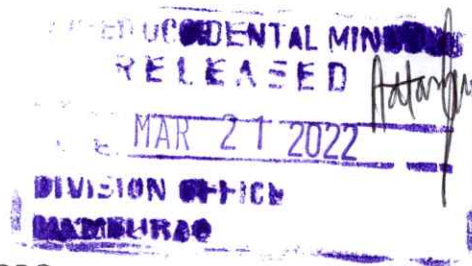




Republic of the Philippines  
**Department of Education**  
MIMAROPA REGION

SCHOOLS DIVISION OF OCCIDENTAL MINDORO

Office of the Schools Division Superintendent



March 18, 2022

**DIVISION MEMORANDUM**

No. 000110, s. 2022

**AMENDMENT TO DEPED ORDER NO. 038, S. 2020**

(Guidelines Authorizing Payment of Communication Expenses  
of the Department of Education Personnel Relative to the Implementation  
of Alternative Work Arrangements for Year 2020)

**To :** **OIC-Office of the Asst. Schools Division Superintendent**  
**Chief Education Supervisors, CID and SGOD**  
**Public Schools District Supervisors**  
**School Heads of Public Elementary and Secondary Schools**  
**SDO Section/Unit Heads**  
**All Others Concerned**

1. Per DepEd Order No. 11, s. 2022 titled Amendment to DepEd Order No. 038, s. 2020 which is in regard with the *Guidelines Authorizing Payment of Communication Expenses of the Department of Education Personnel Relative to the Implementation of Alternative Work Arrangements for Year 2020*, the Schools Division of Occidental Mindoro informs the concerned personnel in the Schools Division Office and public schools the amendment to the existing guidelines, DO 038, s. 2020, Section II (Scope), as amended by DO 35, s. 2021.
2. Further, it is informed that all other provisions of DO 035, s. 2021 shall remain effective for the **retroactive implementation** of the policy from **January to August 2021**.
3. All Finance Sections and School Heads of the Implementing Units may coordinate with the Finance Section of the Schools Division Office when there are concerns and other matters related to the Order. In the same manner, the Accounting and Budget Units of the Schools Division Office are tasked to coordinate with the Office of the Undersecretary for Finance through its official email address at [usec.financebpm@deped.gov.ph](mailto:usec.financebpm@deped.gov.ph).
4. Immediate and wide dissemination and strict compliance to this Memorandum are highly desired.

  
**LYNN G. MENDOZA**

Assistant Schools Division Superintendent  
Officer-in-Charge  
Office of the Schools Division Superintendent

ASDS Office\_rsm/03.18..2022



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Republic of the Philippines  
**Department of Education**

20 NOV 2020

DepEd O R D E R  
No 38, s. 2020

**GUIDELINES AUTHORIZING PAYMENT OF COMMUNICATION EXPENSES  
OF THE DEPARTMENT OF EDUCATION PERSONNEL RELATIVE  
TO THE IMPLEMENTATION OF ALTERNATIVE WORK  
ARRANGEMENTS FOR THE YEAR 2020**

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

1. In view of the Coronavirus (COVID-19) outbreak in the country, the President, through Presidential Proclamation No. 922, s. 2020 and Proclamation No. 929, s. 2020, placed the entire Philippines under a State of Public Health Emergency, and State of Calamity, respectively. Thus, all government agencies and local government units are enjoined to render full assistance and cooperation, to mobilize necessary resources, and to undertake critical, urgent and appropriate measures to combat the COVID-19 threats. Thereafter, the entire Luzon was placed under an Enhanced Community Quarantine (ECQ) and stringent social distancing measures were implemented.
2. The Department of Education (DepEd) issued DepEd Memorandum (DM) No. 043, s. 2020, which provided the *Guidelines on the Alternative Work Arrangements in Light of the COVID-19 Stringent Social Distancing Measures*. This DM identified telecommuting as an alternative work arrangement allowing employees to work from home (WFH) or other off-site locations, provided that the personnel must be readily available during working hours and must be able to respond to directives, requests, and queries through agreed modes of communication with their immediate supervisor.
3. DepEd also issued DM No. 039, s. 2020 titled *Authorizing the Use of Regular Allocations for Maintenance and Other Operating Expenses (MOOE) and/or Local Funds to Implement Measures in Preparing and Responding to the COVID-19 Threats* dated March 12, 2020 authorizing the prudent use/charging of the regular Maintenance and Other Operating Expenses (MOOE) and/or local funds for COVID-19-related measures of the Department.
4. On May 7, 2020, the Civil Service Commission (CSC) issued Memorandum Circular (MC) No. 10, s. 2020 titled *Revised Interim Guidelines for Alternative Work Arrangements and Support Mechanisms for Workers in the Government During the Period of State of National Emergency Due to COVID-19 Pandemic*.

