Republic of the Philippines
Department of Education
REGION X
SCHOOLS DIVISION OF LANAO DEL NORTE

DEPED LANAO DEL NORTE
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16 May 2025

DIVISION MEMORANDUM
NO. 285 S. 2025

DISSEMINATION OF DEPED ORDER NO. 014, S.2025, AMENDMENT TO DEPED ORDER NO. 017, S.2017 (GUIDELINES ON THE PROVISION AND USE OF OFFICIAL MOBILE PHONES, POSTPAID LINES AND PREPAID LOADS) AS AMENDED BY DEPED ORDER 002, S.2023

To: Elementary and Secondary School Principals
Elementary and Secondary Schools-In-Charge
District Senior Bookkeepers and Disbursing Officers
All Others Concerned
This Division

1. In line with the Department of Education's continuous efforts to enhance communication and operational efficiency, please be informed of the issuance of **DepEd Order No. 014, s. 2025**, which amends DepEd Order No. 017, s. 2019, as further amended by DepEd Order No. 002, s. 2023. This memorandum serves to disseminate the updated guidelines and highlight the additional documentary requirements for the provision and use of official mobile phones, postpaid lines, and prepaid loads.

2. Moreover, a notable provision introduced in this amendment, under Section 6.a, is the requirement to submit **a duly signed Daily Time Record (DTR) as an additional documentary requirement for the reimbursement of communication expenses**. This is intended to reinforce accountability and ensure proper documentation of the performance of official duties.

3. For further inquiries or clarification regarding the implementation of this directive, you may coordinate with the Accounting Unit or can be relayed to Mr. Torr Aurelio M. Ardon, Accountant III of the Accounting Division at 09171728117.

4. Immediate and wide dissemination of this Memorandum is desired.

EDWIN R. MARIBOJOC, CESO V
Schools Division Superintendent

Encl.: As Stated
Reference: As Stated
To be indicated in the Perpetual Index
under the following subjects:
ACCOUNTING ISSUANCES MEMORANDUM DO NO. 014, S.2025

RML/ DM-Dissemination of DepEd Order No. 014, s.2025
010/May 16, 2025

Republic of the Philippines
Department of Education

MAY 0 8 2025

DepEd ORDER
No. 014, 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

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

1. Effective communication is a cornerstone for delivering quality education and ensuring the smooth execution of the Department of Education's (DepEd) 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 personnel, enabling them to perform their duties efficiently.

2. Relative to the issuance of the Department of Budget and Management (DBM) Budget Circular No. 2024-2[1], this DepEd Order (DO) is issued to **amend the allowable maximum monthly communication expenses for DepEd officials and employees** as stipulated in DO 017, s. 2019 (Guidelines on the Provision and Use of Official Mobile Phones, Prepaid Lines, and Prepaid Loads) to be aligned with the guidelines for payment of communication expenses of certain government personnel as prescribed in the budget circular.

3. The provisions in **Section IV. Items 3 and 4** and **Section V.B.** of DO 017, s. 2019, shall be amended as follows:

IV. Guidelines

3.a. The authorized/eligible recipients and their maximum monthly provision for the postpaid line and prepaid load are 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**

[1] Guidelines on the Payment of Communication Expenses of Certain Government Personnel, dated August 2, 2024

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
***Staff of the Office of the Secretary-Proper**	**P1,500.00**
***Staff of the Office of the Undersecretary**	**P1,500.00**
***Staff of the Office of the Assistant Secretary**	**P1,500.00**
***Staff of the Office of the Director**	**P1,000.00**
Regional Office (RO)	
Regional Director	**P3,000.00**
Assistant Regional Director	**P2,500.00**
Division Chief	**P2,000.00**
Assistant Division Chief	**P1,000.00**
Education Program Supervisor	P500.00
*Other Staff of the RO authorized by the Regional Director	P1,500.00
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	P500.00
Public Schools District Supervisor	P500.00
School Heads/Principal	**P1,000.00**
Assistant School Principals managing Senior High Schools in Integrated Secondary Schools	**P800.00**
***Other Staff of the SDO authorized by the Schools Division Superintendent**	**P1,500.00**

** Allowable communication expenses shall be allocated for the entire office and shall not be construed as individual entitlements.*

3.b. Any personnel occupying positions in this Department with Salary Grade 24 and higher, who are not explicitly mentioned in this DO but are eligible under the provisions of DBM Budget Circular 2024-2, Section 5.0, shall be entitled to communication expenses.

