



Republic of the Philippines  
Department of Education

NATIONAL CAPITAL REGION

SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division  
Superintendent

JAN 19 2026

MEMORANDUM

No. 026, s. 2026

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

To: Assistant Schools Division Superintendent  
Chief Education Supervisor, Curriculum Implementation Division  
Chief Education Supervisor, School Governance and Operations Division  
Public Elementary and Secondary School Heads / OICs  
Administrative Officer V  
All Others Concerned

1. Pursuant to **DepEd Order No. 36, s. 2025** dated December 23, 2025, entitled "**Guidelines on the Payment of Communication Expenses for Officials and Employees of the Department of Education**", this Office hereby issues the Memorandum to disseminate the provision and use of postpaid lines and prepaid loads for authorized DepEd officials and employees.
2. The allowable communication expenses shall not be treated as an allowance but as an expense subject to reimbursement or liquidation procedure as provided under Section IV.3 of DO No.36. Likewise, it shall be provided to officials and other personnel holding regular positions in the DepEd agency staffing pattern who have been duly designated or authorized by competent authorities.
3. The attached enclosure includes the following:
  - a. List of authorized/eligible recipients along with their maximum monthly allowable communication expense within the Schools Division Office.
  - b. General guidelines on the reimbursement of communication expenses.
  - c. Documentary requirements and administrative procedures for processing of claims for payment of communication expenses.
4. Immediate dissemination and strict compliance of this Memorandum is desired.

  
**VIOLETA M. GONZALES CESO VI**

Assistant Schools Division Superintendent  
Officer-In-charge

Office of the Schools Division Superintendent

Enclosure: As stated

Reference: As stated

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

COMMUNICATION EXPENSES

MOOE

OFFICIALS

026

KEM/ GUIDELINES ON THE PAYMENT OF COMMUNICATION EXPENSES FOR OFFICIALS AND EMPLOYEES IN THE DEPARTMENT OF  
EDUCATION

/ 01/15/2026

NUM-2026-026



Student Center for Life Skills Bldg., Centennial Ave, Brgy. Tunasan, Muntinlupa City  
8805-9935, 8805-9940



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[deped-muntinlupa.com](http://deped-muntinlupa.com)



Republic of the Philippines  
**Department of Education**  
NATIONAL CAPITAL REGION  
SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

**ENCLOSURE**

**List of authorized/eligible recipients and their maximum monthly provision for postpaid lines and prepaid loads in the Schools Division Office**

| <b>Designation</b>   | <b>New Monthly Ceiling</b> |
|--|----------------------------|
| Schools Division Superintendent  | Php 2,500.00               |
| Assistant Schools Division Superintendent  | Php 2,000.00               |
| Division Chief   | Php 2,000.00               |
| Education Program Supervisor   | Php 800.00                 |
| Public Schools District Supervisor   | Php 800.00                 |
| School Head / Principal  | Php 1,000.00               |
| Assistant School Principal managing Senior High School in Integrated Secondary School  | Php 800.00                 |
| Other Staff authorized by the Schools Division Superintendent ( <i>Allowable communication expenses per authorized employee shall in no case exceed the amount of Php1,500.00</i> )* | Php 10,000.00              |
| Other Staff authorized by the School Head ( <i>Allowable communication expenses per authorized employee shall in no case exceed the amount of Php300.00</i> )                        | Ph p 3,000.00              |

**\*Other Staff authorized by the Schools Division Superintendent**

| <b>Designation</b>                           | <b>Monthly Ceiling</b> |
|--|------------------------|
| Legal Officer                                | Php 500.00             |
| Administrative Officer V - Admin             | Php 500.00             |
| Administrative Officer V - Budget            | Php 500.00             |
| Division Accountant                          | Php 500.00             |
| Division Information Technology Officer      | Php 500.00             |
| Division Engineer                            | Php 500.00             |
| Administrative Officer IV - Cash             | Php 500.00             |
| Administrative Officer IV - Personnel        | Php 500.00             |
| Administrative Officer IV - Procurement      | Php 500.00             |
| Administrative Officer IV - Supply           | Php 500.00             |
| Administrative Officer IV - Records          | Php 500.00             |
| Senior Education Program Specialist - HRTD   | Php 500.00             |
| Senior Education Program Specialist - M&E    | Php 500.00             |
| Senior Education Program Specialist - SocMob | Php 500.00             |
| Senior Education Program Specialist - P&R    | Php 500.00             |
| Division Planning Officer                    | Php 500.00             |
| Education Program Specialist II - HRTD       | Php 400.00             |
| Education Program Specialist II - M&E        | Php 400.00             |
| Education Program Specialist II - SocMob     | Php 400.00             |
| Project Development Officer I - SocMob YFD   | Php 400.00             |
| Project Development Officer I - SocMob YFD   | Php 400.00             |



Republic of the Philippines  
**Department of Education**  
NATIONAL CAPITAL REGION  
SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

**General Guidelines on the Reimbursement of Communication Expenses**

**1. 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:

| <b>Total Number of Days of Actual Work Performance in a Month*</b> | <b>Communication Expense for the Month</b> |
|--|--|
| 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  |

*\*For the detailed list of instances that shall be construed as actual work performance, refer to DBM BC 2024-2 Item 6.6. On the other hand, Item 6.7 enumerates the list of instances that shall not be construed as actual work performance.*

**2. 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:

| <b>Total Number of Days Designated as OIC or in an Acting Capacity</b> | <b>Eligibility</b>   |
|--|--|
| 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 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 the DBM and are considered ad hoc arrangements shall not be entitled to communication expense reimbursement.



