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

November 4, 2026

DIVISION MEMORANDUM
No. 678, s. 2026

INTERIM GUIDELINES FOR THE PROVISION OF MONTHLY COMMUNICATION EXPENSES FOR THE DRRMS PERSONNEL THE CENTRAL OFFICE AND DESIGNATED DRRM COORDINATORS IN REGIONAL OFFICES AND SCHOOLS DIVISION OFFICES FOR FISCAL YEAR 2026

To: Chief Education Supervisors – CID
Education Program Supervisors
Public Schools District Supervisors, Principals In-Charge of the District
Head Teacher In-Charge of the District
Senior/Education Program Specialists
of Public and Private Elementary/Integrated/Secondary Schools
All Others Concerned

1. Attached are the Regional Memorandum No. 1138, s. 2026 and Memorandum No. 001 s. 2026 from Atty. Fatima Lipp D. Panontongan, Undersecretary and Chief of Staff, Office of the Secretary dated October 22, 2026, regarding the Interim Guidelines for the Provision of Monthly Communication Expenses for the DRRMS Personnel in the Central Office and Designated DRRM Coordinators in the Regional Offices and Schools Division Offices for Fiscal Year 2026, which is self-explanatory.

4. Immediate dissemination and compliance with this Memorandum are desired.

FOR THE SCHOOLS DIVISION SUPERINTENDENT:

MICHAEL T. RAPIZ
Chief Education Supervisor
School Governance Operations Division
In-Charge of the Division

Encl.: As stated
Reference: As stated
To be indicated in the Perpetual Index
Under the following subjects:
CALAMITY **CELEBRATIONS** **SCHOOLS** **REPORTS**
NSATM

Población, Numancia, Aklan
Tel/Fax No. (265 3740 l 265 3741 l 265 3743)
Website: http://www.depedaklan.org
Email Address: aklan.1958@deped.gov.ph

Republic of the Philippines
Department of Education
REGION VI-WESTERN VISAYAS

NOV 03 2026

REGIONAL MEMORANDUM
No. 1138, s. 2026

INTERIM GUIDELINES FOR THE PROVISION OF MONTHLY COMMUNICATION EXPENSES FOR THE DRRMS PERSONNEL IN THE CENTRAL OFFICE AND DESIGNATED DRRM COORDINATORS IN REGIONAL OFFICES AND SCHOOLS DIVISION OFFICES FOR FISCAL YEAR 2026

To: All Schools Division Superintendents
All Others Concerned

1. Attached is Memorandum No. 001 s. 2026 from **Atty. Fatima Lipp D. Panontongan, Undersecretary and Chief of Staff, Office of the Secretary** dated October 22, 2026, regarding the **Interim Guidelines for the Provision of Monthly Communication Expenses for the DRRMS Personnel in the Central Office and Designated DRRM Coordinators in the Regional Offices and Schools Division Offices for Fiscal Year 2026,** which is self-explanatory.

2. Immediate dissemination of and compliance with this Memorandum are desired.

CRISTITO A. ECO, CESO III
Regional Director

Encl.: As stated
Reference:Memorandum
To be indicated in the Perpetual Index
under the following subjects:

CALAMITY
CELEBRATIONS
SCHOOLS
REPORTS

RJL/ESSD-RM/NDRM
105/july 6, 2026

Address: Duran Street, Iloilo City, 5000
Telephone Nos: (033) 337-0149
Email Address: region6@deped.gov.ph

Republic of the Philippines
Department of Education

OCT 2 2 2026

M E M O R A N D U M
No. 081 , s. 2026

To: Regional Directors
Schools Division Superintendents
Regional and Division Budget Officers
Regional and Division DRRM Coordinators
All Others Concerned

INTERIM GUIDELINES FOR THE PROVISION OF MONTHLY COMMUNICATION EXPENSES FOR DRRMS PERSONNEL IN THE CENTRAL OFFICE AND DESIGNATED DRRM COORDINATORS IN REGIONAL OFFICES AND SCHOOLS DIVISION OFFICES FOR FISCAL YEAR 2026

