



Republic of the Philippines
Department of Education

REGION I
SCHOOLS DIVISION OF THE CITY OF BATAC

DIVISION MEMORANDUM

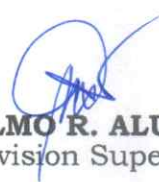
No. 099, s. 2026

09 FEB 2026

**DOCUMENTARY REQUIREMENTS AND ADMINISTRATIVE PROCEDURES FOR
PROCESSING CLAIMS FOR PAYMENT OF COMMUNICATION EXPENSES FOR
SCHOOL-BASED PERSONNEL**

To: Public Elementary and Secondary School Heads
Administrative Officer IIs
All Others Concerned

1. Pursuant to DepEd Order No. 036 s. 2025 titled Guidelines on the Payment of Communication Expenses for Officials and Employees of the Department of Education, eligible school-based personnel entitled to receive communication expenses shall register one mobile number for the Calendar Year 2026 with the Administrative Service/Section/Unit, which will be considered as their official number.
2. Documentary requirements for the processing of payment for communication expenses are as follows:
 1. Official Receipt/Sales Invoice/Printed screenshot showing the date, mobile number and load amount;
 2. Daily Time Record (DTR);
 3. Self-Certification that the communication expenses incurred were official in nature and necessary to the performance of official duties and responsibilities;
 4. Approved List of Registered Mobile Number
3. Attached are the DepEd Order and template for self-certification for reference.
4. For information and guidance.


ANSELMO R. ALUDINO
Schools Division Superintendent

Encl.: None
Reference: DepEd Order No. 036 s. 2025
To be included in the Perpetual Index
Under the following subject:

Payment Guidelines
Communication Expenses Documentary Requirements

OSDS HRMU MDY/DocumentaryRequirementsCommunicationExpenses
0011/February 6, 2026





Republic of the Philippines
Department of Education

DEC 23 2025

DepEd ORDER
No. **036**, s. 2025

**GUIDELINES ON THE PAYMENT OF COMMUNICATION EXPENSES FOR
OFFICIALS AND EMPLOYEES OF THE DEPARTMENT OF EDUCATION**

To: Undersecretaries
Assistant Secretaries
Bureau and Service Directors
Regional Directors
Schools Division Superintendents
Public and Private Elementary School Heads
Attached Agencies
All Others Concerned

1. The Department of Education (DepEd) issues the enclosed **Guidelines on the Payment of Communication Expenses for Officials and Employees of the Department of Education** to rationalize and regulate the provision and use of postpaid lines and prepaid loads for authorized DepEd officials and employees.
2. Consistent with the Department of Budget and Management (DBM) Budget Circular No. 2024-2 titled, Guidelines on the Payment of Communication Expenses of Certain Government Personnel, dated August 2, 2024, these guidelines support effective communication for delivering quality education for the smooth execution of DepEd's mandates, functions, and responsibilities. With the growing reliance on digital and telecommunication tools in its operations, the Department acknowledges the continuous need to provide postpaid lines and prepaid loads to its authorized DepEd officials and employees, enabling them to perform their duties efficiently.
3. This Order expressly repeals DepEd Order (DO) Nos. 014, s. 2025¹; 002, s. 2023²; 004, s. 2020³; and 017, s. 2019⁴, in its entirety. All Orders and other related issuances, rules, regulations, or parts thereof which are contrary to or inconsistent with any of the provisions of this Order are repealed, amended, or modified accordingly.
4. This Order shall take effect retroactively from January 1, 2025. A certified true copy of this Order shall be registered with the Office of the National Administrative Register (ONAR) at the University of the Philippines Law Center (UP LC), UP Diliman, Quezon City.

¹ Amendment 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 002, s. 2023

² Amendment to DepEd Order No. 017, s. 2019 (Guidelines on the Provision and Use of Official Mobile Phones, Postpaid Lines and Prepaid Loads as Amended)

³ Amendment to DepEd Order No. 017, s. 2019 (Guidelines on the Provision and Use of Official Mobile Phones, Postpaid Lines and Prepaid Loads)

⁴ Guidelines on the Provision and Use of Official Mobile Phones, Postpaid Lines and Prepaid Loads

5. For more information, please contact the **Office of the Assistant Secretary for Finance**, 17th Floor, TechZone Building, Department of Education, Malugay St., Makati City, 213 Senator Gil Puyat Avenue, San Antonio Village, Makati City, through email at asec.finance@deped.gov.ph.