Republic of the Philippines  
**Department of Education**  
NATIONAL CAPITAL REGION  
SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

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**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)**

1. Request for payment of communication expenses shall comply with the fundamental principle of government financial transactions and the prescribed documentary requirements such as Statement of Account / Billing Statement and Invoice or Machine-validated Statement of Account.
2. Eligible officials and employees entitled to receive communication expenses shall register one mobile number with the Administrative 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.
3. The processing of payment for communication expenses is to 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). 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.
4. Authorized recipients are advised to submit the documentary requirements (*1 set of original copy and 1 set of duplicate copy*) to the Division Cashier **on or before the 10<sup>th</sup> day of the following month**. Only submitted documents on the cut-off date will be included in the request for cash advance.
5. The SDO Finance Service shall process the claims for payment upon receipt of the complete documentary requirements.

**Annex A – Sample Self-Certification**

[Department/Agency Logo]

**CERTIFICATION**

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

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

(NAME OF AUTHORIZED OFFICIAL/EMPLOYEE)

\_\_\_\_\_  
(POSITION/DESIGNATION)

**Noted by:**

(NAME OF IMMEDIATE SUPERVISOR)

\_\_\_\_\_  
(POSITION/DESIGNATION)



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. 2025<sup>1</sup>; 002, s. 2023<sup>2</sup>; 004, s. 2020<sup>3</sup>; and 017, s. 2019<sup>4</sup>, 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.

<sup>1</sup> 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

<sup>2</sup> 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)

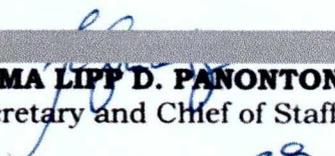
<sup>3</sup> Amendment to DepEd Order No. 017, s. 2019 (Guidelines on the Provision and Use of Official Mobile Phones, Postpaid Lines and Prepaid Loads)

<sup>4</sup> 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](mailto:asec.finance@deped.gov.ph).

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

By the Authority of the Secretary:

  
[Redacted]  
**ATTY. FATIMA LIFF 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:

| <b>Designation</b>  | <b>New Monthly Ceiling</b> |
|---|----------------------------|
| <b>Central Office</b>   |                            |
| 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                  |
| <b>Other Staff of the Office of the Secretary-Proper</b> ( <i>Allowable communication expenses per authorized employee shall in no case exceed the amount of P1,500.00</i> )    | P8,000.00                  |
| <b>Other Staff of the Office of the Undersecretary</b> ( <i>Allowable communication expenses per authorized employee shall in no case exceed the amount of P1,500.00</i> )      | P5,000.00                  |
| <b>Other Staff of the Office of the Assistant Secretary</b> ( <i>Allowable communication expenses per authorized employee shall in no case exceed the amount of P1,500.00</i> ) | P3,000.00                  |
| <b>Other Staff of the Office of the Director</b> ( <i>Allowable communication expenses per authorized employee shall in no case exceed the amount of P1,500.00</i> )            | P2,000.00                  |
| <b>Regional Office (RO)</b>   |                            |
| Regional Director   | P3,000.00                  |



| <b>Designation</b>  | <b>New Monthly Ceiling</b> |
|---|----------------------------|
| Assistant Regional Director   | P2,500.00                  |
| Division Chief  | P2,000.00                  |
| Assistant Division Chief  | P1,000.00                  |
| Education Program Supervisor  | P800.00                    |
| <b>Other Staff authorized by the Regional Director</b> ( <i>Allowable communication expenses per authorized employee shall in no case exceed the amount of P1,500.00</i> )              | <b>P10,000.00</b>          |
| <b>Schools Division Office (SDO)</b>  |                            |
| 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                    |
| <b>Other Staff authorized by the School Division Superintendent</b> ( <i>Allowable communication expenses per authorized employee shall in no case exceed the amount of P1,500.00</i> ) | <b>P10,000.00</b>          |
| <b>Other Staff authorized by the School Heads</b> ( <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:

| <b>Total Number of Days of Actual Work Performance in a Month**</b> | <b>Communication Expenses for the Month</b> |
|---|---|
| 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:

| <b>Total Number of Days Designated as OIC or in an Acting Capacity</b> | <b>Eligibility</b>   |
|--|--|
| 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.

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**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.



**Annex A**

**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

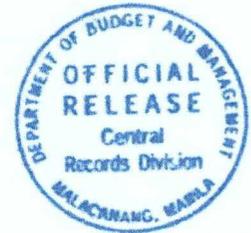
\_\_\_\_\_  
POSITION/DESIGNATION

**NOTED BY:**

NAME OF IMMEDIATE SUPERVISOR

\_\_\_\_\_  
POSITION/DESIGNATION





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**

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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. 10149<sup>1</sup> 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.

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<sup>1</sup> "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 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 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 <sup>2</sup>  | ₱ 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

<sup>2</sup> 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 P 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:

| <b>Total Number of Days of Actual Work Performance in a Month</b> | <b>Communication Expense for the Month</b> |
|---|--|
| 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 undertime 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**

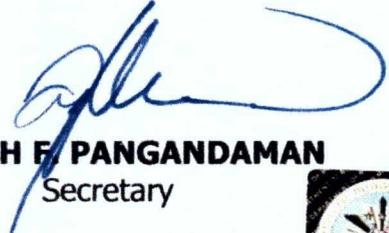
All issuances, orders, rules, and regulations or parts thereof which are inconsistent with the provisions of this Circular are hereby revised, modified, and/or repealed accordingly.

## 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 ₱ \_\_\_\_\_ 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)