1. The Department of Education (DepEd) issues these Interim Guidelines in recognition that disaster risk reduction and management (DRRM) functions require continuous, reliable, and responsive communication to support disaster preparedness, real-time monitoring, rapid coordination, and timely response across all governance levels of the Department. This Memorandum is issued as a continuing operational measure for fiscal year (FY) 2026, while a separate DepEd Order (DO) is being developed to institutionalize the long-term implementation of communication expense support for Disaster Risk Reduction and Management Service (DRRMS) personnel and designated regional and division DRRM coordinators.

2. Pursuant to Section 5.2 of the Department of Budget and Management (DBM) Budget Circular No. 2024-2 and DO 36, s. 2025 (Guidelines on the Payment of Communication Expenses for Officials and Employees of the Department of Education), the head of the Department may authorize the payment or reimbursement of communication expenses for official purposes to specified employees with salary grades (SG) lower than SG 24 to 31 when warranted by the nature of their duties and in the exigency of service. This Memorandum operationalizes said authority for FY 2026 by authorizing the monthly communication expense support to eligible DRRMS personnel and designated DRRM coordinators whose official duties require uninterrupted communication in the performance of emergency functions.

3. This Memorandum aims to

   a. provide eligible DRRMS personnel in the Central Office and designated DRRM coordinators in regional and schools division offices with reliable communication resources essential to the effective performance of their disaster preparedness, response, and coordination functions;

   b. support timely monitoring, reporting, and dissemination of disaster-related information, advisories, and instructions during disasters and emergencies; and

c. ensure a clear, accountable, and compliant framework for the provision and utilization of communication expenses for FY 2026, consistent with applicable budgeting, accounting, and auditing rules and regulations.

4. Enclosed are the **Interim Guidelines for the Provision of Monthly Communication Expenses for DRRMS Personnel in the Central Office and Designated DRRM Coordinators in Regional Offices and Schools Division Offices for FY 2026**. The enclosed Guidelines define the scope of coverage, eligibility, funding requirements, allowable expenses, payment and reimbursement procedures, and monitoring mechanisms consistent with DBM, Commission on Audit, and DepEd regulations.

5. All concerned offices and accountable officials shall comply with existing budgeting, accounting, auditing, and financial reporting rules governing the utilization of funds for communication expenses. Regional and division DRRM coordinators shall submit monthly utilization reports to the DRRMS, addressed to the Director IV, through drrmo@deped.gov.ph, in accordance with the reporting requirements prescribed in the enclosed guidelines. Any related concerns not covered by these guidelines shall be referred to the appropriate governance level for proper guidance and action.

6. These Guidelines shall take effect retroactively on January 1, 2026, and shall remain valid for the rest of FY 2026, subject to the availability of Disaster Preparedness and Response Program funds, unless earlier amended, superseded, or repealed by a subsequent issuance.

7. For further information, clarification, or other concerns, please contact the **Disaster Risk Reduction and Management Service**, 22nd Floor, TechZone Building, Malugay Street, Barangay San Antonio, Makati City, through email at drrms@deped.gov.ph or at telephone numbers (02) 8637-4933 and 8635-3764.

8. Immediate dissemination of this Memorandum is desired.

By Authority of the Secretary

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

Encl.:
As stated

INTERIM GUIDELINES FOR THE PROVISION OF MONTHLY COMMUNICATION EXPENSES FOR DRRMS PERSONNEL IN THE CENTRAL OFFICE AND DESIGNATED DRRM COORDINATORS IN REGIONAL OFFICES AND SCHOOLS DIVISION OFFICES FOR FISCAL YEAR 2026

I. Rationale

The Department of Education (DepEd), through the Disaster Risk Reduction and Management Service (DRRMS), performs critical and time-sensitive functions to ensure the safety, preparedness, and resilience of learners, personnel, and education facilities before, during, and after emergencies and disasters. The effective discharge of these functions requires continuous and dependable communication to support real-time monitoring, coordination, reporting, and dissemination of critical information across all governance levels.

