



Republic of the Philippines  
**Department of Education**

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DepEd ORDER  
No. 25, s. 2014

08 MAY 2014

**GUIDELINES ON THE UTILIZATION OF THE HUMAN RESOURCE TRAINING  
AND DEVELOPMENT (HRTD) FUNDS FOR FY 2014**

To: Undersecretaries  
Assistant Secretaries  
Bureau Directors  
Directors of Services, Centers and Heads of Units  
Regional Secretary, ARMM  
Regional Directors  
Schools Division/City Superintendents  
Heads, Public Elementary and Secondary Schools

1. The Department of Education (DepEd) strongly supports capacity building activities that are meant to enhance the knowledge and skills of the teaching and non-teaching personnel of the Department to ensure a more effective and efficient delivery of basic education services.
2. Acknowledging the need to build manpower capability, the DepEd has been allocating funds for training and professional development activities of the Central Office (CO) units, Regional Office (RO), Schools Division Offices (SDO), and schools/ learning centers under the Human Resource Training and Development (HRTD) funds since 2006.
3. For FY 2014, a total of Php 1,914,017,000.00 Billion is allocated under the General Appropriations Act as HRTD funds. It shall consist of the following: Centrally-Managed HRTD Funds, Regional HRTD Funds, and the Division Inset Funds. The rules and procedures governing the utilization of the HRTD funds are presented in Enclosure No. 1. Enclosure No. 2 reflects the breakdown of HRTD funds per level.
4. All existing Orders and Memoranda inconsistent with this Order are rescinded. These guidelines shall remain in force and effect, unless sooner repealed, amended, or rescinded.
5. For more information and inquiries, all concerned may contact the Office of the Undersecretary for Programs and Projects, DepEd Central Office, Rizal Building, DepEd Complex, Meralco Avenue, Pasig City at telefax (02) 6337202 or at email address: progccm.deped@gmail.com.
6. Immediate dissemination of and strict compliance with this Order is directed.

  
**BR. ARMIN A. LUISTRO FSC**  
Secretary

Secretary



Encls.:

As stated

Reference: DepEd Order No. 66, s. 2010

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

FUNDS  
POLICY  
PROGRAMS  
OFFICIALS

Reformatted: Alma/ Do Guidelines on the Utilization of HRTD Funds  
0283-April 7, 2014

**RULES AND PROCEDURES IN THE UTILIZATION OF HUMAN RESOURCE  
TRAINING AND DEVELOPMENT FUNDS**

**1. General Rules and Procedures**

- 1.1 All proposals shall be supported by:
- a. Approved Work and Financial Plan;
  - b. Program Profile;
  - c. Details such as list of target participants, resource persons, budget estimate, and fund source;
  - d. Implementation Arrangements; and
  - e. Monitoring and evaluation mechanism
- 1.2 The allowable expenditures and the corresponding standard cost per expense item are as follows:
- a. Board and Lodging of participants, resource persons and management team shall be at a cost not higher than PhP1,200.00 per person per day and held at a government facility if possible. The ROs and SDOs are encouraged to look for the most economical facility or lodging requirements possible. For the Grade 3 mass training of teachers, the board and lodging of the participants and trainers shall not be more than P800.00 per day;
  - b. Transportation cost and allowance of participants, resource persons and management team; as a general rule only the ordinary public conveyances or customary modes of transportation shall be used by the participants, resource persons and management team<sup>1</sup>;
  - c. Supplies and materials at a standard cost of PhP200.00 per participant;
  - d. Development, production and reproduction cost of training materials;
  - e. Professional fees or Honoraria of non-DepEd resource persons subject to the guidelines under Budget Circular Nos. 2007-1 and 2 and National Budget Circular No. 2007-510;
  - f. Contingency allowance to cover payment of miscellaneous/incidental expenses;
  - g. Rentals, if any, for conference/session halls, equipment, vehicles;
  - h. Registration fees to training or professional development activities as approved by supervising authority;
  - i. Payment for service providers or institutions as provided for in the approved contract of service or Memorandum of Agreement by Secretary/Undersecretary/Director.
- 1.3 The following are the non-eligible expenditures:
- a. Purchase of equipment including laptops/notebooks and other multi-media equipment;
  - b. Payment of subscriptions (connectivity and reading materials); and
  - c. Payment of operational expenses such as utilities (water, electricity, janitorial, clerical and security services).
- 1.4 All expenses shall be subject to the usual accounting and auditing rules and regulations.

