



Republic of the Philippines  
**Department of Education**  
 REGION VII – CENTRAL VISAYAS  
 DIVISION OF CITY SCHOOLS – TAGBILARAN CITY

**Office of the Schools  
 Division Superintendent**

January 5, 2026

DIVISION MEMORANDUM  
 No. 002, s. 2026

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

TO : Assistant Schools Division Superintendent  
 Division Chief  
 Education Program Supervisors  
 Public Schools District Supervisors/Acting PSDS  
 Public Elementary and Secondary School Heads  
 Division Office Section Heads

1. Pursuant to DepEd Order No. 36, s. 2025 dated December 23, 2025, **Re: Guidelines on the Payment of Communication Expense for Officials and Employees of the Department of Education**, this Office hereby issues this Memorandum to disseminate the provision and use of postpaid lines and prepaid loads for authorized DepEd officials and employees.
2. The authorized / eligible recipients and their maximum monthly provision for the postpaid line and prepaid load in the Schools Division Office are as follows:

<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 Heads / Principal	Php 1,000.00
Assistant School Principals managing Senior High Schools in Integrated Secondary Schools	Php 800.00



Deped Tayo Bohol Division

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 Tagbilaran City, Bohol  
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Other Staff of the SDO authorized by the Schools Division Superintendent:	
Legal Officer	Php 800.00
Legal Assistant	Php 250.00
Administrative Officer V	Php 800.00
Division Accountant	Php 800.00
Division Budget Officer	Php 800.00
Division Information Technology Officer	Php 800.00
Division Cashier	Php 500.00
Administrative Officer IV - Personnel	Php 500.00
Administrative Officer IV – Supply	Php 500.00
Administrative Officer IV - Procurement	Php 500.00
Administrative II – Procurement	Php 300.00
Administrative Officer IV - Records	Php 250.00
Planning Officer III	Php 500.00
Senior Education Program Specialist - HRTD	Php 500.00
Senior Education Program Specialist – M & E	Php 500.00
Education Program Specialist - HRTD	Php 300.00
Administrative Officer II – Payroll	Php 500.00
ADA VI – OSDS	Php 300.00
ADA VI – ASDS	Php 300.00
ADA IV - OSDS	Php 300.00

3. 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 DepEd Order No. 36 s. 2025.
4. 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 shall not be allowed to avail of communication expense reimbursement.
5. **General Guidelines on the Reimbursement of Communication Expenses per DepEd Order No. 36 s. 2025**
  - a. Communication expenses incurred locally

The payment of reimbursement of communication expenses shall be based on the number of days of actual work performance in a month, as follows:



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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.*

b. Official/Employees Designated in OIC/Acting Capacity

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 he/she is designated to
16 calendar days or more	Entitled to the maximum monthly communication expense for the position 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.

6. Furthermore, Deped Order No. 36. S. 2025 provided the **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")



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- 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). 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.
  - d. The SDO Finance Service shall process the claims for payment upon receipt of the complete documentary requirements.
7. For your guidance and strict compliance.

  
**WILFREDA D. BONGALOS PhD, CESO V**  
Schools Division Superintendent

**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