5. In view thereof, DepEd Order (DO) No. 011, s. 2020 titled *Revised Guidelines on Alternative Work Arrangements in the Department of Education During the Period of State of National Emergency Due to COVID-19 Pandemic* was issued on June 15, 2020, which provided for the work arrangements and support mechanisms for teaching and nonteaching personnel, including Job Order (JO) and Contract of Service (COS) personnel, and officials in all DepEd offices in all governance levels, public elementary and secondary schools, and community learning centers (CLCs).

6. Pursuant to Section 4.0 of CSC MC. No. 10, s. 2020, DepEd issues the enclosed **Guidelines Authorizing Payment of Communication Expenses of Department of Education Personnel Relative to the Implementation of the Alternative Work Arrangement for the Year 2020.**

7. This Order shall take effect retroactively on March 16, 2020 and shall remain in force until December 31, 2020, or until CSC M.C. No. 10, s. 2020 and Presidential Proclamation No. 922, s. 2020 cease to be in effect, whichever is earlier.

8. For information, please contact the **Office of the Undersecretary for Finance Service**, 2nd Floor, Rizal Building, Department of Education Central Office, DepEd Complex, Meralco Avenue, Pasig City, through email address at [usec.financebpm@deped.gov.ph](mailto:usec.financebpm@deped.gov.ph) or at telephone number (02) 8633-9342.

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

  
**LEONOR MAGTOLIS BRIONES**  
Secretary

Encl.:  
As stated

References:  
DepEd Memorandum: (Nos. 039 and 043, s. 2020)  
DepEd Order (No. 011, s. 2020)

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

BUREAUS AND OFFICES  
COMMUNICATIONS  
EMPLOYEES  
EXPENSES  
PAYMENT  
POLICY  
TRAVEL  
WORK HOURS



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**GUIDELINES AUTHORIZING PAYMENT OF COMMUNICATION EXPENSES  
OF DEPARTMENT OF EDUCATION PERSONNEL RELATIVE  
TO THE IMPLEMENTATION OF ALTERNATIVE WORK  
ARRANGEMENTS FOR THE YEAR 2020**

**I. RATIONALE**

1. Upon imposition of the Enhanced Community Quarantine (ECQ) and the Stringent Social Distancing Measures over the entire Luzon per Memorandum from the Executive Secretary dated March 16, 2020, the Department of Education (DepEd) issued DepEd Memorandum (DM) No. 043, s. 2020 on March 15, 2020 providing *Guidelines on the Alternative Work Arrangements in light of the COVID-19 Stringent Social Distancing Measures*. This DM identified telecommuting as an alternative work arrangement allowing employees to work from home (WFH) or other off-site locations, provided that the personnel must be readily available during working hours and must be able to respond to directives, requests, and queries through agreed modes of communication with their immediate supervisor. Further, personnel who do not form part of the office assigned officers and personnel based on the work week plan, including the exemptions, shall render services through telecommuting arrangement.

2. In addition, DM No. 039, s. 2020 titled *Authorizing the Use of Regular Allocations for Maintenance and Other Operating Expenses (MOOE) and/or Local Funds to Implement Measures in Preparing and Responding to the COVID-19 Threats* dated March 12, 2020 was issued to authorize prudent use/charging of the regular MOOE and/or local funds to mobilize necessary resources and undertaking critical, urgent and appropriate measures to combat the COVID-19 threats.