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<sup>1</sup> General Accounting and Auditing Manual Volume 1, Section 340.a

1.5 Procurement of products and services shall strictly follow the appropriate provisions of the Republic Act No. 9184 and its Implementing Rules and Regulations (Procurement Law).

1.6 Training funds from development partners or other donors shall follow the terms of agreement between the office (Central or Region) concerned and the donor.

1.7 Each head of office at the central, region, division, or school levels, shall be responsible in monitoring program implementation. Monitoring tools shall be developed by the program proponent to ensure that the training and professional development activities achieved their objectives. The monitoring mechanism for all trainings shall be issued in separate guidelines.

## **2. Policy Guidelines for Centrally-Managed Training Programs**

### **2.1 Proposal Presentation and Approval**

- a. To avail of the funds, all requirements enumerated in 1.1 shall be endorsed by the Chief and/or Director, and submitted to the Office of the Undersecretary for Programs and Projects.
- b. The Office of Undersecretary for Programs and Projects shall subject the HRTD proposals to deliberation in the Programs Committee (PROGCOM). The PROGCOM shall serve as the clearing house for training proposals especially those related to curricular programs.
- c. After PROGCOM approval, the proposal shall be submitted to Office of Undersecretary for Finance and Administration for final review and approval as to appropriateness, completeness and reasonableness of cost estimates.
- d. Proposals that are not part of the originally-approved work plan must be supported by the same required documents. Once approved, the program proponent shall submit a revised work and financial plan, disbursement program and Project Procurement Management Plan including the approved proposal, to Planning and Programming Division-Office of Planning Service (PPD-OPS).

### **2.2 Availment, Release and Liquidation**

- a. The program proponent shall prepare the request for authority to conduct the activities detailing the training management arrangements, design and methodology, list of expected participants, list of supplies needed, and budget estimates. This request may include the authority to draw cash advance and to download any funds.
- b. The said request shall be routed to the following offices:
  - i. Property Division for requisition of commonly-used office supplies (as applicable);
  - ii. PPD-OPS to review complementation with the approved work and financial plan and target objectives;
  - iii. Budget and Accounting Division for availability of appropriation and conformity with existing accounting and auditing rules and

- regulations;
  - iv. Assistant Secretary for Financial Management Service for endorsement to the Undersecretary for Finance and Administration;
  - v. Office of Undersecretary for Finance and Administration for final approval;
  - vi. Procurement Service to jumpstart the procurement process for activities;
- c. Based on the approved request to conduct the activity, the Head of Office of the program proponent shall prepare the obligation request and disbursement voucher for the cash advance to be drawn by any authorized disbursing officer/s subject to the status of his/her unliquidated cash advance.
- d. Consistent with the existing accounting and auditing rules and regulations and internal policies of the Department, cash advance/s should be liquidated immediately and any unexpended balance should be refunded within five (5) days after the conduct of the activity.

**2.3 Grade 9 Mass Training.** For FY 2014, the funds for the conduct of the Grade 9 Mass Training of teachers shall be charged against the funds lodged at the Central Office. The procedures for the said training are as follows:

- a. The Mass Training shall be conducted in regional clusters.
- b. It shall be managed by the DepEd Regional Offices (RO) in partnership with identified Teacher Education Institutions (TEIs).
- c. Only TEIs shortlisted by the Central Office based on their Licensure Examination for Teachers (LET) performance and assessment results of previous conduct of training programs shall be engaged in the mass training. In case there are changes in the TEIs that will be engaged for the training, the RD shall submit a letter to the Office of Undersecretary for Programs and Projects explaining the reason for the addition, removal or replacement of the TEI, prior to the conduct of the mass training.
- d. The engagement shall be formalized through a signed and notarized Memorandum of Agreement (MOA) between the DepEd RO and the TEI. The MOA to be used is attached as Annex 1 of this enclosure which details the payment scheme, roles and responsibilities of TEI and DepEd and other general provisions with regard to the training.

### **3. Regional HRTD Funds**

3.1 For FY 2014, the HRTD Funds reflected in the General Appropriations Act under the Regional Offices shall serve as the fund support for Grade 3 Mass Training of the K to 12 curriculum and other training programs supported by approved memorandum issued by the Central Office.

3.2 **Grade 3 Mass Training.** The procedures for the Grade 3 mass training are as follows:

- a. The Mass Training shall be conducted in regional clusters.