4. Eligible officials and employees to receive communication expenses shall register one mobile number to the Administrative Service/Section/Unit, which will be considered as their official number. Only one mobile number shall be allowed for the purpose of reimbursement, regardless of whether the ceiling has been fully consumed or not.

V. Procedures

B. Payment of Postpaid Line and Prepaid Load Provision

1. 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.*

2. 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. Reimbursement shall be subject to the submission of required supporting documents and only apply 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 travel's duration or frequency.

3. 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.

4. 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

5. 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.

6. Documentary requirements:

a. **Pursuant to Commission on Audit Circular No. 2012-001[2] and DBM Budget Circular 2024-2, the following requirements must be complied with for processing of claims for postpaid lines and prepaid loads:**
   - **Statement of Account (SOA)/Bill;**
   - **Invoice/Official Receipt or machine-validated statement of account;**
   - **A Certification that indicates the actual number of days of work performance in a month and affirms that the communication expenses incurred were official in nature and necessary for the performance of duties and responsibilities; and**
   - **A duly signed daily time record, except however for officials not required for biometrics.**

b. **For reimbursement of communication expenses incurred during official local and foreign travel, a Certificate of Travel Completed must be attached.**

c. **For authorized officials/employees engaged in projects, a certification issued by the Department prior to the start of the project shall be submitted indicating that communication expenses incurred are charged under the agency's available funds or funds allotted for the project.**

d. **As a mode of verification, additional documents may be required from the claimant by the Personnel or Accounting Division/Unit/Section to prove the authenticity of the claim.**

7. Reimbursement Processing:

a. **Upon receipt of the SOA and/or completion of the necessary requirements, the claimant shall prepare the Obligation Request and Status (ORS) and the Disbursement Voucher and transmit them to the Finance Service/Division/Section.**
b. **The Budget Division/Section/Unit shall process and record the ORS in the Registry of Allotment and Obligation; and**
c. **The Accounting Division/Section/Unit shall process the payment and ensure that the reimbursement follows the allowable percentage of the monthly communication expense based on the total number of actual work performances in a month.**

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[2] Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions dated June 14, 2012

4. Furthermore, in compliance with the DBM Budget Circular 2024-2, Item 3.3, this DO 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 **must avoid duplication of similar or related expenses**, ensuring that expenditures are necessary, reasonable, and aligned with the Department's objectives, and strictly adhere to existing budgeting, accounting, and auditing laws, rules, and regulations.

5. All other provisions of DO 002, s. 2023, 004, s. 2020, and 017, s. 2019 shall remain in effect.

6. All Orders and other related issuances, rules, regulations, and provisions that are inconsistent with this Order are repealed, rescinded, or modified accordingly.

7. This Order shall take effect immediately upon its approval, issuance, and publication on the DepEd website. 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.

8. For more information, please contact the **Office of the Undersecretary for Finance**, 2nd Floor, Rizal Building, Department of Education Central Office, DepEd Complex, Meralco Avenue, Pasig City through email at usec.financebpm@deped.gov.ph or at telephone number (02) 8633-9432.

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

BY AUTHORITY OF THE SECRETARY:

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

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

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

AMENDMENT
BUREAUS AND OFFICES
COMMUNICATIONS
OFFICIALS
PAYMENT
POLICY
PROCEDURE

MSCM, JDMC DO Amendment to DO 017, s. 2019
0103 – April 8, 2025