3. On May 07, 2020, the Civil Service Commission (CSC) issued Memorandum Circular (MC) No. 10, s. 2020 titled *Revised Interim Guidelines for Alternative Work Arrangements and Support Mechanisms for Workers in the Government during the Period of State of National Emergency due to COVID-19 Pandemic*. Section 4.0 thereof directs government agencies and instrumentalities to ensure that all workers are afforded with adequate support mechanisms such as reasonable transportation facilities for employees assigned as skeleton workforce, defrayal of reasonable expenses incurred for telecommuting, and other monetary support mechanism as may be allowed by the Office of the President or other authorized agencies or upon approval of the heads of agencies, subject to accounting and auditing rules and regulations.

4. DepEd Order (DO) No. 011, s. 2020 titled *Revised Guidelines on Alternative Work Arrangements in the Department of Education during the Period of State of National Emergency due to COVID-19 Pandemic* was issued on June 15, 2020, which provided for the work arrangements and support mechanisms for teaching and nonteaching personnel, including Job Order (JO) and Contract of Service (COS) personnel, and officials in all DepEd offices in all governance levels, public elementary and secondary schools, and community learning centers (CLCs), in consonance with the policies set forth by the Office of the President (OP), the Inter-Agency Task Force for the Management of Emerging Infectious Diseases (IATF), and the CSC.

5. These alternative work arrangements have redefined the way employees work and communicate. In offices where Work-From-Home (WFH) arrangement is



implemented, employees rely heavily on the use of mobile load and internet load to call, text, and access to internet for communication, research and completion of required tasks and outputs.

6. Furthermore, with the issuance of DO No. 012 s. 2020, or the *Adoption of the Basic Education and Learning Continuity Plan for the School Year 2020-2021 in light of the COVID-19 Public Health Emergency*, some teachers would have to conduct classes through online distance learning, a learning modality where teachers engage the active participation of learners through the use of various technologies accessed through the internet while they are geographically remote from each other during instruction. Here, internet and online communication tools are used to facilitate learner-teacher, peer-to-peer, and even teacher-parent communication.

7. In view of the foregoing, DepEd authorizes the payment of communication expense (mobile and internet) of personnel under a WFH arrangement which were incurred from March 16, 2020 until December 31, 2020, subject to submission of pertinent documents for reimbursement.

8. The amount which may be reimbursed shall not exceed **Three Hundred Pesos (P300)/month**, to be certified by the authorized claimant as actual expenses incurred in connection with the discharge of their official functions and are necessary to support the operations of the agency amidst the pandemic.

## II. SCOPE

9. These guidelines shall cover payment through reimbursement of communication expenses (mobile and internet) for those personnel under a WFH arrangement at the DepEd Central Office (CO), Regional Offices (ROs), SDOs, and public schools, whether permanent or under Contract of Service or Job Order status.

## III. LIMITATION/EXCLUSION

10. Excluded from these guidelines are those identified as authorized/eligible recipients of mobile phones, postpaid lines and prepaid loads under DO No. 017, s. 2019 titled *Guidelines on the Provision and Use of Official Mobile Phones, Postpaid Lines, and Prepaid Loads*, as amended by DO No. 004, s. 2020, and those who have already availed of the reimbursement of communication expense pursuant to OM-OSEC-2020-007 or *Guidance on Authorizing Concerned Officials and Personnel of the Central Office to Reimburse Enhanced Community Quarantine-Related Expenses*.

## IV. POLICY STATEMENT

11. This Order shall serve as guide for approval and processing of claims for communication expenses of DepEd personnel in connection with the implementation of alternative work arrangements in the Department. This will also help streamline the procedures and relevant control measures to ensure efficiency, effectiveness, and economy in the utilization of funds for this purpose.