6. Immediate dissemination of and strict compliance with this Order is directed.

By the Authority of the Secretary:


ATTY. FATIMA LIPP D. PANONTONGAN
Undersecretary and Chief of Staff

Encl.:

As stated



References:

DepEd Order (Nos. 014, s. 2025; 002, s. 2023; 004, s. 2020; and 017, s. 2019)

To be indicated in the Perpetual Index
under the following subjects:

BUREAUS AND OFFICES
COMMUNICATION EXPENSES
FINANCE
OFFICIALS AND EMPLOYEES
PAYMENT
POLICY
RULES AND REGULATIONS



(Enclosure to DepEd Order No. **036**, s. 2025)

**GUIDELINES ON THE PAYMENT OF COMMUNICATION EXPENSES FOR
OFFICIALS AND EMPLOYEES OF THE DEPARTMENT OF EDUCATION**

I. RATIONALE

The Department of Education (DepEd) is committed to delivering quality education and ensuring the smooth execution of DepEd's mandates, functions, and responsibilities. With the increasing reliance on digital and telecommunication technologies for governance, coordination, and supervision, communication has become integral to the effective performance of official functions.

The use of Information and Communications Technology (ICT) equipment, such as mobile phones, is essential in carrying out the diverse tasks and responsibilities in workplaces, especially in DepEd. Mobile phones, complemented by provisions for postpaid lines and prepaid loads, allow the authorized DepEd officials and personnel to communicate promptly with clients and stakeholders and to respond effectively to time-sensitive issues and concerns.

II. SCOPE

This Order provides guidelines on the use of postpaid lines and prepaid loads by authorized DepEd officials and personnel at the Central Office, Regional Offices, Schools Division Offices, and public schools.

III. POLICY STATEMENT

This Order aims to rationalize and regulate the use of postpaid lines and prepaid loads by authorized officials and employees of DepEd at the Central Office, Regional Offices, Schools Division Offices, and public schools.

IV. GUIDELINES AND PROCEDURES

1. Allowable Communication Expenses

DepEd shall provide the authorized officials and personnel listed herein with postpaid lines and prepaid loads for use in the performance of their official duties and responsibilities.

- a. This shall not be treated as an allowance, but as an expense subject to reimbursement or liquidation procedure as provided under Section IV.3 of this Order.
- b. The reimbursement of postpaid line or prepaid load expenses shall be provided to officials and to other personnel holding regular positions in the DepEd agency staffing pattern who have been duly designated or authorized by the competent authorities. Personnel engaged under

Contract of Service (COS) or Job Order status shall not be allowed to avail of communication expense reimbursement.

- c. Authorized officials and personnel shall be allowed a maximum monthly communication expense in aid of the performance of their official duties and responsibilities. The authorized recipients and their corresponding maximum monthly provisions for postpaid lines and prepaid loads are specified as follows:

Designation	New Monthly Ceiling
Central Office	
Secretary	P8,000.00
Undersecretary	P5,000.00
Assistant Secretary	P5,000.00
Director IV	P3,000.00
Director III	P2,500.00
Head Executive Assistant (Director III/Office of the Secretary)	P2,500.00
Attorney V	P2,000.00
Division Chief	P2,000.00
Assistant Division Chief	P1,000.00
Other Staff of the Office of the Secretary-Proper (Allowable communication expenses per authorized employee shall in no case exceed the amount of P1,500.00)	P8,000.00
Other Staff of the Office of the Undersecretary (Allowable communication expenses per authorized employee shall in no case exceed the amount of P1,500.00)	P5,000.00
Other Staff of the Office of the Assistant Secretary (Allowable communication expenses per authorized employee shall in no case exceed the amount of P1,500.00)	P3,000.00
Other Staff of the Office of the Director (Allowable communication expenses per authorized employee shall in no case exceed the amount of P1,500.00)	P2,000.00
Regional Office (RO)	
Regional Director	P3,000.00

