.7.4 Paternity Leave in accordance with CSC MC No. 5, s. 2021;
 - 6.7.5 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;
 - 6.7.6 Parental Leave to Solo Parents in accordance with CSC MC No. 8, s. 2004;
 - 6.7.7 Leave for Victims of Violence Against Women and their Children in accordance with CSC MC No. 15, s. 2006;
 - 6.7.8 Special Leave Benefits for Women under RA No. 9710 in accordance with CSC MC No. 25, s. 2010;
 - 6.7.9 Maternity Leave in accordance with CSC MC No. 5, s. 2021;
 - 6.7.10 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;
 - 6.7.11 Rehabilitation Leave in accordance with CSC-DBM JC No. 1, s. 2006, as amended;
 - 6.7.12 Study Leave under CSC MC No. 21, s. 2004; and

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

7.0 Documentary Requirements and Administrative Procedures for Processing Claims for Payment of Communication Expenses

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

7.2 For purposes of availing the payment of communication expenses under this Circular, the department/agency 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 department/agency's Administrative Service (or equivalent office/unit) for record and information purposes.

7.3 The processing of requests for the payment for communication expenses shall be supported by a self-certification that the communication expenses incurred were official in nature and necessary to the performance of official duties and responsibilities (sample self-certification attached as Annex A).

7.3.1 In addition to the self-certification, 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 department's/agency's Administrative and/or Finance Service (or equivalent office/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 agency's available funds or funds allotted for the project, in case of official/employee engaged in projects.

- 7.4 The department's/agency's Administrative and/or Finance Service (or equivalent office/unit) shall process the claims for payment upon receipt of the complete documentary requirements.

8.0 **Funding Source**

- 8.1 The amounts required for the payment of communication expenses of department/agency officials and 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 agency budget, the agency 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.

- 8.2 In case of Commissions/Offices enjoying fiscal autonomy, LGUs, and GOCCs not covered by RA No. 10149, the payment for communication expenses shall be charged against their MOOE budgets, local funds, and corporate operating budgets, respectively.

9.0 **Responsibility and Accountability**

- 9.1 Departments/Agencies are required to institute their respective internal implementing rules, guidelines, and/or procedures following the general guidelines prescribed in this Circular.
- 9.2 The responsibility and accountability in the payment of communication expenses shall rest upon the heads of departments/agencies and other officials and employees concerned. Further, it is the responsibility of the same officials and personnel to ensure the judicious and prudent use of government funds and that no similar or related expenses shall be allowed for the same purpose.

Hence, 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.

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

10.0 **Transitory Provisions**

10.1 In cases where 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 contract with the said provider, in accordance with the provisions thereof.

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

10.2 All departments/agencies with existing internal policies on the payment of communication expenses shall be allowed to adopt the same until 31 December 2024. Accordingly, said departments/agencies, beginning 1 January 2025, shall immediately adopt the provisions of this Circular.

11.0 **Resolution of Issues**

Requests for clarifications or proper interpretation, and other relevant substantial issues and concerns, which may arise or which may be encountered in the course of the implementation of this Circular, shall be referred to the DBM for resolution.

12.0 **Updating and Review**

The guidelines prescribed under this Circular shall be periodically reviewed and updated, as necessary, in accordance with subsequent policies on the matter.

13.0 **Repeal**

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

14.0 **Separability**

If any provision of this Circular is declared invalid or unconstitutional, the other provisions not affected thereby shall remain valid and subsisting.

15.0 **Effectivity**

This Circular shall take effect immediately upon its publication in the Official Gazette or in a newspaper of general circulation.


AMENAH F. PANGANDAMAN
Secretary



Annex A – Sample Self-Certification

[Department/Agency Logo]

CERTIFICATION

This is to certify that communication expenses incurred in the total amount of P_____ 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)



Republic of the Philippines
Department of Education

MEMORANDUM

MAR 18 2024

No. 002, s. 2024

To: Undersecretaries
Assistant Secretaries
Regional Directors
Bureau and Service Directors
Division Chiefs
All Others Concerned

CLARIFICATORY GUIDELINES TO DEPED ORDER NO. 017, s. 2019
(Guidelines on the Provision and Use of Official Mobile Phones,
Postpaid Lines, and Prepaid Loads)
AS AMENDED BY DEPED ORDER NO. 002, s. 2023

- In relation to Section 4 of DepEd Order (DO) No. 017, s. 2019 titled Guidelines on the Provision and Use of Official Mobile Phones, Postpaid Lines and Prepaid Loads, this is to clarify that the **authorized eligible recipients may be allowed not more than two mobile phone line accounts**, provided that the total amount (when the two billings are added) to be availed shall not exceed the monthly ceiling herein specified per position or eligible recipient.
- Further, this also supplements the list of eligible recipients as stated in Section 2(a) of DO 002, s. 2023¹ and Section 3 of DO 17, s. 2019, to read as follows:

Designation	Monthly Ceiling
Central Office	
Secretary	Actual expenses incurred
Undersecretary	P 8,000.00
Assistant Secretary	P 7,000.00
Director IV	P 6,000.00
Director III	P 5,000.00
Head Executive Assistant	P 5,000.00
Division Chief	P 3,500.00
Assistant Division Chief	P 2,000.00
Staff of the Office of the Secretary-Proper	P 10,000.00
Staff of the Office of the Undersecretary	P 5,000.00
Staff of the Office of the Assistant Secretary	P 4,000.00
Staff of the Office of the Director	P 2,000.00

¹Amendment to DepEd Order No. 017, s. 2019 (Guidelines on the Provision and Use of Official Mobile Phones, Postpaid Lines and Prepaid Loads as Amended)

Regional Office	
Regional Director	P 6,000.00
Assistant Regional Director	P 5,000.00
Division Chief	P 3,500.00
Assistant Division Chief	P 2,000.00
Education Program Supervisor	P 800.00
Other staff authorized by the Regional Director	P 9,000.00
Schools Division Office	



Done Memorandum with Limited...

Staff of the Office of the Undersecretary	P 5,000.00
Staff of the Office of the Assistant Secretary	P 4,000.00
Staff of the Office of the Director	P 2,000.00

Amendment to DepEd Order No. 017, s. 2019 (Guidelines on the Provision and Use of Official Mobile Phones, Postpaid Lines and Prepaid Cards as Amended)

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Regional Office	
Regional Director	P 6,000.00
Assistant Regional Director	P 5,000.00
Division Chief	P 3,500.00
Assistant Division Chief	P 2,000.00
Education Program Supervisor	P 800.00
Other staff authorized by the Regional Director	P 9,000.00
Schools Division Office	
Schools Division Superintendent	P 4,000.00
Assistant Schools Division Superintendent	P 3,500.00
Division Chief	P 3,000.00
Education Program Supervisor	P 800.00
Public Schools District Supervisor	P 800.00
School Heads/Principal	P 1,500.00
Assistant Schools Principal managing Senior High School in Integrated SS	P 1,000.00
Other staff authorized by the Schools Division Superintendent	P 9,000.00
Other staff authorized by the School Head/Principal	P 2,000.00

- This Memorandum shall take effect retroactively on **January 17, 2023**.
- For more information, please contact the **Office of the Undersecretary for Finance** through email at usec.financebpm@deped.gov.ph or at telephone number (02) 8633-9342.
- Immediate dissemination of this Memorandum is desired.



By Authority of the Secretary:

Annalyn M. Sevilla
ANNALYN M. SEVILLA
 Undersecretary for Finance