Existing policies, such as DepEd Order (DO) No. 36, s. 2025 entitled "Guidelines on the Payment of Communication Expenses for Officials and Employees of the Department of Education", and Department of Budget and Management (DBM) Budget Circular (BC) No. 2024-2 entitled "Guidelines on the Payment of Communication and Expenses of Certain Government Personnel", generally limit the payment of communication expenses to personnel within specific salary grade ranges.

Section 5.2 of DBM BC No. 2024-2, authorizes the Head of Department to allow the payment of communication expenses incurred for official purposes by specified and eligible personnel in the Central and Regional Offices, when warranted by the nature of their duties and in the exigency of service.

II. Scope

These Guidelines shall apply to eligible DRRMS personnel in the Central Office and designated DRRM Coordinators in the Regional Offices and Schools Division Offices (SDOs), except those occupying non-permanent positions and those without employer-employee relationship with DepEd.

Pursuant to Section 5.2 of DBM Budget Circular No. 2024-2 and DO No. 36, s. 2025, these Guidelines authorize the payment of monthly communication expenses to specified DRRMS personnel and designated DRRM Coordinators whose official functions require continuous, timely, and reliable communication in the performance of disaster preparedness, response, and coordination duties.

These Guidelines shall govern the authorization, funding, utilization, and monitoring of communication expenses directly related to the implementation of DPRP **for the period January 1 to December 31, 2026**, subject to the availability of DPRP funds and full compliance with applicable budgeting, accounting, and auditing laws, rules, and regulations.

III. Definition of Terms[1]

a. 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, and internet connectivity/data.

[1] All definitions are taken from DBM Budget Circular No. 2024-2

b. 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).

c. Invoice – refers to the written account evidencing the sale of goods or services 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.

d. Mobile Service Provider – refers to a public telecommunication entity or a virtual network operator, or any entity that provides mobile telecommunication service to subscribers.

e. Official Receipt – refers to 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.

f. Postpaid Subscription – refers to a mobile subscription where the service is provided through a billing arrangement with a public telecommunication entity (PTE), with charges computed at the end of a billing cycle based on actual use or a fixed monthly plan.

g. 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.

h. 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.

IV. Procedures

A. Recipient Personnel

1. The eligible recipients under these Guidelines are DRRMS personnel in the Central Office and designated DRRM Coordinators in the Regional and Schools Division Offices, in aid of the performance of their official duties and responsibilities, listed herein. Personnel engaged under Contract of Service (COS) or Job Order (JO) status shall not be allowed to avail of communication expense reimbursement, consisted with Section 5.2 of DBM BC No. 2024-2.

DepEd Office	Position	Designation	Official Duties and Responsibilities	Total
Central Office – Disaster Risk Reduction and Management Service	Project Development Officers IV-II Administrative Assistant II	N/A	Directly responsible for critical disaster risk reduction and management	12

Regional Office	Project Development Officer II	Regional DRRM Coordinator	functions, including but not limited to real-time hazard monitoring and reporting, coordination with local DRRM offices and partner agencies, and dissemination of official advisories and response actions before, during and after disasters and other emergencies.	1 DRRM Coordinator per RO
Schools Division Office	Project Development Officer II	Division DRRM Coordinator		1 DRRM Coordinator per SDO

2. Eligible personnel may be authorized the payment of communication expenses thru reimbursement corresponding to the number of days of actual work performed during workdays in a given month, regardless of salary grade, subject to compliance with these Guidelines, the availability of funds for FY 2026, and the continuing necessity of the functions performed.

3. The designation of Regional and Schools Division DRRM Coordinators covered by these Guidelines shall be supported by appropriate office issuances and shall remain valid for FY 2026 unless otherwise revoked or amended.