Designation	New Monthly Ceiling
Assistant Regional Director	P2,500.00
Division Chief	P2,000.00
Assistant Division Chief	P1,000.00
Education Program Supervisor	P800.00
Other Staff authorized by the Regional Director (<i>Allowable communication expenses per authorized employee shall in no case exceed the amount of P1,500.00</i>)	P10,000.00
Schools Division Office (SDO)	
Schools Division Superintendent	P2,500.00
Assistant Schools Division Superintendent	P2,000.00
Division Chief	P2,000.00
Education Program Supervisor	P800.00
Public Schools District Supervisor	P800.00
School Head/Principal	P1,000.00
Assistant School Principals managing Senior High Schools in Integrated Secondary Schools	P800.00
Other Staff authorized by the School Division Superintendent (<i>Allowable communication expenses per authorized employee shall in no case exceed the amount of P1,500.00</i>)	P10,000.00
Other Staff authorized by the School Heads (<i>Allowable communication expenses per authorized employee shall in no case exceed the amount of P300.00</i>)	P3,000.00

- i. Any personnel occupying positions in DepEd with Salary Grade 24 and higher, who are not explicitly mentioned in this Order but are eligible under the provisions of the Department of Budget and Management (DBM) Budget Circular 2024-2, Section 5.0, shall be entitled to communication expenses.
- ii. As specified in DBM Budget Circular 2024-2, Section 5.2, in the exigency of 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 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 for other authorized employees shall in **no case exceed the amount of P 1,500.00**, subject to the availability of department/agency funds, and in line with the prudent use of government resources.

- iii. 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 3.c of this Order.

2. General Guidelines on the Reimbursement of Communication Expenses

a. Communication expenses incurred locally

The payment or reimbursement of communication expenses shall be based on the number of days of actual work performance in a month, as follows:

Total Number of Days of Actual Work Performance in a Month**	Communication Expenses 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

*** Please refer to Items 6.6 and 6.7 of the DBM Budget Circular 2024-2 for the list of instances that shall or shall not be construed as actual work performance.*

b. Communication expenses incurred during the official foreign travel

Authorized officials and employees on official foreign travel may request reimbursement for communication expenses exceeding the allowable rate, based on actual costs incurred from the date of departure from the Philippines until the date of return. Such reimbursement shall be subject to the submission of the required supporting documents and shall apply only to expenses incurred while performing official duties. Furthermore, the total reimbursable amount shall not exceed 100% of the prescribed

communication expense rate, regardless of the duration or frequency of travel.

c. Officials/Employees Designated in OIC/Acting Capacity

Personnel designated as Officer-in-Charge (OIC) or in an acting capacity for a position eligible for communication expenses shall observe the following guidelines:

Total Number of Days Designated as OIC or in an Acting Capacity	Eligibility
15 calendar days or less	Not entitled to incur the monthly communication expense for the position that he/she is designated to
16 calendar days or more	Entitled to the maximum monthly communication expense for the position that he/she is designated to (or whichever is higher), subject to actual work performance

Personnel designated as OIC or in an acting capacity for positions in internally created organizational units that are not authorized by the DBM and are considered ad hoc arrangements shall not be entitled to communication expense reimbursement.

d. Officials/Employees Engage in Projects

Officials/employees authorized for communication expenses who are also engaged in a project funded by the Philippine government shall not be entitled to reimbursement for communication expenses charged against the funds allocated for the project. Furthermore, for projects financed by foreign and/or development partners, officials and employees may opt to claim reimbursement either from the Department's available funds or the project's allocated funds. However, reimbursement from both funding sources shall not be permitted.

3. Documentary Requirements and Administrative Procedures for Processing Claims for Payment of Communication Expenses *(In reference to the Items under 7.0 of the DBM Budget Circular 2024-2 "Documentary Requirements and Administrative Procedures for Processing Claims for Payment of Communication Expenses")*

- a. Request for payment of communication expenses shall comply with the fundamental principle of government financial transactions and the prescribed documentary requirements.