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## V. DEFINITION OF TERMS

12. For the purpose of this Order, the following terms are defined as follows:

- a. **Alternative work arrangement** refers to work arrangements identified by the CSC which government agencies such as the DepEd may adopt individually or in combination during the period of State of National Emergency due to COVID-19 Pandemic. These include Work-From-Home, Skeleton Workforce, Four-day (compressed) Workweek, Staggered Working Hours, or Other Alternative Working Arrangements appropriate/applicable to the agency subject to prevailing community quarantine and the nature of work/job performed by the employees.
- b. **Communication expense** refers to the cost of using communication technologies such as mobile phone and internet, incurred by DepEd officials and personnel in the discharge of their official functions. It includes postpaid plan, prepaid load, electronic reloading, internet subscription fee, and other connected emerging method/technology.
- c. **Electronic reloading**, also known as e-load, is a service which allows retailers to automatically reload or top-up prepaid credits of a mobile phone subscriber.
- d. **State of Calamity** is a declaration made by the President of the Republic of the Philippines, through Proclamation No. 929, s. 2020, as extended under Proclamation No. 1021, s. 2020, which afforded the National Government, as well as Local Government Units (LGUs), ample latitude to utilize appropriate funds, including the Quick Response Fund, in their disaster preparedness and response efforts to contain the spread of COVID-19 and to continue to provide basic services to the affected population.
- e. **State of Public Health Emergency** is a declaration made by the President of the Republic of the Philippines, through Proclamation No. 922, s. 2020, to capacitate government agencies and LGUs to immediately act to prevent loss of life, utilize appropriate resources to implement urgent and critical measures to contain or prevent the spread of COVID-19, mitigate its effects and impact to the community, and prevent serious disruption of the functioning of the government and the community.
- f. **Skeleton/Physically Reporting Workforce** refers to the operational capacity which utilizes the smallest number of people needed for a business or organization to maintain its basic functions.
- g. **Work-from-Home (WFH)** refers to an output-oriented work arrangement that authorizes the personnel to produce outputs/results and accomplishments outside of the office or school/ community learning center (CLC).



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## **VI. GENERAL GUIDELINES**

13. Claims for reimbursement of communication expenses, both for mobile and internet load (applicable to multiple networks) of those working from home, even if assigned to form part of skeleton/physically reporting work force on certain number of days, shall be based on the actual amount of expenses incurred, not exceeding P300 per month/personnel, subject to submission of the identified documentary requirements. Charges in excess of this monthly ceiling, if any, shall be shouldered by the personnel concerned.

14. Heads of offices shall issue a certification identifying their personnel who are authorized to claim reimbursement of communication expenses and the latter to affirm that these were incurred in the performance of their official duties and responsibilities.

15. Submission of claims for processing must be done by Office. Hence, for reimbursement of communication expense, only one Obligation Request and Status (ORS) and Disbursement Voucher (DV) must be submitted for the entire office staff per month.

## **VII. PROCEDURAL GUIDELINES**

16. Claimants shall complete the following pertinent documents for submission to the Budget Division/Unit/Section:

16.1. Certification shall be done by the authorized claimant, stating that the actual communication expenses were incurred in the performance of official duties and responsibilities;

16.2. Proof of purchase/payment such as:

a. Copy of Official Receipt for the purchase of prepaid card or payment of postpaid line or internet subscription under the name of the claimant; or

b. Reimbursement Expense Receipt (RER) together with the screenshot or/scanned copy of confirmation of mobile e-load (e.g. AutoloadMax, XpressLoad, etc. ) showing the reference number and mobile number of the claimant; and

16.3. Accomplished Obligation Request and Status (ORS) with corresponding Disbursement Voucher (DV), duly signed by the Head of Office (Box A) with attached lists of claimants.

17. The usual procedures of processing claims for reimbursement of expenses incurred shall be followed in accordance with the usual government accounting and auditing rules and regulations.

## **VIII. SOURCE OF FUND**

18. The amounts required for these reimbursements shall be charged against available Maintenance and Other Operating Expense (MOOE) balances of the Central, Regional, Schools Division Offices, and Public Schools, subject to availability of funds



and in compliance with existing budgeting, accounting, and auditing rules and regulations.

#### **IX. MONITORING AND EVALUATION**

19. All offices and accountable officials and personnel thereof shall comply with existing financial reporting guidelines on the use of funds for this purpose.