- b. It shall be managed by DepEd through the Regional Offices.
- c. The training shall be delivered by the trainers trained in the National Training of Trainers conducted by the Bureau of Elementary Education (BEE).
- d. The regional fund shall cover the board and lodging, supplies and materials including reproduction cost of training materials, and contingency.
- e. Board and lodging for the participants and trainers shall not be more than P800.00 per day.
- f. The traveling expenses of participants and trainers shall be charged to respective local funds.
- g. Separate memorandum shall be issued by the Central Office and respective region for the details of the conduct of the training including the amount allotted per region.

3.3 In case the Regional HRTD funds is not sufficient to cover the cost of Grade 3 Mass Training, the DepEd-CO shall download funds to augment the HRTD funds at the Regional level. The BEE shall facilitate the release of funds to be downloaded based on the actual number of participants per region.

3.4 To facilitate availability of funds, the RO shall request the release of Notice of Cash Allocation (NCA) from the respective Department of Budget Management-Regional Offices.

#### **4 Division Inset Funds**

4.1 In recognition of the unique needs of the schools/learning centers and SDOs, In-Service Training (INSET) funds shall be provided at the Division Office level for professional development of its teachers, school heads, supervisors and other non-teaching personnel.

4.2 The Division INSET funds shall be used for training on the K to 12 curriculum, reading, ICT, supervision or other training activities supported by competency needs analysis.

#### **5 Additional Policy Guidelines for the Regional Office to Avail of HRTD Funds**

5.1 The Regional Director (RD) shall submit a request for funding addressed to the Undersecretary for Programs and Projects.

5.2 The proposal shall be forwarded to concerned office for review. The concerned office (e.g. Bureau and/or NEAP) shall provide recommendation as to the feasibility and relevance of the proposal and endorse the same to the Office of Undersecretary for Programs and Projects. The Office of Undersecretary for Programs and Projects shall take appropriate action (approve, disapprove or recommend revision) based on the recommendations.

5.3 The Office of the Undersecretary for Programs and Projects shall endorse approved proposals, including those recommended for approval with minor revisions, to the following:

- a. Regional Director, for information on the action taken and next steps to avail of the HRTD funds;
- b. Budget Division-CO for downloading of funds; and
- c. Office of Planning Service (OPS) and concerned CO unit for the monitoring and evaluation of the training program and fund utilization.

5.4 Disapproved proposals shall be returned by the Office of the Undersecretary for Programs and Projects with comments, recommendations, suggestions for consideration and guidance.

Human Resource Training and Development Fund  
FY 2014 Breakdown of Allocation

OFFICE	AMOUNT
<b>I. Central Office</b>	<b>1,059,991,000.00</b>
<b>II. Regional Office</b>	
National Capital Region	14,867,000.00
Cordillera Administrative Region	14,663,000.00
Region I	38,459,000.00
Region II	21,160,000.00
Region III	46,481,000.00
Region IVA	47,384,000.00
Region IVB	21,328,000.00
Region V	44,156,000.00
Region VI	48,578,000.00
Region VII	38,587,000.00
Region VIII	26,576,000.00
Region IX	26,474,000.00
Region X	21,782,000.00
Region XI	21,971,000.00
Region XII	26,025,000.00
Caraga	23,282,000.00
<b>Total, Region</b>	<b>481,773,000.00</b>
<b>III. Division Office</b>	<b>374,813,000.00</b>
In-Service Training Funds (INSET)	374,813,000.00
<b>GRAND TOTAL</b>	<b>1,916,577,000.00</b>



