



Republic of the Philippines  
**Department of Education**  
REGION VI – WESTERN VISAYAS  
SCHOOLS DIVISION OF AKLAN

March 12, 2026

DIVISION MEMORANDUM  
No. **160** s. 2026

**PRIORITIZATION IN THE PAYMENT OF COMMUNICATION EXPENSES  
FOR SCHOOL PERSONNEL**

**To: Assistant Schools Division Superintendent  
Chief Education Supervisors  
Public Schools District Supervisors  
Principals/Head Teacher-In-Charge of the District  
Heads of Public Elementary, Secondary, and Integrated Schools  
All others concerned**

1. Pursuant to DepEd Order No. 036, s. 2025 dated December 23, 2025, titled “*Guidelines on the Payment of Communication Expenses for Officials and Employees of the Department of Education*”, this Office issues this Memorandum to provide guidance on prioritizing personnel eligible for communication expenses at the school-level. This aims to ensure consistent and judicious implementation across all schools in the Schools Division of Aklan.
2. DepEd Order No. 036, s. 2025 provides allowable monthly ceilings for designated officials and personnel and authorizes “other staff” at each governance level including the school level, subject to specific per-employee caps and aggregate ceilings. For schools, the Order allows up to **P300.00 per authorized employee** and a **P3,000.00 aggregate monthly ceiling** for “Other staff authorized by the School Head”, subject to fund availability and complete supporting documents.
3. To ensure proper fund utilization and alignment with official duties, schools are encouraged to prioritize personnel whose functions require regular, essential, and official communication. These include, but are not limited to the following:
  - DRRM Coordinator
  - ICT Coordinator
  - School Information Officer
  - Other Program Coordinators
  - Program Focal Persons
  - School Administrative Officer
  - School Administrative Assistants
  - School Property Custodian/Supply Officer
  - Others as may be deemed necessary by the school head
4. Schools shall issue a School Memorandum identifying the personnel authorized to receive communication expenses. The memorandum must include the following details:
  - Name
  - Position/Designated Function
  - Mobile Service Provider
  - Type of Subscription (Postpaid/Prepaid)
  - Official Mobile Number
  - Approved Monthly Amount (not exceeding P300.00 per employee)



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The total monthly charge must not exceed P3,000.00 per school.

A copy of the School Memorandum shall be submitted to the SDO – Accounting Unit prior to processing any claims and every time revisions or updates occur.

5. The reimbursement of communication expenses shall be based on the actual number of days of work performance within the month, as reflected below:

| Total Number of Days of Actual Work Performance in a Month** | Communication Expenses for the Month       |
|--|--|
| 1-5  | 25% of the monthly communication expenses  |
| 6-11   | 50% of the monthly communication expenses  |
| 12-16  | 75% of the monthly communication expenses  |
| 17 and more  | 100% of the monthly communication expenses |

*\*\*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.*

6. All Claims must be supported with the following documents:

- Statement of Account (SOA)/Bill; (for postpaid plan)
- Invoice/Official Receipt;
- Self-certification that the communication expenses were official in nature and necessary to the performance of official duties and responsibilities (Sample attached as Annex A);
- Daily Time Record (DTR)

7. **Only one mobile number** per employee shall be allowed for reimbursement purposes, regardless of whether the approved ceiling has been fully utilized. All personnel must avoid duplication of similar or related expenses, and strictly comply with existing budgeting, accounting, and auditing laws, rules, and regulations.

8. For guidance and strict compliance.

FOR THE SCHOOLS DIVISION SUPERINTENDENT:

**MICHAEL T. RAPIZ**

Chief Education Supervisor

School Governance and Operations Division

In-charge of the Division

Enclosure: Annex A

References: DepEd Order No. 36, s. 2025; DBM Budget Circular 2024-2, s.2024

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

**COMMUNICATION EXPENSES POLICY      RULES AND REGULATIONS**

MAJ/ARLN



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Annex A – Sample Self- Certification

[Department/Agency Logo]

**CERTIFICATION**

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

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

(NAME OF AUTHORIZED OFFICIAL/EMPLOYEE)

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(POSITION/DESIGNATION)

**Noted by:**

(NAME OF IMMEDIATE SUPERVISOR)

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(POSITION/DESIGNATION)