20. Monitoring the compliance of all concerned with these guidelines including addressing issues that arise in implementation shall be undertaken by the Finance Service-Accounting Division/Unit/Section at the DepEd Central, Regional, and Schools Division Offices under their respective jurisdictions.

21. Concerned accountants shall ensure that these expenses are properly recorded in their respective Books of Accounts. Reports of disbursements must be made readily available for submission to the Finance Service-Accounting Division, DepEd CO, once required by the oversight agencies and/or top management.

#### **X. EFFECTIVITY**

22. This Order shall take effect retroactively on March 16, 2020 and shall remain in force until December 31, 2020, or until CSC M.C. No. 10, s. 2020 and Presidential Proclamation No. 922, s. 2020 cease to be in effect, whichever is earlier.

#### **XI. REFERENCES**

- a. DO No. 017, s. 2019 or the *Guidelines on the Provision and Use of Official Mobile Phones, Postpaid Lines, and Prepaid Loads* dated July 18, 2019;
- b. Presidential Proclamation No. 922 dated March 09, 2020, *Declaring a State of Public Health Emergency throughout the Philippines*;
- c. DM No. 039, s. 2020 titled *Authorizing the Use of Regular Allocations for Maintenance and Other Operating Expenses (MOOE) and/or Local Funds to Implement Measures in Preparing and Responding to the COVID-19 Threats* dated March 12, 2020;
- d. DM No. 043, s. 2020 providing *Guidelines on the Alternative Work Arrangements in light of the COVID-19 Stringent Social Distancing Measures* dated March 15, 2020;
- e. Presidential Proclamation No. 929 dated March 17, 2020, *Declaring a State of Calamity throughout the Philippines due to the Corona Virus Disease 2019*;
- f. DO No. 004, s. 2020 dated April 18, 2020 amending the *Guidelines on the Provision and Use of Official Mobile Phones, Postpaid Lines, and Prepaid Loads*;
- g. Office Memorandum OM-OSEC-2020-0007 providing *Guidance on Authorizing Concerned Officials and Personnel of the Central Office to*





*Reimburse Enhanced Community Quarantine-Related Expenses*  
dated April 23, 2020;

- h. DM No. 043, s. 2020 or the *Guidelines on the Alternative Work Arrangements in the Department of Education in Light of the COVID-19 Stringent Social Distancing Measures* dated March 15, 2020;
- i. OM-OSEC-2020-001 or the *Authorization of Office and Field Work for Identified Critical Tasks in Areas Covered by the Enhanced Community Quarantine*;
- j. Civil Service Commission Memorandum Circular (MC) No. 10, s. 2020 dated May 7, 2020 titled *Revised Interim Guidelines for Alternative Work Arrangements and Support Mechanisms for Workers in the Government during the Period of State of National Emergency due to COVID-19 Pandemic*;
- k. DM No. 052, s. 2020 titled *Advisory on Work Arrangements in the Department of Education in Light of the Recent Developments in the COVID-19 Situation* dated May 17, 2020;
- l. DM 054, s. 2020 or the *Reiteration of Advisory on Work Arrangements in the Department of Education in Light of Recent Developments in the COVID-19 Situation* dated May 19, 2020;
- m. DM No. 056, s. 2020 or the *Advisory on the Extension of DepEd Memorandum No. 054, s. 2020* dated June 06, 2020;
- n. DO No. 011, s. 2020 titled *Revised Guidelines on Alternative Work Arrangements in the Department of Education during the Period of State of National Emergency due to COVID-19 Pandemic* dated June 15, 2020;
- o. DO No. 012, s. 2020 titled *Adoption of the Basic Education Learning Continuity Plan for School Year 2020-2021 in Light of the COVID-19 Public Health Emergency* dated June 19, 2020; and
- p. Presidential Proclamation No. 1021, s. 2020 dated September 16, 2020, *Extending the Period of the State of Calamity throughout the Philippines due to the Corona Virus Disease 2019 Declared under Proclamation No. 929, s. 2020.*



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