**Division, In-Service Training (INSET) Fund  
FY 2014**

<b>REGION</b>		<b>AMOUNT</b>
<b>National Capital Region</b>		<b>27,582,000</b>
1	Division of Caloocan	3,250,000
2	Division of Las Piñas	1,232,000
3	Division of Makati	1,189,000
4	Division of Malabon City	1,502,000
5	Division of Mandaluyong	722,000
6	Division of Manila	4,381,000
7	Division of Marikina	962,000
8	Division of Muntinlupa	1,004,000
9	Division of Parañaque	1,162,000
10	Division of Navotas City	697,000
11	Division of Pasay City	842,000
12	Division of Pasig City	1,651,000
13	Division of Quezon City	5,553,000
14	Division of San Juan City	220,000
15	Division of Taguig and Pateros	1,711,000
16	Division of Valenzuela	1,504,000
<b>CAR</b>		<b>9,129,000</b>
1	Division of Abra	1,546,000
2	Division of Apayao	846,000
3	Division of Benguet	2,135,000
4	Division of Ifugao	1,270,000
5	Division of Kalinga	1,362,000
6	Division of Mt. Province	1,101,000
7	Division of Baguio City	869,000
<b>Region I</b>		<b>21,700,000</b>
1	Division of Ilocos Norte	2,409,000
2	Division of Ilocos Sur	3,012,000
3	Division of La Union	2,717,000
4	Division of Pangasinan I	5,638,000
5	Division of Pangasinan II	4,475,000
6	Division of Alaminos City	378,000
7	Division of Candon City	237,000
8	Division of Dagupan City	615,000
9	Division of Laoag City	374,000
10	Division of San Carlos City	774,000
11	Division of San Fernando City	341,000
12	Division of Urdaneta City	527,000
13	Division of Vigan City	203,000

<b>REGION</b>		<b>AMOUNT</b>
<b>Region II</b>		<b>16,274,000</b>
1	Division of Batanes	284,000
2	Division of Cagayan	5,093,000
3	Division of Isabela	6,153,000
4	Division of Nueva Vizcaya	2,209,000
5	Division of Quirino	1,067,000
6	Division of Cauayan City	537,000
7	Division of Santiago City	455,000
8	Division of Tuguegarao City	476,000
<b>Region III</b>		<b>37,504,000</b>
1	Division of Aurora	1,144,000
2	Division of Bataan	2,268,000
3	Division of Bulacan	7,110,000
4	Division of Nueva Ecija	5,772,000
5	Division of Pampanga	6,350,000
6	Division of Tarlac	4,084,000
7	Division of Zambales	2,429,000
8	Division of Angeles City	1,131,000
9	Division of Balanga City	311,000
10	Division of Cabanatuan City	907,000
11	Division of Gapan City	437,000
12	Division of Malolos City	653,000
13	Division of Muñoz Science City	341,000
14	Division of Olongapo City	708,000
15	Division of San Fernando City	845,000
16	Division of San Jose City	501,000
17	Division of San Jose del Monte City	1,357,000
18	Division of Tarlac City	1,156,000
<b>Region IV-A</b>		<b>41,252,000</b>
1	Division of Batangas	6,310,000
2	Division of Cavite	6,690,000
3	Division of Laguna	5,364,000
4	Division of Quezon	8,001,000
5	Division of Rizal	5,148,000
6	Division of Antipolo City	1,875,000
7	Division of Batangas City	1,026,000
8	Division of Calamba City	1,135,000
9	Division of Cavite City	334,000
10	Division of Dasmariñas City	1,387,000
11	Division of Lipa City	981,000
12	Division of Lucena City	849,000
13	Division of San Pablo City	878,000
14	Division of Sta. Rosa City	711,000
15	Division of Tanauan City	563,000

<b>REGION</b>		<b>AMOUNT</b>
<b>Region IV-B</b>		<b>15,305,000</b>
1	Division of Marinduque	1,402,000
2	Division of Occidental Mindoro	2,530,000
3	Division of Oriental Mindoro	3,565,000
4	Division of Palawan	4,606,000
5	Division of Romblon	1,763,000
6	Division of Calapan City	520,000
7	Division of Puerto Princesa City	919,000
<b>Region V</b>		<b>29,782,000</b>
1	Division of Albay	4,376,000
2	Division of Camarines Norte	2,687,000
3	Division of Camarines Sur	8,222,000
4	Division of Catanduanes	1,726,000
5	Division of Masbate	4,961,000
6	Division of Sorsogon	3,623,000
7	Division of Iriga City	471,000
8	Division of Legazpi City	692,000
9	Division of Ligao City	541,000
10	Division of Masbate City	480,000
11	Division of Naga City	654,000
12	Division of Sorsogon City	769,000
13	Division of Tabaco City	580,000
<b>Region VI</b>		<b>32,984,000</b>
1	Division of Aklan	2,602,000
2	Division of Antique	3,286,000
3	Division of Capiz	3,237,000
4	Division of Guimaras	774,000
5	Division of Iloilo	8,390,000
6	Division of Negros Occidental	6,424,000
7	Division of Bacolod City	1,495,000
8	Division of Bago City	632,000
9	Division of Cadiz City	669,000
10	Division of Escalante City	406,000
11	Division of Iloilo City	1,217,000
12	Division of Kabankalan City	795,000
13	Division of La Carlota City	313,000
14	Division of Passi City	375,000
15	Division of Roxas City	595,000
16	Division of Sagay City	646,000
17	Division of San Carlos City	655,000
18	Division of Silay City	473,000