B. Allowable Amount and Communications Support Options

1. Each eligible personnel under these Guidelines shall be entitled to a monthly communication expense not exceeding One Thousand Five Hundred Pesos (₱1,500.00), subject to the availability of funds under FY 2026 Disaster Preparedness and Response Program (DPRP) Fund and compliance with applicable budgeting, accounting, and auditing rules and regulations.

2. The grant of communication expenses under these Guidelines shall not be considered an allowance, but as an expense, and shall be subject to rules on actual work performance, prudent use of government funds, and substantiation requirements, consistent with DBM Budget Circular No. 2024-2 and DO No. 36, s. 2025.

3. The communication expenses incurred may be from any of the existing mobile service providers in the Philippines, whether through postpaid or prepaid service subscription, subject to substantiation requirements as prescribed by DO No. 36, s. 2025, and strict compliance with Republic Act No. 11934, otherwise known as the "Subscriber Identity Module (SIM) Registration Act.

4. All communication service shall provide sufficient voice, text, and data services to ensure continuity of DRRM operations, particularly during

emergencies and disaster response activities, and other DRRM-related coordination, reporting, and information dissemination.

5. The grant of communication expenses under these Guidelines shall be subject to the continuing necessity of the functions performed, the availability of funds for FY 2026, and compliance with all applicable rules and regulations.

C. Funding Requirement

1. The funding requirement for the implementation of these Guidelines for Fiscal Year 2026 shall be charged against the approved Disaster Preparedness and Response Program (DPRP) Fund under the Maintenance and Other Operating Expenses (MOOE) expense class, subject to fund release and availability.

2. The same funding source shall apply to allocation for Regional Offices and School Division Offices covered under these Guidelines, subject to the availability of DPRP funds and compliance with existing budgeting, accounting, and auditing rules and regulations.

3. No alternative or supplementary funding sources shall be utilized for the payment or reimbursement of communication expenses under these Guidelines.

D. Payment and Reimbursement Processing

The payment and reimbursement of communication expenses under these Guidelines shall be governed by DBM BC No. 2024-2 and DO No. 36, s. 2025, including eligibility requirements, computation based on actual work performance on workdays in a month, allowable rates, documentary requirements, and administrative procedures.

All transactions arising in the implementation of these Guidelines shall comply with applicable accounting, budgeting, auditing laws, and other relevant laws and regulations.

The Finance Service at the Central Office and the Finance Units of the Regional Offices and Schools Division Offices shall be responsible for the pre-audit review, verification of supporting documents, and post-disbursement monitoring, consistent with existing DepEd financial management protocols.

V. Limitations

Communication expenses incurred during official foreign travel shall not be covered or reimbursed under the monthly allowance ceilings provided in these Guidelines. In accordance with DBM BC No. 2024-2 and DO No. 36, s. 2025, communication expenses incurred while on official travel abroad shall be claimed separately against the foreign travel budget allocation of the office, subject to the provisions of Executive Order No. 77, s. 2019, and other applicable accounting and auditing rules.

VI. Transitory Provision

All concerned offices shall ensure that only allowable payments or reimbursements are processed, strictly in accordance with the rates, documentation requirements, funding source, and limitations prescribed in these Guidelines, DO No. 36, s. 2025 and DBM BC No. 2024-2.

Any ambiguity or inconsistency arising from these Guidelines shall be resolved in favor of DO No. 36, s. 2025, DBM Budget Circular No. 2024-2, and applicable accounting, budgeting, auditing, and procurement rules and regulations.

VII. References

DepEd Order No. 36, s. 2025. Guidelines on the Payment of Communication Expenses for Officials and Employees of the Department of Education.

DBM Budget Circular No. 2024-2. Guidelines on the Payment of Communication Expenses on Certain Government Personnel.

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

COA Circular No. 2012-001. Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions.

Republic Act No. 10121. Philippine Disaster Risk Reduction and Management Act of 2010.

Republic Act No. 9155. Governance of Basic Education Act of 2001.

Republic Act No. 11934. Subscriber Identity Module (SIM) Registration Act.