- b. Eligible officials and employees entitled to receive communication expenses shall register one mobile number with the Administrative Service/Section/Unit, which will be considered as their official number. Only one mobile number shall be allowed for reimbursement purposes, regardless of whether the ceiling has been fully consumed or not.
- c. The processing of payment for communication expenses may 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: Certification). The claim shall likewise be accompanied by a duly signed **Daily Time Record (DTR)**, except for officials who are not required to render biometric attendance.

In addition to the self-certification, the following documentary requirements shall be required for certain cases, whichever is applicable:

- i. An approved Travel Order and Certificate of Travel Completed, in the case of claims for additional communication expenses incurred beyond the maximum allowable amount during official foreign travels.

In this case, and for purposes of processing such claims, additional supporting document/s shall be required related to the communication expenses incurred for official foreign travel, such as, but not limited to, the monthly bill/statement of account, official/tape/electronic receipt/invoice, and reimbursement expense receipt.

- ii. A certification from the parent agency indicating 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. This 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 of duty.
 - iii. A certification to be issued by the parent agency prior to the start of the project implementation, indicating that the communication expenses incurred are to be charged under the agency's available funds or funds allotted for the project, in the case of official/employee engaged in projects.
- d. The DepEd's Finance Service shall process the claims for payment upon receipt of the complete documentary requirements.



- e. Furthermore, in compliance with the DBM Budget Circular 2024-2, Item 3.3, this Order is issued to emphasize that all communication expenses shall be incurred with utmost judiciousness and prudence to ensure the efficient use of government funds. All employees and officials **shall avoid duplication of similar or related expenses**, ensuring that expenditures are necessary, reasonable, and aligned with the DepEd's objectives, and strictly adhere to existing budgeting, accounting, and auditing laws, rules, and regulations.
- f. All transactions arising in the implementation of this order shall comply with applicable accounting, budgeting, auditing laws, and other relevant rules and regulations.

V. MONITORING AND EVALUATION

All offices and accountable officials, and personnel thereof, shall comply with existing financial reporting guidelines on the use of funds for this purpose.

Any related concerns not covered by the provisions of this Order shall be referred to the appropriate governance level.

The Budget and Accounting Divisions of the DepEd Central Office, the Regional Finance Divisions, and the Finance Unit Schools Division Offices shall monitor compliance and evaluate the implementation of this Order.

VI. REFERENCES

DBM Budget Circular No. 2024-2

DepEd Order 14, s. 2025 "Amendment 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 002, s. 2023"

DepEd Order 2, s. 2023 "Amendment to DepEd Order No. 017, s. 2019"

DepEd Order 4, s. 2020 "Amendment to DepEd Order No. 017, s. 2019"

DepEd Order 17, s. 2019 "Guidelines on the Provision and Use of Official Mobile Phones, Postpaid Lines and Prepaid Loads"

VII. REPEALING PROVISION

This Order expressly repeals DepEd Orders Nos. 014, s. 2025, 002, s. 2023, 004, s. 2020, and 017, s. 2019 and their entirety. All Orders and other related issuances, rules, regulations, or parts thereof which are contrary to or inconsistent with any of the provisions of this Order are hereby repealed, amended, or modified accordingly.

VIII. SEPERABILITY CLAUSE

If any portion or provision of this Order is subsequently declared invalid or unconstitutional by the competent authority, other provisions hereof which are not affected thereby shall remain in full force and effect.

IX. EFFECTIVITY PROVISION

This Order shall take effect retroactively on 01 January 2025 and apply to all claims, payments, or actions undertaken on or after said date, provided that such application is consistent with DBM Budget Circular No. 2024-02. The certified true copy of this Order shall be registered with the Office of the National Administrative Register (ONAR) at the University of the Philippines Law Center (UP LC), UP Diliman, Quezon City.





Republic of the Philippines
Department of Education
REGION I
SCHOOLS DIVISION OF THE CITY OF BATAC

Annex A (for School Heads – delete this text when you print)

CERTIFICATION

This is to certify that the communication expenses incurred in the total amount of Php _____ 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



Republic of the Philippines
Department of Education

REGION I
SCHOOLS DIVISION OF THE CITY OF BATAC

Annex A (Other Staff Authorized by the School Heads – delete this text when you print)

CERTIFICATION

This is to certify that the communication expenses incurred in the total amount of Php _____ 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