<b>REGION</b>		<b>AMOUNT</b>
<b>Region VII</b>		<b>29,730,000</b>
1	Division of Bohol	6,461,000
2	Division of Cebu Province	8,709,000
3	Division of Negros Oriental	4,049,000
4	Division of Siquijor	489,000
5	Division of Bais City	366,000
6	Division of Bayawan City	581,000
7	Division of Bogo City	297,000
8	Division of Carcar City	464,000
9	Division of Cebu City	2,429,000
10	Division of Danao City	509,000
11	Division of Dumaguete City	356,000
12	Division of Guihulngan City	481,000
13	Division of Lapulapu City	1,202,000
14	Division of Mandaue City	900,000
15	Division of Naga City	396,000
16	Division of Tagbilaran City	275,000
17	Division of Talisay City	634,000
18	Division of Tanjay City	383,000
19	Division of Toledo City	749,000
<b>Region VIII</b>		<b>25,326,000</b>
1	Division of Biliran	984,000
2	Division of Eastern Samar	2,640,000
3	Division of Leyte	7,712,000
4	Division of Northern Samar	3,857,000
5	Division of Samar	3,636,000
6	Division of Southern Leyte	1,929,000
7	Division of Baybay City	519,000
8	Division of Borongan City	389,000
9	Division of Calbayog City	1,106,000
10	Division of Catbalogan City	499,000
11	Division of Maasin City	446,000
12	Division of Ormoc City	841,000
13	Division of Tacloban City	768,000
<b>Region IX</b>		<b>18,317,000</b>
1	Division of Zamboanga del Norte	4,924,000
2	Division of Zamboanga del Sur	4,686,000
3	Division of Zamboanga Sibugay	3,323,000
4	Division of Dapitan City	429,000
5	Division of Dipolog City	513,000
6	Division of Isabel City	556,000
7	Division of Pagadian City	725,000
8	Division of Zamboanga City	3,161,000

	<b>REGION</b>	<b>AMOUNT</b>
	<b>Region X</b>	<b>19,995,000</b>
1	Division of Bukidnon	4,995,000
2	Division of Camiguin	474,000
3	Division of Lanao del Norte	2,816,000
4	Division of Misamis Occidental	1,920,000
5	Division of Misamis Oriental	3,116,000
6	Division of Cagayan de Oro City	1,880,000
7	Division of El Salvador City	171,000
8	Division of Gingoog City	653,000
9	Division of Iligan City	1,242,000
10	Division of Malaybalay City	713,000
11	Division of Oroquieta City	364,000
12	Division of Ozamis City	541,000
13	Division of Tangub City	375,000
14	Division of Valencia City	735,000
	<b>Region XI</b>	<b>18,618,000</b>
1	Division of Compostela Valley	3,184,000
2	Division of Davao del Norte	1,854,000
3	Division of Davao del Sur	3,553,000
4	Division of Davao Oriental	1,257,000
2	Division of Davao City	4,715,000
3	Division of Digos City	593,000
4	Division of Island Garden City of Samal	454,000
5	Division of Mati City	1,621,000
3	Division of Panabo City	646,000
4	Division of Tagum City	741,000
	<b>Region XII</b>	<b>18,139,000</b>
1	Division of Cotabato	5,615,000
2	Division of Sarangani	2,508,000
3	Division of South Cotabato	3,017,000
4	Division of Sultan Kudarat	2,897,000
5	Division of Cotabato City	772,000
6	Division of General Santos City	1,819,000
7	Division of Kidapawan City	553,000
8	Division of Koronadal City	594,000
9	Division of Tacurong City	364,000
	<b>CARAGA</b>	<b>13,176,000</b>
1	Division of Agusan del Norte	1,720,000
2	Division of Agusan del Sur	3,629,000
3	Division of Dinagat Island	697,000
4	Division of Siargao	799,000
5	Division of Surigao del Norte	1,149,000
6	Division of Surigao del Sur	2,768,000
7	Division of Bislig City	467,000
8	Division of Butuan City	1,303,000
9	Division of Surigao City	644,000
	<b>Grand Total</b>	<b>374,813,000</b>